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 Schedule CAS-3

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Total	Company - Water and Waste Water					Page 1 of 3
Line #	<u> </u>					
1						
2		Supporting	Per Books		Pro Forma	
3	Rate Base Component	Reference	<u>12/31/10</u>	Adjustments	Rate Base	
4	LIGHT Plant in One in	0.10.4	Φ4 F24 C24 F27	#04 242 024	¢4 000 007 404	
5 6	Utility Plant in Service	CAS-4	\$1,531,624,527	\$91,312,934	\$1,622,937,461	
7	Accumulated Provision for Depreciation	CAS-5	-\$372,273,418	-\$27,417,524	-\$399,690,942	
8	, 100aa.a.a.	0.10	4 0. 2,2 . 3, 3		* • • • • • • • • • • • • • • • • • • •	
9	Accumulated Amortization	W/P's	\$0	\$0	\$0	
10				•	•-	
11 12	Utility Plant Acquisition Adjustments	W/P's	\$0	\$0	\$0	
13	Net Utility Plant		\$1,159,351,109	\$63,895,410	\$1,223,246,519	
14	Not other Flant		Ψ1,100,001,100	Ψοσ,σοσ, 410	Ψ1,220,240,010	
15						
16	Less:					
17	Customer Advances	CAS-6	\$65,317,793	\$4,676,509	\$69,994,302	
18	Contributions in Aid of Construction	CAS-6	\$183,363,890	\$9,938,275	\$193,302,165	
19	Accumulated Deferred ITC (3%)	W/P's	\$24,311	-\$3,048	\$21,263	
20 21	Deferred Income Taxes Pension Liability	W/P's W/P's	\$139,633,073 \$1,545,564	\$112,298 -\$8,865,153	\$139,745,371 -\$7,319,589	
22	Pension Liability	VV/PS	\$1,343,304	-\$0,000,100	-\$1,319,309	
23						
24	Subtotal		\$389,884,631	\$5,858,881	\$395,743,512	
25					<u></u> _	
26						
27	Add:		•		•	
28	Cash Working Capital	CAS-7-XXX	\$14,016,000	\$0 \$0	\$14,016,000	
29 30	Materials and Supplies Prepayments	W/P's W/P's	\$4,239,206 \$1,419,217	\$0 \$0	\$4,239,206 \$1,419,217	
31	OPEB's Contributed to External Fund	W/P's	\$1,946,662	-\$599,139	\$1,347,523	
32	Pension/OPEB Tracker	W/P's	\$2,325,091	-\$3,921,976	-\$1,596,885	
33	Regulatory Deferrals	W/P's	\$1,036,518	-\$548,303	\$488,215	
34	Tank Painting Tracker	W/P's	\$1,066,718	\$623,801	\$1,690,519	
35						
36	Subtotal		\$26,049,412	-\$4,445,617	\$21,603,794	
37	Total Original Cost Bata Basa		\$705 545 000	\$52,500,042	\$240.406.800	
38 39	Total Original Cost Rate Base		\$795,515,889	\$53,590,912	\$849,106,802	
40						
41						

Rate Base Summary Test Year Ended December 31, 2010

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

38

39 40 41 Total Original Cost Rate Base

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

\$839,664,680

ne#					
1					
2	Supporting	Per Books		Pro Forma	
3 Rate Base Component	Reference	<u>12/31/10</u>	Adjustments	Rate Base	
4					
5 Utility Plant in Service	CAS-4	\$1,514,872,553	\$89,972,443	\$1,604,844,996	
6		# 200 000 005	# 22.224.522	0005 500 077	
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	
9 Accumulated Amortization	W/P'S	ΦΟ	20	\$ 0	
Utility Plant Acquisition Adjustments	W/P's	\$0	\$0	\$0	
2	WV/F 3	ΨΟ	ΨΟ	ΨΟ	
13 Net Utility Plant		\$1,145,971,869	\$63,290,851	\$1,209,262,719	
14				<u> </u>	
5					
16 Less:					
7 Customer Advances	CAS-6	\$65,313,760	\$4,666,509	\$69,980,269	
8 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	
Pension Liability	W/P's	\$1,541,545	-\$8,842,099	-\$7,300,554	
22					
23					
24 Subtotal		\$385,151,672	\$5,894,235	\$391,045,907	
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	\$13,921,000 \$4,239,206	\$0 \$0	\$13,921,000 \$4,239,206	
Naterials and Supplies Prepayments	W/P's	\$1,405,167	\$0 \$0	\$1,405,167	
OPEB's Contributed to External Fund	W/P's	\$1,944,715	-\$598,540	\$1,346,175	
Pension/OPEB Tracker	W/P's	\$2,320,283	-\$3,913,770	-\$1,593,487	
Regulatory Deferrals	W/P's	\$1,036,518	-\$548,303	\$488,215	
Tank Painting Tracker	W/P's	\$1,015,669	\$625,923	\$1,641,592	
35		+ ,,	*,	* /- /	
36 Subtotal		\$25,882,558	-\$4,434,690	\$21,447,868	
37					

\$786,702,755

\$52,961,925

Rate Base Summary Test Year Ended December 31, 2010

Missouri Public Service Commission Company: Missouri-American Water Company Case No. SR-2011-XXXX Schedule CAS-3 Page 3 of 3

Total Company - Waste Water

2 3 4	Rate Base Component	Supporting Reference	Per Books <u>12/31/10</u>	Adjustments	Pro Forma Rate Base
5 6	Utility Plant in Service	CAS-4	\$16,751,973	\$1,340,491	\$18,092,465
7 8	Accumulated Provision for Depreciation	CAS-5	-\$3,372,733	-\$735,932	-\$4,108,665
9 0	Accumulated Amortization	W/P's	\$0	\$0	\$0
11 12	Utility Plant Acquisition Adjustments	W/P's	\$0	\$0	\$0
12 13 14	Net Utility Plant		\$13,379,240	\$604,560	\$13,983,800
15					
16 17	Less: Customer Advances	0400	¢4.022	\$40,000	¢4.4.000
8	Contributions in Aid of Construction	CAS-6 CAS-6	\$4,033 \$4,019,607	\$10,000 -\$83,924	\$14,033 \$3,935,683
8 9	Accumulated Deferred ITC (3%)	W/P's	\$4,019,607 \$0	-\$65,924 \$0	\$3,935,063 \$(
9	Deferred Income Taxes	W/P's	\$705,301	\$61,623	\$766,924
1	Pension Liability	W/P's	\$4,019	-\$23,054	-\$19,035
2	Fension Liability	VV/P 5	\$4,019	-\$23,054	- 9 19,033
4	Subtotal		\$4,732,959	-\$35,355	\$4,697,605
26					
27	Add:	0407.000	POF 000	ФО.	# 0E 000
28	Cash Working Capital	CAS-7-XXX W/P's	\$95,000 \$0	\$0 \$0	\$95,000 \$0
29 30	Materials and Supplies		* -	\$0 \$0	7
-	Prepayments OPEB's Contributed to External Fund	W/P's W/P's	\$14,050 \$4,047	·	\$14,050
31			\$1,947	-\$599 -\$8,206	\$1,348 -\$3,398
32	Pension/OPEB Tracker	W/P's	\$4,808 \$0	-\$0,∠06 \$0	-əs,səc \$(
33 34	Regulatory Deferrals Tank Painting Tracker	W/P's W/P's	\$51,049	-\$2,122	\$48,927
35	rank Painting Tracker	W/PS	\$31,049	-\$2,122	\$40,92 <i>1</i>
36 37	Subtotal		\$166,854	-\$10,927	\$155,927
38	Total Original Cost Rate Base		\$8,813,135	\$628,987	\$9,442,122