

Adjustment for Labor
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Narrative Discussion of Proposed Adjustment for Labor

The Company has calculated its pro forma labor expense by using the June 30, 2009 employee levels. Overtime labor was based on the three year average of overtime hours by job classification. Labor rates used for union personnel reflect those rates that will be in effect by April 2009 based on contractual agreements. Labor rates for non union personnel are based on projected rates that will be in effect on April 30, 2009. Gross labor dollars were allocated to O&M expense based on the difference between a historical three year average of capital charged by district and total labor. The pro forma corporate employee labor is allocated to each district (operation) based on the number of customers.

Calculation of Pro forma Adjustment for Labor

	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>	
Pro forma amount	\$ 130,329	\$ 1,003,541	\$ 1,961,725	\$ 371,172	\$ 291,823	\$ -	\$ 2,118,002	
Per books amount	104,757	911,723	1,495,420	327,774	306,132	0	1,726,724	
Pro forma adjustment	<u>\$ 25,572</u>	<u>\$ 91,818</u>	<u>\$ 466,305</u>	<u>\$ 43,398</u>	<u>\$ (14,309)</u>	<u>\$ -</u>	<u>\$ 391,278</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$20,408,308	\$330,989	\$43,990	\$5,925	\$211,846	\$126,287	\$ -	\$ 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	<u>\$1,795,227</u>	<u>\$37,139</u>	<u>(\$285)</u>	<u>\$453</u>	<u>\$88,152</u>	<u>\$18,108</u>	<u>\$ -</u>	<u>\$ 2,942,857</u>

Responsible: Williams

Adjustment for Group Insurance Expenses

For the Test Year Ended June 30, 2009

Missouri-American Water Company
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Narrative Discussion of Proposed Adjustment for Group Insurance Expenses

The Company has calculated its pro forma Group Insurance expense based on applying historical benefit payments as a percentage of payroll to pro forma payroll levels. The pro forma corporate employee cost is allocated to each district (operation) by number of employees. OPEB cost was based on the latest actuarial information provided by the Company actuary and the payment of \$500 into a VEBA fund for union employees not eligible for post-retirement benefits.

Calculation of pro forma Adjustment for Group Insurance Expenses

	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>	
Pro forma amount	\$ 34,031	\$ 268,745	\$ 579,586	\$ 103,641	\$ 81,991	\$ -	\$ 619,799	
Per books amount	12,686	117,122	239,675	46,981	43,974	0	270,466	
Pro forma adjustment	<u>\$ 21,345</u>	<u>\$ 151,623</u>	<u>\$ 339,911</u>	<u>\$ 56,660</u>	<u>\$ 38,017</u>	<u>\$ -</u>	<u>\$ 349,333</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$6,790,066	\$112,548	\$9,159	\$1,781	\$44,423	\$21,762	\$ -	\$ 8,667,532
Per books amount	4,379,764	51,647	2,719	906	12,686	2,264		5,180,890
Pro forma adjustment	<u>\$2,410,302</u>	<u>\$60,901</u>	<u>\$6,440</u>	<u>\$875</u>	<u>\$31,737</u>	<u>\$19,498</u>	<u>\$ -</u>	<u>\$ 3,486,642</u>

Responsible: Williams

Adjustment for Pension Expense
For the Test Year Ended June 30, 2009

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Narrative Discussion of Proposed Adjustment for Pension Expense

The Company has calculated its pro forma pension expense based on the current actuarial report. The pro forma level also includes the defined contribution plan of 5.25% of base salary for employees hired on or after 1/1/06. The pro forma cost for corporate employees is allocated to each district (operation) by payroll.

Calculation of pro forma Adjustment for Pension Expense

	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>	
Pro forma amount	\$ 28,032	\$ 207,206	\$ 439,248	\$ 77,315	\$ 63,198	\$ -	\$ 451,777	
Per books amount	8,970	65,732	93,418	20,319	27,095	0	115,120	
Pro forma adjustment	<u>\$ 19,062</u>	<u>\$ 141,474</u>	<u>\$ 345,830</u>	<u>\$ 56,996</u>	<u>\$ 36,103</u>	<u>\$ -</u>	<u>\$ 336,657</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$4,386,737	\$74,917	\$9,554	\$1,289	\$44,226	\$27,482	\$ -	\$ 5,810,981
Per books amount	2,447,956	13,870	4,917	26	10,045	13,234		2,820,702
Pro forma adjustment	<u>\$1,938,781</u>	<u>\$61,047</u>	<u>\$4,637</u>	<u>\$1,263</u>	<u>\$34,181</u>	<u>\$14,248</u>	<u>\$ -</u>	<u>\$ 2,990,279</u>

Responsible: Williams

Adjustment to 401K Expense
For the Test Year Ended June 30, 2009

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Narrative Discussion of Proposed Adjustment to 401K Expense

The Company has calculated its pro forma 401k expense based on the historical relationship between employer contributions and payroll expense applied to pro forma payroll expense. The pro forma cost for corporate employees is allocated to each district (operation) by number of customers.

Calculation of pro forma Adjustment to 401K Expense

	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>	
Pro forma amount	\$ 4,530	\$ 19,074	\$ 45,491	\$ 7,015	\$ 3,877	\$ -	\$ 32,232	
Per books amount	3,262	15,293	30,869	5,352	4,274	0	22,167	
Pro forma adjustment	\$ 1,268	\$ 3,781	\$ 14,622	\$ 1,663	\$ (397)	\$ -	\$ 10,065	

	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 <u>WCS</u>	Total
Pro forma amount	\$520,118	\$6,951	\$709	\$68	\$1,552	\$2,007	\$ 643,625
Per books amount	428,215	6,090	779	53	435	1,444	518,233
Pro forma adjustment	\$91,903	\$861	(\$70)	\$15	\$1,117	\$563	\$ 125,392

Responsible: Williams

Adjustment for Payroll Tax Expense
For the Test Year Ended June 30, 2009

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Narrative Discussion of Proposed Adjustment for Payroll Tax Expense

The Company has calculated its pro forma payroll tax expense based on the pro forma payroll and applying current payroll tax rates. The pro forma cost of corporate employees is allocated to each district (operation) by number of customers.

Calculation of pro forma Adjustment for Payroll Tax Expense

	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>	
Pro forma amount	\$ 9,643	\$ 74,479	\$ 144,456	\$ 27,370	\$ 21,021	\$ -	\$ 155,883	
Per books amount	7,825	71,776	117,518	25,205	23,463	0	136,027	
Pro forma adjustment	\$ 1,818	\$ 2,703	\$ 26,938	\$ 2,165	\$ (2,442)	\$ -	\$ 19,856	

	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 <u>WCS</u>	Total
Pro forma amount	\$1,424,867	\$24,312	\$3,162	\$439	\$15,422	\$9,372	\$ 1,910,429
Per books amount	1,500,132	23,248	3,337	419	9,848	8,091	1,926,889
Pro forma adjustment	(\$75,265)	\$1,064	(\$175)	\$20	\$5,574	\$1,281	\$ (16,460)

Responsible: Williams

Adjustment of Fuel & Power Expense
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Narrative Discussion of Proposed Adjustment of Fuel & Power Expense

The Company purchases fuel & electricity for operations from several utility suppliers. The pro forma adjustment was calculated by applying power company increase to test year charges. 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% effective Spetember, 2009, and Missouri Gas and Electric 1.5% to increase March, 2010. Fuel and Power was also adjsuted to reflect the proforma sales adjustment.

Calculation of pro forma Adjustment of Fuel & Power Expense

	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>	
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	<u>\$ 3,370</u>	<u>\$ 45,678</u>	<u>\$ 122,111</u>	<u>\$ 27,984</u>	<u>\$ 52,507</u>	<u>\$ -</u>	<u>\$ 82,052</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$ 6,533,205	\$ 203,316	\$ 6,199	\$ 1	\$ 25,437	\$ 15,258	\$ -	\$ 9,258,598
Per books amount	6,110,944	171,499	5,966	1	22,493	14,341		8,466,724
Pro forma adjustment	<u>\$422,261</u>	<u>\$31,817</u>	<u>\$233</u>	<u>\$0</u>	<u>\$2,944</u>	<u>\$917</u>	<u>\$ -</u>	<u>\$ 791,874</u>

Responsible: Petry

Adjustment of Chemical Expense
For the Test Year Ended June 30, 2009

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Narrative Discussion of Proposed Adjustment of Chemical Expense

The Company purchases the majority of its chemicals through contracts that are negotiated once a year. The pro forma adjustment uses the latest contracted prices. In certain circumstances, chemicals may be purchased without a contract. For these circumstances, the pro forma expense reflects an estimated price based upon recent purchases or bids. The pro forma adjustment also reflects an average pounds per thousand gallons to adjust the usage to reflect a normal level. Chemicals were also adjusted to incorporate the pro forma sales adjustment.

Calculation of pro forma Adjustment of Chemical Expense

	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>	
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	

	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 <u>WCS</u>	Total
Pro forma amount	\$9,415,122	\$33,323	\$2,180	\$0	\$0	\$0	\$ 11,240,756
Per books amount	7,232,213	30,976	2,605	21	83	80	8,735,943
Pro forma adjustment	\$2,182,909	\$2,347	(\$425)	(\$21)	(\$83)	(\$80)	\$ 2,504,813

Responsible: Petry

Adjustment of Purchased Water Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
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Narrative Discussion of Proposed Adjustment of Purchased Water Expense

The Company purchases water primarily from the City of St Louis, City of Kansas City and Callaway Co. Water District. The water purchased from the City of St Louis is delivered to St Louis and St Charles customers, the City of Kansas City water is delivered to Parkville customers, and Callawya Co Water District is delivered to North Jefferson City customers . A pro forma adjustment for St Louis and Parkville was made to account for the change in test year system delivery and pro forma system delivery. The Jefferson City adjustment is to annualize the purchased water since we began purchasing the water in January, 2009.

Calculation of pro forma Adjustment of Purchased Water Expense

	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>		
Pro forma amount	\$0	\$8,413	\$0	\$0	\$116,163	\$0	\$0		
Per books amount	0	4,125	0	0	76,875	0	0		
Pro forma adjustment	<u>\$0</u>	<u>\$4,288</u>	<u>\$0</u>	<u>\$0</u>	<u>\$39,288</u>	<u>\$0</u>	<u>\$0</u>		

	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 <u>WCS</u>	Total
Pro forma amount	\$199,977	\$0	\$0	\$0	\$0	\$0	\$ 324,553
Per books amount	245,579	0	0	0	0	0	326,579
Pro forma adjustment	<u>(\$45,602)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ (2,026)</u>

Responsible: Petry

**Adjustment of Waste Disposal Expense
For the Test Year Ended June 30, 2009**

Missouri-American Water Company
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1 **Narrative Discussion of Proposed Adjustment of Waste Disposal Expense**

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3 The Pro Forma adjustment for Waste Disposal Expense was calculated by applying anticipated costs on the bids for the removal of residue from the settling lagoons for the operations
4 except for Parkville Sewer. That Pro Forma Adjustment was calculated by applying the latest known amounts from the waste disposal invoice annualizing for 12-months, to the 2009 Test
5 Year per book amount.
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17 **Calculation of pro forma Adjustment of Waste Disposal Expense**

	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 Pro forma amount	\$6,000	\$0	\$33,510	\$50,500	\$0	\$0	\$296,974	
23 Per books amount	3,000	0	30,934	150,712	0	0	296,976	
25 Pro forma adjustment	<u>\$3,000</u>	<u>\$0</u>	<u>\$2,576</u>	<u>(\$100,212)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$2)</u>	
	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 <u>WCS</u>		Total
29 Pro forma amount	\$561,399	\$0	\$0	\$44,699	\$18,140	\$39,000	\$ -	\$ 1,050,222
31 Per books amount	445,209	0	0	45,621	33,261	41,450		1,047,163
33 Pro forma adjustment	<u>\$116,190</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$922)</u>	<u>(\$15,121)</u>	<u>(\$2,450)</u>	<u>\$ -</u>	<u>3,059</u>

Responsible: Petry

Adjustment of Regulatory Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
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Narrative Discussion of Proposed Adjustment of Regulatory Expense

The Pro forma adjustment to Regulatory expense reflects a two year amortization of the estimated cost of the current rate case. The cost of the current rate case includes costs related to preparation of accounting exhibits, testimony, responding to both PSC, OPC and intervener data requests, review and reconciliation of PSC Staff, OPC and intervener exhibits and testimony, preparation of rebuttal and surebuttal testimony and attending hearings, legal fees, cost of capital consultant, publication cost, cost of service study consultant, weather normalization consultant and associated travel expenses. The cost also includes the unamortized balance of the 2 previous rate cases.

Calculation of pro forma Adjustment of Regulatory Expense

	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>	
Pro forma amount	\$ 572	\$ 13,672	\$ 30,604	\$ 6,178	\$ 7,093	\$ -	\$ 40,672	
Per books amount	506	12,095	27,074	5,765	6,575	0	36,481	
Pro forma adjustment	\$ 66	\$ 1,577	\$ 3,530	\$ 413	\$ 518	\$ -	\$ 4,191	

	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 <u>WCS</u>	Total
Pro forma amount	\$462,436	\$8,867	\$572	\$114	\$744	\$515	\$ 572,039
Per books amount	409,096	7,844	506	101	658	455	507,156
Pro forma adjustment	53,340	1,023	66	13	86	60	\$ 64,883

Responsible: Tierney

Adjustment of Insurance Other Than Group Expense

For the Test Year Ended June 30, 2009

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Narrative Discussion of Proposed Adjustment of Insurance Other Than Group Expense

The Company has calculated its pro forma Insurance Other Than Group Expense from its latest annual insurance premiums. The Company's insurance coverage includes: Property & Casualty Insurance, which consists of General & Excess Liability, Property Claims Damage, and Workmen's Compensation; and Financial Liability Insurance, which consists of Directors & Officers Liability, Fiduciary Liability, Crime, and Employment Practice Insurance. A portion of the cost was then capitalized to arrive at the proforma expense.

Calculation of pro forma Adjustment of Insurance Other Than Group Expense

	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>	
Pro forma amount	\$ 5,042	\$ 120,616	\$ 265,671	\$ 53,795	\$ 57,937	\$ -	\$ 350,773	
Per books amount	5,755	100,147	221,044	45,057	48,747	0	282,692	
Pro forma adjustment	<u>\$ (713)</u>	<u>\$ 20,469</u>	<u>\$ 44,627</u>	<u>\$ 8,738</u>	<u>\$ 9,190</u>	<u>\$ -</u>	<u>\$ 68,081</u>	

	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 <u>WCS</u>	Total
Pro forma amount	\$3,659,106	\$75,586	\$4,844	\$1,027	\$6,416	\$4,626	\$ 4,605,438
Per books amount	3,343,860	60,162	3,759	825	6,719	3,346	4,122,113
Pro forma adjustment	<u>\$315,246</u>	<u>\$15,424</u>	<u>\$1,085</u>	<u>\$202</u>	<u>(\$303)</u>	<u>\$1,280</u>	<u>\$ 483,325</u>

Responsible: Petry

**Adjustment of Support Services Fees
For the Test Year Ended June 30, 2009**

Missouri-American Water Company
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Narrative Discussion of Proposed Adjustment of Support Services Fees

Test year Support Services from American Water Works Service Company were adjusted for the following items: 1) Eliminate one time costs; 2) Eliminate costs associated with the shift of Service Company employee labor to Missouri American; 3) Increase labor and overhead expenses to reflect employee labor and benefit costs expected to be in effect at April 30, 2009.

Calculation of pro forma Adjustment of Support Services Fees

	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>	
Pro forma amount	\$ 28,500	\$ 681,145	\$ 1,524,738	\$ 307,798	\$ 353,397	\$ -	\$ 2,026,334	
Per books amount	28,609	683,667	1,530,387	308,935	354,706	0	2,033,841	
Pro forma adjustment	<u>\$ (109)</u>	<u>\$ (2,522)</u>	<u>\$ (5,649)</u>	<u>\$ (1,137)</u>	<u>\$ (1,309)</u>	<u>\$ -</u>	<u>\$ (7,507)</u>	

	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 <u>WCS</u>	Total
Pro forma amount	\$23,039,220	\$441,747	\$28,500	\$5,700	\$37,050	\$25,650	\$ 28,499,778
Per books amount	23,129,985	443,382	28,609	5,722	37,189	25,746	28,610,778
Pro forma adjustment	<u>(\$90,765)</u>	<u>(\$1,635)</u>	<u>(\$109)</u>	<u>(\$22)</u>	<u>(\$139)</u>	<u>(\$96)</u>	<u>\$ -</u>

Responsible: Williams

Adjustment of Lease Expense
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Narrative Discussion of Proposed Adjustment of Lease Expense

The Company pays rent on railroad crossings, rights of way, and various office and plant equipment. The pro forma adjustment is to annualize expenses expected to be in effect as of April 2010. Also included in the adjustment is the allocation of the Craig Road office location rent. Missouri-American will receive a larger allocation of the Craig Road office rent due to an increase in Missouri-American employees at this location.

Calculation of pro forma Adjustment of Lease Expense

	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>	
Pro forma amount	\$ 695	\$ 20,812	\$ 70,285	\$ 11,047	\$ 12,803	\$ -	\$ 93,237	
Per books amount	711	20,813	69,873	11,046	12,804	0	93,240	
Pro forma adjustment	\$ (16)	\$ (1)	\$ 412	\$ 1	\$ (1)	\$ -	\$ (3)	

	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 <u>WCS</u>	Total
Pro forma amount	\$764,794	\$14,750	\$695	\$139	\$858	\$626	\$ 990,742
Per books amount	683,696	14,749	697	139	858	627	909,253
Pro forma adjustment	\$81,098	\$1	(\$2)	\$0	\$0	(\$1)	\$ 81,489

Responsible: Tierney

Adjustment for Mainbreak Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Line #

1 **Narrative Discussion of Proposed Adjustment for Mainbreak Expense**

2
3 The main break adjustment was calculated based on a 2 year average of actual main breaks ending June 2009. The number of main breaks is based on the 5 year average as of 6/30/09
4 is 1,208. The proforma average cost per break is \$1,717. This is a decrease over the test year level cost of \$2,257. The decrease in the average cost to repair a main break is being
5 driven by decreases in the cost for paving.
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17 **Calculation of pro forma Adjustment for Mainbreak Expense**

	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 Pro forma amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22									
23 Per books amount	0	0	0	0	0	0	0	0	0
24									
25 Pro forma adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26									
	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 <u>WCS</u>			Total
29 Pro forma amount	\$2,073,849	\$0	\$0	\$0	\$0	\$0	\$	- \$	2,073,849
30									
31 Per books amount	1,848,288	0	0	0	0	0			1,848,288
32									
33 Pro forma adjustment	<u>\$225,561</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$</u>	<u>- \$</u>	<u>225,561</u>
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Responsible: Tierney

Transportation Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Page 15 of 26

Line #

1 **Narrative Discussion of Proposed Transportation Expense**

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3 The Company has calculated its pro forma Transportation expense based on changes in leased vehicle levels expected to occur by April 2010. For vehicles not yet ordered, costs were
4 based on recently ordered vehicles of the same type. Corporate vehicles were allocated to each district.
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17 **Calculation of pro forma Transportation Expense**

	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 Pro forma amount	\$ 3,473	\$ 15,222	\$ 72,773	\$ 9,741	\$ 9,560	\$ -	\$ 59,590	
23 Per books amount	6,308	30,013	94,296	13,685	10,772	0	80,697	
25 Pro forma adjustment	<u>\$ (2,835)</u>	<u>\$ (14,791)</u>	<u>\$ (21,523)</u>	<u>\$ (3,944)</u>	<u>\$ (1,212)</u>	<u>\$ -</u>	<u>\$ (21,108)</u>	
	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 <u>WCS</u>		Total
29 Pro forma amount	\$995,906	\$2,631	\$5	\$0	\$13	\$11	\$ -	\$ 1,168,923
31 Per books amount	1,316,353	5,207	0	0	0	0		1,557,331
33 Pro forma adjustment	<u>(\$320,447)</u>	<u>(\$2,577)</u>	<u>\$5</u>	<u>\$0</u>	<u>\$13</u>	<u>\$11</u>	<u>\$ -</u>	<u>(\$388,408)</u>

Responsible: Tierney

Adjustment to Net Negative Salvage
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

Schedule CAS-15
Page 16 of 26

Line #

Adjustment to Net Negative Salvage

Reclassification entry to eliminate net negative salvage from recorded test year maintenance expense because net negative salvage is included in the composite depreciation rates.

Calculation of pro forma Adjustment to Net Negative Salvage

	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>	
Pro forma amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Per books amount	12,073	92,024	522,250	100,874	154,849	0	482,252	
Pro forma adjustment	<u>(\$12,073)</u>	<u>(\$92,024)</u>	<u>(\$522,250)</u>	<u>(\$100,874)</u>	<u>(\$154,849)</u>	<u>\$0</u>	<u>(\$482,252)</u>	

	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 <u>WCS</u>	Total
Pro forma amount	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Per books amount	3,537,441	110,307	2,728	6	23	119	5,014,946
Pro forma adjustment	<u>(\$3,537,441)</u>	<u>(\$110,307)</u>	<u>(\$2,728)</u>	<u>(\$6)</u>	<u>(\$23)</u>	<u>(\$119)</u>	<u>(\$5,014,946)</u>

Responsible: Williams

Adjustment of Property Tax Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Page 17 of 26

Line #

Narrative Discussion of Proposed Adjustment of Property Tax Expense

The Company has developed its pro forma property tax expense based on its latest actual property tax bills. The pro forma property tax was calculated by dividing the 2008 property tax bills by June 30, 2008 utility plant in service and materials & supplies producing a property tax rate per \$1 of taxable property base. This rate was multiplied by the true-up utility plant in service and materials & supplies as of June 30, 2009 to determine the pro forma property tax expense.

Calculation of pro forma Adjustment of Property Tax Expense

	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>		
Pro forma amount	\$26,040	\$341,939	\$1,214,034	\$137,570	\$640,447	\$0	\$1,032,884		
Per books amount	23,638	341,011	1,235,731	137,130	562,591	0	1,108,489		
Pro forma adjustment	\$2,402	\$928	(\$21,697)	\$440	\$77,856	\$0	(\$75,605)		
	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 <u>WCS</u>			Total
Pro forma amount	\$9,070,481	\$237,499	\$45,910	\$1,469	\$36,661	\$123,303	\$	- \$	12,908,237
Per books amount	8,490,488	230,280	66,400	(5)	(24)	(15)			12,195,714
Pro forma adjustment	\$579,993	\$7,219	(\$20,490)	\$1,474	\$36,685	\$123,318	\$	- \$	712,523

Responsible: Tierney

Adjustment of PSC Assessment Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

Schedule CAS-15
Page 18 of 26

Line #

1 **Narrative Discussion of Proposed Adjustment of PSC Assessment Expense**

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3 [The pro forma adjustment to the Public Service Commission Fee was calculated by applying the last known assessment rate to pro forma present rate revenues.](#)

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17 **Calculation of pro forma Adjustment of PSC Assessment Expense**

	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 Pro forma amount	\$ 2,514	\$ 51,795	\$ 146,118	\$ 29,057	\$ 40,085	\$ -	\$ 170,006	
23 Per books amount	2,052	37,352	99,332	22,849	27,090	0	142,080	
25 Pro forma adjustment	<u>\$ 462</u>	<u>\$ 14,443</u>	<u>\$ 46,786</u>	<u>\$ 6,208</u>	<u>\$ 12,995</u>	<u>\$ -</u>	<u>\$ 27,926</u>	
	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 <u>WCS</u>		Total
29 Pro forma amount	\$ 1,334,526	\$ 31,598	\$ 1,970	\$ 7,196	\$ 33,521	\$ 21,373	\$ -	\$ 1,869,759
31 Per books amount	1,008,777	23,533	1,505	410	2,052	1,231		1,368,263
33 Pro forma adjustment	<u>\$ 325,749</u>	<u>\$ 8,065</u>	<u>\$ 465</u>	<u>\$ 6,786</u>	<u>\$ 31,469</u>	<u>\$ 20,142</u>	<u>\$ -</u>	<u>\$ 501,496</u>

Responsible: Tierney

Adjustment of Tank Painting Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

Schedule CAS-15
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Line #

Narrative Discussion of Proposed Adjustment of Tank Painting Expense

The pro forma adjustment for Tank Painting Expense is based upon performing a specific level of tank inspections and tank painting projects. The Company's current revenue requirement includes an annual level of \$1,000,000 for tank painting and inspections. This was a result of a stipulation. The Company is currently recording a tracker for tank painting and inspection costs. It is anticipated that the Company will record \$1,000,000 of expense in compliance with the tracker but expend \$600,000 in excess of this accrual for 2009. The Company is proposing in the current case to increase the amount of the tank painting tracker to \$1,600,000.

Calculation of pro forma Adjustment of Tank Painting Expense

	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>	
Pro forma amount	\$ -	\$ 560	\$ 9,190	\$ 2,650	\$ 263,650	\$ -	\$ 913,786	
Per books amount	1,000	23,902	53,505	10,801	12,401	0	71,107	
Pro forma adjustment	<u>\$ (1,000)</u>	<u>\$ (23,342)</u>	<u>\$ (44,315)</u>	<u>\$ (8,151)</u>	<u>\$ 251,249</u>	<u>\$ -</u>	<u>\$ 842,679</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$ 284,110	\$ 125,560	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 1,599,506
Per books amount	808,477	15,501	1,000	200	1,300	900		1,000,094
Pro forma adjustment	<u>\$ (524,367)</u>	<u>\$ 110,059</u>	<u>\$ (\$1,000)</u>	<u>\$ (\$200)</u>	<u>\$ (\$1,300)</u>	<u>\$ (\$900)</u>	<u>\$ -</u>	<u>\$ 599,412</u>

Responsible: Williams

Adjustment of Annualize Amortization of Regulatory Assets

For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

Schedule CAS-15
Page 20 of 26

Line #

Narrative Discussion of Proposed Adjustment of Annualize Amortization of Regulatory Assets

MoAW has received authorization from the Missouri PSC in case No. WR-2007-0216 to record to a regulatory asset account the costs associated with the transition to the Customer Call Center and the Shared Services Center. These costs are to be amortized over a period of 50 years. This adjustment annualizes those costs.

Calculation of pro forma Adjustment of Annualize Amortization of Regulatory Assets

	<u>Brunswick BRU</u>	<u>Jefferson City JFC</u>	<u>Joplin JOP</u>	<u>Mexico MEX</u>	<u>Parkville Water PKW</u>	<u>St Charles SCH</u>	<u>St Joseph SJO</u>	
Pro forma amount	\$171	\$4,093	\$9,163	\$1,850	\$2,124	\$0	\$12,177	
Per books amount	171	4,093	9,163	1,850	2,124	0	12,177	
Pro forma adjustment	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>	

	<u>St Louis Metro SLM</u>	<u>Warrensburg WAR</u>	<u>Warren Cty Water WCW</u>	<u>Parkville Sewer PKS</u>	<u>Cedar Hill Sewer CDH</u>	<u>Warren Cty Sewer WCS</u>		Total
Pro forma amount	\$138,450	\$2,655	\$171	\$34	\$223	\$154	\$	\$ 171,264
Per books amount	138,450	2,655	171	34	223	154		171,265
Pro forma adjustment	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>	\$	<u>-\$ (1)</u>

Responsible: Tierney

Adjustment of Uncollectible Expense at present water rates

For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

Schedule CAS-15
Page 21 of 26

Line #

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

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

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

	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>	
Pro forma amount	\$2,287	\$55,902	\$201,054	\$21,980	\$22,244	\$0	\$193,812	
Per books amount	4,321	74,429	225,139	46,973	47,670	0	324,400	
Pro forma adjustment	<u>\$ (2,034)</u>	<u>\$ (18,527)</u>	<u>\$ (24,085)</u>	<u>\$ (24,993)</u>	<u>\$ (25,426)</u>	<u>\$ -</u>	<u>\$ (130,588)</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$1,555,380	\$34,006	\$1,417	\$219	\$3,069	\$1,455	\$ -	\$ 2,092,826
Per books amount	1,437,631	48,862	2,755	576	2,878	1,786		2,217,420
Pro forma adjustment	<u>\$ 117,749</u>	<u>\$ (14,856)</u>	<u>\$ (1,338)</u>	<u>\$ (357)</u>	<u>\$ 191</u>	<u>\$ (331)</u>	<u>\$ -</u>	<u>\$ (124,594)</u>

Responsible: Petry

Adjustment of Depreciation Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

Schedule CAS-15
Page 22 of 26

Line #

Narrative Discussion of Proposed Adjustment of Depreciation Expense

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 <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>	
Pro forma amount	\$ 100,287	\$ 637,278	\$ 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	<u>\$ 40,772</u>	<u>\$ 204,798</u>	<u>\$ 1,069,699</u>	<u>\$ 210,982</u>	<u>\$ 220,572</u>	<u>\$ -</u>	<u>\$ 1,279,248</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$ 20,791,748	\$ 515,030	\$ 47,941	\$ 1,571	\$ 105,150	\$ 182,405	\$ -	\$ 29,801,965
Per books amount	14,137,499	355,861	30,594	1,316	97,935	178,623		19,933,877
Pro forma adjustment	<u>\$ 6,654,249</u>	<u>\$ 159,169</u>	<u>\$ 17,347</u>	<u>\$ 255</u>	<u>\$ 7,215</u>	<u>\$ 3,782</u>	<u>\$ -</u>	<u>\$ 9,868,088</u>

Responsible: Tierney

Adjustment of Postage Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

Schedule CAS-15
Page 23 of 26

Line #

1 **Narrative Discussion of Proposed Adjustment of Postage Expense**

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3 The Pro Forma adjustment for Postage Expense was calculated by applying 2009 anticipated rates from the United States Postal Service to the number of test year mailings.
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17 **Calculation of pro forma Adjustment of Postage Expense**

	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 Pro forma amount	\$1,238	\$29,590	\$66,236	\$13,371	\$15,352	\$0	\$88,026	
23 Per books amount	1,204	29,070	64,393	12,999	14,925	0	85,740	
25 Pro forma adjustment	\$34	\$520	\$1,843	\$372	\$427	\$0	\$2,286	

	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 <u>WCS</u>			Total
29 Pro forma amount	\$1,000,845	\$19,190	\$1,238	\$248	\$1,609	\$1,114	\$	-	\$ 1,238,057
31 Per books amount	987,982	19,339	1,204	241	1,565	1,083			1,219,745
33 Pro forma adjustment	\$12,863	(\$149)	\$34	\$7	\$44	\$31	\$	-	\$ 18,312

Responsible: Tierney

Line #

1 **Narrative Discussion of Proposed**
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17 **Calculation of pro forma**
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	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 Pro forma amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Per books amount	0	0	0	0	0	0	0	0
24 Pro forma adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

	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 <u>WCS</u>	Total
29 Pro forma amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 Per books amount	0	0	0	0	0	0	0
32 Pro forma adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Adjustment to Hydrant Maintenance
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Line #

Narrative Discussion of Proposed Adjustment to Hydrant Maintenance

The Company is proposing to sand blast and paint hydrants in the St. Louis County District that have been identified as having been previously painted with lead paint. The Company estimates a cost of \$250 per hydrant. Per discussions with Company management, costs can only be recovered in rates after spending has occurred.

Calculation of pro forma Adjustment to Hydrant Maintenance

	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>	
Pro forma amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Per books amount	0	0	0	0	0	0	0	
Pro forma adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

	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 <u>WCS</u>	Total
Pro forma amount	\$200,000	\$0	\$0	\$0	\$0	\$0	\$ 200,000
Per books amount	0	0	0	0	0	0	0
Pro forma adjustment	\$200,000	\$0	\$0	\$0	\$0	\$0	\$ 200,000

Responsible: Tierney

Adjustment to Franchise Fees
For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Line #

1 **Narrative Discussion of Proposed Adjustment to Franchise Fees**

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The proforma adjustment for franchise fees was calculated by applying the rate from the 2008 return to total assets at 06/30/09.

17 **Calculation of pro forma Adjustment to Franchise Fees**

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	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>	
Pro forma amount	\$407	\$9,727	\$21,774	\$4,396	\$5,047	\$0	\$28,937	
Per books amount	382	9,136	20,450	4,128	4,740	0	27,178	
Pro forma adjustment	<u>\$25</u>	<u>\$591</u>	<u>\$1,324</u>	<u>\$268</u>	<u>\$307</u>	<u>\$0</u>	<u>\$1,759</u>	
	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 <u>WCS</u>		Total
Pro forma amount	\$329,013	\$6,308	\$407	\$81	\$529	\$366	\$ -	\$406,992
Per books amount	309,009	5,925	382	76	497	344		382,247
Pro forma adjustment	<u>\$20,004</u>	<u>\$383</u>	<u>\$25</u>	<u>\$5</u>	<u>\$32</u>	<u>\$22</u>	<u>\$ -</u>	<u>\$24,745</u>

Responsible: Petry