						Fo	Adjustm r the Test Yea			009							
	American Water Compan WR-2010-XXXX	у				10											Schedule CA Page 1
ŧ																	
	Narrative Discussion o	f Prop	osed Adjustme	ent for La	bor												
	The Company has calcu classification. Labor rate on projected rates that w charged by district and to	es use /ill be i	d for union person effect on April	onnel refle 30, 2009.	ect those r Gross la	ates t bor do	hat will be in ef ollars were allo	fect by cated to	April 2009 ba O&M expen	ased o se ba	on contractual a ased on the diffe	igreem erence	ents. Labor between a hi	rates storio	for non union p	ersor	nnel are based
	Calculation of Pro form	na Adj \$	ustment for La Brunswick <u>BRU</u> 130,329	Jeffers <u>JI</u>	son City <u>FC</u> 1,003,541	\$	Joplin <u>JOP</u> 1,961,725		Mexico <u>MEX</u> 371,172		arkville Water <u>PKW</u> 291,823		t Charles <u>SCH</u>	\$	St Joseph <u>SJO</u> 2,118,002		
	Per books amount		104,757		911,723		1,495,420		327,774		306,132		0		1,726,724		
	Pro forma adjustment	\$	25,572	\$	91,818	\$	466,305	\$	43,398	\$	(14,309)	\$	-	\$	391,278	-	
	Pro forma amount	S	t Louis Metro <u>SLM</u> \$20,408,308	W	nsburg <u>AR</u> \$330,989	War	ren Cty Water <u>WCW</u> \$43,990	Park	ville Sewer <u>PKS</u> \$5,925	Ced	ar Hill Sewer <u>CDH</u> \$211,846	Warre	n Cty Sewer <u>WCS</u> \$126,287	\$	-	\$	Total 27,003,938
	Per books amount		18,613,081		293,850		44,275		5,472		123,694		108,179				24,061,081
	Pro forma adjustment		\$1,795,227		\$37,139		(\$285)		\$453		\$88,152		\$18,108	\$	-	\$	2,942,857

ri-American Water Company				oup Insurance Exp r Ended June 30, 2				
o. WR-2010-XXXX	/							Schedule (Page
Narrative Discussion of	f Proposed Adjustm	ent for Group Insu	rance Expenses					
The Company has calcul corporate employee cost the payment of \$500 into	is allocated to each of	district (operation) by	y number of employe	es. OPEB cost was	payments as a perce s based on the lates	entage of payroll to pr t actuarial information	ro forma payroll leve n provided by the Co	els. The pro forma ompany actuary a
Calculation of pro form	a Adjustment for G	oup Insurance Exp	penses					
	Brunswick BRU	Jefferson City <u>JFC</u>	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles <u>SCH</u>	St Joseph	
							310	
Pro forma amount	\$ 34,031	\$ 268,745	\$ 579,586	\$ 103,641			<u>SJO</u> \$619,799	
Pro forma amount Per books amount	\$ 34,031 12,686	\$ 268,745 117,122		\$ <u>103,641</u> 46,981		\$ -		
	* ,	117,122	239,675	46,981	\$ 81,991 43,974	\$-0	\$ 619,799	
Per books amount	12,686	117,122	239,675	46,981 \$56,660	\$ 81,991 43,974	\$-0	\$ 619,799 270,466	
Per books amount	12,686 \$ 21,345 St Louis Metro	117,122 \$ 151,623 Warrensburg	239,675 \$ 339,911 Warren Cty Water <u>WCW</u>	46,981 \$56,660 Parkville Sewer	\$ 81,991 43,974 <u>\$ 38,017</u> Cedar Hill Sewer	\$ - 0 \$ - Warren Cty Sewer <u>WCS</u>	\$ 619,799 270,466 \$ 349,333	-
Per books amount Pro forma adjustment	12,686 <u>\$ 21,345</u> St Louis Metro <u>SLM</u>	117,122 \$ 151,623 Warrensburg <u>WAR</u>	239,675 <u>\$ 339,911</u> Warren Cty Water <u>WCW</u> \$9,159	46,981 \$ 56,660 Parkville Sewer <u>PKS</u>	\$ 81,991 43,974 \$ 38,017 Cedar Hill Sewer <u>CDH</u> \$44,423	\$ - 0 \$ - Warren Cty Sewer <u>WCS</u> \$21,762	\$ 619,799 270,466 \$ 349,333	= Total

						or Pension Expens r Ended June 30, 2							
-American Water Compan . WR-2010-XXXX	y						.005					Sch	edule C/ Page 3
Narrative Discussion o	of Proposed /	Adjustme	ent for Pensior	n Exp	pense								
The Company has calcu for employees hired on c										d cont	ribution plan of 5	25% of ba	ase salar
Calculation of pro form	-		-										
	Bruns	wick	Jefferson Ci	itv	La va Bua								
				ity	Joplin	Mexico	Par	kville Water	St Charles		St Joseph		
Pro forma amount	<u>BRI</u> \$		<u>JFC</u>	206	JOP	MEX		kville Water <u>PKW</u> 63,198	<u>SCH</u>	- \$	<u>sjo</u> '		
Pro forma amount Per books amount	BR	U	<u>JFC</u> \$207,		JOP	MEX	\$	<u>PKW</u>	<u>SCH</u>	- \$ 0	<u>sjo</u> '		
	BR	<u>U</u> 28,032	<u>JFC</u> \$207, 65,	206 732	<u>JOP</u> \$ 439,248 93,418	<u>MEX</u> \$77,315 20,319	\$	<u>PKW</u> 63,198	<u>SCH</u> \$		<u>SJO</u> 451,777 115,120	-	
Per books amount	<u>BR</u> \$	U 28,032 8,970 19,062	<u>JFC</u> \$207, 65,	206 732 <u>474</u>	<u>JOP</u> \$ 439,248 93,418	<u>MEX</u> \$77,315 20,319	\$	<u>PKW</u> 63,198 27,095 <u>36,103</u>	<u>SCH</u> \$	0	<u>SJO</u> 451,777 115,120	=	ōtal
Per books amount	BR \$ \$ St Louis SLI	U 28,032 8,970 19,062	\$ 207, \$ 207, 65, <u>\$ 141,</u> Warrensbur	206 732 <u>474</u> rg	\$ <u>JOP</u> \$ 439,248 93,418 \$ <u>345,830</u> Warren Cty Water	MEX \$77,315 20,319 \$56,996 Parkville Sewer	\$ \$ Cedar	PKW 63,198 27,095 <u>36,103</u> r Hill Sewer	\$ \$ Warren Cty Sew	0 <u>- \$</u> rer	<u>SJO</u> 451,777 115,120 <u>336,657</u>	= T	
Per books amount Pro forma adjustment	BR \$ \$ St Louis \$4,:	U 28,032 8,970 <u>19,062</u> 5 Metro <u>M</u>	\$ 207, \$ 207, 65, \$ 141, Warrensbur <u>WAR</u> \$74,	206 732 <u>474</u> rg	\$ <u>JOP</u> \$439,248 93,418 \$ <u>345,830</u> Warren Cty Water <u>WCW</u>	MEX \$77,315 20,319 \$56,996 Parkville Sewer <u>PKS</u>	\$ \$ Cedar	PKW 63,198 27,095 36,103 r Hill Sewer <u>CDH</u>	\$ \$ Warren Cty Sew <u>WCS</u>	0 <u>- \$</u> er 32 \$	<u>SJO</u> 451,777 115,120 <u>336,657</u>	= T \$	otal 5,810,98 2,820,70
Per books amount Pro forma adjustment Pro forma amount	BR \$ \$ St Louis \$4,: 2,4	<u>U</u> 28,032 8,970 <u>19,062</u> Metro <u>M</u> 386,737	\$ 207, \$ 207, 65, \$ 141, Warrensbur <u>WAR</u> \$74,	206 732 <u>474</u> rg 917 870	\$ <u>JOP</u> \$439,248 93,418 \$ <u>345,830</u> Warren Cty Water <u>WCW</u> \$9,554	MEX \$77,315 20,319 \$56,996 Parkville Sewer PKS \$1,289	\$ \$ Cedar	PKW 63,198 27,095 36,103 r Hill Sewer <u>CDH</u> \$44,226	\$ \$ Warren Cty Sew <u>WCS</u> \$27,4	0 <u>- \$</u> er 32 \$ 34	<u>SJO</u> 451,777 115,120 <u>336,657</u>	= 5	5,810,98 2,820,70
Per books amount Pro forma adjustment Pro forma amount Per books amount	BR \$ \$ St Louis \$4,: 2,4	<u>U</u> 28,032 8,970 <u>19,062</u> Metro <u>M</u> 386,737 447,956	\$ 207, \$ 207, 65, \$ 141, Warrensbur <u>WAR</u> \$74, 13,	206 732 <u>474</u> rg 917 870	\$ <u>JOP</u> \$ 439,248 93,418 \$ 345,830 Warren Cty Water <u>WCW</u> \$9,554 4,917	MEX \$ 77,315 20,319 \$ 56,996 Parkville Sewer <u>PKS</u> \$1,289 26	\$ \$ Cedar	PKW 63,198 27,095 36,103 r Hill Sewer <u>CDH</u> \$44,226 10,045	\$ \$ Warren Cty Sew <u>WCS</u> \$27,4 13,2	0 <u>- \$</u> er 32 \$ 34	<u>SJO</u> 451,777 115,120 <u>336,657</u>	= 5	5,810,98 2,820,70
Per books amount Pro forma adjustment Pro forma amount Per books amount	BR \$ \$ St Louis \$4,: 2,4	<u>U</u> 28,032 8,970 <u>19,062</u> Metro <u>M</u> 386,737 447,956	\$ 207, \$ 207, 65, \$ 141, Warrensbur <u>WAR</u> \$74, 13,	206 732 <u>474</u> rg 917 870	\$ <u>JOP</u> \$ 439,248 93,418 \$ 345,830 Warren Cty Water <u>WCW</u> \$9,554 4,917	MEX \$ 77,315 20,319 \$ 56,996 Parkville Sewer <u>PKS</u> \$1,289 26	\$ \$ Cedar	PKW 63,198 27,095 36,103 r Hill Sewer <u>CDH</u> \$44,226 10,045	\$ \$ Warren Cty Sew <u>WCS</u> \$27,4 13,2	0 <u>- \$</u> er 32 \$ 34	<u>SJO</u> 451,777 115,120 <u>336,657</u>	= 5	5,810,98 2,820,70
Per books amount Pro forma adjustment Pro forma amount Per books amount	BR \$ \$ St Louis \$4,: 2,4	<u>U</u> 28,032 8,970 <u>19,062</u> Metro <u>M</u> 386,737 447,956	\$ 207, \$ 207, 65, \$ 141, Warrensbur <u>WAR</u> \$74, 13,	206 732 <u>474</u> rg 917 870	\$ <u>JOP</u> \$ 439,248 93,418 \$ 345,830 Warren Cty Water <u>WCW</u> \$9,554 4,917	MEX \$ 77,315 20,319 \$ 56,996 Parkville Sewer <u>PKS</u> \$1,289 26	\$ \$ Cedar	PKW 63,198 27,095 36,103 r Hill Sewer <u>CDH</u> \$44,226 10,045	\$ \$ Warren Cty Sew <u>WCS</u> \$27,4 13,2	0 <u>- \$</u> er 32 \$ 34	<u>SJO</u> 451,777 115,120 <u>336,657</u>	= 5	5,810,98 2,820,70
Per books amount Pro forma adjustment Pro forma amount Per books amount	BR \$ \$ St Louis \$4,: 2,4	<u>U</u> 28,032 8,970 <u>19,062</u> Metro <u>M</u> 386,737 447,956	\$ 207, \$ 207, 65, \$ 141, Warrensbur <u>WAR</u> \$74, 13,	206 732 <u>474</u> rg 917 870	\$ <u>JOP</u> \$ 439,248 93,418 \$ 345,830 Warren Cty Water <u>WCW</u> \$9,554 4,917	MEX \$ 77,315 20,319 \$ 56,996 Parkville Sewer <u>PKS</u> \$1,289 26	\$ \$ Cedar	PKW 63,198 27,095 36,103 r Hill Sewer <u>CDH</u> \$44,226 10,045	\$ \$ Warren Cty Sew <u>WCS</u> \$27,4 13,2	0 <u>- \$</u> er 32 \$ 34	<u>SJO</u> 451,777 115,120 336,657	= 5	5,810,98 2,820,70 <u>2,990,27</u>

						to 401K Expense Ir Ended June 30, 2	2009					
-American Water Company . WR-2010-XXXX	/					,						Schedule CA Page 4
Narrative Discussion of	f Proposed	Adjustm	ent to 401K	Expens	se							
The Company has calcul The pro forma cost for co								and payroll expense	e appl	lied to pro forma	payrol	ll expense.
Calculation of pro form	a Adjuctmo	nt ta 101	K Exponso									
Calculation of pro form	a Aujustine	11 10 401	K Expense									
	Bruns		Jeffersor	,	Joplin	Mexico	Parkville Water			St Joseph		
Pro forma amount	€ BR		¢ JFC	<u>;</u> 19,074	<u>JOP</u> \$ 45,491	<u>MEX</u> \$7,015	¢ <u>PKW</u>	<u>SCH</u>	- \$	<u>SJO</u>		
Pro forma amount	\$	4,530	Φ	19,074	۵ 45,491	φ 7,015	\$ 3,87	φ	- ⊅	32,232		
Per books amount		3,262		15,293	30,869	5,352	4,27	4 (0	22,167		
Pro forma adjustment	\$	1,268	\$	3,781	\$ 14,622	\$ 1,663	\$ (39	7) \$	- \$	10,065	-	
	St Louis		Warrens <u>W</u> AF		Warren Cty Water WCW	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewe WCS	r		=	Total
Pro forma amount		520,118		\$6,951	\$709	<u>1 100</u> \$68			7 \$	-	\$	643,62
Per books amount		428,215		6,090	779	53	43	5 1,444	4			
		120,210										518,23
Pro forma adjustment		\$91,903		\$861	(\$70)) \$15	\$1,11	7 \$563	3 \$	-	\$	518,23 125,39
Pro forma adjustment				\$861	(\$70)) \$15	\$1,11	7 \$563	3 \$	-	\$	
Pro forma adjustment				\$861	(\$70)) \$15	\$1,11	7 \$563	3 \$	-	\$	
Pro forma adjustment				\$861	(\$70)) \$15	\$1,11	<u>7 \$56:</u>	3 \$	-	\$	
Pro forma adjustment				\$861	(\$70))\$15	<u>\$1,11</u>	<u>7 \$563</u>	3 \$	-	\$	

uri-American Water Company No. WR-2010-XXXX Narrative Discussion of Pl The Company has calculate allocated to each district (op	ed its pro forma pay	yroll tax expense ba	Expense	r Ended June 30, 2				Schedule C/ Page 5
The Company has calculate	ed its pro forma pay	yroll tax expense ba	-					
The Company has calculate	ed its pro forma pay	yroll tax expense ba	-					
			sed on the pro forma					
				payroll and applying	g current payroll tax	ates. The pro forma	cost of corporate er	mployees is
Calculation of pro forma	Adjustment for Pa	ayroll Tax Expense						
	Brunswick	Jefferson City	lanlin	Maviaa	Parkville Water	St Charles	St Joseph	
	BRU	JFC	Joplin <u>JOP</u>	Mexico <u>MEX</u>	Parkville Water	St Chanes SCH	St Joseph SJO	
Pro forma amount	\$ 9,643						\$ 155,883	
Per books amount	7,825	71,776	447.540					
	1,020	/1,//0	117,518	25,205	23,463	0	136,027	
	\$ 1,818						136,027 \$ 19,856	-
	\$ 1,818 St Louis Metro	\$ 2,703 Warrensburg	\$ 26,938 Warren Cty Water	\$ 2,165 Parkville Sewer	\$ (2,442) Cedar Hill Sewer	\$- Warren Cty Sewer		Total
	\$ 1,818	\$ 2,703 Warrensburg <u>WAR</u>	\$ 26,938	\$ 2,165	\$ (2,442)	\$ -	\$ 19,856	Total \$ 1,910,42
Pro forma adjustment	\$ 1,818 St Louis Metro <u>SLM</u>	\$ 2,703 Warrensburg <u>WAR</u> \$24,312	\$ 26,938 Warren Cty Water WCW	\$ 2,165 Parkville Sewer <u>PKS</u>	\$ (2,442) Cedar Hill Sewer <u>CDH</u> \$15,422	\$- Warren Cty Sewer WCS	\$ 19,856	

Burley American Water Company No. WR-2010-XXXX Schedit Marrative Discussion of Proposed Adjustment of Fuel & Power Expense The Company purchases fuel & electricity for operations from several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year chi The following rate increases occurred or are expected to occur. AmerenUE 1.9% effective October, 2009, Empire District Electric 1% effective June, 2009, KCP & L 16.1% effect Spetember, 2009, and Missouri Gas and Electric 1.5% to increase March, 2010. Fuel and Power was also adjusted to reflect the proforma sales adjustment. Calculation of pro forma Adjustment of Fuel & Power Expense Pro forma amount S 17,612 S 244,838 959,596 S 211,700 \$ St Charles St Joseph Pro forma amount 14,242 199,180 837,485 183,716 175,858 0 731,019 Pro forma adjustment 3.370 4.5678 3 122,111 5 26,437 \$ 82.052 St Louis Metro Warren City Sever Varient City Sever 5 5 9,22 Pro forma amount S 6,533,205 S 203,316 S 6,199 S 1 22,437 15,258 5 7							ustment of F the Test Yea										
Marrative Discussion of Proposed Adjustment of Fuel & Power Expense The Company purchases fuel & electricity for operations from several utility supplers. The proform adjustment was calculated by applying power company increase to test year ch The Company purchases fuel & electricity for operations from several utility supplers. The proform adjustment was calculated by applying power company increase to test year ch The following rate increases occurred or accur: Amerente 1.9% offfective Occober, 2009, Empire District Electric 1% effective June, 2009, RCP & L 16.1% effect Spetember, 2009, and Missouri Gas and Electric 1.5% to increase March, 2010. Fuel and Power was also adjusted to reflect the proform sales adjustment. Calculation of pro forma Adjustment of Fuel & Power Expense Brunswick Jefferson City Joplin MEX Parkville Water St Charles St Joseph BRU JFC 244,838 955,996 211,700 \$22,8365 \$5 \$813,071 Per books amount 14,242 199,160 837,485 183,716 175,858 0 731,019 Pro forma adjustment \$3,370 \$45,678 \$12,111 \$27,984 \$52,507 \$\$ \$82,052 St Louis Metro Watersburg Water Oty Water Parkville Sever Cedar Hill Sever St Louis Metro Watera	ouri-American Water Con No. WR-2010-XXXX	npany				101			oune 00, 2							:	Schedule CAS Page 6 o
Marative Discussion of Proposed Adjustment of Fuel & Power Expense The Company purchases fuel & electricity for operations from several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment of the several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment of several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment of Several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment of Several utility suppliers. The proforma adjustment of Several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment of Several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment of Several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment of Several utility suppliers. The proforma adjustment was calculated by applying power company increase to test year check for the proforma adjustment is a 17.612 is power expenses. Pro forma adjustment	#																
The Company purchases fuel & electricity for operations from several utility suppliers. The proform adjustment was calculated by applying power company increase to test year ch The following rate increases occurred or are expected to occur: AmerenUE 1.9% effective October, 2009, Empire District Electric 1% effective June, 2009, KCP & L 16.1% effect Spetember, 2009, and Missouri Gas and Electric 1.5% to increase March, 2010. Fuel and Power was also adjusted to reflect the proforma sales adjustment. March, 2010. Fuel and Power was also adjusted to reflect the proforma sales adjustment. March, 2010. Fuel and Power was also adjusted to reflect the proforma sales adjustment. Brunswick Jefferson City Jopin Mexico Parkville Water SI Charles St Joseph St Joseph MEX Jefferson City Jopin Mexico Parkville Water SI Charles St Joseph SLD Jefferson City Jopin Mexico Parkville Water St Charles St Joseph SLD Jefferson City Jopin Mexico Parkville Water St Charles		ion of Pr	oposed Adiustn	nent of Fuel	& Powe	r Expe	ense										
The following rate increases occurred or are exepted to occur: AmerenUE 1.9% effective Qctober, 2009, Empire District Electric 1% effective June, 2009, KCP & L 16.1% effect Spetember, 2009, and Missouri Gas and Electric 1.5% to increase March, 2010. Fuel and Power was also adjusted to reflect the proforma sales adjustment. Calculation of pro forma Adjustment of Fuel & Power Expense Brunswick Jefferson City Joplin Mexico Parkville Water St Charles St Joseph Pro forma amount \$ 17,612 \$ JEC JOP MEX PKW SCH \$ \$J0,071 Per books amount \$ 17,612 \$ 244,838 \$ 959,596 \$ 211,700 \$ 228,365 \$ - \$ \$10,071 Per books amount \$ 14,242 199,160 837,485 183,716 175,858 0 731,019 Pro forma adjustment \$ 3,370 \$ 45,678 122,111 \$ 27,984 \$ 52,507 \$ \$ \$ 82,052 Pro forma adjustment \$ \$ 3,370 \$ 45,678 \$ 122,111 \$ 27,984						-											
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$SLMWarrensburg$Warren Cty WaterWARParkville SewerPKSCedar Hill SewerCDHWarren Cty SewerWCS*Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$	The following rate i	ncreases	occurred or are	exepected to	occur: A	Amerei	nUE 1.9% efff	ective O	ctober, 200	9, En	npire District Ele	ctiric	1% effective J	une,	2009, KCP & L		
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$SLMWarrensburg$Warren Cty WaterWARParkville SewerPKSCedar Hill SewerCDHWarren Cty SewerWCS*Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$																	
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$SLMWarrensburg$Warren Cty WaterWARParkville SewerPKSCedar Hill SewerCDHWarren Cty SewerWCS*Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$																	
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$SLMWarrensburg$Warren Cty WaterWARParkville SewerPKSCedar Hill SewerCDHWarren Cty SewerWCS*Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$																	
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$St Louis Metro$Warrensburg$Warren Cty Water$Parkville SewerPKSCedar Hill Sewer$Warren Cty Sewer$WCS$-$Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$																	
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$SLMWarrensburg$Warren Cty WaterWARParkville SewerPKSCedar Hill SewerCDHWarren Cty SewerWCS*Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$																	
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$SLMWarrensburg$Warren Cty WaterWARParkville SewerPKSCedar Hill SewerCDHWarren Cty SewerWCS*Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$																	
Brunswick BRUJefferson City JFCJoplin JOPMexico MEXParkville Water PKWSt Charles SCHSt Joseph SJOPro forma amount\$17,612\$244,838\$959,596\$211,700\$228,365\$-\$\$\$13,071Per books amount14,242199,160837,485183,716175,8580731,019Pro forma adjustment $$3,370$45,678$122,111$27,984$52,507$-$82,052Pro forma adjustment$SLMWarrensburg$Warren Cty WaterWARParkville SewerPKSCedar Hill SewerCDHWarren Cty SewerWCS*Total$Pro forma amount$6,533,205$203,316$6,119$122,49314,341*8,46Per books amount6,110,944171,4995,966122,49314,341*8,46$																	
BRU JFC JOP MEX PKW SCH SJO Pro forma amount \$ 17,612 \$ 244,838 \$ 959,596 \$ 211,700 \$ 228,365 \$ - \$ 813,071 Per books amount 14,242 199,160 837,485 183,716 175,858 0 731,019 Pro forma adjustment \$ 3,370 \$ 45,678 \$ 122,111 \$ 27,984 \$ 52,507 \$ - \$ 82,052 \$ 82,052 \$ 82,052 Pro forma amount \$ Louis Metro Warrensburg Warren Cty Water Parkville Sewer Cedar Hill Sewer Warren Cty Sewer Total Pro forma amount \$ 6,533,205 \$ 203,316 \$ 6,199 \$ 1 \$ 25,966 1 \$ 25,437 \$ 15,258 \$ - \$ 9,24 \$ 9,243 Per books amount 6,110,944 171,499 5,966 1 22,493 14,341 8,44	Calculation of pro	o forma A	djustment of Fu	el & Power	Expense	е											
BRU JFC JOP MEX PKW SCH SJO Pro forma amount \$ 17,612 \$ 244,838 \$ 959,596 \$ 211,700 \$ 228,365 \$ - \$ 813,071 Per books amount 14,242 199,160 837,485 183,716 175,858 0 731,019 Pro forma adjustment \$ 3,370 \$ 45,678 \$ 122,111 \$ 27,984 \$ 52,507 \$ - \$ 82,052 \$ 82,052 \$ 82,052 Pro forma amount \$ Louis Metro Warrensburg Warren Cty Water Parkville Sewer Cedar Hill Sewer Warren Cty Sewer Total Pro forma amount \$ 6,533,205 \$ 203,316 \$ 6,199 \$ 1 \$ 25,966 1 \$ 25,437 \$ 15,258 \$ - \$ 9,24 \$ 9,243 Per books amount 6,110,944 171,499 5,966 1 22,493 14,341 8,44										_			a . a . .				
Pro forma amount \$ 17,612 \$ 244,838 \$ 959,596 \$ 211,700 \$ 228,365 - \$ 813,071 Per books amount 14,242 199,160 837,485 183,716 175,858 0 731,019 Pro forma adjustment \$ 3,370 \$ 45,678 \$ 122,111 \$ 27,984 \$ 52,507 - \$ 82,052 Pro forma adjustment \$ 3,370 \$ 45,678 \$ 122,111 \$ 27,984 \$ 52,507 - \$ 82,052 Pro forma adjustment \$ \$ 3,370 \$ 45,678 \$ 122,111 \$ 27,984 \$ 52,507 - \$ 82,052 St Louis Metro Warrensburg Warren Cty Water Parkville Sewer Cedar Hill Sewer Warren Cty Sewer Total Pro forma amount \$ 6,533,205 \$ 203,316 \$ 6,199 1 \$ 25,437 \$ 15,258 - \$ 9,25 9,25 Per					•					Р					•		
Per books amount $14,242$ $199,160$ $837,485$ $183,716$ $175,858$ 0 $731,019$ Pro forma adjustment $$$$$3,370$ $$$$$45,678$ $$$$122,111$ $$$$27,984$ $$$52,507$ $$$$$-$$$82,052$ St Louis Metro Pro forma amountWarrensburg $$$6,533,205$ Warrensburg $$$203,316$ Warren Cty Water $$6,110,944$ Parkville Sewer PKS Cedar Hill Sewer DKS Warren Cty Sewer CDH Warren Cty Sewer WCS Total $9,24$ Per books amount $6,110,944$ $171,499$ $5,966$ 1 $22,493$ $14,341$ $8,44$	Pro forma amount	5			_	\$				\$		\$		\$			
Pro forma adjustment \$ 3,370 \$ 45,678 \$ 122,111 \$ 27,984 \$ 52,507 \$ - \$ 82,052 St Louis Metro Warrensburg Warren Cty Water Parkville Sewer Cedar Hill Sewer Warren Cty Sewer Total Pro forma amount \$ 6,533,205 \$ 203,316 \$ 6,199 \$ 1 \$ 25,437 \$ 15,258 \$ - \$ 9,25 Per books amount 6,110,944 171,499 5,966 1 22,493 14,341 8,44					,	·	,	Ţ	,	•	-,	•		•			
St Louis MetroWarrensburgWarren Cty WaterParkville SewerCedar Hill SewerWarren Cty SewerSLMWARWCWPKSCDHWCSTotalPro forma amount\$ 6,533,205\$ 203,316\$ 6,199\$ 1\$ 25,437\$ 15,258- \$ 9,24Per books amount6,110,944171,4995,966122,49314,3418,44	Per books amount		14,242		199,160		837,485		183,716		175,858		0		731,019		
SLM WAR WCW PKS CDH WCS Total Pro forma amount \$ 6,533,205 \$ 203,316 \$ 6,199 \$ 1 \$ 25,437 \$ 15,258 \$ - \$ 9,25 Per books amount 6,110,944 171,499 5,966 1 22,493 14,341 8,46	Pro forma adjustme	ent S	3,370	\$	45,678	\$	122,111	\$	27,984	\$	52,507	\$	-	\$	82,052	-	
Per books amount 6,110,944 171,499 5,966 1 22,493 14,341 8,46					0	Warre				Ceo		War	-				Total
	Pro forma amount	5	6,533,205	\$ 2	203,316	\$	6,199	\$	1	\$	25,437	\$	15,258	\$	-	\$	9,258,598
Pro forma adjustment \$422,261 \$31,817 \$233 \$0 \$2,944 \$917 \$ - \$ 75	Per books amount		6,110,944		171,499		5,966		1		22,493		14,341				8,466,724
	Pro forma adjustme	ent	\$422,261	9	\$31,817		\$233		\$0		\$2,944		\$917	\$	-	\$	791,874
																-	onsible: Petr

				Chemical Expense r Ended June 30, 20				
uri-American Water Company No. WR-2010-XXXX								Schedule C Page 7
Narrative Discussion of I	Proposed Adjustme	nt of Chemical Ex	pense					
The Company purchases to circumstances, chemicals forma adjustment also refle adjustment.	may be purchased w	vithout a contract. Fo	or these circumstanc	es, the pro forma ex	xpense reflects an e	stimated price based	upon recent purcha	ases or bids. The p
Calculation of pro forma	Adjustment of Che	mical Expense						
5 / .	Brunswick <u>BRU</u>	Jefferson City	Joplin JOP	Mexico <u>MEX</u>	Parkville Water <u>PKW</u>	St Charles <u>SCH</u>	St Joseph <u>SJO</u>	
Pro forma amount	\$8,033	\$305,617	\$562,259	\$65,225	\$119,366	\$0	\$729,631	
Per books amount	5,385	245,631	328,539	61,899	114,171	0	714,340)
Pro forma adjustment	\$ 2,648	\$ 59,986	\$ 233,720	\$ 3,326	\$ 5,195	\$-	\$ 15,291	=
		Warranahura	Warren Cty Water	Parkvilla Sowar	Cedar Hill Sewer	Warren Cty Sewer		
	St Louis Metro <u>SLM</u>	Warrensburg <u>WAR</u>	WCW	PKS	<u>CDH</u>	WCS		Total
Pro forma amount		-				WCS	\$ -	
Pro forma amount Per books amount	<u>SLM</u>	WAR	WCW	<u>PKS</u>	<u>CDH</u>	<u>WCS</u> \$0	\$ -	Total 11,240,75 8,735,94
	<u>SLM</u> \$9,415,122	<u>WAR</u> \$33,323	<u>WCW</u> \$2,180	<u>PKS</u> \$0	<u>CDH</u> \$0 83	<u>WCS</u> \$0 80		11,240,75 8,735,94
Per books amount	<u>SLM</u> \$9,415,122 7,232,213	<u>WAR</u> \$33,323 30,976	<u>WCW</u> \$2,180 2,605	<u>PKS</u> \$0 21	<u>CDH</u> \$0 83	<u>WCS</u> \$0 80		11,240,75 8,735,94
Per books amount	<u>SLM</u> \$9,415,122 7,232,213	<u>WAR</u> \$33,323 30,976	<u>WCW</u> \$2,180 2,605	<u>PKS</u> \$0 21	<u>CDH</u> \$0 83	<u>WCS</u> \$0 80		11,240,75 8,735,94
Per books amount	<u>SLM</u> \$9,415,122 7,232,213	<u>WAR</u> \$33,323 30,976	<u>WCW</u> \$2,180 2,605	<u>PKS</u> \$0 21	<u>CDH</u> \$0 83	<u>WCS</u> \$0 80		11,240,75

				Adjustment of Pur						
				For the Test Year	Ended June 30, 20	009				
	American Water Company WR-2010-XXXX									Schedule CAS-15 Page 8 of 26
Line #										
1	Narrative Discussion of	Proposed Adjustme	nt of Purchased V	Vater Exnense						
2		roposed Adjustine								
3 4 5 6	The Company purchases Louis and St Charles custo forma adjustment for St L the purchased water since	omers, the City of Kar ouis and Parkville was	isas City water is o made to account	lelivered to Parkville of for the change in test	customers, and Call	awya Co Water Dis	trict is delivered to N	orth Jefferson Cit	y cust	omers. A pro
7 8										
9										
10										
11										
12										
13										
14										
15										
16										
17	Calculation of pro forma	Adjustment of Purc	nased water Exp	ense						
18 19		Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph		
20		BRU	JFC	JOP	MEX	PKW	<u>SCH</u>	<u>SJO</u>		
21	Pro forma amount	<u>50</u>	<u>8</u> ,413	<u>501</u> \$0	<u>wex</u> \$0	\$116,163			\$0	
22		φo	<i>vo</i> , <i>o</i>	ψ υ	ΨŬ	¢,	ψ υ		ΨŪ	
23	Per books amount	0	4,125	0	0	76,875	0		0	
24										
25	Pro forma adjustment	\$0	\$4,288	\$0	\$0	\$39,288	\$0		\$0	
26										
27		St Louis Metro	Warrensburg	Warren Cty Water		Cedar Hill Sewer	•			
28		<u>SLM</u>	<u>WAR</u>	<u>WCW</u>	PKS	<u>CDH</u>	<u>WCS</u>	¢	¢	Total
29 30	Pro forma amount	\$199,977	\$0	\$0	\$0	\$0	\$0	Φ	- \$	324,553
30	Per books amount	245,579	0	0	0	0	0			326,579
32		240,010	Ŭ	0	Ŭ	0	0			020,070
33	Pro forma adjustment	(\$45,602)	\$0	\$0	\$0	\$0	\$0	\$	- \$	(2,026)
34	,		* -	+ -		+ -	r -	*	T	<u>, , , , , , , , , , , , , , , , , </u>
35										
36										
37										
38										
39									-	
40									R	esponsible: Petry

				ste Disposal Expe Ended June 30, 2				
			FOR the rest fear	Ended June 30, 2	009			
American Water Company								Schedule
WR-2010-XXXX								Page
Narrative Discussion of	Proposed Adjustme	nt of Waste Dispo	sal Expense					
		-	-					
The Pro Forma adjustmer except for Parkville Sewer Year per book amount.								
Calculation of pro forma	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph	
Pro forma amount	BRU	JFC	JOP	MEX	<u>PKW</u>	<u>SCH</u>	<u>SJO</u>	
	\$6 000		©22 E10	\$50 500	<u> </u>	<u>۵</u> ۵		
FTO TOTTIA ATTOUTIL	\$6,000	\$0	\$33,510	\$50,500	\$0	\$0	\$296,974	
Per books amount	\$6,000 3,000	\$U 0	. ,	\$50,500 150,712				
Per books amount	3,000	0	30,934	150,712	0	0	\$296,974 296,976	
			30,934		0	0	\$296,974	
Per books amount	3,000 \$3,000 St Louis Metro	0	30,934	(\$100,212)	0 <u>\$0</u> Cedar Hill Sewer	0	\$296,974 296,976	
Per books amount Pro forma adjustment	3,000 \$3,000 St Louis Metro <u>SLM</u>	0 \$0 Warrensburg <u>WAR</u>	30,934 \$2,576 Warren Cty Water <u>WCW</u>	150,712 (\$100,212) Parkville Sewer <u>PKS</u>	0) \$0 Cedar Hill Sewer <u>CDH</u>	0 \$0 Warren Cty Sewer <u>WCS</u>	\$296,974 296,976 (\$2)	Total
Per books amount	3,000 \$3,000 St Louis Metro	0 \$0 Warrensburg	30,934 \$2,576 Warren Cty Water <u>WCW</u>	150,712 (\$100,212) Parkville Sewer	0 <u>\$0</u> Cedar Hill Sewer	0 \$0 Warren Cty Sewer <u>WCS</u>	\$296,974 296,976 (\$2)	Total
Per books amount Pro forma adjustment Pro forma amount	3,000 \$3,000 St Louis Metro <u>SLM</u> \$561,399	0 \$0 Warrensburg <u>WAR</u> \$0	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0	150,712 (\$100,212) Parkville Sewer <u>PKS</u> \$44,699	0 \$0 Cedar Hill Sewer <u>CDH</u> \$18,140	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000	\$296,974 296,976 (\$2)	Total \$ 1,050,2
Per books amount Pro forma adjustment	3,000 \$3,000 St Louis Metro <u>SLM</u>	0 \$0 Warrensburg <u>WAR</u>	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0	150,712 (\$100,212) Parkville Sewer <u>PKS</u>	0) \$0 Cedar Hill Sewer <u>CDH</u>	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000	\$296,974 296,976 (\$2)	Total \$ 1,050,2
Per books amount Pro forma adjustment Pro forma amount	3,000 \$3,000 St Louis Metro <u>SLM</u> \$561,399	0 \$0 Warrensburg <u>WAR</u> \$0	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0 0	150,712 (\$100,212) Parkville Sewer <u>PKS</u> \$44,699	0 <u>\$0</u> Cedar Hill Sewer <u>CDH</u> \$18,140 33,261	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000 41,450	\$296,974 296,976 (\$2) \$-	Total \$ 1,050,2 1,047,1
Per books amount Pro forma adjustment Pro forma amount Per books amount	3,000 \$3,000 St Louis Metro <u>SLM</u> \$561,399 445,209	0 <u>\$0</u> Warrensburg <u>WAR</u> \$0 0	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0 0	150,712 (\$100,212) Parkville Sewer <u>PKS</u> \$44,699 45,621	0 <u>\$0</u> Cedar Hill Sewer <u>CDH</u> \$18,140 33,261	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000 41,450	\$296,974 296,976 (\$2) \$-	Total \$ 1,050,2 1,047,1
Per books amount Pro forma adjustment Pro forma amount Per books amount	3,000 \$3,000 St Louis Metro <u>SLM</u> \$561,399 445,209	0 <u>\$0</u> Warrensburg <u>WAR</u> \$0 0	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0 0	150,712 (\$100,212) Parkville Sewer <u>PKS</u> \$44,699 45,621	0 <u>\$0</u> Cedar Hill Sewer <u>CDH</u> \$18,140 33,261	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000 41,450	\$296,974 296,976 (\$2) \$-	Total \$ 1,050,2 1,047,1
Per books amount Pro forma adjustment Pro forma amount Per books amount	3,000 \$3,000 St Louis Metro <u>SLM</u> \$561,399 445,209	0 <u>\$0</u> Warrensburg <u>WAR</u> \$0 0	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0 0	150,712 (\$100,212) Parkville Sewer <u>PKS</u> \$44,699 45,621	0 <u>\$0</u> Cedar Hill Sewer <u>CDH</u> \$18,140 33,261	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000 41,450	\$296,974 296,976 (\$2) \$-	Total \$ 1,050,2 1,047,1
Per books amount Pro forma adjustment Pro forma amount Per books amount	3,000 \$3,000 St Louis Metro <u>SLM</u> \$561,399 445,209	0 <u>\$0</u> Warrensburg <u>WAR</u> \$0 0	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0 0	150,712 (\$100,212) Parkville Sewer <u>PKS</u> \$44,699 45,621	0 <u>\$0</u> Cedar Hill Sewer <u>CDH</u> \$18,140 33,261	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000 41,450	\$296,974 296,976 (\$2) \$-	Total \$ 1,050,2 1,047,1
Per books amount Pro forma adjustment Pro forma amount Per books amount	3,000 \$3,000 St Louis Metro <u>SLM</u> \$561,399 445,209	0 <u>\$0</u> Warrensburg <u>WAR</u> \$0 0	30,934 \$2,576 Warren Cty Water <u>WCW</u> \$0 0	150,712 (\$100,212) Parkville Sewer <u>PKS</u> \$44,699 45,621	0 <u>\$0</u> Cedar Hill Sewer <u>CDH</u> \$18,140 33,261	0 \$0 Warren Cty Sewer <u>WCS</u> \$39,000 41,450	\$296,974 296,976 (\$2) \$-	Total \$ 1,050,2 1,047,1

					Regulatory Expension				
				For the Test Yea	r Ended June 30, 2	2009			
	American Water Company WR-2010-XXXX	/							Schedule CAS-15 Page 10 of 26
Line #									
1 2	Narrative Discussion o	f Proposed Adjustm	ent of Regulatory E	Expense					
2 3 4 5 6 7 8 9	The Pro forma adjustmen preparation of accounting testimony, preparation of normalization consultant	g exhibits, testimony, rebuttal and surebut	responding to both F al testimony and atte	PSC, OPC and intervending hearings, lega	vener data requests, al fees, cost of capit	review and reconcil al consultant, public	iation of PSC Staff, C ation cost, cost of se	OPC and intervener	exhibits and
10 11 12 13									
13 14 15									
16 17	Calculation of pro form	a Adjustment of Re	gulatory Expense						
18 19 20		Brunswick BRU	Jefferson City	Joplin J <u>OP</u>	Mexico <u>MEX</u>	Parkville Water PKW	St Charles <u>SCH</u>	St Joseph <u>SJO</u>	
21 22	Pro forma amount	\$ 572						\$ 40,672	
23 24	Per books amount	506	12,095	27,074	5,765	6,575	0	36,481	
25 26	Pro forma adjustment	\$ 66	\$ 1,577	\$ 3,530	\$ 413	\$ 518	\$ -	\$ 4,191	=
27 28		St Louis Metro <u>SLM</u>	Warrensburg <u>WAR</u>	Warren Cty Water <u>WCW</u>	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewer WCS		Total
29 30	Pro forma amount	\$462,436	\$8,867	\$572	\$114	\$744	\$515	\$-	\$ 572,039
31 32	Per books amount	409,096	7,844	506	101	658	455		507,156
33 34	Pro forma adjustment	53,340	1,023	66	13	86	60	\$ -	\$ 64,883
35 36									
37 38									
39 40								F	Responsible: Tierney

		Adju	stment of Insuranc For the Test Yea	r Ended June 30, 2					
-American Water Compan . WR-2010-XXXX	y							:	Schedule C Page 11
Narrative Discussion o	f Proposed Adjustm	ent of Insurance O	ther Than Group Ex	kpense					
The Company has calcu Casualty Insurance, white Officers Liability, Fiducia	ch consists of Genera	I & Excess Liability,	Property Claims Dan	nage, and Workmen	's Compensation; ar	nd Financial Liability	Insurance, which c		
Calculation of pro form	na Adjustment of Ins	urance Other Than	Group Expense						
·	- Brunswick <u>BRU</u>	Jefferson City <u>JFC</u>	Joplin JOP	Mexico <u>MEX</u>	Parkville Water <u>PKW</u>	St Charles <u>SCH</u>	St Joseph <u>SJO</u>		
Calculation of pro form	Brunswick	Jefferson City <u>JFC</u>	Joplin JOP	MEX	<u>PKW</u>	<u>SCH</u>		3	
·	- Brunswick <u>BRU</u>	Jefferson City <u>JFC</u> \$120,616	Joplin <u>JOP</u> \$265,671	MEX	<u>PKW</u>	<u>SCH</u> \$ -	<u>sjo</u>		
Pro forma amount	Brunswick <u>BRU</u> \$5,042	Jefferson City <u>JFC</u> \$ 120,616 100,147	Joplin JOP \$ 265,671 221,044	<u>MEX</u> \$53,795 45,057	<u>PKW</u> \$57,937 48,747	<u>SCH</u> \$ - 0	<u>SJO</u> \$ 350,773	2	
Pro forma amount Per books amount Pro forma adjustment	Brunswick <u>BRU</u> \$ 5,042 5,755 <u>\$ (713</u> St Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$ 120,616 100,147 <u>\$ 20,469</u> Warrensburg <u>WAR</u>	Joplin JOP \$ 265,671 221,044 \$ 44,627 Warren Cty Water <u>WCW</u>	\$ 53,795 45,057 \$ 8,738 Parkville Sewer <u>PKS</u>	\$ <u>PKW</u> \$ 57,937 48,747 <u>\$ 9,190</u> Cedar Hill Sewer <u>CDH</u>	\$ - \$ - 0 \$ - Warren Cty Sewer <u>WCS</u>	<u>SJO</u> \$350,773 282,692 <u>\$68,081</u>	2	Total
Pro forma amount Per books amount	Brunswick <u>BRU</u> \$ 5,042 5,755 <u>\$ (713</u> St Louis Metro	Jefferson City <u>JFC</u> \$ 120,616 100,147 <u>\$ 20,469</u> Warrensburg	Joplin JOP \$ 265,671 221,044 \$ 44,627 Warren Cty Water <u>WCW</u>	\$ 53,795 45,057 \$ 8,738 Parkville Sewer	\$ <u>PKW</u> \$ 57,937 48,747 <u>\$ 9,190</u> Cedar Hill Sewer	SCH \$- 0 \$- Warren Cty Sewer WCS	<u>SJO</u> \$350,773 282,692 <u>\$68,081</u>	2	
Pro forma amount Per books amount Pro forma adjustment	Brunswick <u>BRU</u> \$ 5,042 5,755 <u>\$ (713</u> St Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$ 120,616 100,147 <u>\$ 20,469</u> Warrensburg <u>WAR</u> \$75,586	Joplin JOP \$ 265,671 221,044 \$ 44,627 Warren Cty Water <u>WCW</u> \$4,844	\$ 53,795 45,057 \$ 8,738 Parkville Sewer <u>PKS</u>	\$ <u>PKW</u> \$ 57,937 48,747 <u>\$ 9,190</u> Cedar Hill Sewer <u>CDH</u> \$6,416	SCH \$ 0 \$ Warren Cty Sewer WCS \$4,626	<u>SJO</u> \$350,773 282,692 <u>\$68,081</u>	2	Total 4,605,43 4,122,11

						upport Services Fe r Ended June 30, 2								
American Water Company WR-2010-XXXX	/												Sc	hedule (Page 1
Narrative Discussion o	f Propose	d Adjustme	nt of Support S	Servio	ces Fees									
Test year Support Servic Service Company emplo														
Calculation of pro form	a Adjustm	ent of Sup	port Services F	ees										
	Den	nswick	Jefferson City	.,	loplin	Movico		Darlavilla Matar		t Charles		St Jacob		
		BRU	Jenerson City	у	Joplin <u>JOP</u>	Mexico <u>MEX</u>	F	Parkville Water PKW	3	t Charles <u>SCH</u>		St Joseph <u>SJO</u>		
Pro forma amount	\$	28,500		45			\$	353,397	\$		\$	2,026,334		
Per books amount		28,609	683,6	67	1,530,387	308,935		354,706		0		2,033,841		
Pro forma adjustment	\$	(109)	\$ (2,5)	22)	\$ (5,649)	\$ (1,137)) \$	(1,309)	\$	-	\$	(7,507)		
-	011	uis Metro	\ A /		Narren Cty Water	Parkville Sewer	0.	den Lill Oerren	10/	01.0				
		SLM	Warrensburg <u>WAR</u>	j v	WCW	Parkville Sewer	Ce	<u>CDH</u>	wane	en Cty Sewer WCS			-	Total
Pro forma amount		3,039,220	\$441,7	47	\$28,500	\$5,700		\$37,050		\$25,650	\$	-		28,499,7
Per books amount	2	3,129,985	443,3	82	28,609	5,722		37,189		25,746			:	28,610,7
Pro forma adjustment		(\$90,765)	(\$1,6	(35)	(\$109)	(\$22))	(\$139)		(\$96)) \$	_	\$	(111,0
			<u>, </u>			,·/		<u>, , , , , , , , , , , , , , , , , </u>						<u>, , , , -</u>
												Des	noncik	ıle: Willia

					of Lease Expense				
				For the Test Yea	r Ended June 30, 2	009			
	American Water Company WR-2010-XXXX	/							Schedule CAS-15 Page 13 of 26
Line #									
1	Narrative Discussion o	f Proposed Adjustm	ent of Lease Exper	ise					
2 3 4 5 6 7 8 9 10 11 12 13	The Company pays rent 2010. Also included in th increase in Missouri-Amo	ne adjustment is the a	allocation of the Craig	arious office and pla Road office locatior	nt equipment. The p n rent. Missouri-Am	pro forma adjustment erican will receive a	is to annualize expe larger allocation of th	nses expected to be le Craig Road office	e in effect as of April rent due to an
14 15									
16 17	Calculation of pro form	a Adjustment of Le	asa Expansa						
18	Calculation of pro form		-						
19 20		Brunswick <u>BRU</u>	Jefferson City JFC	Joplin <u>JOP</u>	Mexico MEX	Parkville Water PKW	St Charles <u>SCH</u>	St Joseph <u>SJO</u>	
21 22	Pro forma amount	\$ 695	\$ 20,812	\$ 70,285	\$ 11,047	\$ 12,803	\$ -	\$ 93,237	
23 24	Per books amount	711	20,813	69,873	11,046	12,804	0	93,240	
25	Pro forma adjustment	\$ (16) \$ (1)	\$ 412	\$ 1	\$ (1)	\$-	\$ (3)	_ _ =
26 27 28 29	Pro forma amount	St Louis Metro <u>SLM</u> \$764,794	Warrensburg <u>WAR</u> \$14,750	Warren Cty Water <u>WCW</u> \$695	Parkville Sewer <u>PKS</u> \$139	Cedar Hill Sewer <u>CDH</u> \$858	Warren Cty Sewer <u>WCS</u> \$626	\$-	Total \$ 990,742
30 31	Per books amount	683,696	14,749	697	139	858	627		909,253
32 33	Pro forma adjustment	\$81,098	\$1	(\$2)	\$0	\$0	(\$1)	\$ -	\$ 81,489
34 35 36 37 38 39 40								F	Responsible: Tierney

			Adjustment for For the Test Year	Mainbreak Expense Ended June 30, 2					
ıri-American Water Company Io. WR-2010-XXXX									Schedule CA Page 14
Narrative Discussion of	Proposed Adjustme	nt for Mainbreak I	Expense						
The main break adjustmer is 1,208. The proforma av driven by decreases in the	verage cost per break								
Calculation of pro forma	Adjustment for Mail	nbreak Expense							
	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph		
	<u>BRU</u>	JFC	JOP	MEX to	<u>PKW</u>	<u>SCH</u>	<u>SJO</u>	0	
Pro forma amount	\$0	\$0	\$0	\$0	\$0	\$0	\$	0	
Per books amount	0	0	0	0	0	0		0	
Pro forma adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$	0	
	St Louis Metro	Warrensburg	Warren Cty Water	Parkville Sewer		Warren Cty Sewer			
		WAR	WCW	PKS	CDH	WCS			Total
Pro forma amount	<u>SLD</u> \$2,073,849	<u>WAR</u> \$0	<u>WCW</u> \$0	<u>PKS</u> \$0	<u>CDH</u> \$0	<u>WCS</u> \$0	\$	- \$	
Pro forma amount Per books amount	<u>SLM</u>	<u>WAR</u> \$0 0			\$0	\$0	\$	- \$	2,073,84
	<u>SLM</u> \$2,073,849	\$0	\$0	\$0	\$0 0	\$0 0		- \$ - \$	2,073,84 1,848,28
Per books amount	<u>SLM</u> \$2,073,849 1,848,288	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0			Total 2,073,84 1,848,28 225,56

							tation Expense							
					For t	he Test Yea	r Ended June 30, 2	2009	9					
	American Water Company WR-2010-XXXX	/												Schedule CAS-15 Page 15 of 26
Line #														
1	Narrative Discussion o	Proposed	Transnor	ation Exponso										
2	Natiative Discussion o	rroposeu	Transpor											
3	The Company has calcu							vels	s expected to occu	ir by April :	2010. Fo	r veh	icles not yet orde	ered, costs were
4	based on recently ordere	d vehicles o	f the same	type. Corporate	vehicles v	vere allocate	d to each district.							
5 6														
7														
8														
9														
10 11														
12														
13														
14														
15 16														
17	Calculation of pro form	a Transport	ation Exp	ense										
18	•	•												
19		Bruns		Jefferson City		Joplin	Mexico		Parkville Water		arles		St Joseph	
20 21	Pro forma amount	<u>BR</u> \$	<u>:U</u> 3,473	JFC \$ 15,222	о Ф	<u>JOP</u> 72,773	<u>MEX</u>	¢	<u>PKW</u> 9,560		<u>) H</u> -	\$	<u>SJO</u> 59,590	
21	Pro Ionna amount	Φ	3,473	φ 15,222	2 Þ	12,113	\$ 9,741	φ	9,500	Φ	-	Φ	59,590	
23	Per books amount		6,308	30,013	3	94,296	13,685	5	10,772		0		80,697	
24		<u></u>	(0.005)	• (4.4.70)		(04 500)	<u> </u>		(1.040)	<u>_</u>		•	(04,400)	
25 26	Pro forma adjustment	\$	(2,835)	\$ (14,797	1) \$	(21,523)	\$ (3,944	•) \$	6 (1,212)	\$	-	\$	(21,108)	
27		St Louis	Metro	Warrensburg	Warrei	n Cty Water	Parkville Sewer	Ce	edar Hill Sewer	Warren C	ty Sewer			
28		<u>SL</u>		WAR		WCW	PKS		<u>CDH</u>	W				Total
29	Pro forma amount	\$	995,906	\$2,631	I	\$5	\$C)	\$13		\$11	\$	-	\$ 1,168,923
30 31	Per books amount	1	316,353	5,207	7	0	C	`	0		0			1,557,331
32		',	010,000	5,201		0	C C	,	0		0			1,007,001
33	Pro forma adjustment	(\$	320,447)	(\$2,577	7)	\$5	\$C)	\$13		\$11	\$	-	\$ (388,408)
34														
35 26														
36 37														
38														
39														
40													Re	esponsible: Tierney

				let Negative Salvag Ended June 30, 20				
American Water Company NR-2010-XXXX	,							Schedule Page
Adjustment to Net Nega	ative Salvage							
Reclassification entry to	eliminate net negative	salvage from recor	ded test year mainte	nance expense beca	ause net negative sa	alvage is included in t	he composite deprec	iation rates.
	, i i i i i i i i i i i i i i i i i i i	Ŭ	, i	·	U U	C C		
Calculation of pro form	a Adjustment to Net N	legative Salvage						
	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph	
	<u>BRU</u>	<u>JFC</u>	JOP	MEX	PKW	<u>SCH</u>	<u>SJO</u>	
Pro forma amount	<u>BRU</u> \$0	<u>JFC</u> \$0	<u>JOP</u> \$0	<u>MEX</u> \$0	<u>PKW</u> \$0	<u>SCH</u> \$0		
Pro forma amount Per books amount							<u>SJO</u>	
	\$0	\$0	\$0 522,250	\$0	\$0	\$0 0	<u>SJO</u> \$0	
Per books amount	\$0 12,073 (\$12,073)	\$0 92,024 (\$92,024)	\$0 522,250 (\$522,250)	\$0 100,874 (\$100,874)	\$0 154,849 (\$154,849)	\$0 0 \$0	<u>SJO</u> \$0 482,252	
Per books amount Pro forma adjustment	\$0 12,073 (\$12,073) St Louis Metro <u>SLM</u>	\$0 92,024 (\$92,024) Warrensburg <u>WAR</u>	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u>	\$0 100,874 (\$100,874) Parkville Sewer <u>PKS</u>	\$0 154,849 (\$154,849) Cedar Hill Sewer <u>CDH</u>	\$0 0 \$0 Warren Cty Sewer <u>WCS</u>	<u>SJO</u> \$0 482,252 (\$482,252)	Total
Per books amount	\$0 12,073 (\$12,073) St Louis Metro	\$0 92,024 (\$92,024) Warrensburg	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u>	\$0 100,874 (\$100,874) Parkville Sewer	\$0 154,849 (\$154,849) Cedar Hill Sewer	\$0 0 \$0 Warren Cty Sewer <u>WCS</u>	<u>SJO</u> \$0 482,252 (\$482,252)	
Per books amount Pro forma adjustment	\$0 12,073 (\$12,073) St Louis Metro <u>SLM</u>	\$0 92,024 (\$92,024) Warrensburg <u>WAR</u>	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u>	\$0 100,874 (\$100,874) Parkville Sewer <u>PKS</u>	\$0 154,849 (\$154,849) Cedar Hill Sewer <u>CDH</u>	\$0 0 \$0 Warren Cty Sewer <u>WCS</u>	<u>SJO</u> \$0 482,252 (\$482,252)	
Per books amount Pro forma adjustment Pro forma amount	\$0 12,073 (\$12,073) St Louis Metro <u>SLM</u> \$0	\$0 92,024 (\$92,024) Warrensburg <u>WAR</u> \$0	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u> \$0 2,728	\$0 100,874 (\$100,874) Parkville Sewer <u>PKS</u> \$0	\$0 154,849 (\$154,849) Cedar Hill Sewer <u>CDH</u> \$0	\$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$0 119	<u>SJO</u> \$0 482,252 (\$482,252) \$ -	\$ 5,014,9
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$0 12,073 (\$12,073) St Louis Metro <u>SLM</u> \$0 3,537,441	\$0 92,024 (\$92,024) Warrensburg <u>WAR</u> \$0 110,307	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u> \$0 2,728	\$0 100,874 (\$100,874) Parkville Sewer <u>PKS</u> \$0 6	\$0 154,849 (\$154,849) Cedar Hill Sewer <u>CDH</u> \$0 23	\$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$0 119	<u>SJO</u> \$0 482,252 (\$482,252) \$ -	\$
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$0 12,073 (\$12,073) St Louis Metro <u>SLM</u> \$0 3,537,441	\$0 92,024 (\$92,024) Warrensburg <u>WAR</u> \$0 110,307	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u> \$0 2,728	\$0 100,874 (\$100,874) Parkville Sewer <u>PKS</u> \$0 6	\$0 154,849 (\$154,849) Cedar Hill Sewer <u>CDH</u> \$0 23	\$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$0 119	<u>SJO</u> \$0 482,252 (\$482,252) \$ -	\$
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$0 12,073 (\$12,073) St Louis Metro <u>SLM</u> \$0 3,537,441	\$0 92,024 (\$92,024) Warrensburg <u>WAR</u> \$0 110,307	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u> \$0 2,728	\$0 100,874 (\$100,874) Parkville Sewer <u>PKS</u> \$0 6	\$0 154,849 (\$154,849) Cedar Hill Sewer <u>CDH</u> \$0 23	\$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$0 119	<u>SJO</u> \$0 482,252 (\$482,252) \$ -	\$
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$0 12,073 (\$12,073) St Louis Metro <u>SLM</u> \$0 3,537,441	\$0 92,024 (\$92,024) Warrensburg <u>WAR</u> \$0 110,307	\$0 522,250 (\$522,250) Warren Cty Water <u>WCW</u> \$0 2,728	\$0 100,874 (\$100,874) Parkville Sewer <u>PKS</u> \$0 6	\$0 154,849 (\$154,849) Cedar Hill Sewer <u>CDH</u> \$0 23	\$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$0 119	<u>SJO</u> \$0 482,252 (\$482,252) \$ -	\$

				roperty Tax Expen				
souri-American Water Co e No. WR-2010-XXXX	mpany							Schedule C Page 17
#								
	sion of Proposed Adjustme	nt of Property Tay	Fynense					
			•					
bills by June 30, 2	e developed its pro forma prop 008 utility plant in service and ials & supplies as of June 30,	I materials & suppli	es producing a prope	rty tax rate per \$1 o				
Calculation of pr	o forma Adjustment of Prop	erty Tax Expense	•					
3	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph	
	BRU	JFC	JOP	MEX	PKW	<u>SCH</u>	<u>SJO</u>	
Pro forma amount		\$341,939	\$1,214,034	\$137,570	\$640,447	\$0	\$1,032,884	
Dankaska sussi	00.000	044.044	4 005 704	407 400	500 504	0	4 400 400	
Per books amount	23,638	341,011	1,235,731	137,130	562,591	0	1,108,489	
Pro forma adjustm	nent \$2,402	\$928	(\$21,697)	\$440	\$77,856	\$0	(\$75,605)	-
	St Louis Metro SLM	Warrensburg WAR	Warren Cty Water WCW	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer CDH	Warren Cty Sewer WCS		Total
Pro forma amount		\$237,499	\$45,910	\$1,469	\$36,661	\$123,303	\$-	\$ 12,908,23
Per books amount	8,490,488	230,280	66,400	(5)	(24)) (15)		12,195,71
Pro forma adjustm	nent \$579,993	\$7,219	(\$20,490)	\$1,474	\$36,685	\$123,318	\$	\$ 712,52
							F	Responsible: Tiern
							Γ	Copulaine. Helli

							CASSESSMENT EXP Ended June 30, 2								
American Water Compan NR-2010-XXXX	ıy														Schedule C Page 1
Narrative Discussion of	of Propo	osed Adjustme	ent of PS	SC Assess	ment Expense										
The pro forma adjustme	ent to the	Public Service	e Commis	ssion Fee v	was calculated b	y app	lying the last know	n as	ssessment rate to	pro form	a present	ate r	revenues.		
Calculation of pro form	na Adju	stment of PSC	C Assess	sment Exp	ense										
		Brunswick	Jeffer	rson City	Joplin		Mexico	F	Parkville Water	St (Charles		St Joseph		
		Brunswick <u>BRU</u>	<u>_</u>	rson City JFC	Joplin <u>JOP</u>		Mexico <u>MEX</u>		Parkville Water <u>PKW</u>	5	Charles SCH		St Joseph <u>SJO</u>		
Pro forma amount	\$		<u>_</u>		JOP	118	MEX		<u>PKW</u>	5	<u>SCH</u>	\$	•		
Pro forma amount Per books amount		<u>BRU</u>	<u>_</u>	JFC	<u>JÓP</u> \$ 146,	118 332	MEX	\$	<u>PKW</u>	5	<u>SCH</u>		<u>SJO</u>		
		<u>BRU</u> 2,514	<u>.</u> \$	<u>JFC</u> 51,795	<u>JOP</u> \$ 146, 99,		<u>MEX</u> \$ 29,057 22,849	\$	<u>PKW</u> 40,085 27,090	<u>s</u>	<u>SCH</u> - 0		<u>SJO</u> 170,006		
Per books amount	\$	BRU 2,514 2,052 462	\$ \$	JFC 51,795 37,352 14,443	<u>JOP</u> \$ 146, 99, <u>\$ 46,</u>	332 786	MEX \$ 29,057 22,849 \$ 6,208	\$	PKW 40,085 27,090 12,995	\$	<u>SCH</u> - 0 -	\$	<u>SJO</u> 170,006 142,080		
Per books amount	\$	<u>BRU</u> 2,514 2,052	\$ \$ Warro	JFC 51,795 37,352	<u>JOP</u> \$ 146, 99,	332 786	<u>MEX</u> \$ 29,057 22,849	\$	PKW 40,085 27,090 12,995	\$ \$ Warren	<u>SCH</u> - 0 -	\$	<u>SJO</u> 170,006 142,080		Total
Per books amount	\$	BRU 2,514 2,052 462 Louis Metro	\$ \$ Warra <u>V</u>	JFC 51,795 37,352 14,443 ensburg	\$ 146, 99, \$ 46, Warren Cty Wa <u>WCW</u>	332 786 ater	MEX \$ 29,057 22,849 \$ 6,208 Parkville Sewer	\$ 5 5 Ce	PKW 40,085 27,090 12,995 edar Hill Sewer	\$ \$ Warren	- 0 - 0 Cty Sewer	\$	<u>SJO</u> 170,006 142,080 <u>27,926</u>		Total 1,869,75
Per books amount Pro forma adjustment	\$ <u>\$</u> St	BRU 2,514 2,052 462 Louis Metro SLM	\$ \$ Warra <u>V</u>	JFC 51,795 37,352 14,443 ensburg VAR	<u>JOP</u> \$ 146, 99, <u>\$ 46,</u> Warren Cty Wa <u>WCW</u> \$1,	332 786 ater	MEX \$ 29,057 22,849 \$ 6,208 Parkville Sewer <u>PKS</u>	\$ 6 8 Ce	PKW 40,085 27,090 12,995 edar Hill Sewer <u>CDH</u>	\$ \$ Warren	<u>SCH</u> - 0 Cty Sewer <u>VCS</u>	\$	<u>SJO</u> 170,006 142,080 <u>27,926</u>	=	
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$ <u>\$</u> \$t	BRU 2,514 2,052 462 Louis Metro <u>SLM</u> 1,334,526 1,008,777	\$ \$ Warre <u>M</u>	JFC 51,795 37,352 14,443 ensburg VAR 31,598 23,533	<u>JOP</u> \$ 146, 99, \$ 46, Warren Cty Wa <u>WCW</u> \$1, 1,	332 <u>786</u> ater 970 505	MEX \$ 29,057 22,849 \$ 6,208 Parkville Sewer <u>PKS</u> \$7,196 410	\$ 6 8 6 7	PKW 40,085 27,090 12,995 edar Hill Sewer <u>CDH</u> \$33,521 2,052	\$ \$ Warren	<u>SCH</u> 0 - Cty Sewer <u>VCS</u> \$21,373 1,231	\$	<u>SJO</u> 170,006 142,080 <u>27,926</u>	- = \$	1,869,7 1,368,2
Per books amount Pro forma adjustment Pro forma amount	\$ <u>\$</u> St	BRU 2,514 2,052 462 Louis Metro <u>SLM</u> 1,334,526	\$ \$ Warre <u>M</u>	JFC 51,795 37,352 14,443 ensburg VAR 31,598	<u>JOP</u> \$ 146, 99, \$ 46, Warren Cty Wa <u>WCW</u> \$1, 1,	332 <u>786</u> ater 970	MEX \$ 29,057 22,849 \$ 6,208 Parkville Sewer <u>PKS</u> \$7,196	\$ 6 8 6 7	PKW 40,085 27,090 12,995 edar Hill Sewer <u>CDH</u> \$33,521	\$ \$ Warren	<u>SCH</u> 0 - Cty Sewer <u>VCS</u> \$21,373	\$	<u>SJO</u> 170,006 142,080 <u>27,926</u>	=	1,869,7
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$ <u>\$</u> \$t	BRU 2,514 2,052 462 Louis Metro <u>SLM</u> 1,334,526 1,008,777	\$ \$ Warre <u>M</u>	JFC 51,795 37,352 14,443 ensburg VAR 31,598 23,533	<u>JOP</u> \$ 146, 99, \$ 46, Warren Cty Wa <u>WCW</u> \$1, 1,	332 <u>786</u> ater 970 505	MEX \$ 29,057 22,849 \$ 6,208 Parkville Sewer <u>PKS</u> \$7,196 410	\$ 6 8 6 7	PKW 40,085 27,090 12,995 edar Hill Sewer <u>CDH</u> \$33,521 2,052	\$ \$ Warren	<u>SCH</u> 0 - Cty Sewer <u>VCS</u> \$21,373 1,231	\$	<u>SJO</u> 170,006 142,080 <u>27,926</u>	- = \$	1,869,7 1,368,2
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$ <u>\$</u> \$t	BRU 2,514 2,052 462 Louis Metro <u>SLM</u> 1,334,526 1,008,777	\$ \$ Warre <u>M</u>	JFC 51,795 37,352 14,443 ensburg VAR 31,598 23,533	<u>JOP</u> \$ 146, 99, \$ 46, Warren Cty Wa <u>WCW</u> \$1, 1,	332 <u>786</u> ater 970 505	MEX \$ 29,057 22,849 \$ 6,208 Parkville Sewer <u>PKS</u> \$7,196 410	\$ 6 8 6 7	PKW 40,085 27,090 12,995 edar Hill Sewer <u>CDH</u> \$33,521 2,052	\$ \$ Warren	<u>SCH</u> 0 - Cty Sewer <u>VCS</u> \$21,373 1,231	\$	<u>SJO</u> 170,006 142,080 <u>27,926</u>	- = \$	1,869,7 1,368,2
Per books amount Pro forma adjustment Pro forma amount Per books amount	\$ <u>\$</u> \$t	BRU 2,514 2,052 462 Louis Metro <u>SLM</u> 1,334,526 1,008,777	\$ \$ Warre <u>M</u>	JFC 51,795 37,352 14,443 ensburg VAR 31,598 23,533	<u>JOP</u> \$ 146, 99, \$ 46, Warren Cty Wa <u>WCW</u> \$1, 1,	332 <u>786</u> ater 970 505	MEX \$ 29,057 22,849 \$ 6,208 Parkville Sewer <u>PKS</u> \$7,196 410	\$ 6 8 6 7	PKW 40,085 27,090 12,995 edar Hill Sewer <u>CDH</u> \$33,521 2,052	\$ \$ Warren	<u>SCH</u> 0 - Cty Sewer <u>VCS</u> \$21,373 1,231	\$	<u>SJO</u> 170,006 142,080 <u>27,926</u>	- = \$	1,869,7 1,368,2

						Tank Painting Exper ar Ended June 30, 2				
	American Water Compan WR-2010-XXXX	у								Schedule CA Page 19 c
e #										
	Narrative Discussion o	f Prop	osed Adjustme	ent of Tank Paintin	ng Expense					
	The pro forma adjustme includes an annual level costs. It is anticipated th proposing in the current	of \$1,0 hat that	00,000 for tank the Company w	painting and inspe vill record \$1,000,0	ctions. This was a r 00 of expense in con	esult of a stipulation. npliance with the trac	The Company is cu	urrently recording a ti	racker for tank painti	ng and inspeciton
	Calculation of pro form	-	Istment of Tan Brunswick BRU	Jefferson City <u>JFC</u>	se Joplin JOP \$ 9,190	Mexico <u>MEX</u> \$ 2,650	Parkville Water <u>PKW</u> \$263,650	St Charles <u>SCH</u> \$ -	St Joseph <u>SJO</u> \$913,786	
	Per books amount		1,000	23,902	53,505	10,801	12,401	0	71,107	
	Pro forma adjustment	\$	(1,000)	\$ (23,342) \$ (44,315) \$ (8,151)) \$ 251,249	\$ -	\$ 842,679	=
	Pro forma amount	St \$	t Louis Metro <u>SLM</u> 284,110	Warrensburg <u>WAR</u> \$ 125,560	Warren Cty Water <u>WCW</u> \$0	Parkville Sewer <u>PKS</u> \$0	Cedar Hill Sewer <u>CDH</u> \$0	Warren Cty Sewer <u>WCS</u> \$0	\$-	Total \$ 1,599,506
	Per books amount		808,477	15,501	1,000	200	1,300	900		1,000,094
	Pro forma adjustment	\$	(524,367)	\$ 110,059	(\$1,000) (\$200)) (\$1,300) (\$900)	<u>\$</u>	\$ 599,412
										esponsible: William

				Ended June 30, 2				
merican Water Company VR-2010-XXXX								Schedule Page
Narrative Discussion of	Proposed Adjustme	nt of Annualize A	nortization of Regu	latory Assets				
MoAW has received author Center and the Shared Se							with the transition to	the Customer (
Calculation of pro forma	เ Adjustment of Annเ	ualize Amortizatio	n of Regulatory Ass	sets				
Calculation of pro forma	a Adjustment of Annu Brunswick BRU	u alize Amortizatio Jefferson City <u>JFC</u>	n of Regulatory Ass Joplin <u>JOP</u>	sets Mexico <u>MEX</u>	Parkville Water <u>PKW</u>	St Charles <u>SCH</u>	St Joseph SJO	
Calculation of pro forma	Brunswick	Jefferson City	Joplin	Mexico	PKW			
	Brunswick <u>BRU</u>	Jefferson City <u>JFC</u>	Joplin JOP	Mexico <u>MEX</u>	<u>PKW</u> \$2,124	<u>SCH</u> \$0	<u>SJO</u>	
Pro forma amount	Brunswick <u>BRU</u> \$171	Jefferson City <u>JFC</u> \$4,093	Joplin <u>JOP</u> \$9,163	Mexico <u>MEX</u> \$1,850	<u>PKW</u> \$2,124 2,124	<u>SCH</u> \$0 0	<u>SJO</u> \$12,177	
Pro forma amount Per books amount Pro forma adjustment	Brunswick <u>BRU</u> \$171 171 \$0 St Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$4,093 4,093 <u>\$0</u> Warrensburg <u>WAR</u>	Joplin JOP \$9,163 9,163 (\$0) Warren Cty Water <u>WCW</u>	Mexico <u>MEX</u> \$1,850 1,850 (\$0) Parkville Sewer <u>PKS</u>	<u>PKW</u> \$2,124 2,124 <u>) (\$0)</u> Cedar Hill Sewer <u>CDH</u>	<u>SCH</u> \$0 0 \$0 Warren Cty Sewer <u>WCS</u>	<u>SJO</u> \$12,177 12,177 (\$0)	= Total
Pro forma amount Per books amount	Brunswick <u>BRU</u> \$171 171 \$0 St Louis Metro	Jefferson City <u>JFC</u> \$4,093 4,093 <u>\$0</u> Warrensburg	Joplin JOP \$9,163 9,163 (\$0) Warren Cty Water	Mexico <u>MEX</u> \$1,850 1,850 (\$0) Parkville Sewer	PKW \$2,124 2,124) (\$0) Cedar Hill Sewer	<u>SCH</u> \$0 0 <u>\$0</u> Warren Cty Sewer	<u>SJO</u> \$12,177 12,177 (\$0)	=
Pro forma amount Per books amount Pro forma adjustment	Brunswick <u>BRU</u> \$171 171 \$0 St Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$4,093 4,093 <u>\$0</u> Warrensburg <u>WAR</u>	Joplin JOP \$9,163 9,163 (\$0) Warren Cty Water <u>WCW</u>	Mexico <u>MEX</u> \$1,850 1,850 (\$0) Parkville Sewer <u>PKS</u>	PKW \$2,124 2,124) (\$0) Cedar Hill Sewer <u>CDH</u> \$223	SCH \$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$154	<u>SJO</u> \$12,177 12,177 (\$0)	= Total

			For the Test Year	Ended June 30, 20	009			
American Water Company WR-2010-XXXX	,							Schedul Page
Narrative Discussion o	f Proposed Adjustmer	nt of Uncollectible	Expense at presen	it water rates				
Pro Forma uncollectible a present rate water reven average rate of net-charge	ues and to the pro form							
Calculation of pro form	a Adjustment of Unco Brunswick <u>BRU</u> \$2,287	Ilectible Expense Jefferson City <u>JFC</u> \$55,902	at present water ra Joplin <u>JOP</u> \$201,054	n tes Mexico <u>MEX</u> \$21,980	Parkville Water <u>PKW</u> \$22,244	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$193,812	
	Brunswick <u>BRU</u>	Jefferson City <u>JFC</u>	Joplin JOP	Mexico <u>MEX</u>	PKW	<u>SCH</u> \$0	<u>sjo</u> '	
Pro forma amount	Brunswick <u>BRU</u> \$2,287	Jefferson City <u>JFC</u> \$55,902 74,429	Joplin <u>JOP</u> \$201,054 225,139	Mexico <u>MEX</u> \$21,980 46,973	<u>PKW</u> \$22,244 47,670	<u>SCH</u> \$0 0	<u>SJO</u> \$193,812	
Pro forma amount Per books amount Pro forma adjustment	Brunswick <u>BRU</u> \$2,287 4,321 <u>\$ (2,034)</u> St Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$55,902 74,429 <u>\$ (18,527)</u> Warrensburg <u>WAR</u>	Joplin <u>JOP</u> \$201,054 225,139 \$ (24,085) Warren Cty Water <u>WCW</u>	Mexico <u>MEX</u> \$21,980 46,973 \$ (24,993) Parkville Sewer <u>PKS</u>	PKW \$22,244 47,670 \$ (25,426) Cedar Hill Sewer <u>CDH</u>	<u>SCH</u> \$0 0 • \$ - Warren Cty Sewer <u>WCS</u>	<u>SJO</u> \$193,812 324,400 <u>\$ (130,588</u>)) <u>)</u> Total
Pro forma amount Per books amount	Brunswick <u>BRU</u> \$2,287 4,321 <u>\$ (2,034)</u> St Louis Metro	Jefferson City <u>JFC</u> \$55,902 74,429 <u>\$ (18,527)</u> Warrensburg	Joplin <u>JOP</u> \$201,054 225,139 \$ (24,085) Warren Cty Water	Mexico <u>MEX</u> \$21,980 46,973 \$ (24,993) Parkville Sewer	PKW \$22,244 47,670 \$ (25,426) Cedar Hill Sewer	<u>SCH</u> \$0 0 <u>\$</u> - Warren Cty Sewer <u>WCS</u> \$1,455	<u>SJO</u> \$193,812 324,400 <u>\$ (130,588</u>))

MR-2010-XXXX Page 2 Narrative Discussion of Proposed Adjustment of Depreciation Expense Inte calculation is based on the true-up utility plant in service (UPIS) balance through April 30, 2010. Depreciation rates used were per a study performed by Mr. John Spanos. Calculation of pro forma Adjustment of Depreciation Expense Mexico Parkville Water St Charles St Joseph MEX St Charles St Joseph Pro forma amount St Charles St Joseph MEX St Charles St Joseph Pro forma amount S 637.278 S 10607 St Louis Metro Varrencive Water St Charles St Joseph Pro forma amount S 637.278 S 10607 St Louis Metro Varrencive Water St Louis Metro Varrencive Water St Louis Metro Varrencive Water Cedar Hill Sewer Cedar Hill Sewer Cedar Hill Sewer Cedar Hill Sewer <th colspan<="" th=""><th></th><th></th><th></th><th></th><th></th><th></th><th>epreciation Exper r Ended June 30, 2</th><th></th><th></th><th></th><th></th><th></th></th>	<th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>epreciation Exper r Ended June 30, 2</th> <th></th> <th></th> <th></th> <th></th> <th></th>							epreciation Exper r Ended June 30, 2					
The calculation is based on the true-up utility plant in service (UPIS) balance through April 30, 2010. Depreciation rates used were per a study performed by Mr. John Spanos. Calculation of pro forma Adjustment of Depreciation Expense Brunswick Jefferson City Joplin Mexico Parkville Water St Charles St Joseph Pro forma amount \$ BRU JEC JOP MEX 555,859 \$ T50,005 \$ - \$ 3,296,664 Per books amount 59,515 432,480 1,748,328 344,877 529,433 0 2,017,416 Pro forma adjustment St Louis Metro Warrensburg Warren City Water Parkville Sewer Cedar Hill Sewer Cedar Hill Sewer Cedar Hill Sewer Total Pro forma amount \$ 20,791,748 \$ 51,030 \$ 47,941 \$ \$10,5150 \$ \$ 5 29,801,90 Pro forma amount \$ 20,791,748 \$ 51,030 \$ 1,069,699 \$ 210,982 \$ 20,572 \$ \$ 1,279,248 Pro forma amount \$ 20,791,748 \$ 51,030 <th>-</th> <th>Ŋ</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Schedule C Page 22</th>	-	Ŋ										Schedule C Page 22	
The calculation is based on the true-up utility plant in service (UPIS) balance through April 30, 2010. Depreciation rates used were per a study performed by Mr. John Spanos. Calculation of pro forma Adjustment of Depreciation Expense Brunswick Jefferson City Joplin Mexico Parkville Water St Charles St Joseph Pro forma amount \$ Brunswick Jefferson City JOP MEX Provide St Loales St Joseph Pro forma amount \$ 90,027 \$ 2,818,027 \$ 555,859 \$ 750,005 \$ - \$ 3,296,664 Per books amount 59,515 432,480 1,748,328 344,877 529,433 0 2,017,416 Pro forma adjustment \$ 40,772 \$ 204,798 \$ 1,069,699 \$ 210,982 \$ 220,572 \$ \$ 1,279,248 Pro forma amount \$ 20,791,748 \$ 1,069,699 \$ 210,982 \$ 20,571 \$ \$ \$ 2,079,1,748 Pro forma amount \$ 20,791,748 \$ 51,030 \$ Yer Wille Sewer <th></th>													
Expense Brunswick Jefferson City Joplin Mexico Parkville Water St Charles St Joseph BRU JC JOP Mexico Parkville Water St Charles St Joseph Pro forma amount \$ 100.287 \$ G37.278 \$ 2,818,027 \$ 555,859 \$ Pro50,005 \$ - \$ \$ SJO Pro SU SU <ths< td=""><td>Narrative Discussion of</td><td>of Propo</td><td>osed Adjustme</td><td>ent of Depreciati</td><td>on Ex</td><td>pense</td><td></td><td></td><td></td><td></td><td></td><td></td></ths<>	Narrative Discussion of	of Propo	osed Adjustme	ent of Depreciati	on Ex	pense							
Pro forma amount Bru_1 BRU \$Jefferson City JCC 637,278Joplin JOP 2,818,027Mexico 	The calculation is based	d on the	true-up utility p	ant in service (UI	PIS) ba	alance through A	pril 30, 2010. Depre	eciation rates used v	vere per a study perf	ormed by Mr.	. John Spar	nos.	
Brunswick BRU 9 ro forma amountJefferson City \underline{JFC} Joplin \underline{JFC} Mexico \underline{MEX} Parkville Water \underline{PKW} St Charles \underline{SCH} St Joseph \underline{SU} Pro forma amount\$100,287\$637,278\$2,818,027\$ \underline{PKW} $555,859$St Charles750,005$St Joseph\underline{SLM}$3,296,664Per books amount59,515432,4801,748,328344,877529,43302,017,416Pro forma adjustment$40,772$204,798$1,069,699$220,572$-$1,279,248Pro forma adjustment$Louis Metro$WarrensburgWARWarren Cty Water$Parkville Sewer$Cedar Hill Sewer$Warren Cty SewerWCS$-$Total29,801,96Pro forma amount14,137,499355,86130,5941,31697,935178,623$-$Total29,801,96Per books amount14,137,499355,86130,5941,31697,935178,623$-$Total29,801,96Per books amount14,137,499355,86130,5941,31697,935178,623$-$$$													
Pro forma amount BRU BRU $100,287$ Jefferson City JEC $37,278$ Joplin JOP $2,818,027$ Mexico MEX $555,859$ Parkville Water PKW $750,005$ St Charles SCH $750,005$ St Joseph SCH $-$ St Joseph SJO $3,296,664$ Per books amount59,515432,4801,748,328344,877529,43302,017,416Pro forma adjustment $\frac{50}{20,772}$ $\frac{204,798}{20,791,748}$ $\frac{1,069,699}{20,791,748}$ $\frac{210,982}{20,791,748}$ $\frac{220,572}{20,572}$ $\frac{1,279,248}{20,575}$ $\frac{1,279,248}{20,791,748}$ Pro forma amount $\frac{51}{20,791,748}$ $\frac{Warren Sburg}{S,15,300}$ $\frac{Warren Cty Water}{S,47,941}$ $\frac{Parkville Sewer}{S,1,571}$ $\frac{Cedar Hill Sewer}{S,105,150}$ $\frac{Warren Cty Sewer}{WCS}$ $\frac{VCS}{S,182,405}$ $\frac{VCS}{S}$ $\frac{VCS}{S,182,405}$ $\frac{VCS}{S,182,40$													
Pro forma amount $\begin{array}{ c c c c c c c c c c c c c c c c c c c$													
Pro forma amount $B = U \\ B = U \\ 100,287$ Jefferson City JEC 637,278Joplin JOP 2,818,027Mexico S55,859Parkville Water PKW 750,005St Charles SCH 750,005St Joseph SJO 3,296,664Per books amount59,515432,4801,748,328344,877529,43302,017,416Pro forma adjustment $59,515$ 432,4801,748,328344,877529,43302,017,416Pro forma adjustment $59,515$ 432,4801,748,328344,877529,43302,017,416Pro forma adjustment $59,515$ 432,4801,748,328344,877529,43302,017,416Pro forma adjustment $59,515$ 432,4801,748,328344,877529,43302,017,416Pro forma amount $59,515$ 432,4801,748,328344,877529,43302,017,416Pro forma amount $59,515$ 432,4801,748,328344,877529,43302,017,416Pro forma amount $51,5030$ Warren Cty Water WCWParkville Sewer PKSCedar Hill Sewer S105,150Warren Cty Sewer WCS $51,623$ Total 29,801,96Per books amount14,137,499355,86130,5941,31697,935178,62319,933,87													
Pro forma amount $\begin{array}{ c c c c c c c c c c c c c c c c c c c$													
Pro forma adjustment \$ 40,772 \$ 204,798 \$ 1,069,699 \$ 210,982 \$ 220,572 \$ - \$ 1,279,248 St Louis Metro Warrensburg Warren Cty Water Parkville Sewer Cedar Hill Sewer Warren Cty Sewer Total Pro forma amount \$ 20,791,748 \$ 515,030 \$ 47,941 \$ 1,571 \$ 105,150 \$ 182,405 \$ - \$ 29,801,96 Per books amount 14,137,499 355,861 30,594 1,316 97,935 178,623 19,933,85	Calculation of pro forr	na Adiu	stment of Den	reciption Expen	20								
St Louis Metro Warrensburg Warren Cty Water Parkville Sewer Cedar Hill Sewer Warren Cty Sewer Total Pro forma amount \$ 20,791,748 \$ 515,030 \$47,941 \$1,571 \$105,150 \$182,405 \$ - \$ 29,801,96 Per books amount 14,137,499 355,861 30,594 1,316 97,935 178,623 19,933,85	Pro forma amount	-	Brunswick <u>BRU</u>	Jefferson City <u>JFC</u>		JOP	MEX	PKW	<u>SCH</u>	<u>SJC</u>	<u>)</u>		
SLM WAR WCW PKS CDH WCS Total Pro forma amount \$ 20,791,748 \$ 515,030 \$47,941 \$1,571 \$105,150 \$182,405 \$ - \$ 29,801,96 Per books amount 14,137,499 355,861 30,594 1,316 97,935 178,623 19,933,87		-	Brunswick <u>BRU</u> 100,287	Jefferson City <u>JFC</u> \$ 637,27	8\$	<u>JOP</u> 2,818,027	<u>MEX</u> \$555,859	<u>PKW</u> \$ 750,005	<u>SCH</u> 5 \$ -	<u>SJC</u> \$3,2	<u>)</u> 296,664		
Per books amount 14,137,499 355,861 30,594 1,316 97,935 178,623 19,933,87	Per books amount	\$	Brunswick <u>BRU</u> 100,287 59,515	Jefferson City <u>JFC</u> \$ 637,27 432,48	8\$ 0	<u>JÓP</u> 2,818,027 1,748,328	<u>MEX</u> \$555,859 344,877	<u>PKW</u> \$ 750,005 529,433	<u>SCH</u> \$ -	<u>SJC</u> \$3,2 2,0	296,664 017,416		
	Per books amount Pro forma adjustment	\$ <u>\$</u> St	Brunswick <u>BRU</u> 100,287 59,515 <u>40,772</u> Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$ 637,27 432,48 <u>\$ 204,79</u> Warrensburg <u>WAR</u>	8 \$ 0 <u>8 \$</u> Wa	<u>JOP</u> 2,818,027 1,748,328 <u>1,069,699</u> arren Cty Water <u>WCW</u>	\$ 555,859 344,877 \$ 210,982 Parkville Sewer <u>PKS</u>	\$ <u>PKW</u> \$ 750,005 529,433 \$ 220,572 Cedar Hill Sewer <u>CDH</u>	SCH \$ - \$ 0 2 \$ - Warren Cty Sewer WCS	\$ 3,2 2,0 \$ 1,2	2 296,664 017,416 279,248		
Pro forma adjustment <u>\$ 6,654,249 \$ 159,169 \$17,347 \$255 \$7,215 \$3,782 \$ - \$ 9,868,08</u>	Per books amount Pro forma adjustment Pro forma amount	\$ <u>\$</u> St	Brunswick <u>BRU</u> 100,287 59,515 <u>40,772</u> Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$ 637,27 432,48 <u>\$ 204,79</u> Warrensburg <u>WAR</u>	8 \$ 0 <u>8 \$</u> Wa	<u>JOP</u> 2,818,027 1,748,328 <u>1,069,699</u> arren Cty Water <u>WCW</u> \$47,941	\$ 555,859 344,877 \$ 210,982 Parkville Sewer <u>PKS</u>	\$ <u>PKW</u> \$ 750,005 529,433 \$ 220,572 Cedar Hill Sewer <u>CDH</u>	SCH \$ - \$ 0 2 \$ - Warren Cty Sewer WCS \$ \$182,405	\$ 3,2 2,0 \$ 1,2	2 296,664 017,416 279,248	29,801,96	
	Per books amount Pro forma adjustment Pro forma amount	\$ <u>\$</u> St	Brunswick <u>BRU</u> 100,287 59,515 <u>40,772</u> Louis Metro <u>SLM</u> 20,791,748	Jefferson City <u>JFC</u> \$ 637,27 432,48 <u>\$ 204,79</u> Warrensburg <u>WAR</u> \$ 515,03	8 \$ 0 <u>8 \$</u> Wa	<u>JOP</u> 2,818,027 1,748,328 <u>1,069,699</u> arren Cty Water <u>WCW</u> \$47,941	MEX \$ 555,859 344,877 \$ 210,982 Parkville Sewer PKS \$1,571	PKW \$ 750,005 529,433 \$ \$ 220,572 Cedar Hill Sewer CDH \$105,150	SCH \$ - \$ 0 2 \$ - Warren Cty Sewer WCS \$ \$182,405	\$ 3,2 2,0 \$ 1,2	2 296,664 017,416 279,248	29,801,96	
	Per books amount Pro forma adjustment Pro forma amount Per books amount	\$ 	Brunswick <u>BRU</u> 100,287 59,515 40,772 Louis Metro <u>SLM</u> 20,791,748 14,137,499	Jefferson City <u>JFC</u> \$ 637,27 432,48 <u>\$ 204,79</u> Warrensburg <u>WAR</u> \$ 515,03 355,86	8 \$ 0 <u>8 \$</u> Wa 0	<u>JOP</u> 2,818,027 1,748,328 <u>1,069,699</u> arren Cty Water <u>WCW</u> \$47,941 30,594	MEX \$ 555,859 344,877 \$ 210,982 Parkville Sewer PKS \$1,571 1,316	PKW \$ 750,005 529,433 529,433 \$ 220,572 Cedar Hill Sewer CDH \$105,150 97,935	SCH \$ - \$ 0 2 \$ - Warren Cty Sewer WCS \$ \$182,405 \$ 178,623	\$ 3,2 2,0 <u>\$ 1,2</u>	296,664 017,416 279,248 - \$	29,801,96 19,933,87	
	Per books amount Pro forma adjustment Pro forma amount Per books amount	\$ 	Brunswick <u>BRU</u> 100,287 59,515 40,772 Louis Metro <u>SLM</u> 20,791,748 14,137,499	Jefferson City <u>JFC</u> \$ 637,27 432,48 <u>\$ 204,79</u> Warrensburg <u>WAR</u> \$ 515,03 355,86	8 \$ 0 <u>8 \$</u> Wa 0	<u>JOP</u> 2,818,027 1,748,328 <u>1,069,699</u> arren Cty Water <u>WCW</u> \$47,941 30,594	MEX \$ 555,859 344,877 \$ 210,982 Parkville Sewer PKS \$1,571 1,316	PKW \$ 750,005 529,433 529,433 \$ 220,572 Cedar Hill Sewer CDH \$105,150 97,935	SCH \$ - \$ 0 2 \$ - Warren Cty Sewer WCS \$ \$182,405 \$ 178,623	\$ 3,2 2,0 <u>\$ 1,2</u>	296,664 017,416 279,248 - \$	29,801,96 19,933,87	
	Per books amount Pro forma adjustment Pro forma amount Per books amount	\$ 	Brunswick <u>BRU</u> 100,287 59,515 40,772 Louis Metro <u>SLM</u> 20,791,748 14,137,499	Jefferson City <u>JFC</u> \$ 637,27 432,48 <u>\$ 204,79</u> Warrensburg <u>WAR</u> \$ 515,03 355,86	8 \$ 0 <u>8 \$</u> Wa 0	<u>JOP</u> 2,818,027 1,748,328 <u>1,069,699</u> arren Cty Water <u>WCW</u> \$47,941 30,594	MEX \$ 555,859 344,877 \$ 210,982 Parkville Sewer PKS \$1,571 1,316	PKW \$ 750,005 529,433 529,433 \$ 220,572 Cedar Hill Sewer CDH \$105,150 97,935	SCH \$ - \$ 0 2 \$ - Warren Cty Sewer WCS \$ \$182,405 \$ 178,623	\$ 3,2 2,0 <u>\$ 1,2</u>	296,664 017,416 279,248 - \$	29,801,96 19,933,87	

			For the Test Year	Ended June 30, 2	2009			
American Water Company WR-2010-XXXX								Schedul Page
Narrative Discussion of	Proposed Adjustme	nt of Postage Exp	ense					
The Pro Forma adjustmer	nt for Postage Expens	e was calculated by	v applying 2009 antic	ipated rates from th	e United States Pos	tal Service to the nu	mber of test vear maili	inas.
			, app.,g _000 ao					
Calculation of pro forma	Adjustment of Post	age Expense						
•	Aujustinent of 1 03t	age Expense						
	Brunswick		Joplin	Mexico	Parkville Water	St Charles	St Joseph	
	Brunswick <u>BRU</u>	Jefferson City	JOP	MEX	PKW	<u>SCH</u>	St Joseph <u>SJO</u>	
Pro forma amount	Brunswick	Jefferson City				<u>SCH</u>	St Joseph <u>SJO</u> \$88,026	
	Brunswick <u>BRU</u>	Jefferson City	JOP	MEX	<u>PKW</u> \$15,352	<u>SCH</u> \$0	<u>SJO</u>	
Pro forma amount	Brunswick <u>BRU</u> \$1,238	Jefferson City <u>JFC</u> \$29,590	<u>JÓP</u> \$66,236	<u>MEX</u> \$13,371	<u>PKW</u> \$15,352 14,925	<u>SCH</u> \$0 0	<u>SJO</u> \$88,026 85,740	
Pro forma amount Per books amount	Brunswick <u>BRU</u> \$1,238 1,204 \$34	Jefferson City <u>JFC</u> \$29,590 29,070 \$520	<u>JÓP</u> \$66,236 64,393 \$1,843	<u>MEX</u> \$13,371 12,999 	PKW \$15,352 14,925 \$427	<u>SCH</u> \$0 0 <u>\$0</u>	<u>SJO</u> \$88,026 85,740 \$2,286	
Pro forma amount Per books amount Pro forma adjustment	Brunswick <u>BRU</u> \$1,238 1,204 <u>\$34</u> St Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$29,590 29,070 <u>\$520</u> Warrensburg <u>WAR</u>	<u>JOP</u> \$66,236 64,393 \$1,843 Warren Cty Water <u>WCW</u>	<u>MEX</u> \$13,371 12,999 <u>\$372</u> Parkville Sewer <u>PKS</u>	PKW \$15,352 14,925 \$427 Cedar Hill Sewer <u>CDH</u>	SCH \$0 0 \$0 Warren Cty Sewer WCS	<u>SJO</u> \$88,026 85,740 \$2,286	Total
Pro forma amount Per books amount	Brunswick <u>BRU</u> \$1,238 1,204 <u>\$34</u> St Louis Metro	Jefferson City <u>JFC</u> \$29,590 29,070 <u>\$520</u> Warrensburg	<u>JÓP</u> \$66,236 64,393 <u>\$1,843</u> Warren Cty Water	<u>MEX</u> \$13,371 12,999 <u>\$372</u> Parkville Sewer	PKW \$15,352 14,925 \$427 Cedar Hill Sewer <u>CDH</u>	SCH \$0 0 \$0 Warren Cty Sewer <u>WCS</u>	<u>SJO</u> \$88,026 85,740 \$2,286	
Pro forma amount Per books amount Pro forma adjustment	Brunswick <u>BRU</u> \$1,238 1,204 <u>\$34</u> St Louis Metro <u>SLM</u>	Jefferson City <u>JFC</u> \$29,590 29,070 <u>\$520</u> Warrensburg <u>WAR</u>	<u>JOP</u> \$66,236 64,393 \$1,843 Warren Cty Water <u>WCW</u>	<u>MEX</u> \$13,371 12,999 <u>\$372</u> Parkville Sewer <u>PKS</u>	PKW \$15,352 14,925 \$427 Cedar Hill Sewer <u>CDH</u>	<u>SCH</u> \$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$1,114	<u>SJO</u> \$88,026 85,740 \$2,286	
Pro forma amount Per books amount Pro forma adjustment Pro forma amount	Brunswick <u>BRU</u> \$1,238 1,204 \$34 St Louis Metro <u>SLM</u> \$1,000,845	Jefferson City <u>JFC</u> \$29,590 29,070 \$520 Warrensburg <u>WAR</u> \$19,190	<u>joP</u> \$66,236 64,393 \$1,843 Warren Cty Water <u>WCW</u> \$1,238 1,204	<u>MEX</u> \$13,371 12,999 \$372 Parkville Sewer <u>PKS</u> \$248	PKW \$15,352 14,925 \$427 Cedar Hill Sewer <u>CDH</u> \$1,609 1,565	<u>SCH</u> \$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$1,114 1,083	<u>SJO</u> \$88,026 85,740 \$2,286 \$	\$ 1,238 1,219
Pro forma amount Per books amount Pro forma adjustment Pro forma amount Per books amount	Brunswick <u>BRU</u> \$1,238 1,204 \$34 St Louis Metro <u>SLM</u> \$1,000,845 987,982	Jefferson City <u>JFC</u> \$29,590 29,070 <u>\$520</u> Warrensburg <u>WAR</u> \$19,190 19,339	<u>joP</u> \$66,236 64,393 \$1,843 Warren Cty Water <u>WCW</u> \$1,238 1,204	<u>MEX</u> \$13,371 12,999 \$372 Parkville Sewer <u>PKS</u> \$248 241	PKW \$15,352 14,925 \$427 Cedar Hill Sewer <u>CDH</u> \$1,609 1,565	<u>SCH</u> \$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$1,114 1,083	<u>SJO</u> \$88,026 85,740 \$2,286 \$	\$ 1,238 1,219
Pro forma amount Per books amount Pro forma adjustment Pro forma amount Per books amount	Brunswick <u>BRU</u> \$1,238 1,204 \$34 St Louis Metro <u>SLM</u> \$1,000,845 987,982	Jefferson City <u>JFC</u> \$29,590 29,070 <u>\$520</u> Warrensburg <u>WAR</u> \$19,190 19,339	<u>joP</u> \$66,236 64,393 \$1,843 Warren Cty Water <u>WCW</u> \$1,238 1,204	<u>MEX</u> \$13,371 12,999 \$372 Parkville Sewer <u>PKS</u> \$248 241	PKW \$15,352 14,925 \$427 Cedar Hill Sewer <u>CDH</u> \$1,609 1,565	<u>SCH</u> \$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$1,114 1,083	<u>SJO</u> \$88,026 85,740 \$2,286 \$	\$ 1,238 1,219
Pro forma amount Per books amount Pro forma adjustment Pro forma amount Per books amount	Brunswick <u>BRU</u> \$1,238 1,204 \$34 St Louis Metro <u>SLM</u> \$1,000,845 987,982	Jefferson City <u>JFC</u> \$29,590 29,070 <u>\$520</u> Warrensburg <u>WAR</u> \$19,190 19,339	<u>joP</u> \$66,236 64,393 \$1,843 Warren Cty Water <u>WCW</u> \$1,238 1,204	<u>MEX</u> \$13,371 12,999 \$372 Parkville Sewer <u>PKS</u> \$248 241	PKW \$15,352 14,925 \$427 Cedar Hill Sewer <u>CDH</u> \$1,609 1,565	<u>SCH</u> \$0 0 \$0 Warren Cty Sewer <u>WCS</u> \$1,114 1,083	<u>SJO</u> \$88,026 85,740 \$2,286 \$	\$ 1,238 1,219

				For the Test Year	0 Ended June 30, 2	009			
Missouri-A Case No. V	American Water Company WR-2010-XXXX								Schedule CAS-15 Page 24 of 26
Line #									
1 2	Narrative Discussion of P	roposed							
3 4									
5									
6 7									
8									
9 10									
11									
12 13									
14									
15 16									
17	Calculation of pro forma								
18 19 20		Brunswick <u>BRU</u>	Jefferson City <u>JFC</u>	Joplin <u>JOP</u>	Mexico <u>MEX</u>	Parkville Water <u>PKW</u>	St Charles <u>SCH</u>	St Joseph <u>SJO</u>	
21 22	Pro forma amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22 23 24	Per books amount	0	0	0	0	0	0	0	
25	Pro forma adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26 27 28		St Louis Metro <u>SLM</u>	Warrensburg <u>WAR</u>	Warren Cty Water <u>WCW</u>	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewer WCS		Total
29	Pro forma amount	<u>\$0</u>	\$0	\$0	\$0	<u></u> \$0		\$ -	\$0
30 31 32	Per books amount	0	0	0	0	0	0		0
33	Pro forma adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$-	0
34 35									
36									
37 38									
39									
40								F	Responsible: Petry

			ustment to Hydrant e Test Year Ended						
ri-American Water Company o. WR-2010-XXXX									Schedule CA Page 25
Narrative Discussion of	Proposed Adjustment	o Hydrant Maintenace							
The Company is proposin estimates a cost of \$250 p							ed with lead pair	nt. The (Company
Calculation of pro forma	a Adjustment to Hydran	t Maintenace							
	Brunswick . <u>BRU</u>					Charles <u>SCH</u>	St Joseph <u>SJO</u>		
Pro forma amount	\$ - \$	- \$	- \$	- \$	- \$	-	\$	-	
Per books amount	0	0	0	0	0	0		0	
Pro forma adjustment	\$ - \$	- \$	- \$	- \$	- \$	-	\$	-	
	St Louis Metro <u>SLM</u>			ille Sewer Cedar H PKS (n Cty Sewer WCS			Total
Pro forma amount	\$200,000	\$0	\$0	\$0	\$0	\$0	\$	- \$	200,00
Per books amount	0	0	0	0	0	0			
Pro forma adjustment	\$200,000	\$0	\$0	\$0	\$0	\$0	\$	- \$	200,00

				o Franchise Fees Ended June 30, 2	009			
American Water Company WR-2010-XXXX	,							Schedule CA Page 26
Narrative Discussion of	Proposed Adjustme	nt to Franchise Fo	ees					
The proforma adjustment	for franchise fees was	s caluclated by app	lying the rate from the	e 2008 return to tota	al assets at 06/30/09			
Calculation of pro forma	Brunswick <u>BRU</u> \$407	Jefferson City <u>JFC</u> \$9,727	Joplin <u>JOP</u> \$21,774	Mexico <u>MEX</u> \$4,396	Parkville Water <u>PKW</u> \$5,047	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$28,937	
Pro forma amount		⊅ 9,7∠7	¢∠1,774	34.390	JJ.047	Ф О		
Per books amount	382	9,136	20,450	4,128	4,740	0	27,178	
Per books amount Pro forma adjustment		9,136 \$591	20,450 \$1,324			0		
	382 \$25 St Louis Metro <u>SLM</u>			4,128 \$268	4,740	\$0	27,178	Total
	382 \$25 St Louis Metro	\$591 Warrensburg	\$1,324 Warren Cty Water <u>WCW</u>	4,128 \$268 Parkville Sewer	4,740 \$307 Cedar Hill Sewer	\$0 Warren Cty Sewer	27,178 \$1,759	
Pro forma adjustment	382 \$25 St Louis Metro <u>SLM</u>	\$591 Warrensburg <u>WAR</u>	\$1,324 Warren Cty Water <u>WCW</u>	4,128 <u>\$268</u> Parkville Sewer <u>PKS</u>	4,740 \$307 Cedar Hill Sewer <u>CDH</u> \$529	\$0 Warren Cty Sewer <u>WCS</u>	27,178 \$1,759	Total \$406,99 382,24
Pro forma adjustment Pro forma amount	382 \$25 St Louis Metro <u>SLM</u> \$329,013	\$591 Warrensburg <u>WAR</u> \$6,308	\$1,324 Warren Cty Water <u>WCW</u> \$407 382	4,128 <u>\$268</u> Parkville Sewer <u>PKS</u> \$81	4,740 \$307 Cedar Hill Sewer <u>CDH</u> \$529 497	\$0 Warren Cty Sewer <u>WCS</u> \$366 344	27,178 \$1,759 \$ -	\$406,99 382,24
Pro forma adjustment Pro forma amount Per books amount	382 \$25 St Louis Metro <u>SLM</u> \$329,013 309,009	\$591 Warrensburg <u>WAR</u> \$6,308 5,925	\$1,324 Warren Cty Water <u>WCW</u> \$407 382	4,128 <u>\$268</u> Parkville Sewer <u>PKS</u> \$81 76	4,740 \$307 Cedar Hill Sewer <u>CDH</u> \$529 497	\$0 Warren Cty Sewer <u>WCS</u> \$366 344	27,178 \$1,759 \$ -	\$406,99 382,24
Pro forma adjustment Pro forma amount Per books amount	382 \$25 St Louis Metro <u>SLM</u> \$329,013 309,009	\$591 Warrensburg <u>WAR</u> \$6,308 5,925	\$1,324 Warren Cty Water <u>WCW</u> \$407 382	4,128 <u>\$268</u> Parkville Sewer <u>PKS</u> \$81 76	4,740 \$307 Cedar Hill Sewer <u>CDH</u> \$529 497	\$0 Warren Cty Sewer <u>WCS</u> \$366 344	27,178 \$1,759 \$ -	\$406,99 382,24
Pro forma adjustment Pro forma amount Per books amount	382 \$25 St Louis Metro <u>SLM</u> \$329,013 309,009	\$591 Warrensburg <u>WAR</u> \$6,308 5,925	\$1,324 Warren Cty Water <u>WCW</u> \$407 382	4,128 <u>\$268</u> Parkville Sewer <u>PKS</u> \$81 76	4,740 \$307 Cedar Hill Sewer <u>CDH</u> \$529 497	\$0 Warren Cty Sewer <u>WCS</u> \$366 344	27,178 \$1,759 \$ -	\$406,99 382,24
Pro forma adjustment Pro forma amount Per books amount	382 \$25 St Louis Metro <u>SLM</u> \$329,013 309,009	\$591 Warrensburg <u>WAR</u> \$6,308 5,925	\$1,324 Warren Cty Water <u>WCW</u> \$407 382	4,128 <u>\$268</u> Parkville Sewer <u>PKS</u> \$81 76	4,740 \$307 Cedar Hill Sewer <u>CDH</u> \$529 497	\$0 Warren Cty Sewer <u>WCS</u> \$366 344	27,178 \$1,759 \$ - \$ -	\$406,99