

**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
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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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