

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
Page 1 of 3

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	\$1,531,624,527	\$91,312,934	\$1,622,937,461
6					
7	Accumulated Provision for Depreciation	CAS-5	-\$372,273,418	-\$27,417,524	-\$399,690,942
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>\$1,159,351,109</u>	<u>\$63,895,410</u>	<u>\$1,223,246,519</u>
14					
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	Deferred Income Taxes	W/P's	\$139,633,073	\$112,298	\$139,745,371
21	Pension Liability	W/P's	\$1,545,564	-\$8,865,153	-\$7,319,589
22					
23					
24	Subtotal		<u>\$389,884,631</u>	<u>\$5,858,881</u>	<u>\$395,743,512</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-XXX	\$14,016,000	\$0	\$14,016,000
29	Materials and Supplies	W/P's	\$4,239,206	\$0	\$4,239,206
30	Prepayments	W/P's	\$1,419,217	\$0	\$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		<u>\$26,049,412</u>	<u>-\$4,445,617</u>	<u>\$21,603,794</u>
37					
38	Total Original Cost Rate Base		<u><u>\$795,515,889</u></u>	<u><u>\$53,590,912</u></u>	<u><u>\$849,106,802</u></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 - Water

Case No. WR-2011-XXXX
Schedule CAS-3
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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					
40					
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 #	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	\$16,751,973	\$1,340,491	\$18,092,465
6					
7	Accumulated Provision for Depreciation	CAS-5	-\$3,372,733	-\$735,932	-\$4,108,665
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>\$13,379,240</u>	<u>\$604,560</u>	<u>\$13,983,800</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6	\$4,033	\$10,000	\$14,033
18	Contributions in Aid of Construction	CAS-6	\$4,019,607	-\$83,924	\$3,935,683
19	Accumulated Deferred ITC (3%)	W/P's	\$0	\$0	\$0
20	Deferred Income Taxes	W/P's	\$705,301	\$61,623	\$766,924
21	Pension Liability	W/P's	\$4,019	-\$23,054	-\$19,035
22					
23					
24	Subtotal		<u>\$4,732,959</u>	<u>-\$35,355</u>	<u>\$4,697,605</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-XXX	\$95,000	\$0	\$95,000
29	Materials and Supplies	W/P's	\$0	\$0	\$0
30	Prepayments	W/P's	\$14,050	\$0	\$14,050
31	OPEB's Contributed to External Fund	W/P's	\$1,947	-\$599	\$1,348
32	Pension/OPEB Tracker	W/P's	\$4,808	-\$8,206	-\$3,398
33	Regulatory Deferrals	W/P's	\$0	\$0	\$0
34	Tank Painting Tracker	W/P's	\$51,049	-\$2,122	\$48,927
35					
36	Subtotal		<u>\$166,854</u>	<u>-\$10,927</u>	<u>\$155,927</u>
37					
38	Total Original Cost Rate Base		<u>\$8,813,135</u>	<u>\$628,987</u>	<u>\$9,442,122</u>
39					
40					
41					