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r the Test Year Ended December 31	Labor Expenses
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For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

Line #

Schedule CAS-15 Page 1 of 26

Narative Discussion of Proposed Adjustment for Labor Expenses

was based on a three year average of overtime hours by job classification. Labor rates used for union personnel reflect those rates that will be in effect by November 1, 2003 based on human resources was based on employees. actual test year O&M rates by job classification. Corporate employee labor was allocated to each district (operation) based on an allocation factor appropriate for the department. i.e. contractual agreements. Labor rates for non union personnel are based on rates that went into effect on April 1, 2003. Gross labor dollars were allocated to O&M expense based on the The Company has calculated it's pro forma labor expense by using the December 31, 2002 manpower levels plus planned additions through November 1, 2003. Overtime labor included

Calculation of Pro forma Adjustment for Labor Expenses

Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount	
6		↔		co		€	
1,345,881 \$	17,744,452	<u>STL</u> 19,090,333 {	St Louis	18 \$	83,701	BRU 83,719	Bringwick
22,631 \$	240,159	<u>WAR</u> 262,790	Warrensburg	27,308 \$	728,487	J <u>FC</u> 3755,794	lofforson Oity
co		↔	Par	69		↔	
(8) \$	1,720	PKS 1,712 \$	Parkville Sewer	84,090 \$	1,311,020	1,395,110 \$	o S S S
- -		- ↔		57,239 \$	284,408	MEX 341,647 \$	
- С		↔		(6,979) \$	295,144	Parkville water PKW 288,165 \$	
-		(CP		109,237 \$	658,382	St Charles <u>SCH</u> 767,619 \$	
-		1		207,692	1,579,956	St Joseph <u>SJO</u> 1,787,648	-
\$ 1,847,108	22,927,429	Total \$ 24,774,537					

Adjustment for Group Insurance Expenses	
For the Test Year Ended December 31, 2002	
Missouri-American Water Company Case No. WR-2003-XXX	Schedule CAS-15

Narative Discussion of Proposed Adjustment for Group Insurance Expenses

Line #

reflects the amortization of regulatory asset per prior Commission approval. unrecognized gains and losses. The Company agreed to make this adjustment for the determination of the revenue requirement in this proceeding. The pro forma cost for OPEB also discussion. OPEB cost was based on the latest actuarial information provided by the Company actuary. An additional adjustment was made to reflect the amortization of the 2003, and plan changes expected to occur before November 1, 2003. Corporate employee costs were allocated to each district (operation) based on appropriate factors noted in the labor The Company has calculated it's pro forma Group Insurance expense based on expected changes in manpower levels by November 1, 2003, benefit levels and rates in effect January 1,

Calculation of pro forma Adjustment for Group Insurance Expenses

Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount	
8		↔		မှ		↔	
1,709,695 \$	2,849,322	4,559,017	St Louis	4,858 \$	15,736	20,594	Brunswick
\$ 1,090 \$	64,695	\$ 65,785 \$	Warrensburg F	\$ (24,223) \$	199,207	\$ 174,984 \$	Jefferson City
(313) \$	533	220 \$	Parkville Sewer	33,743 \$	287,910	321,653 \$	Joplin
- 6		&		17,346 \$	74,980	92,326 \$	Mexico Pa
- \$		· &9		1,526 \$	64,263	65,789 \$	Parkville Water
- \$		ı ₩		(44,531) \$	226,322	181,791 \$	es
- \$		' \$		1,132	462,163	463,295	St Joseph
1,700,323	4,245,131	5,945,454					

Schedule Company Readonaxxx Readonaxx Reado	Pro forma adjustment	Per books amount	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount	Calculation of p	The Company haits actuary. The	Narative Discus	Missouri-American Water Company Case No. WR-2003-XXX	
Proposed Adjustment for Pension Expenses Ited its pro forma pension expense based on the changes in labor and applying a pension rate taken from the latest actuarial level also includes the allocated portion of FAS87 cost for the Service Company. Adjustment for Pension Expenses Bunswick Jefferson City Joplin Mexico Parkville Water St Charles BRU 11,925 \$ 118,837 \$ 128,275 \$ 63,523 \$ PKW 47,032 \$ 147,628 \$ 11,925 \$ 118,837 \$ 128,527 \$ 76,357 17,161 16,720 91,904 \$ 9,946 \$ 83,517 \$ 149,918 \$ 36,362 \$ 30,312 \$ 55,724 \$ \$ St Louis Warrensburg Parkville Sewer \$ 31,904 \$ 9,946 \$ 20,739 362 \$ 36,362 \$ - \$ - \$ - \$ \$ \$ \$ 2,286,685 \$ 24,124 \$ 5 \$ \$ - \$ - \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ 2,286,685 \$ 24,124 \$ 5 \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$	ment	Ħ	#	ment	#	#	ro forma	pro forma	sion of F	ompany	
ad Adjustment for Pension Expenses To forma pension expense based on the changes in labor and applying a pension rate taken from the latest actuarial so includes the allocated portion of FAS87 cost for the Service Company. Iment for Pension Expenses Institution	(€			Adjust	n level a	ropose		
t for Pension Expenses In expenses based on the changes in labor and applying a pension rate taken from the latest actuarial conformation of FAS87 cost for the Service Company. In each of the Service Company. In each of FAS87 cost for the Service Company. In each of		909,122	,807		1,979	925	ment for Pen	so includes th	ed Adjustmen		
Loplin Mexico Parkville Water St Charles JOP MEX PKW 149,918 \$ 36,362 \$ 30,312 \$ 55,724 \$ 149,918 \$ 36,362 \$ - \$ - \$ - \$ - \$	24,124	20,739	Warrensburg WAR 44,863	83,517	35,320	Jefferson City <u>JFC</u> 118,837	sion Expenses	ion expense based on t e allocated portion of F/	t for Pension Expense		FOF
and applying a pension rate taken from the latest actuarial vice Company. Mexico Mexico Parkville Water 53,523 \$ PKW 47,032 \$ SCH 17,161 16,720 91,904 36,362 \$ 30,312 \$ 55,724 \$ - \$ - \$ - \$	1	362	7	11	76,357	6,275		he changes in labor AS87 cost for the Ser	is.		For the Test Year Ended December 31, 2002
ion rate taken from the latest actuarial rkville Water St Charles SCH 47,032 \$ 147,628 \$ 16,720 91,904 \$ 55,724 \$ - \$ - \$ - \$			ا چ	11	17,161	,523		and applying a pens			December 31, 200
St Charles SCH 147,628 \$ 91,904 - \$				ll i	16,720	10		ion rate taken from		111111111111111111111111111111111111111	N
	# 1				91,904	328 \$		the latest actuarial			
study provided to to SJO 293,277 108,288				184,989	108,288	St Joseph <u>SJO</u> 293,277		study provided to			
Schedule CAS-15 Page 3 of 26 Page 3 of 26 Total \$ 4,139,534 1,277,952 \$ 2,861,582		1,2						the Compa		Sched F	

	27 St Louis Warrensburg Parkville Sewer 28 <u>STL</u> <u>WAR</u> <u>PKS</u> 29 Pro forma amount \$ 604,839 \$ 6,188 \$ 66 \$ 30 Per books amount 534,723 6,259 62	Per books amount 2,616 29,938 Pro forma adjustment \$ (29) \$ (1,119) \$	19 Brunswick Jefferson City Joplin 20 BRU JFC JOP 21 Pro forma amount \$ 2,587 \$ 28,819 \$ 33,919 \$	The Company has calculated it's pro forma 401k and Employee Investment Program expenses based on changes in manpower levels expected to occur by November 1, 2003. Contribution rates for new employees were assumed to correspond to the rates of personnel in the same job classification in each district. The pro forma for corporate employees was then allocated to each district. The Employee Investment Plan replaces the Employee Stock Ownership Plan which was discontinued in January 2003. Calculation of pro forma Additionant for Ant K/FID Expenses.	Line # 1 Narative Discussion of Proposed Adjustment for 401K/EIP Expenses	Missouri-American Water Company Case No. WR-2003-XXX	Adjustment for 401K/EIP Expenses For the Test Year Ended December 31, 2002
- ج	' '	5,169 1,421 \$	Mexico Par <u>MEX</u> 6,590 \$	es based on change in the same job clas nership Plan which v			//EIP Expenses December 31, 2002
·	, с	7,669 295 \$	Parkville Water PKW 7,964 \$	s in manpower lesification in each ras discontinued i			
О	€9	18,865 1,986 \$	St Charles SCH 20,851 \$	vels expected to occ district. The pro form n January 2003.			
- G	Total - \$ 752,663		St Joseph <u>SJO</u> 40,840	cur by November 1, 2003. ma for corporate employees was th		Schedule CAS-15 Page 4 of 26	

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Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount	
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S		49		ક્ક		↔	
70,116 \$	534,723	604,839 \$	St Louis	(29) \$	2,616	2,587 \$	BRII
\$ (71) \$	6,259		Warrensburg Pa	\$ (1,119) \$	29,938		Jefferson City
4	62	66 \$	Parkville Sewer	(4,240) \$	38,159	33,919 \$	Joplin
- \$		&		1,421 \$	5,169	6,590 \$	Mexico Pa
د		ı ⇔		295 \$	7,669	7,964 \$	Parkville Water
- &		ا دہ		1,986 \$	18,865	20,851 \$	St Charles
ا ج				1,158	39,682		St Joseph
69,521	683,142	Total 752,663	! -				

r Payro	
Calculation of pro forma Adjustment for Payroll Taxes Expe	enses
Brunswick Jefferson City <u>BRU</u> <u>JFC</u> Pro forma amount \$ 6,355 \$ 58,098	y Joplin JOP 105,415 \$
6,485	968 101,744
St Louis Warrensburg STL WAR 79,627	g Parkville S <u>PKS</u> 627 \$ 109 \$
Per books amount 1,383,463 18,495	132
Pro forma adjustment \$ 60,013 \$ 1,13	132 \$ (23) \$

Calculation of pro forma Adjustment for Payroll Taxes Expenses

Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount	
 		↔		 		↔	
60,013 \$	1,383,463	1,443,476 \$	St Louis STI	(130) \$	6,485	Brunswick <u>BRU</u> 6,355 \$	
1,132 \$	18,495	19,627	Warrensburg	130 \$	57,968	Jefferson City <u>JFC</u> 58,098	
\$ (23) \$	132	109 \$	Parkville S	3,671 \$	101,744	Joplin <u>JOP</u> 105,415 \$	
- 49		1 69		5,412 \$	20,833	Mexico I <u>MEX</u> 26,245 \$	
- &		- &		(1,975) \$	23,523	Parkville Water PKW 21,548 \$	
- \$		- &		6,089 \$	51,798	St Charles <u>SCH</u> 57,887 \$	
-		, &		12,867	122,313	St Joseph <u>SJO</u> 135,180	
87,186	1,786,754	1,873,940	<u> </u>				

For the Test Year Ended December 31, 2002	
Missouri-American Water Company Case No. WR-2003-XXX	Schedule CAS-15 Page 6 of 26
Line #	

Narative Discussion of Proposed Adjustment of Fuel & Power Expense

Line

on the type of service. In 2003 the rates will be reduced between 1.46% and 3.24%. Empire District increased rates 5% effective December 1, 2002. District Electric, which have changed rates. AmerenUE's tariff includes rate reductions effective April 1, 2002 and 2003. The rate reduction for 2002 varies from 2.58% to 4.34% depending The Company purchased fuel & electricity for operations from several utility suppliers. The pro forma adjustment was calculated based upon two suppliers. AmerenUE and The Empire

4/1/2003 and 4/1/2004 were multiplied by the total bills paid in 2002. The pro forma adjustment for Ameren UE bills was calculated by multiplying bills over \$1,000 paid in 2002 by on overall rate reduction percentage based upon type of service as specified within the Ameren UE tariff. The rate reduction percentage effective 4/1/2002 was multiplied by the bills paid from January to March 2002. The rate reduction percentages effective

the new rate increase. Fuel and power was also adjusted to incorporate the pro forma sales adjustment. The pro forma adjustment for Empire bills was calculated by multiplying bills over \$500 paid in 2002 by an overall increase percentage. All of the Empire bills paid in 2002 did not include

	- &	- \$	- \$	-	11,783 \$	78,615 \$	es	Pro forma adjustment
				0	144,301	6,059,149		Per books amount
	! ↔	€9	↔	- \$	<u>WAR</u> 156,084 \$	6,137,764 \$	€9	Pro forma amount
				Parkville Sewer	urg			
	(793) \$	(5,832) \$	16,486 \$	54,613 \$	(1,370) \$	(135) \$	 	Pro forma adjustment
549,796	63,613	144,134	150,223	455,684	233,712	10,979		Per books amount
St Joseph <u>SJO</u> 585,808	St Charles <u>SCH</u> 62,820 \$	Parkville Water PKW 138,302 \$	Mexico Pa <u>MEX</u> 166,709 \$	Joplin <u>JOP</u> 510,297 \$	Jefferson City <u>JFC</u> 232,342 \$	Brunswick Je <u>BRU</u> 10,844 \$	⇔	Pro forma amount
					ower Expense	ijustment of Fuel & P	ma Ad	Calculation of pro forma Adjustment of Fuel & Power Expense

Responsible: Bade

	Line #
Schedule CAS-15 Page 7 of 26	Missouri-American Water Company Case No. WR-2003-XXX
or the Test Year Ended December 31, 2002	
Adjustment of Chemical Expense	

Narative Discussion of Proposed Adjustment of Chemical Expense

adjustment. treatment process then an average pounds per thousand gallons is used to adjust the usage to reflect a normal level. Chemicals was also adjusted to incorporate the pro forma sales forma adjustment also reflects anticipated changes in the treatment process causing the usage to increase or decrease from 2002 usages. If there are no anticipated changes to the circumstances chemicals may be purchased without a contract. For these circumstances, the pro forma expense reflects an estimated price based upon recent purchases or bids. The pro The Company purchases the majority of its chemicals through contracts that are negotiated once a year. The pro forma adjustment uses the latest contracted prices. In certain

Calculation of pro forma Adjustment of Chemical Expense

Carculation of proforma Aujustitient of Chemical Expense	ila Auju	attrient of Chell	iicai expense						
Pro forma amount	↔	Brunswick BRU 6,454 \$	Jefferson City <u>JFC</u> 172,202 \$	Joplin <u>JOP</u> 97,076 \$	Mexico F <u>MEX</u> 64,399 \$	Parkville Water PKW 81,779 \$	St Charles SCH - \$	St Joseph <u>SJO</u> 309,425	
Per books amount		5,681	160,351	96,091	52,051	86,432	4,567	694,777	
Pro forma adjustment	s	773 \$	\$ 11,851 \$	985 \$	12,348 \$	(4,653) \$	(4,567) \$	(385,352)	
		St Louis	Bur	Parkville Sewer					1
Pro forma amount	↔	4,003,191 \$	WAR 27,246 \$	- \$	ı ↔	↔	&	, сэ	Total 4,761,772
Per books amount		3,982,747	23,174	15					5,105,886
Pro forma adjustment	69	20,444 \$	4,072 \$	(15) \$	- 6	-	·	- \$	(344 114)

Responsible: Bade

Schedule CAS-15	Missouri-American Water Company
	Missouri-American Water Company
	For the Test Year Ended December 31, 2002
	Adjustment of Furchased water Expense

Narative Discussion of Proposed Adjustment of Purchased Water Expense

adjustment was made to eliminate all water purchases from the St Charles County Government with the exception of \$150,000 for possible summer load purchases and replace it with Company produced water. Also included in the St. Charles purchased water expenses is the production costs related to the purchases of water from the St. Louis district. A \$200,000 The Company purchases water from the City of St Louis, St Charles County, and the City of Kansas City. The water purchased from the City of St Louis is delivered to St Louis and St Charles customers, the St Charles County Government water is delivered to St Charles customers, and the City of Kansas City water is delivered to Parkville customers. A pro forma delivery and pro forma system delivery. annual contract from the City of St Louis is reflected in the purchased water for St. Louis. A pro forma adjustment for Parkville was made to account for the change in test year system

Calculation of pro forma Adjustment of Purchased Water Expense

Pro forma adjustment	Per books amount	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount
\$ 200,000 \$	6,302	\$t Louis <u>\$TL</u> \$ 206,302 \$	\$	0	Brunswick (BRU - \$
- -	0	Warrensburg <u>WAR</u> -	- &	0	Jefferson City Jo <u>JFC</u> - \$
- &	0	Parkville Sewer PKS - \$	- -	0	Joplin Mexico
- +		' &9	· •	0	ı Со
О		ر ج	(4,358) \$	107,353	Parkville Water <u>PKW</u> 102,995 \$
- -		С	(1,081,070) \$	1,757,128	St Charles <u>SCH</u> 676,058 \$
- &		· •	4	0	St Joseph <u>SJO</u> -
(885,428)	1,870,783	Total 985,355			

Responsible: Bade

	Line#
Schedule CAS-15 Page 9 of 26	Missouri-American Water Company Case No. WR-2003-XXX
For the Test Year Ended December 31, 2002	
Adjustment of Waste Disposal Expense	

The Pro Forma adjustment for Waste Disposal Expense was calculated by applying anticipated costs on the anticipated bids for the removal of residue from the settling lagoons for the water operations. The Pro Forma Adjustment for Waste Disposal Expense for the sewer operation was calculated by applying the latest known amounts from the waste disposal invoice

times the number of customers and annualizing for 12-months, to the 2002 Test Year per book amount.

Narative Discussion of Proposed Adjustment of Waste Disposal Expense

Calculation of pro forma Adjustment of Waste Disposal Expense

40 33 33 33 33 33 34 4 4 5 5 6 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7

Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount
ઝ		↔		မှ		↔
(44,377) \$	452,113	<u>STL</u> 407,736 \$	St Louis	(464) \$	3,514	Brunswick <u>BRU</u> 3,050 \$
- -	0	<u>WAR</u> - \$	gr	- \$	0	Jefferson City <u>JFC</u> - \$
759 \$	34,971	<u>PKS</u> 35,730 \$	Parkville Sewer	(410) \$	410	Joplin JOP - \$
- \$		ا ده		(6,957) \$	41,457	Mexico F <u>MEX</u> 34,500 \$
- \$		&		- 6	0	Parkville Water <u>PKW</u> - \$
- \$: &9		- \$	0	St Charles <u>SCH</u> - \$
- &		←		57,648	42,436	St Joseph <u>SJO</u> 100,084
6,199	574,901	Total 581,100				

Responsible: Bade

For the Test Year Ended De	
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For the Test Year Ended December 31, 2002

Schedule CAS-15 Page 10 of 26

Missouri-American Water Company Case No. WR-2003-XXX

Line #

Narative Discussion of Proposed Adjustment of Regulatory Expense

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

Calculation of pro forma Adjustment of Regulatory Expense

(266, 129	- 60	- \$	- S	- &	(53) \$	(3,833) \$	(200,367) \$	(Pro forma adjustment
511,708					102	7,369	385,264		Per books amount
245,579	· &	ا چ	, &9	ا جه	49 \$	3,536 \$	184,897 \$	↔	Pro forma amount
1					Parkville Sewer	Warrensburg Pa	St Louis STI		
	(18,975)	(16,607) \$	(3,007) \$	(2,928) \$	(13,706) \$	(6,387) \$	(266) \$	မ	Pro forma adjustment
	36,485	31,931	5,782	5,629	26,353	12,281	512		Per books amount
	17,510	15,324 \$	2,775 \$	2,701 \$	12,647 \$	5,894 \$	246 \$	↔	Pro forma amount
	St Joseph	St Charles	Parkville Water	Mexico Pa		Jefferson City	BRU		

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	Adjustment of Insurance Other Than Group Expense
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For the Test Year Ended December 31 2002	3
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For the Test Year Ended December 31, 2

Schedule CAS-15 Page 11 of 26

Missouri-American Water Company Case No. WR-2003-XXX

Line #

Narative Discussion of Proposed Adjustment of Insurance Other Than Group Expense

expense relating to Property & Casualty insurance and worker comp was multiplied by the O&M labor percentage factor, in order to reflect the portion of the cost to be expensed Officers Liability, Fiduciary Liability, Crime, and Employment Practice Insurance. The pro forma expense also includes Retro-Premium Adjustments for payments due. The pro forma Casualty Insurance, which consists of General & Excess Liability, Property Claims Damage, and Workmen's Compensation; and Financial Liability Insurance, which consists of Directors & 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 &

Calculation of pro forma Adjustment of Insurance Other Than Group Expense

Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount
မ		↔		S		↔
(90,430) \$	2,046,250	1,955,820	24 2 2 2	476 \$	3,080	Brunswick <u>BRU</u> 3,556
\$ (8,723) \$	41,117	warrensburg P: <u>WAR</u> \$ 32,394 \$		\$ (10,671) \$	79,201	Jefferson City <u>JFC</u> \$ 68,530 \$
(179) \$	345	PARKVIIIe Sewer PKS 166 \$. •	(20,637) \$	138,936	Joplin <u>JOP</u> 118,299 \$
1 6		! С		(8,491) \$	53,763	Mexico Pa <u>MEX</u> 45,272 \$
- -		ı ↔		(5,913) \$	33,876	Parkville Water PKW 27,963 \$
- &		। स्क		(35,550) \$	105,236	St Charles <u>SCH</u> 69,686 \$
- &		· • •		(33,839)	178,187	St Joseph <u>SJO</u> 144,348
(213,958)	2,679,991	Total 2,466,033				

Missouri-American Water Company Case No. WR-2003-XXX

Line#

Schedule CAS-15 Page 12 of 26

Narative Discussion of Proposed Adjustment of Management Fees

Test year management fees were adjusted to reflect the impact of annualizing the costs associated with moving the remaining districts of the Company to the Alton Call Center. The adjustment calculates a call center cost per customer based on actual test year expense for the St. Louis District and multiplying that cost times the total number of customer in the Company to arrive at the pro forma level of call center costs. The pro forma adjustment for this is \$986,549. Also, all information technology staff at MAWC were moved to the Service Company. The pro forma adjustment for this is \$860,524.

Calculation of pro forma Adjustment of Management Fees

Brunswick Jefferson City Joplin Mexico Parkville Water St Charles St Joseph \$ 12,380 \$ 297,127 \$ 637,585 \$ 136,182 \$ 139,897 \$ 772,529 \$ 882,714 ent \$ 12,380 \$ 297,127 \$ 637,585 \$ 136,182 \$ 139,897 \$ 772,529 \$ 882,714 ent \$ 1,851 \$ 116,474 \$ 249,931 \$ 53,383 \$ 54,838 \$ 302,828 \$ 346,020 St Louis Warrensburg Parkville Sewer \$ 9,321,108 \$ 178,276 \$ 2,476 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	1,847,073	- \$	- \$	- S		970 \$	69,883 \$	647,895 \$	 	Pro forma adjustment
Brunswick BRU BRU BRU Jec JOP MEX JOP MEX Parkville Water PKW SCH SUO SECH SECH SECH SECH SECH SECH SECH SECH	10,533,201					1,506	108,393	8,673,213		Per books amount
Brunswick Jefferson City Joplin Mexico Parkville Water St Charles St Joseph BRU JFC JOP MEX PKW SCH SUP SUP SCH SUP SUP MEX PKW SCH SUP SUP SUP MEX PKW SCH SUP SUP	12,380,274	· СЭ	&	· ·	1	2,476	178,276 \$	9,321,108 \$	↔	Pro forma amount
Brunswick Jefferson City Joplin Mexico Parkville Water St Charles BRU JEC JOP MEX PKW SCH \$ 12,380 \$ 297,127 \$ 637,585 \$ 136,182 \$ 139,897 \$ 772,529 \$ \$ 7,529 180,653 387,654 82,799 85,059 469,701 ent \$ 4,851 \$ 116,474 \$ 249,931 \$ 53,383 \$ 54,838 \$ 302,828 \$	1					rkville Sewer				
Brunswick Jefferson City Joplin Mexico Parkville Water St Charles BRU JFC JOP MEX PKW SCH 12,380 \$ 297,127 \$ 637,585 \$ 136,182 \$ 139,897 \$ 772,529 \$ 7,529 180,653 387,654 82,799 85,059 469,701		346,020			53,383	249,931 \$	116,474 \$	11 1	8	Pro forma adjustment
Brunswick Jefferson City Joplin Mexico Parkville Water St Charles BRU JFC JOP MEX PKW SCH \$ 12,380 \$ 297,127 \$ 637,585 \$ 136,182 \$ 139,897 \$ 772,529 \$		536,694	469,701	85,059	82,799	387,654	180,653	7,529		Per books amount
		St Joseph <u>SJO</u> 882,714	529 \$	Parkville Water <u>PKW</u> 139,897 \$	Mexico <u>MEX</u> 136,182	Joplin <u>JOP</u> 637,585 \$	efferson City <u>JFC</u> 297,127 \$	380 \$	↔	Pro forma amount

	Adjustment of Lease Expense For the Test Year Ended December 31, 2002	
Missou Case N	Missouri-American Water Company Case No. WR-2003-XXX	
Line #	Page 13 of 26	
2 -	Narative Discussion of Proposed Adjustment of Lease Expense	
ω 4 το	The Company pays rental on railroad crossings, rights of way, and various office and plant equipment. The pro forma adjustment is to annualized expenses expected to be in effect by the rate order date. Office rentals decreased by \$121,421 mostly due to the new lease signed by the Corporate office in St. Louis. The increase in software and maintenance related to software of \$116,429 is mostly due to the use of ORCOM across the entire state. Equipment leases decreased \$7.850.	

Calculation of pro forma Adjustment of Lease Expense

Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount	
ક્ક		↔		ઝ		↔	•
(107,998) \$	1,420,961	1,312,963 \$	St Louis STI	2,747 \$	1,293	Brunswick BRU 4,040 \$	
3,123 \$	17,550	20,673 \$	Warrensburg Pa	(5,133) \$	64,614	Jefferson City <u>JFC</u> 59,481 \$	•
(204) \$	404	200 \$	Parkville Sewer	10,288 \$	94,733	Joplin <u>JOP</u> 105,021 \$	
- \$		ا چ		5,644 \$	15,813	Mexico F <u>MEX</u> 21,457 \$	
- \$		· &		2,815 \$	20,190	Parkville Water PKW 23,005 \$	
- &		; &9		14,520 \$	62,899	St Charles <u>SCH</u> 77,419 \$	
- 6		ı ⇔		61,544	84,136	St Joseph <u>SJO</u> 145,680	
(12,654)	1,782,593	1,769,939	1				

	Line #
Schedule CAS-15 Page 14 of 26	Missouri-American Water Company Case No. WR-2003-XXX
2002	For the Test Year Ended December 31, 2002
	Adjustment for Mainbreak Expense

Narative Discussion of Proposed Adjustment for Mainbreak Expense

computed by dividing the number of breaks requiring paving (including contractor breaks) by the total number of breaks(including contractor breaks) for Jan 2000 through March 2003. We The paving expense was derived by taking the percent of breaks that would require paving times the average costs per break. The percent of breaks that would require paving was day expenses, therefore 12 months ending 10/31/01 was used for the second year of history. The number of main breaks is based on a 5 year average as of 3/21/03. Expenses for November and December of 2001 related to main breaks are not available. The costs were not recorded in a manner that would allow us to separate them from other day to The mainbreak adjustment, excluding paving costs, was calculated based on a 2 year average cost by account. It included 12 months ended 12/31/02 and 12 months ended10/31/01.

then added up the actual paving invoices paid from Jan 2002 through March 2003 and the number of holes it pertained to. Taking the total number of holes divided by the total of the

Calculation of pro forma Adjustment for Mainbreak Expense

invoices we reached our average cost per break.

Pro forma adjustment	Per books amount	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount
\$ 1,064,849 \$	3,504,571	St Louis Warn <u>STL</u> \ \$ 4,569,420 \$	- +	0	Brunswick Jeffe BRU - \$
- &	0	Warrensburg Parkville Sewer <u>WAR</u> - \$	- &	0	Jefferson City Joplin <u>JFC - \$</u>
- -	0	ewer - \$.	0	Mexico MEX
٠ ج		ι ເ	.	0	Parkville Water <u>PKW</u> - \$
Ө		। स्क	-	0	er St Charles SCH
\$		+ ↔	٠ •	0	St Joseph <u>SJO</u> - \$
. \$ 1,064,849	3,504,571	Total - \$ 4,569,420	П.1		•

Per books amount	Per books amount		Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount	Calculation of pro forma Adjustment of Employee Expense	The Company has calculated its pro forma Employee Expense by dividing the total employee expenses for the three years ended 1999, 2000, and 2001 by the number of employees respective year-end, resulting in an average cost per employee. The calculated cost per employee was multiplied by the pro forma number of employees to get pro forma Employee Expense.	Narative Discussion of Proposed Adjustment of Employee Expense	Case No. WR-2003-XXX
v	9		↔	S		↔	a Adjus	ated its	Propos	
180,125 \$			St Louis W <u>STL</u> 410,973 \$	(526) \$	981	Brunswick Je BRU 455 \$	itment of Employe	pro forma Employee an average cost per	ed Adjustment of I	
3,163 \$	1	2,974	Warrensburg Pa WAR 6,137 \$	3,423 \$	8,446	Jefferson City <u>JFC</u> 11,869 \$	e Expense	Expense by dividir employee. The ca	Employee Expense	
188	1	0	Parkville Sewer PKS 188 \$	4,455 \$	16,387	Joplin <u>JOP</u> 20,842 \$		ng the total employe Iculated cost per en	U	
- 6			· •	1,608 \$	3,480	Mexico Pa <u>MEX</u> 5,088 \$				
، ب			· •	1,618 \$	3,480	Parkville Water PKW 5,098 \$		d by the pro forma		
- \$			' ⇔	7,911 \$	8,952	St Charles <u>SCH</u> 16,863 \$		the three years ended 1999, 2000, and 2001 by the number of employees at the ultiplied by the pro forma number of employees to get pro forma Employee		
- \$			· ↔	(4,422)	21,859	St Joseph <u>SJO</u> 17,437		by the number of e ss to get pro formal		***************************************
197,543		297,408	Total 494,951					employees at Employee		Page 15 of 26

Responsible: Maul

Adjustment of Transportation Expense	
For the Test Year Ended December 31, 2002	
Missouri-American Water Company Schedule CAS-15	AS-15
Line#	

Narative Discussion of Proposed Adjustment of Transportation Expense

schedule includes the depreciation on Company vehicles in that adjustment. component of transportation and to eliminate a non-recurring write-off of a vehicle maintenance reserve account. The Company's pro forma depreciation expense (page 22) of this The Company is adjusting it's test year transportation expense based on a three year average. Included in the calculation is the adjustment to eliminate depreciation expense as a

the write-off of the reserve as this write-off is considered to be a one-time item and is a non-recurring item. related to heavy duty equipment used by the Company. The reserve was discontinued in 1995 with a balance of \$130,758 that was never cleared. This pro forma adjustment eliminates The St. Louis Operation had utilized a heavy duty vehicle maintenance reserve account that dated back to 1979. This reserve was intended to accrue for major maintenance dollars

Calculation of pro forma Adjustment of Transportation Expense

Pro forma adjustment	Per books amount	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount
\$ 101,772 \$ - \$	1,014,817 0	St Louis Warrensburg Parkvi <u>STL</u> <u>WAR</u> <u>F</u> 1,116,589 \$ - \$	- &	0 0	Brunswick Jefferson City Jo BRU JFC J
- မ	0	Parkville Sewer <u>PKS</u> - \$	٠ ج	0	Joplin Mexico JOP - \$
- -		С	- &	0	- \$
- •		' \$	ا ج	0	/ater
- \$		' &	- -	0	St Charles St Ju SCH S
- +		· •	ı	0	St Joseph <u>SJO</u> -
101,772	1,014,817	Total 1,116,589			

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 2002 property tax bills by December 31, 2001 utility plant in service and materials & supplies producing a property tax rate per \$1 of taxable property base. This rate was multiplied by the true-up utility plant

| in service and materials & supplies to determine the pro forma property tax expense.

Narative Discussion of Proposed Adjustment of Property Tax Expense

Calculation of pro forma Adjustment of Property Tax Expense

Pro forma adjustment	Per books amount	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount	
S		↔		49		€9	_
1,183,192 \$	6,186,947	7,370,139	St Louis STI	2,058 \$	10,973	13,031	Brunswick
8		<i>€</i> 9	Warrensburg	8		& <u>⊆</u>	Jefferson City
16,636 \$	175,605	192,241 \$	nsburg	46,634 \$	174,230	220,864	on City
8		€9	Parl	S		€9	
992 \$	0	992 \$	Parkville Sewer	71,181 \$	270,159	\$ 341,340 \$	Joplin
		0,				67 IZ	. ≾
- ج		! 69		8,928 \$	125,208	134,136 \$	Mexico F
- •		ا ج		95,485 \$	367,988	463,473 \$	Parkville Water
- &		ر ج		118,266 \$	610,131	<u>SCH</u> 728,397 \$	St Charles
- &		, &s		58,363	996,044	<u>SJO</u> 1,054,407	St Joseph
1,601,735	8,917,285	10,519,020	!				

	Per b Pro fo	Pro fc	Pro fc	Per b	Pro fc	Calcı	The p	Nara	Missouri-American Wat Case No. WR-2003-XXX
	Per books amount Pro forma adjustment	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount	ılation of pro forr	ro forma adjustmeni	tive Discussion o	Missouri-American Water Company Case No. WR-2003-XXX
	σ	₩	€		↔	na Adjus	t to the Pu	f Propos	7
	(89,794) \$	↔	95 \$	803	Brunswick J BRU 898 \$	tment of PSC As	blic Service Commi	ed Adjustment o	
	11,563 (732) \$	40	(1,472) \$	19,271	Jefferson City <u>JFC</u> 17,799 \$	Calculation of pro forma Adjustment of PSC Assessment Expense	ission Fee was calcula	Narative Discussion of Proposed Adjustment of PSC Assessment Expense	
	161 (179) \$	Parkville Sewer PKS (18) \$	(6,060) \$	41,352	Joplin <u>JOP</u> 35,292 \$	Ψ	ated by applying the la	Expense	
	ا چ	' ()	2,384 \$	8,833	Mexico Pa <u>MEX</u> 11,217 \$		The pro forma adjustment to the Public Service Commission Fee was calculated by applying the lastest known assessment rate to the pro forma operating revenues at present and proposed rates.		
	9	' &	3,688 \$	9,073	Parkville Water PKW 12,761 \$		nt rate to the pro for		
	ا ب	' \$	(12,088) \$	50,105	St Charles <u>SCH</u> 38,017 \$		na operating revenue		
7	- -	· •	16,619	57,251	St Joseph <u>SJO</u> 73,870		s at present and pro		
Responsible: Maul	802,961 § (87,539)	Total 715,422					posed rates.		Schedule CAS-15 Page 18 of 26

Pro forma adjustment	Per books amount	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount	Calculation	The pro for inspections	Narative D	Missouri-American Water Company Case No. WR-2003-XXX	
adjustment	amount	amount	adjustment	amount	amount	n of pro form	ma adjustmer s on the tanks.	iscussion of	ater Company X	
6		⇔	s		\$ ₽	a Adjust	t for Tan These c	Propose		
543,553 \$	0	St Louis <u>STL</u> 543,553 \$	3,142 \$	0	Brunswick <u>BRU</u> 3,142 \$	ment of Tank P	k Painting Exper	∌d Adjustment o	****	
20,156 \$	0	Warrensburg Pa <u>WAR</u> 20,156 \$	19,619 \$	0	Jefferson City <u>JFC</u> 19,619 \$	Calculation of pro forma Adjustment of Tank Painting Expense	The pro forma adjustment for Tank Painting Expense is based upon applying the estimated cost to paint both the interior and the exterior of inspections on the tanks. These costs are then amortized over an eight (8) year life for the interior and a twelve (12) year life for the exterior.	Narative Discussion of Proposed Adjustment of Tank Painting Expense		For th
•	0	Parkville Sewer PKS - \$	(292,721) \$	353,112	Joplin <u>JOP</u> 60,391 \$		lying the estimated (8) year life for the in	ense		าe Test Year Ended
•		1 69	22,494 \$	2,944	Mexico Pai <u>MEX</u> 25,438 \$		terior and a twelve (For the Test Year Ended December 31, 2002
, 69		·	31,353 \$	0	Parkville Water PKW 31,353 \$		interior and the ex 12) year life for the			
		С	40,955 \$	0	St Charles SCH 40,955 \$		th the interior and the exterior of each tank and adding to it the cost to perform elve (12) year life for the exterior.			
- -		· •	143,830	0	St Joseph <u>SJO</u> 143,830		and adding to it the			
532,381	356,056	Total 888,437					cost to perfor		Schedule CAS-15 Page 19 of 26	

	Pro forma adjustment	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount	Calculation of pro forma Adjustment of Amortization of Premature Property Retirement	The Company is proposing to amortize the premature property retirement over a 20 year period.	Narative Discussion of Proposed Adjustment of Amortization of Premature Property Retirement	Case No. WR-2003-XXX	" A
	6	€9	69		⇔	na Adjus	ing to am	f Propos	4	
		St Louis <u>STL</u>			Brunswick <u>BRU</u>	tment of	ortize the	ed Adjus		
	, c	€	&	0	, ⇔	Amortiz	premat	stment o		
		Warrensburg <u>WAR</u>			Jefferson City <u>JFC</u>	ation of	are prope	f Amorti:		
	. 0) , (a	۰ جه	0	City - \$	Prematu	rty retirer	zation of		
		Parkville Sewer <u>PKS</u>			Joplin <u>JOP</u>	re Prope	nent over	Prematu		
	0	Sewer	1	0	103	rty Retir	. а 20 уеа	ire Prope		
	φ	↔	€		\$ IN ^M e	ement	ar period.	rty Retir		
					Mexico MEX			ement		
	'	• ↔	\$	0	Park		mature p		:	
					Parkville Water PKW -		roperty re			
	С	↔	- &	0	↔		stirement			
					St Charles <u>SCH</u>		relates t			
	ر ج	, ↔	6	0	•		The premature property retirement relates to the old St. Joseph treatment plant.			
							St. Josep			
_	1		158,893	0	St Joseph <u>SJO</u> 158,893		oh treatm			
Responsible: Grubb	6	⇔ →					ent plant		Sct	
Me. Gru	0 158,893	Total 158,893							Schedule CAS-15 Page 20 of 26	

Missouri-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 21 of 26

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

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

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

40 33 33 33 33 33 34 4 5 5 6 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6 6 7 6

Pro forma adjustment	Per books amount	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount
co		↔	₩.		↔
(171,032) \$	1,019,596	St Louis <u>STL</u> 848,564 \$	(118) \$	1,981	Brunswick <u>BRU</u> 1,863 \$
(475) \$	25,781	Warrensburg WAR 25,306	1,862 \$	38,312	Jefferson City <u>JFC</u> 40,174
(S)		Parkv J	€		⇔ ,, ⊂
- \$	0	Parkville Sewer PKS - \$	8,570 \$	117,402	Joplin <u>JOP</u> 125,972 \$
-		1	(4,993) \$	31,335	Mexico <u>MEX</u> 26,342
8		↔	6		Parkville PKV \$
- \$		ا ج	(3,671) \$	14,939	ville Water PKW 11,268 \$
- S		' &	(5,886) \$	28,747	St Charles <u>SCH</u> 22,861 \$
		1	(11,954)	126,683	St Joseph <u>SJO</u> 114,729
€	_,	\$ T			
(187,696)	1,404,776	Total 1,217,080			

Pro forma adjustment \$ 2,764,022	Per books amount 1	27 St Louis 28 STL 29 Pro forma amount \$ 21,108,234 30	Pro forma adjustment \$ 4,773	23 Per books amount 43,236 24	Brunswick <u>BRU</u> Pro forma amount \$ 48,009	17 Calculation of pro forma Adjustment of Depreciation Expense	The calculation is based on the true-up utility plant in service (UPIS) through November 30, 2003. The depreciation rates for the Brunswick, Joplin, Mexico, Parkville, St. Charles, St. Joseph and Warrensburg districts are based on new depreciation rates developed by Mr. John Spanos, Consultant with Gannet Felming. Depreciation rates for the St. Louis and Jefferson City Districts were used from recent rate cases	#	Missouri-American Water Company Case No. WR-2003-XXX	
\$ 21,799 \$	323,774	Warrensburg P <u>WAR</u> \$ 345,573 \$	\$ 32,060 \$	377,344	Jefferson City <u>JFC</u> \$ 409,404 \$	reciation Expense	ant in service (UPIS) the new depreciation rates			For t
16 \$	894	Parkville Sewer PKS 910 \$	177,012 \$	829,105	Joplin <u>JOP</u> 1,006,117 \$		rough November 30, 2 s developed by Mr. Jo			For the Test Year Ended December 31, 20
es es		ι 6	(16,929) \$	365,869	Mexico Parl <u>MEX</u> 348,940 \$		2003. The depreciation Spanos, Consulta			December 31, 2002
ا دە		: ↔	58,930 \$	322,890	Parkville Water PKW 381,820 \$		n rates for the Brun nt with Gannet Feir			
٠ ده		· &	241,432 \$	915,581	St Charles <u>SCH</u> 1,157,013 \$		nswick, Joplin, Mexing. Depreciation r			
- ب		' &9	(162,452)	2,715,831	St Joseph <u>SJO</u> 2,553,379		ico, Parkville, St. Crates for the St. Lo.			
3,120,663	24,238,736	Total 27,359,399					Charles, St.		Schedule CAS-15 Page 22 of 26	

Responsible: Roesch

5 8 8 7 8 8							As		Case No. WR-2	eouri₌Amer
	Per books amount Pro forma adjustment	Pro forma amount	Pro forma adjustment	Per books amount	Pro forma amount	Calculation of pro forma	As discussed by Company witness Deters the pro forma reflects the addition of one call expenses in various districts.	Narative Discussion of Proposed Adjust One Call Cost	Case No. WR-2003-XXX	iran Water Compa
	€	⇔	σ		↔ B	ma	any witne	of Propos	, iy	?
	1,143 123,432 \$	€9	- &	0	Brunswick Jef <u>BRU</u> - \$		ss Deters the pro fo	ed Adjust One Call		
	758 \$	40	12,350 \$	0	Jefferson City <u>JFC</u> 12,350 \$		orma reflects the ad	l Cost		
	- °	Parkville Sewer PKS - \$	12,731 \$	0	Joplin <u>JOP</u> 12,731 \$		dition of one call ex			
					Mexico MEX		penses in			
	ι ω	; 69	- &	0	1		various d			
	- 9	ا چ	8,500 \$	0	Parkville Water PKW 8,500 \$		listricts.			
	ı G	' &	27,141 \$	0	St Charles SCH 27,141 \$				1.0 A	
R	-		12,125	0	St Joseph <u>SJO</u> 12,125					
Responsible: Deters	\$ 10	Total							Schedu Pau	•
Deters	1,143 197,037	Total 198,180							Schedule CAS-15 Page 23 of 26	·)

Calculation of pro forma Amortization of AAO-Security Costs Brunswick Jefferson City Joplin BRU JFC JOP Pro forma amount \$ 3,252 \$ 35,280 \$ 31,968 Per books amount 64 2,116 1,479		Pro forma adjustment \$ 3,188 \$ 33,164 \$ 30,489	\$ 3,188 \$ 33,164 \$ St Louis Warrensburg Parkville STL WAR PK: \$ 304,740 \$ 6,144 \$	ent \$ 3,188 \$ 33,164 \$ St Louis Warrensburg Parkville STL WAR PK: \$ 304,740 \$ 6,144 \$ 15,900 167
	Mexico Parkville Water MEX 6,600 \$ 8,652 310 276	Mexico Parkville Water MEX PKW \$ 6,600 \$ 8,652 310 276 \$ 6,290 \$ 8,376	Mexico Parkville Water MEX 6,600 \$ PARKVILLE WATER PKW 8,652 9 310 276 9 \$ 6,290 \$ 8,376	Mexico Parkville Water MEX 6,600 \$ 8,652 310 276 5 6,290 \$ 8,376
	St Charles St Jose SCH SJO, 880 \$ 4	St Charles St Jos SCH 20,880 \$ 1,040	St Charles St Jos SCH \$ 20,880 \$ 1,040 \$ 19,840 \$	St Charles St Jos SCH 20,880 \$ 1,040 \$ 19,840 \$
	ph 13,332 2,415	h 1,332 2,415	eph 2 43,332 2,415 Total - \$ 460,848	\$ To

7		Pro fon		Pro for	Per boo	Pro forr	Calcula	The Co custom	Narativ	Missouri-American Wate Case No. WR-2003-XXX	
rio ionna adjustment	Pro forma adjustment	Pro forma amount		Pro forma adjustment	Per books amount	Pro forma amount	ation of pro for	The Company has calculated its p customers at December 31, 2002	e Discussion	Missouri-American Water Company Case No. WR-2003-XXX	
e e	ө	↔		₩		↔	ma Adjus	oulated its er 31, 2002	of Propos	ny	
/0,431	1	157,005 \$	St Louis STL	94 \$	115	Brunswick BRU 209 \$	tment of Reloc	pro forma reloci 2.	ed Adjustment		
1,34/			Warrensburg <u>WAR</u>	s (7,295)	12,300	Jefferson City <u>JFC</u> 5,005	Calculation of pro forma Adjustment of Relocation Expense	ation expenses b	Narative Discussion of Proposed Adjustment of Relocation Expense		
e.	1	€9		\$	Ü	€9		y using a	Expense		For the
-1 -0 -0			Parkville Sewer <u>PKS</u>	4,818 \$	5,922	Joplin <u>JOP</u> 10,740 \$		3 year average f			iest Year Endec
1				1,029	1,265	Mexico <u>MEX</u> 2,294		rom 2000 to 200			For the Test Year Ended December 31, 2002
G		↔		€		Parkville Water PKW 2,356		2. The pro			2002
ر ج		' 69		(1,069) \$	3,425	↔		forma is then			
ا ب		، ج		5,838 \$	7,175	St Charles SCH 13,013 \$		The Company has calculated its pro forma relocation expenses by using a 3 year average from 2000 to 2002. The pro forma is then allocated to each operation based on the number of customers at December 31, 2002.			
		1		6,669	8,199	St Joseph <u>SJO</u> 14,868		operation based			
မ		↔		a i				on the I		ي	
81,881	126,654	208,535	Total					number o		Schedule CAS-15 Page 25 of 26	

Pro forma adjustment \$	Per books amount	Pro forma amount \$	Pro forma adjustment \$	Per books amount	Pro forma amount \$	Calculation of pro forma Adjustment of Franchise Tax	The pro forma amount was derived from the most recent franchise tax filing, sent April 15, 2003.	Narative Discussion of Proposed Adjustment of Franchise Tax	Missouri-American Water Company Case No. WR-2003-XXX	
5,603 \$	186,069	St Louis \ <u>STL</u> 191,672 \$	8 \$	247	Brunswick J <u>BRU</u> 255 \$	ustment of Franchi	ived from the most r	osed Adjustment o		
107 \$	3,559	Warrensburg Pa WAR 3,666 \$	179 \$	5,931	Jefferson City <u>JFC</u> 6,110 \$	se Tax	ecent franchise tax fi	f Franchise Tax		
N 8	49	Parkville Sewer PKS 51 \$	384 \$	12,727	Joplin <u>JOP</u> 13,111 \$		iling, sent April 15, 2			TO THE TOST TOST FINASE PERSITES SI, 2002
•		↔	82 \$	2,718	Mexico Pa <u>MEX</u> 2,800 \$		003.			2000 CITED OF 1, 1000
- •		↔	84 \$	2,793	Parkville Water PKW 2,877 \$					•
- ب		' 6	465 \$	15,421	St Charles <u>SCH</u> 15,886 \$					
- -		· С	531	17,621	St Joseph <u>SJO</u> 18,152					
7,445	247,135	Total 254,580							Schedule CAS-15 Page 26 of 26	