

COMPANY ACCOUNTING SCHEDULES

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**Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
Schedule CAS-1
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Line No.	Description	Amount
1		
2		
3		
4	Description	Amount
5		
6	Rate Base	\$849,106,802
7		
8	Operating Income at Present Rates	\$48,982,355
9		
10	Earned Rate of return	5.77%
11		
12	Requested Rate of Return	8.85%
13		
14	Required Operating Income	75,145,952
15		
16	Operating Income Deficiency	26,163,597
17		
18	Gross Revenue Conversion Factor	1.63925
19		
20	Revenue Deficiency	\$42,888,712
21		
22	Adjusted Operating Revenues	\$238,550,264
23		
24	Total Revenue Requirement	\$281,438,976
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**Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water

Case No. WR-2011-XXXX
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Line No.	Description	Amount
1		
2		
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4	Description	Amount
5		
6	Rate Base	\$839,948,714
7		
8	Operating Income at Present Rates	\$49,428,995
9		
10	Earned Rate of return	5.88%
11		
12	Requested Rate of Return	8.85%
13		
14	Required Operating Income	74,335,461
15		
16	Operating Income Deficiency	24,906,466
17		
18	Gross Revenue Conversion Factor	1.63949
19		
20	Revenue Deficiency	\$40,833,952
21		
22	Water Revenue Contribution	\$1,400,000
23		
24	Net Revenue Deficiency	\$42,233,952
25		
26	Adjusted Operating Revenues	\$236,233,347
27		
28	Total Revenue Requirement After Revenue Contribution	\$278,467,299
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**Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Waste Water

Case No. SR-2011-XXXX
Schedule CAS-1
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Line No.	Description	Amount
1		
2		
3		
4	Description	Amount
5		
6	Rate Base	\$9,158,088
7		
8	Operating Income at Present Rates	(\$446,640)
9		
10	Earned Rate of return	-4.88%
11		
12	Requested Rate of Return	8.85%
13		
14	Required Operating Income	810,491
15		
16	Operating Income Deficiency	1,257,131
17		
18	Gross Revenue Conversion Factor	1.63448
19		
20	Revenue Deficiency	\$2,054,760
21		
22	Water Revenue Contribution	(\$1,400,000)
23		
24	Net Revenue Deficiency	\$654,760
25		
26	Adjusted Operating Revenues	\$2,316,917
27		
28	Total Revenue Requirement After Revenue Contribution	\$2,971,677
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**Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
Schedule CAS-2
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Line #

Line #	Schedule Reference	Test year Ended 12/31/10	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates	
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-8	\$227,251,486	\$11,298,777	\$238,550,264	\$42,888,712	\$281,438,976
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-9	\$122,415,644	\$3,614,302	\$126,029,946	\$423,163	\$126,453,109
10	Depreciation Expense	CAS-9	\$22,269,526	\$7,753,645	\$30,023,171	\$0	\$30,023,171
11	Amortization Expense	CAS-9	\$4,807,921	(\$4,307,643)	\$500,278	\$0	\$500,278
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-9	\$13,490,535	\$664,508	\$14,155,043	\$0	\$14,155,043
15	Payroll Taxes	CAS-9	\$2,141,962	(\$74,546)	\$2,067,415	\$0	\$2,067,415
16	PSC Fees	CAS-9	\$1,677,923	\$328,712	\$2,006,635	\$0	\$2,006,635
17	Other	CAS-9	\$447,806	\$0	\$447,806	\$0	\$447,806
18							
19	Utility Operating Income Before Income Taxes		60,000,169	3,319,800	63,319,969	42,465,549	105,785,518
20							
21	Income Taxes						
22	Current Federal Income Tax	CAS-11	(\$11,176,092)	\$23,183,003	\$12,006,911	\$14,088,097	\$26,095,008
23	Current State Income Tax	CAS-11	(\$1,823,379)	\$3,600,522	\$1,777,143	\$2,213,843	\$3,990,986
24	Deferred Income Taxes		\$26,763,433	(\$26,313,876)	\$449,557	\$0	\$449,557
25	Amortization of Investment Tax Credit		\$104,003	\$0	\$104,003	\$0	\$104,003
26							
27	Utility Operating Income		\$46,132,204	\$2,850,151	\$48,982,355	\$26,163,609	\$75,145,964
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**Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water

Case No. WR-2011-XXXX
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Line #

Line #		Schedule Reference	Test year Ended 12/31/10	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-8	\$224,968,604	\$11,264,743	\$236,233,347	\$40,833,952	\$277,067,299
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-9	\$120,221,564	\$3,485,177	\$123,706,741	\$408,825	\$124,115,566
10	Depreciation Expense	CAS-9	\$21,698,685	\$7,717,388	\$29,416,073	\$0	\$29,416,073
11	Amortization Expense	CAS-9	\$4,793,559	(\$4,308,244)	\$485,315	\$0	\$485,315
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-9	\$13,481,343	\$601,493	\$14,082,836	\$0	\$14,082,836
15	Payroll Taxes	CAS-9	\$2,106,989	(\$25,822)	\$2,081,167	\$0	\$2,081,167
16	PSC Fees	CAS-9	\$1,575,803	\$214,373	\$1,790,176	\$0	\$1,790,176
17	Other	CAS-9	\$446,694	\$0	\$446,694	\$0	\$446,694
18							
19	Utility Operating Income Before Income Taxes		60,643,967	3,580,378	64,224,345	40,425,127	104,649,472
20							
21	Income Taxes						
22	Current Federal Income Tax	CAS-11	(\$11,137,744)	\$23,584,564	\$12,446,820	\$13,411,180	\$25,858,000
23	Current State Income Tax	CAS-11	(\$1,838,553)	\$3,685,174	\$1,846,621	\$2,107,471	\$3,954,092
24	Deferred Income Taxes		\$26,737,746	(\$26,340,069)	\$397,677	\$0	\$397,677
25	Amortization of Investment Tax Credit		\$104,232	\$0	\$104,232	\$0	\$104,232
26							
27	Utility Operating Income		\$46,778,286	\$2,650,709	\$49,428,995	\$24,906,476	\$74,335,471
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**Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Waste Water

Case No. SR-2011-XXXX
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Line #

Line #		Schedule Reference	Test year Ended 12/31/10	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-8	\$2,282,882	\$34,034	\$2,316,917	\$2,054,760	\$4,371,677
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-9	\$2,194,080	\$129,124	\$2,323,204	\$14,338	\$2,337,542
10	Depreciation Expense	CAS-9	\$570,841	\$36,258	\$607,099	\$0	\$607,099
11	Amortization Expense	CAS-9	\$14,362	\$601	\$14,963	\$0	\$14,963
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-9	\$9,192	\$63,015	\$72,207	\$0	\$72,207
15	Payroll Taxes	CAS-9	\$34,972	(\$48,724)	(\$13,752)	\$0	(\$13,752)
16	PSC Fees	CAS-9	\$102,120	\$114,339	\$216,459	\$0	\$216,459
17	Other	CAS-9	\$1,112	\$0	\$1,112	\$0	\$1,112
18							
19	Utility Operating Income Before Income Taxes		(643,798)	(260,578)	(904,376)	2,040,422	1,136,046
20							
21	Income Taxes						
22	Current Federal Income Tax	CAS-11	(\$38,348)	(\$401,561)	(\$439,909)	\$676,917	\$237,008
23	Current State Income Tax	CAS-11	\$15,174	(\$84,652)	(\$69,478)	\$106,372	\$36,894
24	Deferred Income Taxes		\$25,687	\$26,193	\$51,880	\$0	\$51,880
25	Amortization of Investment Tax Credit		(\$229)	\$0	(\$229)	\$0	(\$229)
26							
27	Utility Operating Income		(\$646,082)	\$199,442	(\$446,640)	\$1,257,133	\$810,493
28							
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Rate Base Summary
Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
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Line #

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
Rate Base Component	Supporting Reference	Per Books 12/31/10	Adjustments	Pro Forma Rate Base																																				
Utility Plant in Service	CAS-4	\$1,531,624,527	\$91,312,934	\$1,622,937,461																																				
Accumulated Provision for Depreciation	CAS-5	-\$372,273,418	-\$27,417,524	-\$399,690,942																																				
Accumulated Amortization	W/P's	\$0	\$0	\$0																																				
Utility Plant Acquisition Adjustments	W/P's	\$0	\$0	\$0																																				
Net Utility Plant		<u>\$1,159,351,109</u>	<u>\$63,895,410</u>	<u>\$1,223,246,519</u>																																				
Less:																																								
Customer Advances	CAS-6	\$65,317,793	\$4,676,509	\$69,994,302																																				
Contributions in Aid of Construction	CAS-6	\$183,363,890	\$9,938,275	\$193,302,165																																				
Accumulated Deferred ITC (3%)	W/P's	\$24,311	-\$3,048	\$21,263																																				
Deferred Income Taxes	W/P's	\$139,633,073	\$112,298	\$139,745,371																																				
Pension Liability	W/P's	\$1,545,564	-\$8,865,153	-\$7,319,589																																				
Subtotal		<u>\$389,884,631</u>	<u>\$5,858,881</u>	<u>\$395,743,512</u>																																				
Add:																																								
Cash Working Capital	CAS-7-XXX	\$14,016,000	\$0	\$14,016,000																																				
Materials and Supplies	W/P's	\$4,239,206	\$0	\$4,239,206																																				
Prepayments	W/P's	\$1,419,217	\$0	\$1,419,217																																				
OPEB's Contributed to External Fund	W/P's	\$1,946,662	-\$599,139	\$1,347,523																																				
Pension/OPEB Tracker	W/P's	\$2,325,091	-\$3,921,976	-\$1,596,885																																				
Regulatory Deferrals	W/P's	\$1,036,518	-\$548,303	\$488,215																																				
Tank Painting Tracker	W/P's	\$1,066,718	\$623,801	\$1,690,519																																				
Subtotal		<u>\$26,049,412</u>	<u>-\$4,445,617</u>	<u>\$21,603,794</u>																																				
Total Original Cost Rate Base		<u>\$795,515,889</u>	<u>\$53,590,912</u>	<u>\$849,106,802</u>																																				

Rate Base Summary
Test Year Ended December 31, 2010

Case No. WR-2011-XXXX
 Schedule CAS-3
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 Total Company - Water

Line #

Line #	Rate Base Component	Supporting Reference	Per Books 12/31/10	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4	\$1,514,872,553	\$89,972,443	\$1,604,844,996
6					
7	Accumulated Provision for Depreciation	CAS-5	-\$368,900,685	-\$26,681,592	-\$395,582,277
8					
9	Accumulated Amortization	W/P's	\$0	\$0	\$0
10					
11	Utility Plant Acquisition Adjustments	W/P's	\$0	\$0	\$0
12					
13	Net Utility Plant		<u>\$1,145,971,869</u>	<u>\$63,290,851</u>	<u>\$1,209,262,719</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6	\$65,313,760	\$4,666,509	\$69,980,269
18	Contributions in Aid of Construction	CAS-6	\$179,344,284	\$10,022,198	\$189,366,482
19	Accumulated Deferred ITC (3%)	W/P's	\$24,311	-\$3,048	\$21,263
20	Deferred Income Taxes	W/P's	\$138,927,772	\$50,675	\$138,978,447
21	Pension Liability	W/P's	\$1,541,545	-\$8,842,099	-\$7,300,554
22					
23					
24	Subtotal		<u>\$385,151,672</u>	<u>\$5,894,235</u>	<u>\$391,045,907</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-XXX	\$13,921,000	\$0	\$13,921,000
29	Materials and Supplies	W/P's	\$4,239,206	\$0	\$4,239,206
30	Prepayments	W/P's	\$1,405,167	\$0	\$1,405,167
31	OPEB's Contributed to External Fund	W/P's	\$1,944,715	-\$598,540	\$1,346,175
32	Pension/OPEB Tracker	W/P's	\$2,320,283	-\$3,913,770	-\$1,593,487
33	Regulatory Deferrals	W/P's	\$1,036,518	-\$548,303	\$488,215
34	Tank Painting Tracker	W/P's	\$1,015,669	\$625,923	\$1,641,592
35					
36	Subtotal		<u>\$25,882,558</u>	<u>-\$4,434,690</u>	<u>\$21,447,868</u>
37					
38	Total Original Cost Rate Base		<u>\$786,702,755</u>	<u>\$52,961,925</u>	<u>\$839,664,680</u>
39					
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41					

Rate Base Summary
Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 Total Company - Waste Water

Case No. SR-2011-XXXX
 Schedule CAS-3
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Line #

Line #	Rate Base Component	Supporting Reference	Per Books 12/31/10	Adjustments	Pro Forma Rate Base
1					
2					
3					
4	Utility Plant in Service	CAS-4	\$16,751,973	\$1,340,491	\$18,092,465
5					
6	Accumulated Provision for Depreciation	CAS-5	-\$3,372,733	-\$735,932	-\$4,108,665
7					
8	Accumulated Amortization	W/P's	\$0	\$0	\$0
9					
10	Utility Plant Acquisition Adjustments	W/P's	\$0	\$0	\$0
11					
12	Net Utility Plant		<u>\$13,379,240</u>	<u>\$604,560</u>	<u>\$13,983,800</u>
13					
14					
15	Less:				
16	Customer Advances	CAS-6	\$4,033	\$10,000	\$14,033
17	Contributions in Aid of Construction	CAS-6	\$4,019,607	-\$83,924	\$3,935,683
18	Accumulated Deferred ITC (3%)	W/P's	\$0	\$0	\$0
19	Deferred Income Taxes	W/P's	\$705,301	\$61,623	\$766,924
20	Pension Liability	W/P's	\$4,019	-\$23,054	-\$19,035
21					
22					
23	Subtotal		<u>\$4,732,959</u>	<u>-\$35,355</u>	<u>\$4,697,605</u>
24					
25					
26	Add:				
27	Cash Working Capital	CAS-7-XXX	\$95,000	\$0	\$95,000
28	Materials and Supplies	W/P's	\$0	\$0	\$0
29	Prepayments	W/P's	\$14,050	\$0	\$14,050
30	OPEB's Contributed to External Fund	W/P's	\$1,947	-\$599	\$1,348
31	Pension/OPEB Tracker	W/P's	\$4,808	-\$8,206	-\$3,398
32	Regulatory Deferrals	W/P's	\$0	\$0	\$0
33	Tank Painting Tracker	W/P's	\$51,049	-\$2,122	\$48,927
34					
35	Subtotal		<u>\$166,854</u>	<u>-\$10,927</u>	<u>\$155,927</u>
36					
37	Total Original Cost Rate Base		<u>\$8,813,135</u>	<u>\$628,987</u>	<u>\$9,442,122</u>
38					
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Utility Plant in Service
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-4

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Line #	Acct No	Account Description	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$54,267	\$187,461	\$241,728
3	301	Franchise & Consents	\$43,698	\$0	\$43,698
4	302	Miscellaneous Intangible Plant Studies	\$1,171,770	\$345,030	\$1,516,800
5	303	Subtotal	<u>\$1,269,735</u>	<u>\$532,491</u>	<u>\$1,802,226</u>
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	\$1,728,609	\$0	\$1,728,609
8	310	Structures & Improvements	\$14,447,546	\$0	\$14,447,546
9	311	Collection & Impound Reservoirs	\$112,682	\$0	\$112,682
10	312	Lake, River, & Other Intakes	\$1,000,956	\$10,607,342	\$11,608,298
11	313	Wells & Springs	\$7,525,855	\$0	\$7,525,855
12	314	Supply Mains	\$20,856,437	\$0	\$20,856,437
13	316	Subtotal	<u>\$45,672,085</u>	<u>\$10,607,342</u>	<u>\$56,279,427</u>
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	\$367,016	\$0	\$367,016
16	320	Pumping Structures & Improvements	\$19,494,722	\$0	\$19,494,722
17	321	Boiler Plant Equipment	\$348	\$0	\$348
18	322	Force Mains	\$3,592,729	\$0	\$3,592,729
19	323	Steam Pumping Equipment	\$14,631	\$0	\$14,631
20	324	Electric Pumping Equipment	\$55,748,659	\$40,000	\$55,788,659
21	325	Diesel Pumping Equipment	\$2,454,740	\$0	\$2,454,740
22	326	Pump Equip Hydraulic	\$280,360	\$0	\$280,360
23	327	Other Pumping Equipment	\$1,181,978	\$0	\$1,181,978
24	328	Subtotal	<u>\$83,135,181</u>	<u>\$40,000</u>	<u>\$83,175,181</u>
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	\$2,296,779	\$0	\$2,296,779
27	330	Water Treatment Structures & Improvements	\$95,603,502	\$175,251	\$95,778,753
28	331	Water Treatment Equipment	\$111,921,236	\$4,428,006	\$116,349,242
29	332	Water Treatment Equipment - Filter Plant	\$2,326,765	\$0	\$2,326,765
30	332.4	Subtotal	<u>\$212,148,282</u>	<u>\$4,603,257</u>	<u>\$216,751,539</u>
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	\$4,823,990	-\$19,994	\$4,803,996
33	340	Transmission & Distribution Structures & Improvements	\$10,865,974	\$5,020	\$10,870,995
34	341	Distribution Reservoirs & Standpipes	\$28,541,451	\$130,644	\$28,672,095
35	342	Transmission & Distribution Mains Conv	\$34,677,716	\$52,560,796	\$87,238,512
36	343	Transmission & Distribution Mains < 4"	\$13,385,968	\$0	\$13,385,968
37	343.1	Transmission & Distribution Mains 6" - 8"	\$493,138,242	\$1,567,486	\$494,705,728
38	343.2	Transmission & Distribution Mains > 10"	\$351,123,259	\$1,457,894	\$352,581,153
39	343.3	Subtotal	<u>\$936,556,601</u>	<u>\$55,701,846</u>	<u>\$992,258,446</u>
40					

Utility Plant in Service
Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
 Schedule CAS-4
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Line #	Acct No.	Account Description	Bal Fwd	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma UPIS
1						
2		<u>Transmission & Distribution Plant</u>		\$936,556,601	\$55,701,846	\$992,258,446
3	344	Fire mains		\$594,956	\$0	\$594,956
4	345	Services		\$32,311,345	\$2,231,914	\$34,543,259
5	346.1	Meters - Bronze Case		\$15,243,334	\$5,366,216	\$20,609,550
6	346.2	Meters - Plastic Case		\$102,398	\$0	\$102,398
7	346.3	Meters - Not Class By Type		\$50,883,409	\$0	\$50,883,409
8	347	Meter Installation		\$27,296,771	\$0	\$27,296,771
9	348	Hydrants		\$60,712,435	\$1,282,953	\$61,995,388
10	349	Other Transmission & Distribution Plant		\$31,896	\$0	\$31,896
11		Subtotal		<u>\$1,123,733,143</u>	<u>\$64,582,929</u>	<u>\$1,188,316,072</u>
12						
13		<u>General Plant</u>				
14	389	General Land & Land Rights		\$390,161	\$0	\$390,161
15	390	Stores Shops Equipment Structures		\$4,927,623	\$220,924	\$5,148,547
16	390.1	Office Structures		\$4,299,192	\$0	\$4,299,192
17	390	General Structures - HVAC		\$199,918	\$0	\$199,918
18	390.3	Miscellaneous Structures		\$3,782,238	\$0	\$3,782,238
19	391	Office Furniture and Equipment		\$1,720,962	\$136,824	\$1,857,785
20	391.2	Computers & Peripheral Equipment		\$4,458,649	\$1,668,575	\$6,127,224
21	391.25	Computer Softwcwe		\$2,656,135	\$6,048,517	\$8,704,652
22	391.26	Personal Computer Softwcwe		\$142,923	\$117,165	\$260,088
23	391.3	Other Office Equipment		\$729,577	\$0	\$729,577
24	392.11	Transportation Equipment - Light Trucks		\$1,002,446	\$42,406	\$1,044,852
25	392.12	Transportation Equipment - Heavy Trucks		\$4,301,099	\$684,424	\$4,985,523
26	392.2	Transportation Equipment - Cars		\$1,076,251	\$119,869	\$1,196,121
27	392.3	Transportation Equipment - Other		\$734,358	\$0	\$734,358
28	393	Stores Equipment		\$458,738	\$0	\$458,738
29	394	Tools, Shop, & Garage Equipment		\$8,703,107	\$407,596	\$9,110,703
30	395	Laboratory Equipment		\$2,159,146	\$0	\$2,159,146
31	396	Power Operated Equipemnt		\$1,661,712	\$0	\$1,661,712
32	397	Communication Equipment (non telephone)		\$3,132,125	\$147,247	\$3,279,372
33	397.2	Telephone Equipment		\$114,285	\$34,807	\$149,092
34	398	Miscellaneous Equipment		\$1,975,163	\$10,761	\$1,985,924
35	399	Other Tangable Property		\$909,773	\$0	\$909,773
36		Subtotal		<u>\$49,535,582</u>	<u>\$9,639,114</u>	<u>\$59,174,695</u>

Utility Plant in Service
Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
 Schedule CAS-4
 Page 3 of 3

Line #	Acct No	Account Description	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Sewer Plant</u>			
2		Other Including Allocated Plant	\$433,453	\$277,527	\$710,980
3					
4	351	WW Struct & Imp Coll	\$1,652,906	\$0	\$1,652,906
5	352.1	WW Collection Sewers Forced	\$902,971	\$0	\$902,971
6	352.2	WW Collecting Mains	\$4,451,555	\$41,957	\$4,493,512
7	353	WW Services Sewer	\$65,410	\$32,322	\$97,732
8	356	WW Power Gen Equip Collecting	\$20,928	\$0	\$20,928
9	357	WW Communication Equipment	\$50,810	\$11,499	\$62,309
10	363	WW Collecting Mains	\$1,886,987	\$0	\$1,886,987
11	365	WW Pump Equip Other Power	\$188,045	\$0	\$188,045
12	370.1	WW Land & Ld Rights Gen	\$53,325	\$0	\$53,325
13	371	WW Struct & Imp TDP	\$1,552,857	\$910,000	\$2,462,857
14	372	WW Collecting Mains Other	\$4,015,283	\$34,496	\$4,049,779
15	373	WW Plant Sewers	\$577,475	\$0	\$577,475
16	374	WW Outfall Sewer Lines	\$169,594	\$0	\$169,594
17	392	WW Trans Equipment	\$108,921	\$0	\$108,921
18		Subtotal	<u>\$16,130,518</u>	<u>\$1,307,802</u>	<u>\$17,438,320</u>
19					
20					
21		Total Plant in Service	<u>\$1,531,624,527</u>	<u>\$91,312,934</u>	<u>\$1,622,937,461</u>
22					
23					
24					

**Accumulated Depreciation and Amortization
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
Schedule CAS-5
Page 1 of 3

Line #	Acct No	Account Description	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2		Organization	-\$17,071	\$0	-\$17,071
3	301				
4	302	Franchise & Consents	\$0	\$0	\$0
5	303	Miscellaneous Intangible Plant Studies	\$306,586	\$338,580	\$645,166
6		Subtotal	<u>\$289,515</u>	<u>\$338,580</u>	<u>\$628,095</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	\$0	\$0	\$0
9	311	Structures & Improvements	\$4,265,293	\$340,963	\$4,606,256
10	312	Collection & Impound Reservoirs	\$88,372	\$1,408	\$89,780
11	313	Lake, River, & Other Intakes	-\$524,568	-\$858,820	-\$1,383,388
12	314	Wells & Springs	\$1,473,201	\$136,967	\$1,610,168
13	316	Supply Mains	\$5,787,309	\$373,503	\$6,160,812
14		Subtotal	<u>\$11,089,607</u>	<u>-\$5,979</u>	<u>\$11,083,628</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	\$0	\$0	\$0
17	321	Pumping Structures & Improvements	\$5,158,350	\$350,906	\$5,509,256
18	322	Boiler Plant Equipment	\$21	\$8	\$29
19	323	Force Mains	\$267,008	\$71,854	\$338,862
20	324	Steam Pumping Equipment	\$125	\$383	\$508
21	325	Electric Pumping Equipment	\$20,944,037	\$1,461,138	\$22,405,175
22	326	Diesel Pumping Equipment	\$1,487,153	\$64,314	\$1,551,467
23	327	Pump Equip Hydraulic	-\$14,430	\$7,347	-\$7,083
24	328	Other Pumping Equipment	\$207,566	\$30,969	\$238,535
25		Subtotal	<u>\$28,049,831</u>	<u>\$1,986,918</u>	<u>\$30,036,749</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & land Rights	\$0	\$0	\$0
28	331	Water Treatment Structures & Improvements	\$29,819,238	\$1,604,076	\$31,423,314
29	332	Water Treatment Equipment	\$39,163,637	\$2,638,443	\$41,802,080
30	332.4	Water Treatment Equipment - Filter Plant	-\$114,926	\$67,244	-\$47,682
31		Subtotal	<u>\$68,867,949</u>	<u>\$4,309,763</u>	<u>\$73,177,712</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	-\$741,455	\$0	-\$741,455
34	341	Transmission & Distribution Structures & Improvements	\$4,028,364	\$261,389	\$4,289,752
35	342	Distribution Reservoirs & Standpipes	\$11,075,235	\$620,904	\$11,696,139
36	343	Transmission & Distribution Mains Conv	\$20,667,748	-\$6,999,411	\$13,668,337
37	343.1	Transmission & Distribution Mains < 4"	\$1,186,848	\$186,068	\$1,372,916
38	343.2	Transmission & Distribution Mains 6" - 8"	\$98,726,548	\$6,935,911	\$105,662,459
39	343.3	Transmission & Distribution Mains > 10"	\$58,530,202	\$4,922,182	\$63,452,384
40		Subtotal	<u>\$193,473,490</u>	<u>\$5,927,042</u>	<u>\$199,400,532</u>

**Accumulated Depreciation and Amortization
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
Schedule CAS-5
Page 2 of 3

Line #	Acct No	Account Description		Per Books 12/31/10	Pro Forma Adjustments	Pro Forma Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd	\$193,473,490	\$5,927,042	\$199,400,532
3	344	Fire mains		\$97,824	\$9,279	\$107,103
4	345	Services		\$7,045,204	\$653,496	\$7,698,700
5	346.1	Meters - Bronze Case		\$956,841	-\$346,502	\$610,339
6	346.2	Meters - Plastic Case		-\$22,585	\$2,457	-\$20,128
7	346.3	Meters - Not Class By Type		\$10,149,122	\$1,221,202	\$11,370,324
8	347	Meter Installation		\$9,946,271	\$655,122	\$10,601,393
9	348	Hydrants		\$17,495,434	\$955,464	\$18,450,898
10	349	Other Transmission & Distribution Plant		\$6,200	\$637	\$6,837
11		Subtotal		<u>\$239,147,801</u>	<u>\$9,078,197</u>	<u>\$248,225,998</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		\$0	\$0	\$0
14	390	Stores Shops Equipment Structures		\$311,845	\$131,175	\$443,020
15	390.1	Office Structures		\$936,609	-\$47,324	\$889,285
16	390	General Structures - HVAC		\$15,912	\$4,798	\$20,710
17	390.3	Miscellaneous Structures		\$1,438,884	\$90,772	\$1,529,656
18	391	Office Furniture and Equipment		\$1,252,243	\$187,627	\$1,439,870
19	391.2	Computers & Peripheral Equipment		\$1,634,546	\$440,230	\$2,074,776
20	391.25	Computer Softwce		\$1,742,505	\$7,944,801	\$9,687,306
21	391.26	Personal Computer Softwce		\$72,372	\$143,154	\$215,526
22	391.3	Other Office Equipment		\$296,000	\$44,315	\$340,315
23	392.11	Transportation Equipment - Light Trucks		\$434,874	\$126,584	\$561,458
24	392.12	Transportation Equipment - Heavy Trucks		\$3,932,767	\$404,782	\$4,337,549
25	392.2	Transportation Equipment - Cars		\$633,163	\$336,333	\$969,496
26	392.3	Transportation Equipment - Other		\$327,547	\$41,637	\$369,184
27	393	Stores Equipment		-\$238,713	-\$2,502	-\$241,215
28	394	Tools, Shop, & Garage Equipment		\$4,207,128	\$433,293	\$4,640,421
29	395	Laboratory Equipment		\$1,176,143	\$144,012	\$1,320,155
30	396	Power Operated Equipemnt		\$1,299,897	\$122,452	\$1,422,349
31	397	Communication Equipment (non telephone)		\$1,060,760	\$228,136	\$1,288,896
32	397.2	Telephone Equipment		\$116,123	\$38,155	\$154,278
33	398	Miscellaneous Equipment		\$584,312	\$137,972	\$722,284
34	399	Other Tangable Property		\$407,242	\$45,488	\$452,730
35		Subtotal		<u>\$21,642,159</u>	<u>\$10,995,890</u>	<u>\$32,638,049</u>

**Accumulated Depreciation and Amortization
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
Schedule CAS-5
Page 3 of 3

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/10</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Reserve</u>
1		<u>Sewer Plant</u>			
2		Other Including Allocated Plant	\$319,387	\$117,588	\$436,975
3					
4	351	WW Struct & Imp Coll	\$191,238	\$41,321	\$232,559
5	352.1	WW Collection Sewers Forced	\$269,957	\$18,000	\$287,957
6	352.2	WW Collecting Mains	\$674,606	\$85,385	\$759,991
7	353	WW Services Sewer	\$37,812	-\$1,182	\$36,630
8	363	WW Pump Equip Elect	\$625,094	\$188,699	\$813,793
9	370.1	WW Land & Ld Rights Gen	\$2,543	\$0	\$2,543
10	371	WW Struct & Imp TDP	\$202,745	\$50,196	\$252,941
11	372	WW TD Equipment	\$658,404	\$197,154	\$855,558
12	374	WW Outfall Sewer Lines	\$27,428	\$3,394	\$30,822
13	391 WW	WW Office Furniture & Equip	\$15,592	\$671	\$16,263
14	392 WW	WW Trans Equipment	\$84,386	\$0	\$84,386
15	394 WW	WW Tool Shop & Garage	\$14,282	\$5,154	\$19,436
16	395	WW Laboratory Equipment	\$3,755	\$1,775	\$5,530
17	398 WW	WW Misc Equipment	\$59,325	\$6,002	\$65,327
18		Subtotal	<u>\$3,186,556</u>	<u>\$714,155</u>	<u>\$3,900,711</u>
19					
20		Total Plant in Service	<u>\$372,273,418</u>	<u>\$27,417,524</u>	<u>\$399,690,942</u>
21					

Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 Total Company - Water and Waste Water

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
 Schedule CAS-6
 Page 1 of 1

Line #	Acct No	Account Description	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	\$8,727,219	\$6,876,509	\$15,603,728
5		Advances for Construction - Extensions	\$54,750,438	-\$2,200,000	\$52,550,438
6		Advances for Construction - Services	\$0	\$0	\$0
7		Advances for Construction - Hydrants	\$149,749	\$0	\$149,749
8		Advances for Construction - WIP	\$164,758	\$0	\$164,758
9	252.71	Advances for Construction - Taxable Extensions	\$1,525,630	\$0	\$1,525,630
10		Total Customer Advances	<u>\$65,317,793</u>	<u>\$4,676,509</u>	<u>\$69,994,302</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	\$148,148,600	\$6,845,814	\$154,994,414
17	271.12	Contributions in Aid - NT Extension Deposit	\$4,523,459	\$2,200,000	\$6,723,459
18	271.21	Contributions in Aid - NT Services	\$393,022	\$1,903,539	\$2,296,561
19	271.30	Contributions in Aid - NT Meters	\$4,522,377	\$10,000	\$4,532,377
20		Contributions in Aid - NT Hydrants	\$5,482,869	\$0	\$5,482,869
21		Contributions in Aid - NT Other	\$7,137,931	\$0	\$7,137,931
22		Contributions in Aid - WIP	\$4,330,192	\$79,186	\$4,409,379
23	271.71	Contributions in Aid - Taxable Mains	\$34,543,017	\$0	\$34,543,017
24	271.12	Contributions in Aid - Taxable Extension Deposit	\$6,370,214	\$0	\$6,370,214
25	271.27	Contributions in Aid - Taxable Services	\$5,661,960	\$5,000	\$5,666,960
26	271.37	Contributions in Aid - Taxable Meters	\$312,394	\$0	\$312,394
27	271.47	Contributions in Aid - Taxable Hydrants	\$28	\$40,000	\$40,028
28		Contributions in Aid - Taxable WIP	\$66,674	\$0	\$66,674
29		Contributions in Aid - Tax Services SIT	\$0	\$0	\$0
30	Various	Accumulated Amortization - CIAC	-\$28,110,485	-\$1,145,264	-\$29,255,749
31	Various	Accumulated Amortization - CIAC Taxable	-\$10,018,363	\$0	-\$10,018,363
32		Total Contributions in Aid of Construction	<u>\$183,363,890</u>	<u>\$9,938,275</u>	<u>\$193,302,165</u>
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
Schedule CAS-7-BRU
Page 1 of 1

Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement	
Expense Category		Expense					
1							
2							
3							
4	Base Payroll	85,704	235	45.37	12.48	32.89	7,722
5	Tax Withholding	40,722	112	45.37	12.00	33.37	3,723
6	Fuel and Power	15,296	42	45.37	29.26	16.11	675
7	Chemicals	4,089	11	45.37	50.37	(5.00)	(56)
8	Purchased Water	0	0	45.37		45.37	0
9	Service Company Charges	28,505	78	45.37	(10.60)	55.97	4,371
10	Group Insurance	13,991	38	45.37	(13.42)	58.79	2,254
11	OPEB's	13,289	36	45.37	(3.50)	48.87	1,779
12	Pensions	20,599	56	45.37	(0.20)	45.57	2,572
13	Insurance Other than Group	3,964	11	45.37	(42.13)	87.49	950
14	Uncollectibles - Proforma Present	2,643	7	45.37	45.37	0.00	0
15	Rents	160	0	45.37	44.07	1.30	1
16	401(k)	3,513	10	45.37	17.00	28.37	273
17	Other O&M	<u>122,706</u>	336	45.37	44.07	1.30	<u>435</u>
18	Total O&M Expenses	355,181					24,699
19							
20	Depreciation Amortization Expense	89,752	246	45.37	45.37	0.00	0
21	Property Taxes	26,684	73	45.37	181.37	(136.00)	(9,943)
22	Public Service Commission Fee	2,769	8	45.37	(27.41)	72.78	552
23	Franchise and Environment Tax	385	1	45.37	293.37	(248.00)	(262)
24	FICA Taxes	9,610	26	45.37	12.00	33.37	879
25	FUTA Taxes	105	0	45.37	12.00	33.37	10
26	SUTA Taxes	351	1	45.37	12.00	33.37	32
27	Federal Income Tax - Current	(49,357)	(135)	45.37	59.45	(14.08)	1,904
28	State Income Tax - Current	(7,802)	(21)	45.37	45.25	0.12	(3)
29	Deferred Income Taxes	(13,320)	(36)	45.37	45.37	0.00	0
30	Interest Expense	64,194	176	45.37	91.00	(45.63)	(8,025)
31	Preferred Dividends	<u>409</u>	1	45.37	45.00	0.37	<u>0</u>
32	Total Working Capital Requirement	<u>478,961</u>					<u>9,843</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>10,000</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2011-XXXX
Schedule CAS-7-JFC
Page 1 of 1

Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
<u>Expense Category</u>	<u>Expense</u>	<u>Daily</u> <u>Expense</u>	<u>Lag</u>	<u>(Lead)/Lag</u>	<u>(Lead)/Lag</u>	<u>Requirement</u>	
1							
2							
3							
4	Base Payroll	671,591	1,840	39.80	12.48	27.32	50,270
5	Tax Withholding	319,102	874	39.80	12.00	27.80	24,305
6	Fuel and Power	260,493	714	39.80	24.91	14.89	10,627
7	Chemicals	316,024	866	39.80	39.19	0.61	531
8	Purchased Water	7,896	22	39.80	25.48	14.32	310
9	Service Company Charges	754,362	2,067	39.80	(10.60)	50.40	104,171
10	Group Insurance	113,691	311	39.80	(13.42)	53.22	16,577
11	OPEB's	86,763	238	39.80	(3.50)	43.30	10,293
12	Pensions	152,388	418	39.80	(0.20)	40.00	16,702
13	Insurance Other than Group	105,049	288	39.80	(42.13)	81.93	23,579
14	Uncollectibles - Proforma Present	47,377	130	39.80	39.80	0.00	0
15	Rents	4,128	11	39.80	56.95	(17.14)	(194)
16	401(k)	18,226	50	39.80	17.00	22.80	1,139
17	Other O&M	689,433	1,889	39.80	52.08	(12.28)	(23,202)
18	Total O&M Expenses	3,546,524					235,108
19							
20	Depreciation Amortization Expense	785,947	2,153	39.80	39.80	0.00	0
21	Property Taxes	335,428	919	39.80	181.37	(141.57)	(130,099)
22	Public Service Commission Fee	44,172	121	39.80	(27.41)	67.21	8,133
23	Franchise and Environment Tax	10,182	28	39.80	293.37	(253.57)	(7,074)
24	FICA Taxes	76,812	210	39.80	12.00	27.80	5,851
25	FUTA Taxes	954	3	39.80	12.00	27.80	73
26	SUTA Taxes	3,131	9	39.80	12.00	27.80	238
27	Federal Income Tax - Current	(18,985)	(52)	39.80	59.45	(19.65)	1,022
28	State Income Tax - Current	(3,586)	(10)	39.80	45.25	(5.45)	54
29	Deferred Income Taxes	91,862	252	39.80	39.80	0.00	0
30	Interest Expense	873,275	2,393	39.80	91.00	(51.20)	(122,495)
31	Preferred Dividends	5,562	15	39.80	45.00	(5.20)	(79)
32	Total Working Capital Requirement	5,751,277					(9,268)
33							
34	Total Cash and Working Capital Requirement Used						0
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
Schedule CAS-7-JOP
Page 1 of 1

Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
<u>Expense Category</u>	<u>Expense</u>	<u>Daily</u>	<u>Lag</u>	<u>(Lead)/Lag</u>	<u>(Lead)/Lag</u>	<u>Requirement</u>	
1							
2							
3							
4	Base Payroll	1,404,607	3,848	42.77	12.48	30.29	116,567
5	Tax Withholding	667,390	1,828	42.77	12.00	30.77	56,264
6	Fuel and Power	1,119,136	3,066	42.77	23.77	19.00	58,248
7	Chemicals	375,781	1,030	42.77	41.67	1.10	1,136
8	Purchased Water	0	0	42.77		42.77	0
9	Service Company Charges	1,692,081	4,636	42.77	(10.60)	53.37	247,431
10	Group Insurance	253,386	694	42.77	(13.42)	56.19	39,008
11	OPEB's	194,950	534	42.77	(3.50)	46.27	24,714
12	Pensions	352,948	967	42.77	(0.20)	42.97	41,555
13	Insurance Other than Group	232,124	636	42.77	(42.13)	84.90	53,990
14	Uncollectibles - Proforma Present	206,678	566	42.77	42.77	0.00	0
15	Rents	35,032	96	42.77	35.69	7.08	680
16	401(k)	38,264	105	42.77	17.00	25.77	2,702
17	Other O&M	1,347,235	3,691	42.77	52.03	(9.26)	(34,185)
18	Total O&M Expenses	7,919,612					608,110
19							
20	Depreciation Amortization Expense	2,549,640	6,985	42.77	42.77	0.00	0
21	Property Taxes	1,107,596	3,035	42.77	(138.60)	181.37	550,369
22	Public Service Commission Fee	136,838	375	42.77	(27.41)	70.18	26,310
23	Franchise and Environment Tax	22,846	63	42.77	293.37	(250.60)	(15,685)
24	FICA Taxes	160,945	441	42.77	12.00	30.77	13,568
25	FUTA Taxes	2,036	6	42.77	12.00	30.77	172
26	SUTA Taxes	6,454	18	42.77	12.00	30.77	544
27	Federal Income Tax - Current	1,315,056	3,603	42.77	59.45	(16.68)	(60,093)
28	State Income Tax - Current	199,360	546	42.77	45.25	(2.48)	(1,354)
29	Deferred Income Taxes	71,036	195	42.77	42.77	0.00	0
30	Interest Expense	2,237,587	6,130	42.77	91.00	(48.23)	(295,662)
31	Preferred Dividends	14,252	39	42.77	45.00	(2.23)	(87)
32	Total Working Capital Requirement	<u>15,743,259</u>					<u>826,192</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>826,000</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
Schedule CAS-7-MEX
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Line #

	Proforma	Average	Revenue	Expense	Net	Cash
<u>Expense Category</u>	<u>Expense</u>	<u>Daily</u>	<u>Lag</u>	<u>(Lead)/Lag</u>	<u>(Lead)/Lag</u>	<u>Requirement</u>
		<u>Expense</u>				
1						
2						
3						
4	Base Payroll	267,428	733	44.39	12.48	23,376
5	Tax Withholding	127,067	348	44.39	12.00	11,274
6	Fuel and Power	230,116	630	44.39	25.31	12,029
7	Chemicals	66,875	183	44.39	43.56	151
8	Purchased Water	0	0	44.39	44.39	0
9	Service Company Charges	339,747	931	44.39	(10.60)	51,183
10	Group Insurance	44,056	121	44.39	(13.42)	6,977
11	OPEB's	37,847	104	44.39	(3.50)	4,965
12	Pensions	61,537	169	44.39	(0.20)	7,517
13	Insurance Other than Group	46,949	129	44.39	(42.13)	11,128
14	Uncollectibles - Proforma Present	26,693	73	44.39	44.39	0
15	Rents	5,353	15	44.39	45.66	(19)
16	401(k)	8,047	22	44.39	17.00	604
17	Other O&M	373,865	1,024	44.39	45.66	(1,310)
18	Total O&M Expenses	1,635,580				127,875
19						
20	Depreciation Amortization Expense	518,256	1,420	44.39	44.39	0
21	Property Taxes	197,084	540	44.39	181.37	(73,966)
22	Public Service Commission Fee	26,756	73	44.39	(27.41)	5,263
23	Franchise and Environment Tax	4,578	13	44.39	293.37	(3,123)
24	FICA Taxes	30,705	84	44.39	12.00	2,724
25	FUTA Taxes	431	1	44.39	12.00	38
26	SUTA Taxes	1,344	4	44.39	12.00	119
27	Federal Income Tax - Current	201,199	551	44.39	59.45	(8,304)
28	State Income Tax - Current	31,448	86	44.39	45.25	(75)
29	Deferred Income Taxes	(5,956)	(16)	44.39	44.39	0
30	Interest Expense	530,390	1,453	44.39	91.00	(67,737)
31	Preferred Dividends	3,378	9	44.39	45.00	(6)
32	Total Working Capital Requirement	3,175,193				(17,192)
33						
34	Total Cash and Working Capital Requirement Used					0
35						
36						
37						
38	All Lead/Lags are based on internal study.					
39						

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
Schedule CAS-7-PKW
Page 1 of 1

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	200,893	550	39.76	12.48	27.28	15,016
5	Tax Withholding	95,453	262	39.76	12.00	27.76	7,261
6	Fuel and Power	242,081	663	39.76	31.11	8.66	5,740
7	Chemicals	122,485	336	39.76	7.37	32.39	10,870
8	Purchased Water	295,785	810	39.76	43.99	(4.23)	(3,427)
9	Service Company Charges	393,395	1,078	39.76	(10.60)	50.37	54,284
10	Group Insurance	41,303	113	39.76	(13.42)	53.18	6,018
11	OPEB's	31,778	87	39.76	(3.50)	43.26	3,767
12	Pensions	50,036	137	39.76	(0.20)	39.97	5,479
13	Insurance Other than Group	52,503	144	39.76	(42.13)	81.89	11,779
14	Uncollectibles - Proforma Present	25,286	69	39.76	39.76	0.00	0
15	Rents	2,616	7	39.76	39.37	0.40	3
16	401(k)	4,553	12	39.76	17.00	22.76	284
17	Other O&M	379,371	1,039	39.76	41.52	(1.76)	(1,829)
18	Total O&M Expenses	1,937,538					115,245
19							
20	Depreciation Amortization Expense	1,249,742	3,424	39.76	39.76	0.00	0
21	Property Taxes	823,279	2,256	39.76	181.37	(141.61)	(319,402)
22	Public Service Commission Fee	38,694	106	39.76	(27.41)	67.17	7,121
23	Franchise and Environment Tax	5,305	15	39.76	293.37	(253.61)	(3,686)
24	FICA Taxes	22,434	61	39.76	12.00	27.76	1,706
25	FUTA Taxes	447	1	39.76	12.00	27.76	34
26	SUTA Taxes	1,395	4	39.76	12.00	27.76	106
27	Federal Income Tax - Current	231,438	634	39.76	59.45	(19.69)	(12,483)
28	State Income Tax - Current	34,337	94	39.76	45.25	(5.49)	(516)
29	Deferred Income Taxes	(164,313)	(450)	39.76	39.76	0.00	0
30	Interest Expense	768,624	2,106	39.76	91.00	(51.24)	(107,895)
31	Preferred Dividends	4,896	13	39.76	45.00	(5.24)	(70)
32	Total Working Capital Requirement	4,953,814					(319,840)
33							
34	Total Cash and Working Capital Requirement Used						0
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
Schedule CAS-7-SJO
Page 1 of 1

Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
<u>Expense Category</u>	<u>Expense</u>	<u>Daily</u>	<u>Lag</u>	<u>(Lead)/Lag</u>	<u>(Lead)/Lag</u>	<u>Requirement</u>	
		<u>Expense</u>					
1							
2							
3							
4	Base Payroll	1,529,463	4,190	40.98	12.48	28.50	119,436
5	Tax Withholding	726,715	1,991	40.98	12.00	28.98	57,705
6	Fuel and Power	929,900	2,548	40.98	23.80	17.18	43,776
7	Chemicals	731,797	2,005	40.98	37.93	3.05	6,113
8	Purchased Water	0	0	40.98		40.98	0
9	Service Company Charges	2,230,451	6,111	40.98	(10.60)	51.59	315,230
10	Group Insurance	299,129	820	40.98	(13.42)	54.40	44,585
11	OPEB's	232,797	638	40.98	(3.50)	44.48	28,371
12	Pensions	364,356	998	40.98	(0.20)	41.19	41,113
13	Insurance Other than Group	304,735	835	40.98	(42.13)	83.11	69,386
14	Uncollectibles - Proforma Present	180,452	494	40.98	40.98	0.00	0
15	Rents	53,192	146	40.98	44.97	(3.99)	(581)
16	401(k)	38,481	105	40.98	17.00	23.98	2,528
17	Other O&M	2,278,566	6,243	40.98	40.46	0.52	3,244
18	Total O&M Expenses	9,900,033					730,906
19							
20	Depreciation Amortization Expense	2,920,610	8,002	40.98	40.98	0.00	0
21	Property Taxes	1,362,358	3,732	40.98	181.37	(140.39)	(523,993)
22	Public Service Commission Fee	154,584	424	40.98	(27.41)	68.39	28,964
23	Franchise and Environment Tax	50,096	137	40.98	293.37	(252.39)	(34,640)
24	FICA Taxes	174,876	479	40.98	12.00	28.98	13,886
25	FUTA Taxes	2,367	6	40.98	12.00	28.98	188
26	SUTA Taxes	7,716	21	40.98	12.00	28.98	613
27	Federal Income Tax - Current	937,582	2,569	40.98	59.45	(18.47)	(47,437)
28	State Income Tax - Current	142,871	391	40.98	45.25	(4.27)	(1,670)
29	Deferred Income Taxes	287,504	788	40.98	40.98	0.00	0
30	Interest Expense	2,544,267	6,971	40.98	91.00	(50.02)	(348,649)
31	Preferred Dividends	16,206	44	40.98	45.00	(4.02)	(178)
32	Total Working Capital Requirement	18,501,070					(182,010)
33							
34	Total Cash and Working Capital Requirement Used						0
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
Schedule CAS-7-STL
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Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement	
Expense Category		Expense					
1							
2							
3							
4	Base Payroll	13,537,166	37,088	73.67	12.48	61.19	2,269,442
5	Tax Withholding	6,432,101	17,622	73.67	12.00	61.67	1,086,770
6	Fuel and Power	8,312,253	22,773	73.67	25.97	47.70	1,086,197
7	Chemicals	8,944,871	24,506	73.67	38.43	35.24	863,720
8	Purchased Water	301,550	826	73.67	37.55	36.12	29,844
9	Service Company Charges	25,600,496	70,138	73.67	(10.60)	84.27	5,910,778
10	Group Insurance	3,816,788	10,457	73.67	(13.42)	87.09	910,701
11	OPEB's	2,924,960	8,014	73.67	(3.50)	77.17	618,413
12	Pensions	3,226,680	8,840	73.67	(0.20)	73.87	653,055
13	Insurance Other than Group	3,148,748	8,627	73.67	(42.13)	115.80	998,934
14	Uncollectibles - Proforma Present	1,861,160	5,099	73.67	73.67	0.00	0
15	Rents	214,292	587	73.67	28.44	45.23	26,556
16	401(k)	430,931	1,181	73.67	17.00	56.67	66,907
17	Other O&M	16,967,463	46,486	73.67	42.12	31.55	1,466,515
18	Total O&M Expenses	95,719,459					15,967,832
19							
20	Depreciation Amortization Expense	21,107,861	57,830	73.67	73.67	0.00	0
21	Property Taxes	9,964,620	27,300	73.67	181.37	(107.70)	(2,940,231)
22	Public Service Commission Fee	1,347,212	3,691	73.67	(27.41)	101.08	373,077
23	Franchise and Environment Tax	345,984	948	73.67	293.37	(219.70)	(208,253)
24	FICA Taxes	1,482,715	4,062	73.67	12.00	61.67	250,520
25	FUTA Taxes	20,152	55	73.67	12.00	61.67	3,405
26	SUTA Taxes	64,909	178	73.67	12.00	61.67	10,967
27	Federal Income Tax - Current	9,655,891	26,454	73.67	59.45	14.22	376,197
28	State Income Tax - Current	1,423,835	3,901	73.67	45.25	28.42	110,866
29	Deferred Income Taxes	83,503	229	73.67	73.67	0.00	0
30	Interest Expense	18,795,364	51,494	73.67	91.00	(17.33)	(892,366)
31	Preferred Dividends	119,716	328	73.67	45.00	28.67	9,404
32	Total Working Capital Requirement	160,131,220					13,081,418
33							
34	Total Cash and Working Capital Requirement Used						13,081,000
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
Schedule CAS-7-WCW
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Line #

	Proforma	Average	Revenue	Expense	Net	Cash
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement
	Expense	Expense				
4	Base Payroll	40,625	111	44.11	12.48	3,520
5	Tax Withholding	19,303	53	44.11	12.00	1,698
6	Fuel and Power	8,261	23	44.11	23.34	470
7	Chemicals	3,229	9	44.11	48.67	(40)
8	Purchased Water	0	0	44.11	44.11	0
9	Service Company Charges	31,026	85	44.11	(10.60)	4,650
10	Group Insurance	2,784	8	44.11	(13.42)	439
11	OPEB's	2,142	6	44.11	(3.50)	279
12	Pensions	9,673	27	44.11	(0.20)	1,174
13	Insurance Other than Group	4,462	12	44.11	(42.13)	1,054
14	Uncollectibles - Proforma Present	2,105	6	44.11	44.11	0
15	Rents	73	0	44.11	41.72	0
16	401(k)	1,380	4	44.11	17.00	102
17	Other O&M	33,464	92	44.11	41.72	219
18	Total O&M Expenses	158,527				13,565
20	Depreciation Amortization Expense	42,206	116	44.11	44.11	0
21	Property Taxes	8,853	24	44.11	181.37	(3,329)
22	Public Service Commission Fee	2,684	7	44.11	(27.41)	526
23	Franchise and Environment Tax	428	1	44.11	293.37	(292)
24	FICA Taxes	5,220	14	44.11	12.00	459
25	FUTA Taxes	49	0	44.11	12.00	4
26	SUTA Taxes	143	0	44.11	12.00	13
27	Federal Income Tax - Current	41,090	113	44.11	59.45	(1,727)
28	State Income Tax - Current	6,378	17	44.11	45.25	(20)
29	Deferred Income Taxes	(10,652)	(29)	44.11	44.11	0
30	Interest Expense	40,527	111	44.11	91.00	(5,207)
31	Preferred Dividends	258	1	44.11	45.00	(1)
32	Total Working Capital Requirement	295,711				3,991
34	Total Cash and Working Capital Requirement Used					4,000

All Lead/Lags are based on internal study.

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
 Schedule CAS-7-WAR
 Page 1 of 1

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	259,121	710	40.37	12.48	27.89	19,799
5	Tax Withholding	123,120	337	40.37	12.00	28.37	9,569
6	Fuel and Power	222,434	609	40.37	27.86	12.51	7,623
7	Chemicals	29,922	82	40.37	42.68	(2.31)	(190)
8	Purchased Water	0	0	40.37		40.37	0
9	Service Company Charges	508,745	1,394	40.37	(10.60)	50.97	71,046
10	Group Insurance	56,153	154	40.37	(13.42)	53.79	8,275
11	OPEB's	43,203	118	40.37	(3.50)	43.87	5,193
12	Pensions	67,141	184	40.37	(0.20)	40.57	7,463
13	Insurance Other than Group	70,605	193	40.37	(42.13)	82.49	15,958
14	Uncollectibles - Proforma Present	32,216	88	40.37	40.37	0.00	0
15	Rents	5,276	14	40.37	46.35	(5.98)	(86)
16	401(k)	7,602	21	40.37	17.00	23.37	487
17	Other O&M	357,693	980	40.37	47.89	(7.52)	(7,366)
18	Total O&M Expenses	<u>1,783,233</u>					<u>137,771</u>
19							
20	Depreciation Amortization Expense	508,420	1,393	40.37	40.37	0.00	0
21	Property Taxes	245,880	674	40.37	181.37	(141.00)	(94,984)
22	Public Service Commission Fee	27,980	77	40.37	(27.41)	67.78	5,196
23	Franchise and Environment Tax	6,888	19	40.37	293.37	(253.00)	(4,774)
24	FICA Taxes	29,870	82	40.37	12.00	28.37	2,322
25	FUTA Taxes	413	1	40.37	12.00	28.37	32
26	SUTA Taxes	1,353	4	40.37	12.00	28.37	105
27	Federal Income Tax - Current	232,831	638	40.37	59.45	(19.08)	(12,171)
28	State Income Tax - Current	35,477	97	40.37	45.25	(4.88)	(474)
29	Deferred Income Taxes	(10,083)	(28)	40.37	40.37	0.00	0
30	Interest Expense	421,634	1,155	40.37	91.00	(50.63)	(58,487)
31	Preferred Dividends	2,686	7	40.37	45.00	(4.63)	(34)
32	Total Working Capital Requirement	<u>3,286,582</u>					<u>(25,498)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2011-XXXX
Schedule CAS-7-CDH
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Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement	
3	<u>Expense Category</u>						
4	Base Payroll	79,552	218	76.78	12.48	64.30	14,014
5	Tax Withholding	37,799	104	76.78	12.00	64.78	6,708
6	Fuel and Power	34,619	95	76.78	19.62	57.16	5,421
7	Chemicals	0	0	76.78		76.78	0
8	Purchased Water	0	0	76.78		76.78	0
9	Service Company Charges	48,675	133	76.78	(10.60)	87.38	11,653
10	Group Insurance	(1,862)	(5)	76.78	(13.42)	90.20	(460)
11	OPEB's	0	0	76.78	(3.50)	80.28	0
12	Pensions	19,594	54	76.78	(0.20)	76.98	4,133
13	Insurance Other than Group	6,728	18	76.78	(42.13)	118.90	2,192
14	Uncollectibles - Proforma Present	5,638	15	76.78	76.78	0.00	0
15	Rents	109	0	76.78	48.00	28.78	9
16	401(k)	1,902	5	76.78	17.00	59.78	311
17	Other O&M	228,401	626	76.78	48.00	28.78	18,012
18	Total O&M Expenses	461,154					61,993
19							
20	Depreciation Expense	134,556	369	76.78	76.78	0.00	0
21	Property Taxes	40,386	111	76.78	12.00	64.78	7,168
22	Public Service Commission Fee	46,587	128	76.78	(27.41)	104.19	13,298
23	Franchise and Environment Tax	642	2	76.78	293.37	(216.59)	(381)
24	FICA Taxes	8,860	24	76.78	12.00	64.78	1,572
25	FUTA Taxes	82	0	76.78	12.00	64.78	15
26	SUTA Taxes	242	1	76.78	12.00	64.78	43
27	Federal Income Tax - Current	(67,899)	(186)	76.78	59.45	17.33	(3,224)
28	State Income Tax - Current	(10,877)	(30)	76.78	45.25	31.53	(940)
29	Deferred Income Taxes	(17,367)	(48)	76.78	76.78	0.00	0
30	Interest Expense	56,675	155	76.78	91.00	(14.22)	(2,208)
31	Preferred Dividends	361	1	76.78	45.00	31.78	31
32	Total Working Capital Requirement	653,402					77,367
33							
34	Total Cash and Working Capital Requirement Used						77,000
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer

Case No. SR-2011-XXXX
Schedule CAS-7-PKS
Page 1 of 1

Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement	
Expense Category		Expense					
1							
2							
3							
4	Base Payroll	2,715	7	39.76	12.48	27.28	203
5	Tax Withholding	1,290	4	39.76	12.00	27.76	98
6	Fuel and Power	1	0	39.76	31.11	8.66	0
7	Chemicals	0	0	39.76		39.76	0
8	Purchased Water	0	0	39.76		39.76	0
9	Service Company Charges	7,354	20	39.76	(10.60)	50.37	1,015
10	Group Insurance	1,856	5	39.76	(13.42)	53.18	270
11	OPEB's	1,428	4	39.76	(3.50)	43.26	169
12	Pensions	646	2	39.76	(0.20)	39.97	71
13	Insurance Other than Group	918	3	39.76	(42.13)	81.89	206
14	Uncollectibles - Proforma Present	595	2	39.76	39.76	0.00	0
15	Rents	15	0	39.76	39.37	0.40	0
16	401(k)	58	0	39.76	17.00	22.76	4
17	Other O&M	64,041	175	39.76	41.52	(1.76)	(309)
18	Total O&M Expenses	80,918					1,727
19							
20	Depreciation Expense	3,350	9	39.76	39.76	0.00	0
21	Property Taxes	1,654	5	39.76	12.00	27.76	126
22	Public Service Commission Fee	7,281	20	39.76	(27.41)	67.17	1,340
23	Franchise and Environment Tax	86	0	39.76	293.37	(253.61)	(59)
24	FICA Taxes	312	1	39.76	12.00	27.76	24
25	FUTA Taxes	4	0	39.76	12.00	27.76	0
26	SUTA Taxes	16	0	39.76	12.00	27.76	1
27	Federal Income Tax - Current	(5,514)	(15)	39.76	59.45	(19.69)	297
28	State Income Tax - Current	(867)	(2)	39.76	45.25	(5.49)	13
29	Deferred Income Taxes	40	0	39.76	39.76	0.00	0
30	Interest Expense	884	2	39.76	91.00	(51.24)	(124)
31	Preferred Dividends	6	0	39.76	45.00	(5.24)	0
32	Total Working Capital Requirement	88,170					3,345
33							
34	Total Cash and Working Capital Requirement Used						3,000
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

Working Capital
For the Test Year Ended December 31, 2010

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

Case No. SR-2011-XXXX
Schedule CAS-7-WCS
Page 1 of 1

Line #

	Proforma	Average	Revenue	Expense	Net	Cash
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement
	Expense	Expense				
4	Base Payroll	82,179	225	44.11	12.48	7,120
5	Tax Withholding	39,047	107	44.11	12.00	3,435
6	Fuel and Power	15,497	42	44.11	23.34	882
7	Chemicals	0	0	44.11		0
8	Purchased Water	0	0	44.11		0
9	Service Company Charges	29,275	80	44.11	(10.60)	4,388
10	Group Insurance	5,105	14	44.11	(13.42)	805
11	OPEB's	3,928	11	44.11	(3.50)	512
12	Pensions	19,156	52	44.11	(0.20)	2,325
13	Insurance Other than Group	4,094	11	44.11	(42.13)	967
14	Uncollectibles - Proforma Present	2,328	6	44.11	44.11	0
15	Rents	65	0	44.11	41.72	0
16	401(k)	2,294	6	44.11	17.00	170
17	Other O&M	183,152	502	44.11	41.72	1,198
18	Total O&M Expenses	386,119				21,802
20	Depreciation Expense	183,826	504	44.11	44.11	0
21	Property Taxes	20,780	57	44.11	181.37	(7,815)
22	Public Service Commission Fee	24,721	68	44.11	(27.41)	4,843
23	Franchise and Environment Tax	385	1	44.11	293.37	(263)
24	FICA Taxes	9,599	26	44.11	12.00	844
25	FUTA Taxes	108	0	44.11	12.00	10
26	SUTA Taxes	328	1	44.11	12.00	29
27	Federal Income Tax - Current	(141,122)	(387)	44.11	59.45	5,933
28	State Income Tax - Current	(22,309)	(61)	44.11	45.25	70
29	Deferred Income Taxes	(7,828)	(21)	44.11	44.11	0
30	Interest Expense	84,282	231	44.11	91.00	(10,828)
31	Preferred Dividends	537	1	44.11	45.00	(1)
32	Total Working Capital Requirement	539,427				14,624
34	Total Cash and Working Capital Requirement Used					15,000

All Lead/Lags are based on internal study.

**Adjustment to Revenues Per Books and Pro Forma
For the Test Year Ended December 31, 2010**

Case No. WR-2011-XXXX
Schedule CAS-8-BRU
Page 1 of 1

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

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	\$205,955	\$5	(\$0)	\$205,960	(\$14,850)	\$41,940	\$233,050
8	74,335	(1,342)	0	72,993	(351)	12,574	85,216
9	1,244	245	0	1,489		181	1,670
10	12,481	(126)	0	12,355		1,981	14,336
11	17,120	(6,074)	0	11,046		2,939	13,985
12	0	0	0	0		\$0	0
13							
14	<u>311,135</u>	<u>(7,292)</u>	<u>(0)</u>	<u>303,843</u>	<u>(15,201)</u>	<u>59,615</u>	<u>348,257</u>
15							
16							
17	0	0	0	0	0	0	0
18							
19	Fire Service						
20	12,420	0	0	12,420	0	1,849	14,269
21							
22	<u>12,420</u>	<u>0</u>	<u>0</u>	<u>12,420</u>	<u>0</u>	<u>1,849</u>	<u>14,269</u>
23							
24	<u>323,555</u>	<u>(7,292)</u>	<u>(0)</u>	<u>316,263</u>	<u>(15,201)</u>	<u>61,464</u>	<u>362,526</u>
25							
26	Other Operating Revenues						
27	336			336			336
28	96			96			96
29	861			861			861
30	1,620			1,620			1,620
31	0			0			0
32							
33	<u>2,913</u>	<u>0</u>	<u>0</u>	<u>2,913</u>	<u>0</u>	<u>0</u>	<u>2,913</u>
34							
35							
36	<u>\$326,468</u>	<u>(\$7,292)</u>	<u>(\$0)</u>	<u>\$319,176</u>	<u>(\$15,201)</u>	<u>\$61,464</u>	<u>\$365,440</u>
37							
38							
39							
40							

Adjustment to Revenue Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Case No. WR-2011-XXXX
 Schedule CAS-8-JFC
 Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$3,062,386	\$15,926	(\$98)	\$3,078,214	\$110,136	\$3,213,048
8	Commercial	1,555,219	3,923	(13)	1,559,129	2,760	1,560,679
9	Industrial	318,050	(713)	(4)	317,333	(295)	317,038
10	Other Public Authority	490,700	(1,869)	(2)	488,829	2,589	491,418
11	Sales for Resale	0	0	0	0	0	0
12	Miscellaneous	260	0	(260)	(0)	0	(0)
13							
14	Total Metered Sales	5,426,615	17,267	(377)	5,443,505	112,896	5,582,183
15							
16							
17	Sewer Service	0	0	0	0		0
18							
19	Fire Service						
20	Private Fire Service	186,024	0	0	186,024	(3,585)	182,532
21							
22	Total Fire Service	186,024	0	0	186,024	(3,585)	182,532
23							
24	Total Sales of Water	5,612,639	17,267	(377)	5,629,529	109,311	5,764,715
25							
26	Other Operating Revenues						
27	Reconnect Charges	24,919			24,919	0	24,919
28	Returned Check Charge	1,912			1,912	164	2,076
29	Application Fee	17,774			17,774	0	17,774
30	Miscellaneous Other Revenue	19,494			19,494	0	19,494
31	Rents from Water Property	5			5	0	5
32							
33	Total Other Operating Revenues	64,104	0	0	64,104	164	64,268
34							
35							
36	Total Operating Revenues	\$5,676,743	\$17,267	(\$377)	\$5,693,633	\$109,475	\$5,828,983
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
 Schedule CAS-8-MEX
 Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	\$1,625,788	\$429	\$2	\$1,626,219	\$20,652	\$88,719	\$1,735,590
8	Residential 400,588	(398)	(0)	400,190	0	18,300	418,490
9	Commercial 527,681	(4,735)	(0)	522,946		23,184	546,130
10	Industrial 225,907	4,918	0	230,825		10,261	241,086
11	Other Public Authority 381,050	(2,666)	0	378,384		16,987	395,371
12	Sales for Resale Miscellaneous 0	0	0	0		0	0
13							
14	Total Metered Sales	(2,452)	3	3,158,565	20,652	157,451	3,336,667
15							
16							
17	Sewer Service	0	0	0	0	0	0
18							
19	Fire Service						
20	Private Fire Service	131,793	0	0	131,793	7,283	139,076
21							
22	Total Fire Service	131,793	0	0	131,793	7,283	139,076
23							
24	Total Sales of Water	(2,452)	3	3,290,358	20,652	164,734	3,475,743
25							
26	Other Operating Revenues						
27	Reconnect Charges	9,594			9,594		9,594
28	Returned Check Charge	708			708		708
29	Application Fee	10,584			10,584		10,584
30	Miscellaneous Other Revenue	34,116			34,116		34,116
31	Rents from Water Property	3			3		3
32							
33	Total Other Operating Revenues	55,005	0	0	55,005	0	55,005
34							
35							
36	Total Operating Revenues	(\$2,452)	\$3	\$3,345,363	\$20,652	\$164,734	\$3,530,748
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Parkville Water (Platte County)

Case No. WR-2011-XXXX
 Schedule CAS-8-PKW
 Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$3,253,523	(\$11,956)	(\$302)	\$3,241,265	(\$128,971)	\$3,415,979
8	Commercial	1,062,489	(19,383)	(1)	1,043,105	629	1,137,097
9	Industrial	20,138	(63)	0	20,075	2,041	22,116
10	Other Public Authority	73,058	(2,395)	0	70,663	5,646	76,309
11	Sales for Resale	229,137	(1,062)	1	228,076	21,289	249,366
12	Miscellaneous	3,178	0	(12)	3,166	(1)	3,165
13							
14	Total Metered Sales	<u>4,641,523</u>	<u>(34,859)</u>	<u>(314)</u>	<u>4,606,350</u>	<u>(128,342)</u>	<u>4,904,032</u>
15							
16							
17	Sewer Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18							
19	Fire Service						
20	Private Fire Service	153,822	0	372	154,194	1,456	168,631
21							
22	Total Fire Service	<u>153,822</u>	<u>0</u>	<u>372</u>	<u>154,194</u>	<u>1,456</u>	<u>168,631</u>
23							
24	Total Sales of Water	<u>4,795,345</u>	<u>(34,859)</u>	<u>58</u>	<u>4,760,544</u>	<u>(126,886)</u>	<u>5,072,663</u>
25							
26	Other Operating Revenues						
27	Reconnect Charges	8,004			8,004		8,004
28	Returned Check Charge	1,080			1,080		1,080
29	Application Fee	7,519			7,519		7,519
30	Miscellaneous Other Revenue	15,287			15,287		15,287
31	Rents from Water Property	1,489			1,489		1,489
32							
33	Total Other Operating Revenues	<u>33,379</u>	<u>0</u>	<u>0</u>	<u>33,379</u>	<u>0</u>	<u>33,379</u>
34							
35							
36	Total Operating Revenues	<u>\$4,828,724</u>	<u>(\$34,859)</u>	<u>\$58</u>	<u>\$4,793,924</u>	<u>(\$126,886)</u>	<u>\$439,004</u>
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
 Schedule CAS-8-SJO
 Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	\$9,737,820	\$57,285	\$194	\$9,795,299	(\$121,982)	\$291,556	\$9,964,873
8	3,634,729	32,442	(19)	3,667,152	(13,522)	55,170	3,708,799
9	3,356,558	25,254	(1,509)	3,380,303		61,556	3,441,859
10	725,771	1,644	(2)	727,413		10,214	737,627
11	1,934,294	11,504	0	1,945,798		30,557	1,976,355
12	0	0	0	0		0	0
13							
14	<u>19,389,172</u>	<u>128,129</u>	<u>(1,336)</u>	<u>19,515,965</u>	<u>(135,504)</u>	<u>449,052</u>	<u>19,829,513</u>
15							
16							
17	Sewer Service						
18	0	0	0	0	0	0	0
19	Fire Service						
20	259,365	0	0	259,365	1,930	4,386	265,682
21							
22	<u>259,365</u>	<u>0</u>	<u>0</u>	<u>259,365</u>	<u>1,930</u>	<u>4,386</u>	<u>265,682</u>
23							
24	<u>19,648,537</u>	<u>128,129</u>	<u>(1,336)</u>	<u>19,775,330</u>	<u>(133,574)</u>	<u>453,438</u>	<u>20,095,194</u>
25							
26	Other Operating Revenues						
27	68,669			68,669		0	68,669
28	8,388			8,388		0	8,388
29	59,562			59,562		0	59,562
30	125,427			125,427		0	125,427
31	41,817			41,817		0	41,817
32							
33	<u>303,863</u>	<u>0</u>	<u>0</u>	<u>303,863</u>	<u>0</u>	<u>0</u>	<u>303,863</u>
34							
35							
36	<u>\$19,952,400</u>	<u>\$128,129</u>	<u>(\$1,336)</u>	<u>\$20,079,193</u>	<u>(\$133,574)</u>	<u>\$453,438</u>	<u>\$20,399,057</u>
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
 Schedule CAS-8-STL

Page 1 of 1

Line #

Line #	Test year Ending 12/31/10	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	\$143,667,798	(1,153,650)	(\$1,893,403)	140,620,745	(\$1,129,302)	\$11,629,957	\$151,121,400
8	2,844,302	(2,255)	(6,555)	2,835,492		157,983	2,993,475
9	0			0		0	0
10	2,199,705		0	2,199,705		20,010	2,219,715
11	6,151,285	(124,999)	(206,927)	5,819,359		529,061	6,348,420
12	45,116		(423)	44,694		3,451	48,145
13	896,747			896,747		42,315	939,062
14				0			0
15	<u>155,804,953</u>	<u>(1,280,904)</u>	<u>(2,107,307)</u>	<u>152,416,742</u>	<u>(1,129,302)</u>	<u>12,382,777</u>	<u>163,670,217</u>
16							
17							
18	\$0	0		0	0	0	0
19							
20	Fire Service						
21							
22	11,015,875	4		11,015,879	468	866,351	11,882,698
23	<u>11,015,875</u>	<u>4</u>	<u>0</u>	<u>11,015,879</u>	<u>468</u>	<u>866,351</u>	<u>11,882,698</u>
24							
25	<u>166,820,828</u>	<u>(1,280,900)</u>	<u>(2,107,307)</u>	<u>163,432,621</u>	<u>(1,128,834)</u>	<u>13,249,128</u>	<u>175,552,915</u>
26							
27	Other Operating Revenues						
28	445,559			445,559	118,980		564,539
29	58,452			58,452	0		58,452
30	314,183			314,183	0		314,183
31	650,763			650,763	(7,444)		643,319
32	548,443			548,443	0		548,443
33	97,509			97,509			97,509
34	<u>2,114,909</u>	<u>0</u>	<u>0</u>	<u>2,114,909</u>	<u>111,536</u>	<u>0</u>	<u>2,226,445</u>
35							
36							
37	<u>\$168,935,737</u>	<u>(\$1,280,900)</u>	<u>(\$2,107,307)</u>	<u>\$165,547,530</u>	<u>(\$1,017,298)</u>	<u>\$13,249,128</u>	<u>\$177,779,360</u>
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
 Schedule CAS-8-WAR

Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$1,958,519	\$7,750	(\$10)	\$1,966,259	\$12,846	\$1,990,262
8	Commercial	673,629	460	(1)	674,088	(172)	675,685
9	Industrial	108,891	(100)	0	108,791	176	108,967
10	Other Public Authority	451,619	(2,286)	3	449,336	1,089	450,425
11	Sales for Resale	276,758	(3,218)	0	273,540	585	274,125
12	Miscellaneous	0	0	0	0	0	0
13							
14	Total Metered Sales	<u>3,469,416</u>	<u>2,606</u>	<u>(8)</u>	<u>3,472,014</u>	<u>12,674</u>	<u>3,499,464</u>
15							
16							
17	Sewer Service	0	0	0	0	0	0
18							
19	Fire Service						
20	Private Fire Service	113,250	0	(1)	113,249	1,203	115,038
21							
22	Total Fire Service	<u>113,250</u>	<u>0</u>	<u>(1)</u>	<u>113,249</u>	<u>1,203</u>	<u>115,038</u>
23							
24	Total Sales of Water	<u>3,582,666</u>	<u>2,606</u>	<u>(8)</u>	<u>3,585,264</u>	<u>13,877</u>	<u>3,614,502</u>
25							
26	Other Operating Revenues						
27	Reconnect Charges	10,606			10,606		10,606
28	Returned Check Charge	1,920			1,920		1,920
29	Application Fee	26,692			26,692		26,692
30	Miscellaneous Other Revenue	38,540			38,540		38,540
31	Rents from Water Property	3			3		3
32							
33	Total Other Operating Revenues	<u>77,761</u>	<u>0</u>	<u>0</u>	<u>77,761</u>	<u>0</u>	<u>77,761</u>
34							
35							
36	Total Operating Revenues	<u>\$3,660,427</u>	<u>\$2,606</u>	<u>(\$8)</u>	<u>\$3,663,025</u>	<u>\$13,877</u>	<u>\$3,692,264</u>
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

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

Case No. WR-2011-XXXX
 Schedule CAS-8-WCW
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Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
1								
2								
3								
4								
5	Sales of Water							
6	Metered Sales							
7	\$265,513	(\$893)	\$1	\$264,621	\$35,004	\$46,169	\$345,794	
8	Commercial 3,617	(64)	0	3,553	0	573	4,126	
9	Industrial 0	0	0	0	0	0	0	
10	Other Public Authority 0	0	0	0	0	0	0	
11	Sales for Resale 0	0	0	0	0	0	0	
12	Miscellaneous 0	0	0	0	0	0	0	
13								
14	Total Metered Sales	269,130	(957)	1	268,174	35,004	46,742	349,920
15								
16								
17	Sewer Service	0	0	0	0	0	0	
18								
19	Fire Service							
20	Private Fire Service	0			0	0	0	
21								
22	Total Fire Service	0	0	0	0	0	0	
23								
24	Total Sales of Water	269,130	(957)	1	268,174	35,004	46,742	349,920
25								
26	Other Operating Revenues							
27	Reconnect Charges	1,050			1,050	1,440	2,490	
28	Returned Check Charge	0			0	0	0	
29	Application Fee	0			0	0	0	
30	Miscellaneous Other Revenue	1,776			1,776	0	1,776	
31	Rents from Water Property	0			0	0	0	
32								
33	Total Other Operating Revenues	2,826	0	0	2,826	1,440	0	4,266
34								
35								
36	Total Operating Revenues	\$271,956	(\$957)	\$1	\$271,000	\$36,444	\$46,742	\$354,186
37								
38								
39								
40								

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Case No. SR-2011-XXXX
 Schedule CAS-8-CDH
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Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	\$0			\$0	\$0		\$0
8	0			0	0		0
9	0			0			0
10	0			0			0
11	0			0			0
12	0			0			0
13							
14	0	0	0	0	0	0	0
15							
16							
17	434,491	(4,905)	161	429,747	0	68,906	498,654
18							
19	Fire Service						
20	0		0	0		0	0
21							
22	0	0	0	0	0	0	0
23							
24	434,491	(4,905)	161	429,747	0	68,906	498,654
25							
26	Other Operating Revenues						
27	0			0		0	0
28	0			0		0	0
29	0			0		0	0
30	0			0		0	0
31	0			0			0
32							
33	0	0	0	0	0	0	0
34							
35							
36	434,491	(\$4,905)	\$161	429,748	\$0	\$68,906	\$498,654
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Parkville Sewer (Platte County)

Case No. SR-2011-XXXX
 Schedule CAS-8-PKS
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Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$0		\$0	\$0		\$0
8	Commercial	0		0	0		0
9	Industrial	0		0			0
10	Other Public Authority	0		0			0
11	Sales for Resale	0		0			0
12	Miscellaneous	0		0			0
13							
14	Total Metered Sales	0	0	0	0	0	0
15							
16							
17	Sewer Service	73,322	(3,693)	0	69,629	8,309	77,938
18							
19	Fire Service						
20	Private Fire Service	0		0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	73,322	(3,693)	0	69,629	8,309	77,938
25							
26	Other Operating Revenues						
27	Reconnect Charges	0		0		0	0
28	Returned Check Charge	0		0		0	0
29	Application Fee	0		0		0	0
30	Miscellaneous Other Revenue	0		0		0	0
31	Rents from Water Property	0		0			0
32							
33	Total Other Operating Revenues	0	0	0	0	0	0
34							
35							
36	Total Operating Revenues	\$73,322	(\$3,693)	\$0	\$69,629	\$0	\$77,938
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

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

Case No. SR-2011-XXXX
 Schedule CAS-8-WCS

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Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$0		\$0	\$0		\$0
8	Commercial	0		0	0		0
9	Industrial	0		0			0
10	Other Public Authority	0		0			0
11	Sales for Resale	0		0			0
12	Miscellaneous	0		0			0
13							
14	Total Metered Sales	0	0	0	0	0	0
15							
16							
17	Sewer Service	231,024	(4,932)	0	226,092	38,508	264,600
18							
19	Fire Service						
20	Private Fire Service	0		0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	231,024	(4,932)	0	226,092	38,508	264,600
25							
26	Other Operating Revenues						
27	Reconnect Charges	0		0		0	0
28	Returned Check Charge	0		0		0	0
29	Application Fee	0		0		0	0
30	Miscellaneous Other Revenue	0		0		0	0
31	Rents from Water Property	0		0			0
32							
33	Total Other Operating Revenues	0	0	0	0	0	0
34							
35							
36	Total Operating Revenues	\$231,024	(\$4,932)	\$0	\$226,092	\$38,508	\$264,600
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Case No. WR-2011-XXXX

Schedule CAS-8-RKW

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

Line #

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$163,480	\$0	\$2	\$163,482	\$0	\$163,482
8	Commercial	95,546	0	(214)	95,332		95,332
9	Industrial	0	0		0		0
10	Other Public Authority	0	0		0		0
11	Sales for Resale	0	0		0		0
12	Miscellaneous	0	0		0		0
13							
14	Total Metered Sales	<u>259,026</u>	<u>0</u>	<u>(212)</u>	<u>258,814</u>	<u>0</u>	<u>258,814</u>
15							
16							
17	Sewer Service	<u>0</u>		<u>(0)</u>	<u>(0)</u>		<u>(0)</u>
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
23							
24	Total Sales of Water	<u>259,026</u>	<u>0</u>	<u>(212)</u>	<u>258,814</u>	<u>0</u>	<u>258,814</u>
25							
26	Other Operating Revenues						
27	Reconnect Charges	0			0	0	0
28	Returned Check Charge	0			0	0	0
29	Application Fee	1,695			1,695	0	1,695
30	Miscellaneous Other Revenue	674		213	887	0	887
31	Rents from Water Property	0			0		0
32							
33	Total Other Operating Revenues	<u>2,369</u>	<u>0</u>	<u>213</u>	<u>2,582</u>	<u>0</u>	<u>2,582</u>
34							
35							
36	Total Operating Revenues	<u>\$261,396</u>	<u>\$0</u>	<u>\$1</u>	<u>\$261,396</u>	<u>\$0</u>	<u>\$261,396</u>
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Case No. WR-2011-XXXX

Schedule CAS-8-LML

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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Loma Linda

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$111,626	\$0	(\$16,879)	\$94,747	\$0	\$94,747
8	Commercial	0	0	10,178	10,178	0	10,178
9	Industrial	0	0	0	0	0	0
10	Other Public Authority	0	0	0	0	0	0
11	Sales for Resale	0	0	0	0	0	0
12	Miscellaneous	0	0	0	0	0	0
13							
14	Total Metered Sales	111,626	0	(6,701)	104,925	0	104,925
15							
16							
17	Sewer Service	0		(0)	(0)		(0)
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	111,626	0	(6,701)	104,925	0	104,925
25							
26	Other Operating Revenues						
27	Reconnect Charges	200			200	0	200
28	Returned Check Charge	0			0	0	0
29	Application Fee	1,650			1,650	0	1,650
30	Miscellaneous Other Revenue	1,164		6,701	7,865	0	7,865
31	Rents from Water Property	0			0	0	0
32							
33	Total Other Operating Revenues	3,014	0	6,701	9,715	0	9,715
34							
35							
36	Total Operating Revenues	\$114,640	\$0	\$0	\$114,640	\$0	\$114,640
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Case No. WR-2011-XXXX

Schedule CAS-8-MPW

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

Line #

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
1								
2								
3								
4								
5	Sales of Water							
6	Metered Sales							
7	\$82,937	(\$2,879)	(\$2,671)	\$77,387	\$2,624		\$80,011	
8	Commercial 53,773	\$0	(\$6,153)	47,620	1,729		49,349	
9	Industrial 0	0		0			0	
10	Other Public Authority 0	0		0			0	
11	Sales for Resale 0	0		0			0	
12	Miscellaneous 0	0		0			0	
13	Flat Rate							
14	Total Metered Sales	136,709	(2,879)	(8,824)	125,007	4,353	0	129,360
15								
16								
17	Sewer Service	0		(0)	(0)			(0)
18								
19	Fire Service							
20	Private Fire Service	0	0	0	0	0	0	0
21								
22	Total Fire Service	0	0	0	0	0	0	0
23								
24	Total Sales of Water	136,709	(2,879)	(8,824)	125,006	4,353	0	129,360
25								
26	Other Operating Revenues							
27	Reconnect Charges	(170)		416	246		0	246
28	Returned Check Charge	0			0		0	0
29	Application Fee	0		684	684		0	684
30	Miscellaneous Other Revenue	4,659		(638)	4,021		0	4,021
31	Rents from Water Property	0			0			0
32								
33	Total Other Operating Revenues	4,489	0	462	4,951	0	0	4,951
34								
35								
36	Total Operating Revenues	\$141,199	(\$2,879)	(\$8,362)	\$129,958	\$4,353	\$0	\$134,311
37								
38								
39								
40								

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Case No. WR-2011-XXXX

Schedule CAS-8-LC

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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Lake Carmel

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$8,410	(\$403)	\$19	\$8,026	\$367	\$11,201
8	Commercial	0	\$0	\$63	63	242	6,909
9	Industrial	0	0	0	0	0	\$0
10	Other Public Authority	0	0	0	0	0	\$0
11	Sales for Resale	0	0	0	0	0	\$0
12	Miscellaneous	0	0	0	0	0	\$0
13							
14	Total Metered Sales	8,410	(403)	82	8,089	609	18,110
15							
16							
17	Sewer Service	0		(0)	(0)		(0)
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	8,410	(403)	82	8,088	609	18,110
25							
26	Other Operating Revenues						
27	Reconnect Charges	(25)		59	34	0	34
28	Returned Check Charge	0			0	0	0
29	Application Fee	0		96	96	0	96
30	Miscellaneous Other Revenue	1,180		(617)	563	0	563
31	Rents from Water Property	0			0		0
32							
33	Total Other Operating Revenues	1,155	0	(462)	693	0	693
34							
35							
36	Total Operating Revenues	\$9,564	(\$403)	(\$380)	\$8,781	\$609	\$18,802
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Riverside Estates

Case No. WR-2011-XXXX
 Schedule CAS-8-RE
 Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
1								
2								
3								
4								
5	Sales of Water							
6	Metered Sales							
7	Residential	\$106,735	(\$1,586)	\$532	\$105,682	\$3,471	\$109,153	
8	Commercial	0	0	0	0	0	0	
9	Industrial	0			0		0	
10	Other Public Authority	0			0		0	
11	Sales for Resale	0			0		0	
12	Miscellaneous	0			0		0	
13								
14	Total Metered Sales	106,735	(1,586)	532	105,682	3,471	109,153	
15								
16								
17	Sewer Service	0		(0)	(0)		(0)	
18								
19	Fire Service							
20	Private Fire Service	0	0	0	0	0	0	
21								
22	Total Fire Service	0	0	0	0	0	0	
23								
24	Total Sales of Water	106,735	(1,586)	532	105,682	3,471	109,153	
25								
26	Other Operating Revenues							
27	Reconnect Charges	(69)		129	60	0	60	
28	Returned Check Charge	0			0	0	0	
29	Application Fee	0		540	540	0	540	
30	Miscellaneous Other Revenue	3,511		(669)	2,842	0	2,842	
31	Rents from Water Property	0			0		0	
32								
33	Total Other Operating Revenues	3,442	0	0	3,442	0	3,442	
34								
35								
36	Total Operating Revenues	\$110,178	(\$1,586)	\$532	\$109,124	\$3,471	\$0	\$112,595
37								
38								
39								
40								

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Case No. WR-2011-XXXX

Schedule CAS-8-RA

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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Rankin Acres

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$51,628	\$0	\$260	\$51,888	\$0	\$51,888
8	Commercial	0	\$0		0		0
9	Industrial	0	0		0		0
10	Other Public Authority	0	0		0		0
11	Sales for Resale	0	0		0		0
12	Miscellaneous	0	0		0		0
13							
14	Total Metered Sales	51,628	0	260	51,888	0	51,888
15							
16							
17	Sewer Service	0		(0)	(0)		(0)
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	51,628	0	259	51,888	0	51,888
25							
26	Other Operating Revenues						
27	Reconnect Charges	(35)		35	0	0	0
28	Returned Check Charge	0			0	0	0
29	Application Fee	0		80	80	0	80
30	Miscellaneous Other Revenue	1,055		(115)	940	0	940
31	Rents from Water Property	0			0		0
32							
33	Total Other Operating Revenues	1,020	0	0	1,020	0	1,020
34							
35							
36	Total Operating Revenues	\$52,648	\$0	\$259	\$52,908	\$0	\$52,908
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Case No. WR-2011-XXXX

Schedule CAS-8-SV

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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Spring Valley

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$60,161	(\$1,011)	\$128	\$59,278	\$2,981	\$62,259
8	Commercial	0	0	0	0	0	0
9	Industrial	0	0	0	0	0	0
10	Other Public Authority	0	0	0	0	0	0
11	Sales for Resale	0	0	0	0	0	0
12	Miscellaneous	0	0	0	0	0	0
13							
14	Total Metered Sales	60,161	(1,011)	128	59,278	2,981	62,259
15							
16							
17	Sewer Service	0		(0)	(0)		(0)
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	60,161	(1,011)	128	59,278	2,981	62,259
25							
26	Other Operating Revenues						
27	Reconnect Charges	(15)		115	100	0	100
28	Returned Check Charge	0			0	0	0
29	Application Fee	0		220	220	0	220
30	Miscellaneous Other Revenue	2,315		(335)	1,980	0	1,980
31	Rents from Water Property	0			0		0
32							
33	Total Other Operating Revenues	2,300	0	0	2,300	0	2,300
34							
35							
36	Total Operating Revenues	\$62,462	(\$1,011)	\$128	\$61,579	\$2,981	\$64,559
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Ozark Mountain

Case No. WR-2011-XXXX
 Schedule CAS-8-OMT
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Line #

Line #	Test year Ending 12/31/10	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	\$184,182	(\$1,774)	\$506	\$182,914	\$4,667		\$187,581
8	0	0	0	0	0		0
9	0	0		0			0
10	0	0		0			0
11	0	0		0			0
12	0	0		0			0
14	<u>184,182</u>	<u>(1,774)</u>	<u>506</u>	<u>182,914</u>	<u>4,667</u>	<u>0</u>	<u>187,581</u>
17	Sewer Service						
18	0		(0)	(0)			(0)
19	Fire Service						
20	0	0	0	0	0	0	0
22	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24	<u>184,182</u>	<u>(1,774)</u>	<u>506</u>	<u>182,914</u>	<u>4,667</u>	<u>0</u>	<u>187,581</u>
26	Other Operating Revenues						
27	(155)		215	60		0	60
28	0			0		0	0
29	0		340	340		0	340
30	4,463		(555)	3,908		0	3,908
31	0			0			0
33	<u>4,307</u>	<u>0</u>	<u>0</u>	<u>4,307</u>	<u>0</u>	<u>0</u>	<u>4,307</u>
36	<u>\$188,490</u>	<u>(\$1,774)</u>	<u>\$506</u>	<u>\$187,222</u>	<u>\$4,667</u>	<u>\$0</u>	<u>\$191,888</u>

Adjustment to Revenues Per Books and Pro Forma
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Lakewood Manor

Case No. WR-2011-XXXX
 Schedule CAS-8-LWM
 Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	\$22,917	(\$287)	\$84	\$22,714	\$244		\$22,958
8	0	0	0	0	0		0
9	0	0		0			0
10	0	0		0			0
11	0	0		0			0
12	0	0		0			0
13							
14	<u>22,917</u>	<u>(287)</u>	<u>84</u>	<u>22,714</u>	<u>244</u>	<u>0</u>	<u>22,958</u>
15							
16							
17	0		(0)	(0)			(0)
18							
19	Fire Service						
20	0	0	0	0	0	0	0
21							
22	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
23							
24	<u>22,917</u>	<u>(287)</u>	<u>84</u>	<u>22,714</u>	<u>244</u>	<u>0</u>	<u>22,958</u>
25							
26	Other Operating Revenues						
27	(10)		30	20		0	20
28	0			0		0	0
29	0		20	20		0	20
30	330		(50)	280		0	280
31	0			0			0
32							
33	<u>320</u>	<u>0</u>	<u>0</u>	<u>320</u>	<u>0</u>	<u>0</u>	<u>320</u>
34							
35							
36	<u>\$23,237</u>	<u>(\$287)</u>	<u>\$84</u>	<u>\$23,034</u>	<u>\$244</u>	<u>\$0</u>	<u>\$23,278</u>
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Lake Taneycomo

Case No. WR-2011-XXXX
 Schedule CAS-8-LT
 Page 1 of 1

Line #

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	\$55,716	(\$510)	\$121	\$55,327	\$3,145		\$58,472
8	0	0	0	0	0		0
9	0	0		0			0
10	0	0		0			0
11	0	0		0			0
12	0	0		0			0
13							
14	<u>55,716</u>	<u>(510)</u>	<u>121</u>	<u>55,327</u>	<u>3,145</u>	<u>0</u>	<u>58,472</u>
15							
16							
17	0		(0)	(0)			(0)
18							
19	Fire Service						
20	0	0	0	0	0	0	0
21							
22	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
23							
24	<u>55,716</u>	<u>(510)</u>	<u>121</u>	<u>55,327</u>	<u>3,145</u>	<u>0</u>	<u>58,472</u>
25							
26	Other Operating Revenues						
27	(45)		85	40		0	40
28	0			0		0	0
29	0		120	120		0	120
30	1,427		(205)	1,222		0	1,222
31	0			0			0
32							
33	<u>1,382</u>	<u>0</u>	<u>0</u>	<u>1,382</u>	<u>0</u>	<u>0</u>	<u>1,382</u>
34							
35							
36	<u>\$57,098</u>	<u>(\$510)</u>	<u>\$121</u>	<u>\$56,709</u>	<u>\$3,145</u>	<u>\$0</u>	<u>\$59,854</u>
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Ozark Meadows WW

Case No. SR-2011-XXXX
 Schedule CAS-8-OMWW

Page 1 of 1

Line #

Line #	Test year Ending 12/31/10	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	\$0			\$0			\$0
8	0			0			0
9	0			0			0
10	0			0			0
11	0			0			0
12	0			0			0
13							
14	0	0	0	0	0	0	0
15							
16							
17	12,977	1,265	166	14,408	733		15,141
18							
19	Fire Service						
20	0			0			0
21							
22	0	0	0	0	0	0	0
23							
24	12,977	1,265	166	14,408	733	0	15,141
25							
26	Other Operating Revenues						
27	0			0			0
28	0			0			0
29	0			0			0
30	34			34			34
31	0			0			0
32							
33	34	0	0	34	0	0	34
34							
35							
36	\$13,011	\$1,265	\$166	\$14,442	\$733	\$0	\$15,175
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma
For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Maplewood WW

Case No. SR-2011-XXXX
 Schedule CAS-8-MPWW
 Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
1								
2								
3								
4								
5	Sales of Water							
6	Metered Sales							
7	Residential	\$0	\$0		\$0	\$0	\$0	
8	Commercial	0	0		0	0	0	
9	Industrial	0	0		0		0	
10	Other Public Authority	0	0		0		0	
11	Sales for Resale	0	0		0		0	
12	Miscellaneous	0	0		0		0	
13								
14	Total Metered Sales	0	0	0	0	0	0	
15								
16								
17	Sewer Service	119,230	(1,019)	1,003	119,214	15,292	134,506	
18								
19	Fire Service							
20	Private Fire Service	0	0	0	0	0	0	
21								
22	Total Fire Service	0	0	0	0	0	0	
23								
24	Total Sales of Water	119,230	(1,019)	1,003	119,214	15,292	134,506	
25								
26	Other Operating Revenues							
27	Reconnect Charges	0			0	0	0	
28	Returned Check Charge	0			0	0	0	
29	Application Fee	0			0	0	0	
30	Miscellaneous Other Revenue	(1,621)		1,621	0	0	0	
31	Rents from Water Property	0			0		0	
32								
33	Total Other Operating Revenues	(1,621)	0	1,621	0	0	0	
34								
35								
36	Total Operating Revenues	\$117,609	(\$1,019)	\$2,624	\$119,214	\$15,292	\$0	\$134,506
37								
38								
39								
40								

Adjustment to Revenue Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Case No. WR-2011-XXXX

Missouri Public Service Commission
Company: Missouri-American Water Company
District: White Branch

Schedule CAS-8-WB

Page 1 of 1

Line #

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	(\$41)	\$41		\$0	\$0	\$0
8	Commercial	0	0		0	0	0
9	Industrial	0	0		0		0
10	Other Public Authority	0	0		0		0
11	Sales for Resale	0	0		0		0
12	Miscellaneous	0	0		0		0
13	Flat Rate	76,044	0	333	76,377	7,148	83,525
14	Total Metered Sales	76,003	41	333	76,377	7,148	83,525
15							
16							
17	Sewer Service	0		(0)	(0)		(0)
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	76,003	41	333	76,377	7,148	83,525
25							
26	Other Operating Revenues						
27	Reconnect Charges	0		120	120	0	120
28	Returned Check Charge	(35)		35	0	0	0
29	Application Fee	0		120	120	0	120
30	Miscellaneous Other Revenue	2,302		(275)	2,027	0	2,027
31	Rents from Water Property	0			0		0
32							
33	Total Other Operating Revenues	2,267	0	0	2,267	0	2,267
34							
35							
36	Total Operating Revenues	\$78,270	\$41	\$333	\$78,644	\$7,148	\$85,792
37							
38							
39							
40							

Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2010

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Roark Sewer

Case No. SR-2011-XXXX

Schedule CAS-8-RKS

Page 1 of 1

Line #	Test year Ending 12/31/10	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	\$0	\$0		\$0	\$0		\$0
8	0	0		0	0		0
9	0	0		0			0
10	0	0		0			0
11	0	0		0			0
12	0	0		0			0
13							
14	0	0	0	0	0	0	0
15							
16							
17	295,861		(1)	295,860			295,860
18							
19	Fire Service						
20	0	0	0	0	0	0	0
21							
22	0	0	0	0	0	0	0
23							
24	295,861	0	(1)	295,860	0	0	295,860
25							
26	Other Operating Revenues						
27	0			0		0	0
28	0			0		0	0
29	6,780			6,780		0	6,780
30	(124)		124	0		0	0
31	0			0			0
32							
33	6,656	0	124	6,780	0	0	6,780
34							
35							
36	\$302,517	\$0	\$123	\$302,640	\$0	\$0	\$302,640
37							

**Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water

Case No. WR-2011-XXXX
Schedule CAS-9
Page 1 of 1

Line #

1 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.
2 Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-10 which provides additional detail and support.

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-10	\$27,397,930	-\$320,978	\$27,076,952
8	Purchased Water	CAS-10	\$566,097	\$59,330	\$625,427
9	Fuel and Power	CAS-10	\$9,907,147	\$1,611,244	\$11,518,391
10	Chemicals	CAS-10	\$10,226,622	\$917,115	\$11,143,737
11	Waste Disposal	CAS-10	\$1,207,406	-\$153,809	\$1,053,597
12	Support Services	CAS-10	\$30,235,664	\$1,818,481	\$32,054,145
13	Group Insurance	CAS-10	\$8,327,507	-\$777,479	\$7,550,028
14	Pensions	CAS-10	\$4,223,164	\$106,849	\$4,330,013
15	Regulatory Expense	CAS-10	\$879,748	-\$322,323	\$557,425
16	Insurance, Other than Group	CAS-10	\$3,114,971	\$873,919	\$3,988,890
17	Customer Accounting	CAS-10	\$4,998,460	\$131,145	\$5,129,605
18	Rents	CAS-10	\$333,115	\$0	\$333,115
19	General Office Expense	CAS-10	\$1,773,820	\$31,533	\$1,805,353
20	Miscellaneous	CAS-10	\$10,033,656	-\$911,568	\$9,122,088
21	Maintenance - Other	CAS-10	\$9,190,337	\$550,842	\$9,741,179
22	Total Operations and Maintenance		<u>\$122,415,644</u>	<u>\$3,614,302</u>	<u>\$126,029,946</u>
24	Depreciation	CAS-10	\$22,269,526	\$7,753,645	\$30,023,171
25	Amortization	CAS-10	\$4,807,921	-\$4,307,643	\$500,278
26	Total Depreciation and Amortization		<u>\$27,077,447</u>	<u>\$3,446,002</u>	<u>\$30,523,449</u>
28	Property Taxes	CAS-10	\$13,490,535	\$664,508	\$14,155,043
29	Payroll Taxes	CAS-10	\$2,141,962	-\$74,546	\$2,067,415
30	PSC Fees	CAS-10	\$1,677,923	\$328,712	\$2,006,635
31	Other General Taxes	CAS-10	\$447,806	\$0	\$447,806
32	Total Taxes Other Than Income Taxes		<u>\$17,758,226</u>	<u>\$918,674</u>	<u>\$18,676,900</u>

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168 Line Number	Description	Test Year Ended 31-Dec-10	Schedule CAS-14 p1 Labor Expense	Schedule CAS-14 p2 Group Ins Expense	Schedule CAS-14 p3 Pension Expense	Schedule CAS-14 p4 401K Expense	Schedule CAS-14 p5 Payroll Taxes Expense	Schedule CAS-14 p6 Fuel & Power Expense	Schedule CAS-14 p7 Chemical Expense	Schedule CAS-14 p8 Purch Water Expense
8	Labor	\$27,397,930	-\$320,978							
9	Purchased Water	\$566,097								\$59,330
10	Fuel and Power	\$9,907,147						\$1,611,244		
11	Chemicals	\$10,226,622							\$917,115	
12	Waste Disposal	\$1,207,406								
13	Support Services	\$30,235,664								
14	Group Insurance	\$8,327,507		-\$777,479						
15	Pensions	\$4,223,164			\$106,849					
16	Regulatory Expense	\$879,748								
17	Insurance Other Than Group	\$3,114,971								
18	Customer Accounting	\$4,998,460								
19	Rents	\$333,115								
20	General Office Expense	\$1,773,820								
21	Miscellaneous	\$10,033,656				-\$39,198				
25	Maintenance - Other	\$9,190,337								
	Total Operations and Maintenance	\$122,415,644	-\$320,978	-\$777,479	\$106,849	-\$39,198	\$0	\$1,611,244	\$917,115	\$59,330
27	Depreciation	\$22,269,526								
28	Amortization	\$4,807,921								
	Total Depreciation and Amortization	\$27,077,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29a	Property Taxes	\$13,490,535								
29b	Payroll taxes	\$2,141,962					-\$74,546			
29c	Gross Receipts Taxes	\$1,677,923								
29d	Other General Taxes	\$447,806								
	Total Taxes other than income	\$17,758,226	\$0	\$0	\$0	\$0	-\$74,546	\$0	\$0	\$0

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Line Number	Description	Schedule CAS-14 p9 Waste Disp. Expense	Schedule CAS-14 p10 Regulatory Expense	Schedule CAS-14 p11 Ins. Other Expense	Schedule CAS-14 p12 Mgt Fees Expense	Schedule CAS-14 p13 Main Breaks Expense	Schedule CAS-14 p14 Transportation Expense	Schedule CAS-14 p15 Net Negative Salvage Expense	Schedule CAS-14 p16 Property Taxes Expense	Schedule CAS-14 p17 PSC Assess Expense
8	Labor									
9	Purchased Water									
10	Fuel and Power									
11	Chemicals									
12	Waste Disposal	-\$153,809								
13	Support Services				\$1,818,481					
14	Group Insurance									
15	Pensions									
16	Regulatory Expense		-\$322,323							
17	Insurance Other Than Group			\$873,919						
18	Customer Accounting									
19	Rents									
20	General Office Expense									
21	Miscellaneous						-\$872,369			
25	Maintenance - Other					-\$48,685				
	Total Operations and Maintenance	-\$153,809	-\$322,323	\$873,919	\$1,818,481	-\$48,685	-\$872,369	\$0	\$0	\$0
27	Depreciation									
28	Amortization							-\$4,307,643		
	Total Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,307,643	\$0	\$0
29a	Property Taxes								\$664,508	
29b	Payroll taxes									
29c	Gross Receipts Taxes									\$328,712
29d	Other General Taxes									
	Total Taxes other than income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$664,508	\$328,712

**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water

Case No. WR-2011-XXXX
Schedule CAS-11
Page 1 of 1

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
2 at present and proposed rates.
3
4
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7

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
Utility Operating Income Before Income Taxes	\$63,319,969	\$63,319,969	\$105,785,518	\$105,785,518
Interest Expense Deduction	\$26,661,955	\$26,661,955	\$26,661,955	\$26,661,955
Income Before Addbacks (Deducts)	\$36,658,014	\$36,658,014	\$79,123,563	\$79,123,563
Addback (Deducts):				
Tax over Book Depreciation	-\$555,154	-\$2,658,603	-\$555,154	-\$2,658,603
Non-deductible Meals	\$88,000	\$88,000	\$88,000	\$88,000
Amortization Preferred Stock Expense	\$1,390	\$1,390	\$1,390	\$1,390
Non-deductible Reserve Deficiency	\$0	\$0	\$0	\$0
Total Addbacks (Deducts)	-\$465,764	-\$2,569,213	-\$465,764	-\$2,569,213
Taxable Income	\$36,192,250	\$34,088,801	\$78,657,799	\$76,554,350
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	\$12,006,909	\$1,777,141	\$26,095,008	\$3,990,985
Per Books Amount / Present Rates	-\$11,176,092	-\$1,823,379	\$12,006,911	\$1,777,143
Proforma adjustment	\$23,183,001	\$3,600,520	\$14,088,097	\$2,213,842

(1) Based on a 6.25% statutory rate for SIT and 35% for FIT

40

Missouri-American Water Company

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

CAS-12 Test Year Operating Revenues at Present Rates vs. Proposed Rates
(Summary) – By District

Located in a separate volume.

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010

Missouri Public Service Commission

Case No. WR-2011-XXXX

Company: Missouri-American Water Company

Schedule CAS-12-BRU

District: Brunswick

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	12,551	\$233,050	12,551	\$115,627	(\$117,423)	-50.39%
5	Commercial	6,240	85,216	6,240	40,161	(45,055)	-52.87%
6	Industrial	52	1,670	52	896	(774)	-46.35%
7	Other Public Authority	1,027	14,336	1,027	5,866	(8,470)	-59.08%
8	Other Water Utilities	605	13,985	605	3,121	(10,864)	-77.68%
9	Rate J / Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	14,269	0	4,067	(10,202)	-71.50%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>20,475</u>	<u>\$362,526</u>	<u>20,475</u>	<u>\$169,738</u>	<u>(\$192,788)</u>	<u>-53.18%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$336		\$677	\$341	101.49%
18	Returned Check Charge		96		96	0	0.00%
19	Application Fee		861		861	0	0.00%
20	Miscellaneous Other Revenue		1,620		2,354	734	45.31%
21	Rents from Water Property		0		0	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$365,440</u>		<u>\$173,726</u>	<u>(\$191,713)</u>	<u>-52.46%</u>
25							
26							
27							
28							
29							
30							
31							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Jefferson City

Case No. WR-2011-XXXX

Schedule CAS-12-JFC

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	494,720	\$3,213,048	494,720	\$3,670,946	\$457,898	14.25%
5	Commercial	359,842	1,560,679	294,607	1,599,266	38,587	2.47%
6	Industrial	121,546	317,038	7,126	33,978	(283,060)	-89.28%
7	Other Public Authority	109,276	491,418	109,276	606,782	115,364	23.48%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous	0	0	179,655	351,062	351,062	0.00%
10	Private Fire	0	182,532	0	99,202	(83,330)	-45.65%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>1,085,384</u>	<u>\$5,764,715</u>	<u>1,085,384</u>	<u>\$6,361,236</u>	<u>\$596,521</u>	<u>10.35%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$24,919		\$40,846	\$15,927	63.92%
18	Returned Check Charge		2,076		2,240	164	7.90%
19	Application Fee		17,774		17,780	6	0.03%
20	Miscellaneous Other Revenue		19,494		26,303	6,809	34.93%
21	Rents from Water Property		5		5	0	0.00%
22	Misc Sales		0		300	300	0.00%
23							
24			<u>\$5,828,983</u>		<u>\$6,448,710</u>	<u>\$619,727</u>	<u>10.63%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Joplin

Case No. WR-2011-XXXX

Schedule CAS-12-JOP

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,292,778	\$9,625,758	1,292,778	\$9,446,497	(\$179,261)	-1.86%
5	Commercial	940,870	3,811,892	666,915	3,424,766	(387,126)	-10.16%
6	Industrial	1,275,160	2,550,767	53,962	393,418	(2,157,349)	-84.58%
7	Other Public Authority	156,370	571,051	82,266	410,803	(160,248)	-28.06%
8	Other Water Utilities	288,034	667,789	288,034	691,319	23,530	3.52%
9	Rate J / Miscellaneous	0	1,056	1,569,258	3,072,788	3,071,732	290869.94%
10	Private Fire	0	571,665	0	212,623	(359,042)	-62.81%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>3,953,212</u>	<u>\$17,799,978</u>	<u>3,953,212</u>	<u>\$17,652,214</u>	<u>(\$147,764)</u>	<u>-0.83%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$64,055		\$104,872	\$40,817	63.72%
18	Returned Check Charge		6,168		6,168	0	0.00%
19	Application Fee		56,911		56,951	40	0.07%
20	Miscellaneous Other Revenue		125,090		176,094	51,004	40.77%
21	Rents from Water Property		15		15	0	0.00%
22	Misc Sales		5,025		5,100	75	1.49%
23							
24			<u>\$18,057,242</u>		<u>\$18,001,414</u>	<u>(\$55,828)</u>	<u>-0.31%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX
Schedule CAS-12-MEX
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	206,340	\$1,735,590	206,340	\$1,634,881	(\$100,709)	-5.80%
5	Commercial	72,601	418,490	72,601	411,283	(7,207)	-1.72%
6	Industrial	125,087	546,130	31,868	142,776	(403,354)	-73.86%
7	Other Public Authority	46,346	241,086	36,636	192,981	(48,105)	-19.95%
8	Other Water Utilities	95,847	395,371	95,847	205,563	(189,808)	-48.01%
9	Rate J / Miscellaneous	0	0	102,928	211,219	211,219	0.00%
10	Private Fire	0	139,076	0	50,308	(88,768)	-63.83%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>546,221</u>	<u>\$3,475,743</u>	<u>546,221</u>	<u>\$2,849,011</u>	<u>(\$626,732)</u>	<u>-18.03%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$9,594		\$14,850	\$5,256	54.78%
18	Returned Check Charge		708		708	0	0.00%
19	Application Fee		10,584		10,584	0	0.00%
20	Miscellaneous Other Revenue		34,116		42,569	8,453	24.78%
21	Rents from Water Property		3		3	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$3,530,748</u>		<u>\$2,917,725</u>	<u>(\$613,023)</u>	<u>-17.36%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

Case No. WR-2011-XXXX
Schedule CAS-12-PKX

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	391,293	\$3,415,979	391,293	\$2,533,960	(\$882,019)	-25.82%
5	Commercial	175,544	1,137,097	132,531	703,669	(433,428)	-38.12%
6	Industrial	3,429	22,116	3,429	16,951	(5,165)	-23.35%
7	Other Public Authority	10,069	76,309	10,069	62,021	(14,288)	-18.72%
8	Other Water Utilities	62,724	249,366	62,724	136,402	(112,964)	-45.30%
9	Rate J / Miscellaneous	4,429	3,165	47,443	93,044	89,879	2839.50%
10	Private Fire	0	168,631	0	75,709	(92,922)	-55.10%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>647,488</u>	<u>\$5,072,663</u>	<u>647,488</u>	<u>\$3,621,756</u>	<u>(\$1,450,907)</u>	<u>-28.60%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$8,004		\$12,486	\$4,482	56.00%
18	Returned Check Charge		1,080		1,080	0	0.00%
19	Application Fee		7,519		7,519	0	0.00%
20	Miscellaneous Other Revenue		15,287		21,387	6,100	39.90%
21	Rents from Water Property		1,489		1,489	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$5,106,042</u>		<u>\$3,665,717</u>	<u>(\$1,440,325)</u>	<u>-28.21%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission

Company: Missouri-American Water Company

District: St. Joseph

Case No. WR-2011-XXXX

Schedule CAS-12-SJO

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,563,503	\$9,964,873	1,563,503	\$11,726,152	\$1,761,279	17.67%
5	Commercial	827,205	3,708,799	689,406	3,500,703	(208,096)	-5.61%
6	Industrial	1,978,674	3,441,859	1,035,321	1,142,336	(2,299,523)	-66.81%
8	Other Public Authority	183,535	737,627	122,613	603,685	(133,942)	-18.16%
9	Other Water Utilities	802,102	1,976,355	802,102	1,675,695	(300,660)	-15.21%
10	Rate J / Miscellaneous	0	0	1,142,073	2,246,971	2,246,971	0.00%
11	Private Fire	0	265,682	0	290,899	25,217	9.49%
12	Public Fire	0	0	0	0	0	0.00%
13	Total	<u>5,355,019</u>	<u>\$20,095,194</u>	<u>5,355,019</u>	<u>\$21,186,441</u>	<u>\$1,091,247</u>	<u>5.43%</u>
14							
15							
16	Miscellaneous Revenues:						
17							
18	Reconnect Charges		\$68,669		\$109,692	\$41,023	59.74%
19	Returned Check Charge		8,388		8,388	0	0.00%
20	Application Fee		59,562		59,562	0	0.00%
21	Miscellaneous Other Revenue		125,427		176,635	51,208	40.83%
22	Rents from Water Property		41,817		41,817	0	0.00%
23	Misc Sales		-		1,500	1,500	0.00%
24							
25			<u>\$20,399,057</u>		<u>\$21,584,035</u>	<u>\$1,184,978</u>	<u>5.81%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX
Schedule CAS-12-STL
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (CCF)	Total Revenue	Sales (CCF)	Total Revenue		
1							
2							
3							
4	Rate A	52,680,388	151,121,400	52,680,388	\$199,406,018	\$48,284,618	31.95%
5	Rate B	2,365,075	2,993,475	2,365,075	3,646,201	652,726	21.80%
6	Rate G-1	1,770,145	939,062	1,770,145	939,062	0	0.00%
7	Rate F and E	81,129	11,882,698	81,129	2,692,058	(9,190,640)	-77.34%
8	Rate H	1,437,018	2,219,715	1,437,018	2,219,715	0	0.00%
9	Rate J	5,756,574	6,348,420	5,756,574	8,683,097	2,334,677	36.78%
10	Rate K	11,763	48,145	11,763	58,695	10,550	21.91%
11							
12	Total	<u>64,102,092</u>	<u>\$175,552,915</u>	<u>64,102,092</u>	<u>\$217,644,846</u>	<u>\$42,091,931</u>	<u>23.98%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$445,559		\$587,515	\$141,956	31.86%
18	Returned Check Charge		177,432		177,432	0	0.00%
19	Application Fee		314,183		351,625	37,442	11.92%
20	Miscellaneous Other Revenue		643,319		600,895	(42,424)	-6.59%
21	Rents from Water Property		548,443		548,443	0	0.00%
22	Misc Sales		97,509		99,219	1,710	1.75%
23							
24			<u>\$177,779,360</u>		<u>\$220,009,975</u>	<u>\$42,230,615</u>	<u>23.75%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX
Schedule CAS-12-WAR
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	339,847	\$1,990,262	339,847	\$2,552,175	\$561,913	28.23%
5	Commercial	146,721	675,685	146,721	768,341	92,656	13.71%
6	Industrial	41,229	108,967	19,257	84,067	(24,900)	-22.85%
7	Other Public Authority	120,635	450,425	73,456	379,610	(70,815)	-15.72%
8	Other Water Utilities	101,033	274,125	101,033	210,622	(63,503)	-23.17%
9	Rate J / Miscellaneous	0	0	69,151	142,447	142,447	0.00%
10	Private Fire	0	115,038	0	47,128	(67,910)	-59.03%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>749,465</u>	<u>\$3,614,502</u>	<u>749,465</u>	<u>\$4,184,390</u>	<u>\$569,888</u>	<u>15.77%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$10,606		\$18,088	\$7,482	70.54%
18	Returned Check Charge		1,920		1,920	0	0.00%
19	Application Fee		26,692		26,692	0	0.00%
20	Miscellaneous Other Revenue		38,540		59,018	20,478	53.13%
21	Rents from Water Property		3		3	0	0.00%
22	Misc Sales		-		180	180	0.00%
23							
24			<u>\$3,692,264</u>		<u>\$4,290,291</u>	<u>\$598,028</u>	<u>16.20%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX
Schedule CAS-12-WCW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	30,925	\$345,794	30,925	\$209,168	(\$136,626)	-39.51%
5	Commercial	499	4,126	499	2,240	(1,886)	-45.71%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>31,424</u>	<u>\$349,920</u>	<u>31,424</u>	<u>\$211,408</u>	<u>(\$138,512)</u>	<u>-39.58%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		2,490		2,517	27	1.08%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		90	90	0.00%
20	Miscellaneous Other Revenue		1,776		3,900	2,124	119.59%
21	Rents from Water Property		0		0	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$354,186</u>		<u>\$217,915</u>	<u>(\$136,271)</u>	<u>-38.47%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2011-XXXX
Schedule CAS-12-CDH
Page 1 of 1

Line:	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$2,953	0	\$2,953	\$0	0.00%
5	Commercial	12,939	72,577	12,939	75,187	2,610	3.60%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Residential Flat Rate:	0	405,463	0	543,403	137,940	34.02%
13	Commercial Flat Rate:	0	17,661	0	23,218	5,557	31.46%
14	Total	<u>12,939</u>	<u>\$498,654</u>	<u>12,939</u>	<u>\$644,761</u>	<u>\$146,107</u>	<u>29.30%</u>
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		\$0		\$0	\$0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		0		0	0	0.00%
23	Rents from Water Property		0		0	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$498,654</u>		<u>\$644,761</u>	<u>\$146,107</u>	<u>29.30%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX
Schedule CAS-12-RKW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	24,057	\$163,482	24,057	\$200,432	\$36,950	22.60%
5	Commercial	18,772	95,332	18,772	112,844	17,512	18.37%
6	Industrial						
7	Other Public Authority						
8	Other Water Utilities						
9	Miscellaneous						
10	Private Fire						
11	Public Fire						
12	Total	<u>42,829</u>	<u>\$258,814</u>	<u>42,829</u>	<u>\$313,276</u>	<u>\$54,462</u>	<u>21.04%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$0		\$0	\$0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		1,695		1,898	203	12.00%
20	Miscellaneous Other Revenue		138		138	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Misc Sales		749		749	0	0.00%
23							
24			<u>\$261,396</u>		<u>\$316,062</u>	<u>\$54,665</u>	<u>20.91%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Loma Linda

Case No. WR-2011-XXXX
Schedule CAS-12-LML
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	26,474	\$94,747	26,474	\$175,390	\$80,643	85.11%
5	Commercial	3,391	10,178	3,391	16,822	6,644	65.28%
6	Industrial						
7	Other Public Authority						
8	Other Water Utilities						
9	Miscellaneous						
10	Private Fire						
11	Public Fire						
12	Total	<u>29,866</u>	<u>\$104,925</u>	<u>29,866</u>	<u>\$192,212</u>	<u>\$87,287</u>	<u>83.19%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$200		\$1,140	\$940	470.00%
18	Returned Check Charge				0	0	0.00%
19	Application Fee		1,650		264	(1,386)	-84.00%
20	Miscellaneous Other Revenue		7,865		7,865	0	0.00%
21	Rents from Water Property				0	0	0.00%
22	Misc Sales				0	0	0.00%
23							
24			<u>\$114,640</u>		<u>\$201,481</u>	<u>\$86,841</u>	<u>75.75%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Roark Sewer

Case No. SR-2011-XXXX
Schedule CAS-12-RKS
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	4,870	\$199,812	4,870	\$320,270	\$120,458	60.29%
5	Commercial	9,008	96,048	9,008	92,155	(3,893)	-4.05%
6	Industrial						
7	Other Public Authority						
8	Other Water Utilities						
9	Miscellaneous						
10	Private Fire						
11	Public Fire						
12	Total	<u>13,878</u>	<u>\$295,860</u>	<u>13,878</u>	<u>\$412,425</u>	<u>\$116,565</u>	<u>39.40%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$0		\$0	\$0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		6,780		3,797	(2,983)	-44.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$302,640</u>		<u>\$416,222</u>	<u>\$113,582</u>	<u>37.53%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX
Schedule CAS-12-MPW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	18,823	\$80,011	18,823	\$145,801	\$65,790	82.23%
5	Commercial	10,438	49,349	10,438	41,804	(7,545)	-15.29%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>29,261</u>	<u>\$129,360</u>	<u>29,261</u>	<u>\$187,605</u>	<u>\$58,245</u>	<u>45.03%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$246		\$684	\$438	178.48%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		684		952	268	39.14%
20	Miscellaneous Other Revenue		4,021		0	(4,021)	-100.00%
21	Rents from Water Property				0	0	0.00%
22	Misc Sales					0	0.00%
23							
24			<u>\$134,311</u>		<u>\$189,241</u>	<u>\$54,930</u>	<u>40.90%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Lake Carmel

Case No. WR-2011-XXXX
Schedule CAS-12-LC

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	2,635	\$11,201	2,635	\$20,410	\$9,209	82.22%
5	Commercial	1,461	6,909	1,461	5,853	(1,056)	-15.28%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>4,096</u>	<u>\$18,110</u>	<u>4,096</u>	<u>\$26,263</u>	<u>\$8,153</u>	<u>45.02%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$34		\$114	\$80	231.55%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		96		140	44	46.16%
20	Miscellaneous Other Revenue		563		0	(563)	-100.00%
21	Rents from Water Property					0	0.00%
22	Misc Sales					0	0.00%
23							
24			<u>\$18,803</u>		<u>\$26,517</u>	<u>\$7,714</u>	<u>41.02%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Lake Taneycomo

Case No. WR-2011-XXXX
Schedule CAS-12-LT
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	6,232	\$58,472	6,232	\$42,938	(\$15,534)	-26.57%
5	Commercial						
6	Industrial						
7	Other Public Authority						
8	Other Water Utilities						
9	Miscellaneous						
10	Private Fire						
11	Public Fire						
12	Total	<u>6,232</u>	<u>\$58,472</u>	<u>6,232</u>	<u>\$42,938</u>	<u>(\$15,534)</u>	<u>-26.57%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$40		\$114	\$74	185.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		120		168	48	40.00%
20	Miscellaneous Other Revenue		1,222		0	(1,222)	-100.00%
21	Rents from Water Property				0	0	0.00%
22	Misc Sales					0	0.00%
23							
24			<u>\$59,854</u>		<u>\$43,220</u>	<u>(\$16,634)</u>	<u>-27.79%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Lakewood Manor

Case No. WR-2011-XXXX
Schedule CAS-12-LWM
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,441	\$22,958	1,441	\$12,526	(\$10,432)	-45.44%
5	Commercial						
6	Industrial						
7	Other Public Authority						
8	Other Water Utilities						
9	Miscellaneous						
10	Private Fire						
11	Public Fire						
12	Total	<u>1,441</u>	<u>\$22,958</u>	<u>1,441</u>	<u>\$12,526</u>	<u>(\$10,432)</u>	<u>-45.44%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$20		\$57	\$37	185.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		20		28	8	40.00%
20	Miscellaneous Other Revenue		280		0	(280)	-100.00%
21	Rents from Water Property		0		0	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$23,278</u>		<u>\$12,611</u>	<u>(\$10,667)</u>	<u>-45.82%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Ozark Mountain

Case No. WR-2011-XXXX
Schedule CAS-12-OMT
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	14,400	\$187,581	14,400	\$131,519	(\$56,062)	-29.89%
5	Commercial	0	0	0	0	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>14,400</u>	<u>\$187,581</u>	<u>14,400</u>	<u>\$131,519</u>	<u>(\$56,062)</u>	<u>-29.89%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$60		\$171	\$111	185.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		340		476	136	40.00%
20	Miscellaneous Other Revenue		3,907		0	(3,907)	-100.00%
21	Rents from Water Property		0		0	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$191,888</u>		<u>\$132,166</u>	<u>(\$59,722)</u>	<u>-31.12%</u>
25							
26							
27							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Rankin Acres

Case No. WR-2011-XXXX
Schedule CAS-12-RA

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$51,888	4,278	\$33,155	(\$18,733)	-36.10%
5	Commercial	0	0	0	0	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>0</u>	<u>\$51,888</u>	<u>4,278</u>	<u>\$33,155</u>	<u>(\$18,733)</u>	<u>-36.10%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$0		\$0	\$0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		80		112	32	40.00%
20	Miscellaneous Other Revenue		940		0	(940)	-100.00%
21	Rents from Water Property		0		0	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$52,908</u>		<u>\$33,267</u>	<u>(\$19,641)</u>	<u>-37.12%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Riverside Estate

Case No. WR-2011-XXXX
Schedule CAS-12-RE
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	16,391	\$109,153	16,391	\$117,846	\$8,693	7.96%
5	Commercial						
6	Industrial						
7	Other Public Authority						
8	Other Water Utilities						
9	Miscellaneous						
10	Private Fire						
11	Public Fire						
12	Total	<u>16,391</u>	<u>\$109,153</u>	<u>16,391</u>	<u>\$117,846</u>	<u>\$8,693</u>	<u>7.96%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$60		\$171	\$111	185.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		540		756	216	40.00%
20	Miscellaneous Other Revenue		2,842		0	(2,842)	-100.00%
21	Rents from Water Property				0	0	0.00%
22	Misc Sales					0	0.00%
23							
24			<u>\$112,595</u>		<u>\$118,773</u>	<u>\$6,178</u>	<u>5.49%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Spring Valley

Case No. WR-2011-XXXX
Schedule CAS-12-SV
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	4,258	\$62,259	4,258	\$36,660	(\$25,599)	-41.12%
5	Commercial						0.00%
6	Industrial						0.00%
7	Other Public Authority						0.00%
8	Other Water Utilities						0.00%
9	Miscellaneous						0.00%
10	Private Fire						0.00%
11	Public Fire						0.00%
12	Total	<u>4,258</u>	<u>\$62,259</u>	<u>4,258</u>	<u>\$36,660</u>	<u>(\$25,599)</u>	<u>-41.12%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$100		\$285	\$185	185.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		220		308	88	40.00%
20	Miscellaneous Other Revenue		1,980		0	(1,980)	-100.00%
21	Rents from Water Property					0	0.00%
22	Misc Sales					0	0.00%
23							
24			<u>\$64,559</u>		<u>\$37,253</u>	<u>(\$27,306)</u>	<u>-42.30%</u>
25							
26							
27							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: White Branch

Case No. WR-2011-XXXX
Schedule CAS-12-WB
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$83,525	0	\$42,240	(\$41,285)	-49.43%
5	Commercial						0.00%
6	Industrial						0.00%
7	Other Public Authority						0.00%
8	Other Water Utilities						0.00%
9	Miscellaneous						0.00%
10	Private Fire						0.00%
11	Public Fire						0.00%
12	Total	<u>0</u>	<u>\$83,525</u>	<u>0</u>	<u>\$42,240</u>	<u>(\$41,285)</u>	<u>-49.43%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		\$120		\$342	\$222	185.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		120		168	48	40.00%
20	Miscellaneous Other Revenue		2,027		0	(2,027)	-100.00%
21	Rents from Water Property				0	0	0.00%
22	Misc Sales					0	0.00%
23							
24			<u>\$85,792</u>		<u>\$42,750</u>	<u>(\$43,042)</u>	<u>-50.17%</u>
25							
26							
27							
28							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City Sewer

Case No. SR-2011-XXXX
Schedule CAS-12-JCWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential						
5	Commercial	918	\$7,161	918	\$6,750	(\$411)	-5.74%
6	Industrial						0.00%
7	Other Public Authority						0.00%
8	Other Water Utilities						0.00%
9	Miscellaneous						0.00%
10	Private Fire						0.00%
11	Public Fire						0.00%
12	Residential Flat Rate:	0	1,003,360	0	1,152,526	149,166	14.87%
13	Commercial Flat Rate:						0.00%
14	Total	<u>918</u>	<u>\$1,010,521</u>	<u>918</u>	<u>\$1,159,276</u>	<u>\$148,755</u>	<u>14.72%</u>
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		\$300		\$855	\$555	185.00%
20	Returned Check Charge		170		204	34	20.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		12,412		0	(12,412)	-100.00%
23	Rents from Water Property					0	0.00%
24	Misc Sales					0	0.00%
25							
26			<u>\$1,023,403</u>		<u>\$1,160,335</u>	<u>\$136,932</u>	<u>13.38%</u>
27							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Maplewood Sewer

Case No. SR-2011-XXXX
Schedule CAS-12-MPWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	23,412	\$101,677	23,412	\$324,636	\$222,959	219.28%
5	Commercial	9,062	32,612	9,062	45,851	13,239	40.60%
6	Industrial						0.00%
7	Other Public Authority						0.00%
8	Other Water Utilities						0.00%
9	Miscellaneous						0.00%
10	Private Fire						0.00%
11	Public Fire						0.00%
12	Residential Flat Rate:	0	217	0	720	503	231.80%
13	Commercial Flat Rate:						0.00%
14	Total	<u>32,475</u>	<u>\$134,506</u>	<u>32,475</u>	<u>\$371,207</u>	<u>\$236,701</u>	<u>175.98%</u>
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		\$0		\$0	\$0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		(0)		0	0	-100.00%
23	Rents from Water Property		0		0	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$134,506</u>		<u>\$371,207</u>	<u>236,701</u>	<u>175.98%</u>
27							
28							
29							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Ozark Meadow Sewer

Case No. SR-2011-XXXX
Schedule CAS-12-OMWW

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	608	\$15,141	608	\$15,786	\$645	4.26%
5	Commercial	0	0	0	0	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Residential Flat Rate:	0	0	0	0	0	0.00%
13	Commercial Flat Rate:	0	0	0	0	0	0.00%
14	Total	<u>608</u>	<u>\$15,141</u>	<u>608</u>	<u>\$15,786</u>	<u>\$645</u>	<u>4.26%</u>
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		\$0		\$0	\$0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		34		0	(34)	-100.00%
23	Rents from Water Property		0		0	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$15,175</u>		<u>\$15,786</u>	<u>\$611</u>	<u>4.03%</u>
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Missouri-American Water Company

Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

CAS-13 Test Year Operating Revenues at Present Rates vs. Proposed Rates
(Detail) – By District

Located in a separate volume.

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX
Schedule CAS-13-JOP
Page 5 of 8

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales (('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (('000 Gal)	Proposed Rate			Total Revenue
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$16.84	\$0	0		\$16.80	\$0	0.00%	
5	3/4" Monthly	0		21.54	0	0		22.00	0	0.00%	
6	1" Monthly	12		30.54	366	12		30.00	360	(6)	-1.64%
7	1-1/2" Monthly	0		53.11	0	0		53.00	0	0.00%	
8	2" Monthly	12		80.18	962	12		80.00	960	(2)	-0.21%
9	3" Monthly	0		143.28	0	0		143.00	0	0.00%	
10	4" Monthly	0		233.44	0	0		233.00	0	0.00%	
11	6" Monthly	24		458.88	11,013	24		458.00	10,992	(21)	-0.19%
12	8" Monthly	24		729.34	17,504	24		728.00	17,472	(32)	-0.18%
13	10" Monthly	0		1,238.97	0	0		1,236.00	0	0.00%	
14	12" Monthly	0		2,043.71	0	0		2,040.00	0	0.00%	
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,497	\$5.2404	\$13,084		2,497	\$2.0380	\$5,088	(\$7,996)	-61.11%
19	Second Block		45,472	2.9356	133,489		45,472	2.0380	92,673	(40,816)	-30.58%
20	Third Block		71,808	2.2654	162,674		71,808	2.0380	146,345	(16,329)	-10.04%
21	Fourth Block		168,257	1.5257	256,709		168,257	2.0380	342,907	86,198	33.58%
22	FAL's and Credits		0		71,988		0		74,522	2,534	3.52%
23	Reconcile to Books								0	0	0.00%
24	Total		<u>288,034</u>		<u>\$667,789</u>		<u>288,034</u>		<u>\$691,319</u>	<u>\$23,530</u>	<u>3.52%</u>

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Adjustment for Labor
For the Test Year Ended December 31, 2010

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 1 of 23

Line #

1
2 **Calculation of Pro forma Adjustment for Labor**

3		
4		
5		<u>Total</u>
6	Pro forma amount	\$ 27,076,952
7		
8	Per books amount	\$ 27,397,930
9		
10	Pro forma adjustment	<u>\$ (320,978)</u>

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14 **Narrative Discussion of Proposed Adjustment for Labor**

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The Company has calculated its pro forma labor expense by using the December 31, 2010 employee levels plus planned additions through December 2011. Overtime labor was based on the three year average of overtime hours by job classification. Overtime wage was calculated by taking the average wage that would be in effect by December 2011 by job classification. Labor rates used for union personnel reflect those rates that will be in effect by December 2011 based on contractual agreements. Labor rates for non union personnel are based on projected rates that will be in effect on December 2011. Gross labor dollars were allocated to O&M expense based on the difference between the historical three year average of capital charged by district and total labor from 2008-2010.

Responsible: Tierney

**Adjustment for Group Insurance Expenses
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 2 of 23

Line #

1
2 **Calculation of pro forma Adjustment for Group Insurance Expenses**

	<u>Total</u>
4	
5 Pro forma amount	\$ 7,439,342
6	
7 Per books amount	\$ 8,216,821
8	
9 Pro forma adjustment	<u>\$ (777,479)</u>

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Narrative Discussion of Proposed Adjustment for Group Insurance Expenses

The Company has calculated its pro forma Group Insurance expense based on expected changes in employee levels by December 2011, benefit levels and rates in effect January 1, 2011. 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.

Responsible: Tierney

**Adjustment for Pension Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 3 of 23

Line #

1			
2	Calculation of pro forma Adjustment for Pension Expense		
3			
4		<u>Total</u>	
5	Pro forma amount	\$ 4,359,101	
6			
7	Per books amount	\$ 4,252,253	
8			
9	Pro forma adjustment	<u>\$ 106,849</u>	
10			
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12			
13			

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.

Responsible: Tierney

**Adjustment to 401K Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 4 of 23

Line #

1		
2	Calculation of pro forma Adjustment to 401K Expense	
3		
4		Total
5	Pro forma amount	\$ 562,867
6		
7	Per books amount	\$ 602,065
8		
9	Pro forma adjustment	<u>\$ (39,198)</u>

Narrative Discussion of Proposed Adjustment to 401K Expense

The Company has calculated its pro forma 401k expense based on changes in employee levels expected to occur by December 2011. Pro forma wages are multiplied by the employees company match percent to determine the 401K Pro forma expense.

Responsible: Tierney

**Adjustment for Payroll Tax Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 5 of 23

Line #

1			
2	Calculation of pro forma Adjustment for Payroll Tax Expense		
3			
4		<u>Total</u>	
5	Pro forma amount	\$ 2,149,013	
6			
7	Per books amount	\$ 2,223,559	
8			
9	Pro forma adjustment	<u>\$ (74,546)</u>	

Narrative Discussion of Proposed Adjustment for Payroll Tax Expense

The Company has calculated its pro forma payroll tax expense based on the changes in labor as of December 2011 and applying current payroll tax rates.

Responsible: Tierney

**Adjustment of Fuel & Power Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 6 of 23

Line #

1
2 **Calculation of pro forma Adjustment of Fuel & Power Expense**

3		
4		<u>Total</u>
5	Pro forma amount	\$ 11,518,391
6		
7	Per books amount	\$ 9,907,147
8		
9	Pro forma adjustment	<u>\$ 1,611,244</u>

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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 based upon five suppliers. AmerenUE, The Empire District Electric Company, Missouri Gas Energy, Laclede Gas and Kansas City Power and Light, which have changed or will be changing rates. AmerenUE rates increased 11% effective June 22, 2010 and 3% on October 1, 2010 for a fuel adjustment clause. Empire District rates increased 13.40% effective September 10, 2010 and for fuel adjustment clauses in June 2010 (2.5%) and December 2010 (1%). Missouri Gas Energy rates increase 2.5% in March 2010 and also in July 2010 (12.5% - cost of gas) and November 2010(-3% - cost of gas). Laclede Gas rates increase 4% on September 1, 2010. Kansas City Power & Light rates are expected to increase by 14% June 2011. AmerenUE rates are expected to increase 11% by August 2011. Empire rates are expected to increase by 9.2% during the summer of 2011.

Responsible: Tierney

**Adjustment of Chemical Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 7 of 23

Line #

1		
2	Calculation of pro forma Adjustment of Chemical Expense	
3		
4		<u>Total</u>
5	Pro forma amount	\$ 11,143,738
6		
7	Per books amount	\$ 10,226,623
8		
9	Pro forma adjustment	<u>\$ 917,115</u>

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Narrative Discussion of Proposed Adjustment of Chemical Expense

The adjustment was calculated by taking the historical chemical usage and dividing that by the historical system delivery. This resulted in units per thousand gallons. The Company then applied the units per thousand gallons to the pro forma system delivery which produces the pro forma chemical units. Once, this was complete the Company utilized the latest known chemical prices and applied them to the pro forma chemical units to arrive at the pro forma chemical expense. If a historical chemical usage was not available the Company used the test year units per thousand gallons.

Responsible: Thakadiyil

**Adjustment of Purchased Water Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 8 of 23

Line #

1
2 **Calculation of pro forma Adjustment of Purchased Water Expense**

3		
4		<u>Total</u>
5	Pro forma amount	\$ 625,427
6		
7	Per books amount	\$ 566,097
8		
9	Pro forma adjustment	<u>\$ 59,330</u>

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Narrative Discussion of Proposed Adjustment of Purchased Water Expense

The Company purchases water primarily from the City of St Louis and the City of Kansas City. The water purchased from the City of St Louis is delivered to St Louis and St Charles customers, and the City of Kansas City water is delivered to Platte County customers. A pro forma adjustment was made to account for the change in test year system delivery and pro forma system delivery. An additional adjustment was made for the increase in the contracted volumetric rates from Kansas City and the City of St. Louis.

Responsible: Tierney

**Adjustment of Waste Disposal Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 9 of 23

Line #

1
2 **Calculation of pro forma Adjustment of Waste Disposal Expense**

	<u>Total</u>
5 Pro forma amount	\$ 1,053,597
7 Per books amount	\$ 1,207,406
9 Pro forma adjustment	<u>\$ (153,809)</u>

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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. The Parkville Sewer Pro Forma Adjustment was calculated by applying the latest known amounts from the waste disposal invoice, annualizing for 12-months, to the 2010 Test Year per book amount.

Responsible: Tinsley

**Adjustment of Regulatory Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 10 of 23

Line #

1		
2	Calculation of pro forma Adjustment of Regulatory Expense	
3		
4		<u>Total</u>
5	Pro forma amount	\$ 557,427
6		
7	Per books amount	\$ 879,750
8		
9	Pro forma adjustment	<u>\$ (322,323)</u>

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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, publication cost, outside consultants and associated travel expenses. The cost also includes the unamortized balance of the previous rate case.

Responsible: Tierney

**Adjustment of Insurance Other Than Group Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 11 of 23

Line #

1
2 **Calculation of pro forma Adjustment of Insurance Other Than Group Expense**

3		
4		<u>Total</u>
5	Pro forma amount	\$ 3,988,893
6		
7	Per books amount	\$ 3,114,974
8		
9	Pro forma adjustment	<u>\$ 873,919</u>

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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. The pro forma expenses for each category were multiplied by the O&M percentage factors that were agreed upon with Staff in case No. WR-2007-0216.

Responsible: Thakadiyil

**Adjustment of Support Services Fees
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 12 of 23

Line #

1			
2	Calculation of pro forma Adjustment of Support Services Fees		
3			
4		<u>Total</u>	
5	Pro forma amount	\$ 32,054,145	
6			
7	Per books amount	\$ 30,235,664	
8			
9	Pro forma adjustment	<u>\$ 1,818,481</u>	

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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) Increase Labor and related expenses for merit wage adjustments and average labor related costs;
- 3) Increase Other costs for Information Technology Services depreciation/maintenance cost pertaining to 2011 Capital projects and application costs and average 1.3% inflationary adjustment;
- 4) Adjust allocations as a result of changes in customer levels.

Responsible: Chao

**Adjustment for Mainbreak Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 13 of 23

Line #

1			
2	Calculation of pro forma Adjustment for Mainbreak Expense		
3			
4		<u>Total</u>	
5	Pro forma amount	\$ 2,558,038	
6			
7	Per books amount	\$ 2,606,722	
8			
9	Pro forma adjustment	<u>\$ (48,685)</u>	

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Narrative Discussion of Proposed Adjustment for Mainbreak Expense

The main break adjustment was calculated based on a 5 year average of actual main breaks ending December 2010. The number of main breaks based on the 5 year average as of 12/31/10 is 1,077. The pro forma average cost per break is \$2,376. This is a decrease over the test year level cost of \$3,014. The decrease in the average cost to repair a main break is being driven by decreases in Materials & Supplies offset by higher cost for paving.

Responsible: Tinsley

Transportation Expense
For the Test Year Ended December 31, 2010

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 14 of 23

Line #

1			
2	Calculation of pro forma Transportation Expense		
3			
4		<u>Total</u>	
5	Pro forma amount	\$	<u>2,329,934</u>
6			
7	Per books amount	\$	3,202,304
8			
9	Pro forma adjustment	\$	<u>(872,369)</u>

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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 December 2011. For vehicles not yet ordered, costs were based on recently ordered vehicles of the same type. Corporate vehicles were allocated to each district. Adjustment is made up of removal of test year transportation depreciation expense (\$-364,442) and (-\$507,927) related to declining transportation expenses for leases & increased fuel and maintenance expense.

Responsible: Tierney

**Adjustment to Net Negative Salvage
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 15 of 23

Line #

1			
2	Calculation of pro forma Adjustment to Net Negative Salvage		
3			
4		<u>Total</u>	
5	Pro forma amount	\$	-
6			
7	Per books amount	\$	4,307,643
8			
9	Pro forma adjustment	\$	<u>(4,307,643)</u>

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Adjustment to Net Negative Salvage

For book purposes the Company records Net Negative Salvage to Amortization expense. In the current rate case the Company has included Net Negative Salvage expense in the pro forma adjustment to Depreciation Expense. Thus, it was necessary to eliminate Net Negative Salvage from Amortization Expense.

Responsible: Thakadiyil

**Adjustment of Property Tax Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 16 of 23

Line #

1		
2	Calculation of pro forma Adjustment of Property Tax Expense	
3		
4		<u>Total</u>
5	Pro forma amount	\$ 14,134,602
6		
7	Per books amount	\$ 13,470,094
8		
9	Pro forma adjustment	<u>\$ 664,508</u>

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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 2010 property tax bills by December 31, 2009 utility plant in service and materials & supplies producing a property tax rate per \$1 of taxable property base. This rate was multiplied by the utility plant in service and materials & supplies as of December 31, 2010 to determine the pro forma property tax expense.

Responsible: Thakadiyil

**Adjustment of PSC Assessment Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 17 of 23

Line #

1
2 **Calculation of pro forma Adjustment of PSC Assessment Expense**

3		
4		Total
5	Pro forma amount	\$ 2,006,635
6		
7	Per books amount	\$ 1,677,923
8		
9	Pro forma adjustment	<u>\$ 328,712</u>

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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.

Responsible: Tierney

**Adjustment of Tank Painting Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 18 of 23

Line #

1		
2	Calculation of pro forma Adjustment of Tank Painting Expense	
3		
4		<u>Total</u>
5	Pro forma amount	\$ 1,608,053
6		
7	Per books amount	\$ 1,008,527
8		
9	Pro forma adjustment	<u>\$ 599,526</u>

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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 the stipulation that the Company and the parties agreed to in Case No. WR-2007-0216. The Company is currently recording a tracker for tank painting and inspection costs and has recorded \$1,608,770 of annual cost in 2009 and \$1,444,666 in 2010. The Company is proposing in the current case to increase the amount of the tank painting tracker to \$1,600,000.

Responsible: Tinsley

**Adjustment of Annualize Amortization of Regulatory Assets
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 19 of 23

Line #

1
2 **Calculation of pro forma Adjustment of Annualize Amortization of Regulatory Assets**

3		
4		Total
5	Pro forma amount	\$ 171,264
6		
7	Per books amount	\$ 171,264
8		
9	Pro forma adjustment	<u>\$ -</u>

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Narrative Discussion of Proposed Adjustment of Annualize Amortization of Regulatory Assets

MAWC 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 being amortized over a period of 50 years. This adjustment allocates these costs to each District based on the number of customers.

Responsible: Tinsley

**Adjustment of Uncollectible Expense at present water rates
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
Page 20 of 23

Line #

1
2 **Calculation of pro forma Adjustment of Uncollectible Expense at present water rates**

3		
4		<u>Total</u>
5	Pro forma amount	\$ 2,428,810
6		
7	Per books amount	\$ 2,314,496
8		
9	Pro forma adjustment	<u>\$ 114,314</u>

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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.

Responsible: Thakadiyil

**Adjustment of Depreciation Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

Schedule CAS-14
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Line #

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2	Calculation of pro forma Adjustment of Depreciation Expense	
3		
4		<u>Total</u>
5	Pro forma amount	\$ 30,023,169
6		
7	Per books amount	\$ 22,269,524
8		
9	Pro forma adjustment	<u>\$ 7,753,645</u>

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Narrative Discussion of Proposed Adjustment of Depreciation Expense

The calculation is based on the true-up utility plant in service (UPIS) balance through December 31, 2011. Depreciation rates used were approved by PSC in the last rate case.

Responsible: Thakadiyil

**Adjustment of Postage Expense
For the Test Year Ended December 31, 2010**

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

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Line #

1		
2	Calculation of pro forma Adjustment of Postage Expense	
3		
4		<u>Total</u>
5	Pro forma amount	\$ 1,285,183
6		
7	Per books amount	\$ 1,268,352
8		
9	Pro forma adjustment	<u>\$ 16,831</u>

Narrative Discussion of Proposed Adjustment of Postage Expense

The Pro Forma adjustment for Postage Expense was calculated by applying 2011 anticipated rates from the United States Postal Service to the number of test year mailings.

Responsible: Thakadiyil

Adjustment to Fuel/Heat
For the Test Year Ended December 31, 2010

Missouri-American Water Company
Case No. WR-2011-XXXX and Case No. SR-2011-XXXX

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Calculation of pro forma Adjustment to Fuel/Heat

	Total
Pro forma amount	\$ 31,533
Per books amount	\$ -
Pro forma adjustment	\$ 31,533

Narrative Discussion of Proposed Adjustment to Fuel/Heat

The pro forma adjustment is to reclass the gas heating fuel that was eliminated in the Fuel/Power adjustment to the Heating Fuel expense account.

Responsible: Tierney