

Missouri American Water Company Company Accounting Schedules For Test Year Ending 12/31/02 Sponsor: Roesch

Exhibit No. 10
Case No(s) UK 2003-0500
Date 1603 Rptr SULM

**EXHIBIT** 

MAWC 10

TOTAL COMPANY





Overall Revenue Requirement Summary For the Test Year Ended December 31, 2002						
Missourl Public Se Company: Missour Total Company - W	rvice Commission I-American Water Company	Case No. WR-2003-XXX and Case No. SR-2003-XXX Schedule CAS-1 Page 1 of 3				
Line No.						
1						
2						
3	Description	Amount				
4 5	Description	Amount				
6	Rate Base	\$497,681,177				
7		***				
8	Operating Income at Present Rates	\$29,073,155				
9 10	Earned Rate of return	5.84%				
11	Epinica Nato Griciani					
12	Requested Rate of Return	8.30%				
13		41,307,538				
14 15	Required Operating Income	41,307,336				
16	Operating Income Deficency	12,234,383				
17						
18	Gross Revenue Conversion Factor	1.63557				
19	Davisana Daffalanau	\$20,010,153				
20 21	Revenue Deficiency	\$20,010,133				
22	Adjusted Operating Revenues	\$163,449,873				
23						
24	Total Revenue Requirement	\$183,460,026				
25						
26 27		į				
28						
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30						
31 32						
33						
34						
35						
36						
37 38						
39						
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#### Statement of Income Per Books and Pro Forma Test Year Ended December 31, 2002

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

Case No. WR-2003-XXX and Case No. SR-2003-XXX Schedule CAS-1

Page 2 of 3

1		Test year		Pro Forma		Pro Forma
2	Schedule	Ended		Present		Proposed
3	Reference	12/31/02	Adjustments	Rates	Adjustments	Rates
4						
5						
6	Operating Revenues	\$162,035,846	\$1,414,026	\$163,449,873	\$20,010,153	\$183,460,026
7						
8	Operating Expenses					
9	Operating and Maintenance	75,377,336	9,223,750	84,601,086	152,834	84,753,920
10	Depreciation Expense	24,238,736	3,120,663	27,359,399	0	27,359,399
11	Amortization Expense	1,925	158,893	160,818	0	160,818
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	8,952,495	1,601,735	10,554,230	0	10,554,230
15	Payroll Taxes	1,786,754	87,186	1,873,940	0	1,873,940
16	PSC Fees	802,712	0	802,712	0	802,712
17	Other	248,906	(80,094)	168,812	0	168,812
18						
19	Utility Operating Income Before Income Taxes	50,626,982	(12,698,107)	37,928,876	19,857,319	57,786,195
20						
21	Income Taxes					
22	Current Federal Income Tax	3,037,854	(108,112)	2,929,742	6,587,734	9,517,476
23	Current State Income Tax	1,294,946	(834,557)	460,389	1,035,214	1,495,603
24	Deferred Income Taxes	10,676,720	(5,055,947)	5,620,773	0	5,620,773
25	Amortization of Investment Tax Credit	(155,183)	0	(155,183)	0	(155,183)
26						
27	Utility Operating Income	<b>\$35,772,645</b>	(\$6,699,491)	\$29,073,155	\$12,234,371	\$41,307,526
28						
29						

Rate Base Summary

Test Year Ended December 31, 2002 Case No. WR-2003-XXX and Case No. SR-2003-XXX Missouri Public Service Commission Schedule CAS-1 Company: Missouri-American Water Company Page 3 of 3 Total Company - Water and Sewer Line# 1 Pro Forma 2 Per Books Rate Base 12/31/02 Adjustments 3 Rate Base Component 936,799,584 5 Utility Plant in Service 889,575,461 47,224,123 6 (251,961,141) (233,583,554)(18,377,587) Accumulated Provision for Depreciation 7 8 0 (457,553)(457,553)9 Accumulated Amortization 10 7.607.696 6,633,337 974,359 11 **Utility Plant Acquisition Adjustments** 12 691,988,586 662,167,691 29,820,895 **Net Utility Plant** 13 14 15 16 Less: 61.880.603 54.601.235 7,279,368 17 **Customer Advances** (1,075,286)96.283.333 Contributions in Aid of Construction 97,358,619 18 46,126 Accumulated Deferred ITC (3%) 46,126 19 43,559,974 1,884,306 41,675,668 Deferred Income Taxes 20 4.780,453 4,638,612 9,419,065 21 Pension Liability 22 23 12,727,000 211,189,101 198,462,101 24 Subtotal 25 26 27 Add: 7,507,000 7.507.000 28 Cash Working Capital 3.091.931 3.091,931 29 Materials and Supplies 518.449 518,449 Prepayments 30 (28, 234)1.037.825 OPEB's Contributed to External Fund 1,066,059 31 0 Premature Retirement 32 3,851,571 874,916 4,726,487 33 Regulatory Deferrals 34

16,035,010

479,740,600

35

36

Subtotal

Total Original Cost Rate Base

846,682

17,940,577

16.881,692

497,681,177

BRUNSWICK DISTRICT

		erall Revenue Requirement Summary ne Test Year Ended December 31, 2002		
Missouri Public Servi Company: Missouri-A District: Brunswick				Case No. WR-2003-XXX Schedule CAS-2-BRU Page 1 of 1
Line No.				
2 3 4 5	Description	Supporting Schedule	Amount	
6	Rate Base	CAS-3-BRU	\$1,125,616	İ
7 8	Operating Income at Present Rates	CAS-8-BRU	(37,030)	
9 10	Earned Rate of return		-3.29%	
11 12	Requested Rate of Return	Grubb Testimony	8.30%	
13	·	Grabb Tosumony		
14 15	Required Operating Income		93,426	
16 17	Operating Income Deficency		130,456	
18	Gross Revenue Conversion Factor		1.63870	
19 20	Revenue Deficiency		213,778	
21 22	Adjusted Operating Revenues	CAS-8-BRU	204,979	
23 24	Total Revenue Requirement		\$418,757	
25	Total Resende Reducement		ψ-1-0,7-07	
26 27				
28	Gross Revenue Conversion Factor Revenue	\$1,000.000		
29	Uncollectibles 0.95340%	9.534		
31	PSC Assessment 0.00000%	0.000		
32	Before Tax Amount	990.466		
33	State Income Taxes 5.21327%	51.636		
34	Federal Income Taxes 33.17536%	328.591		
35	Total Taxes and Expenses	389.761		
36	Net Amount	\$610.239		
37	Conversion Factor	1 62970		
38	Conversion Factor	1.63870		
39				
40		· · · · · · · · · · · · · · · · · · ·		



### Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-3-BRU

Rate Base Component	Supporting Reference	Per Books <u>12/31/02</u>	Adjustments	Pro Forma Rate Base	
Utility Plant in Service	CAS-4-BRU	\$1,693,733	\$173,319	\$1,867,052	
Accumulated Provision for Depreciation	CAS-5-BRU	(528,399)	(34,847)	(563,246)	
Accumulated Amortization	W/P's	0	0	0	
Utility Plant Acquisition Adjustments	W/P's	0	1,063	1,063	
Net Utility Plant		1,165,334	139,535	1,304,869	
Less: Customer Advances Contributions in Aid of Construction Accumulated Deferred ITC (3%)	CAS-6-BRU CAS-6-BRU W/P's	155 153,912 0	0 (3,074)	155 150,838 0	
Deferred Income Taxes Pension Liability	W/P's W/P's	80,005 4,780	825 4,639	80,830 9,419	
Subtotal		238,852	2,390	241,242	
Add: Cash Working Capital Materials and Supplies Prepayments OPEB's Contributed to External Fund Premature Retirement Regulatory Deferrals	CAS-7-BRU W/P's W/P's W/P's W/P's W/P's	8,000 5,278 518 5,010 0 25,460	0 0 0 (132) 0 17,855	8,000 5,278 518 4,878 0 43,315	
Subtotal		44,266	17,723	61,989	
Total Original Cost Rate Base		\$970,748	\$154,867	\$1,125,616	



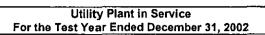
## Utility Plant in Service For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2003-XXX Schedule CAS-4-BRU Page 1 of 2

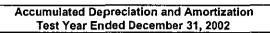
.ine#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$0	\$510	\$510	
4	302	Franchise & Consents	1,092	0	1,092	
5	303	Miscellaneous Intangible Plant Studies	2,294	285_	2,579_	
6		Subtotal	3,386	<u>795_</u>	<u>4,181</u>	
7		Source of Supply Plant	<del></del>	· · · · · · · · · · · · · · · · · · ·		
8	310	Land & Land Rights	11,981	0	11,981	
9	311	Structures & Improvements	22,231	8,289	30,520	
10	312	Collection & Impound Resevoirs	. 0	0	0	
11	313	Lake, River, & Other Intakes	0	0	0	
12	314	Wells & Springs	141,585	0	141,585	
13	316	Supply Mains	80,233	O	80,233	
14	0.10	Subtotal	256,030	8,289	264,319	
15		Pumping Plant			<del></del>	
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	39,237	13,354	52,591	
18	322	Boiler Plant Equipment	0	Ó	0	
19	323	Force Mains	1,498	Ō	1,498	
20	324	Steam Pumping Equipment	0	Ô	0	
21	325	Electric Pumping Equipment	100,165	Ō	100,165	
22	325 326	Diesel Pumping Equipment	0	o o	0	
23	320 327	Pump Equip Hydraulic	ő	ň	0	
	327 328	Other Pumping Equipment	8,499	Ď	8,499_	
24	320	Subtotal	149,399	13,354	162,753	
25		Treatment Plant	140,000			
26	000	Water Treatment Land & land Rights	1,468	Ŋ	1,468	
27	330		231,379	104,992	336,371	
28	331	Water Treatment Structures & Improvements	196,270	0	196,270	
29	332	Water Treatment Equipment	0	ő	100,270	
30	332.4	Water Treatment Equipment - Filter Plant	429,117	104,992	534,109	
31		Subtotal	429,117	104,092	004,105	
32		Transmission & Distribution Plant	591	0	591	
33	340	Transmission & Distribution Land		0	25,493	
34	341	Transmission & Distribution Structures & Improvements	25,493	•		
35	342	Distribution Reservoirs & Standpipes	77,020	6,447 5,250	83,467 277,370	
36	343	Transmission & Distribution Mains Conv	272,120	5,250	277,370	
37	343.1	Transmission & Distribution Mains < 4"	32,073	0	32,073 32,305	
38	343.2	Transmission & Distribution Mains 6" - 8"	32,305	0	32,305	
39	343.3	Transmission & Distribution Mains > 10"	0_	44.003	<u> </u>	
40		Subtotal	439,602	11,697	451,299	



Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2003-XXX Schedule CAS-4-BRU Page 2 of 2

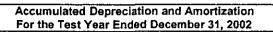
DISTITICE:	Brunswick				· · · · · · · · · · · · · · · · · · ·		Page 2 c
.ine #							
4				Per Books	Pro Forma	Pro Forma	
1	<u>Acct No</u>	Account Description		<u>12/31/02</u>	Adjustments	<u>UPIS</u>	
2	•	Transmission & Distribution Plant	Bal Fwd	439,602	11,697	451,299	
3	344	Fire mains		0	0	0	
4	345	Services		95,121	7,920	103,041	
5	346.1	Meters - Bronze Case		14,206	7,368	21,574	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		16,047	0	16,047	
8	347	Meter Installation		44,576	0	44,576	
9	348	Hydrants		74,440	0	74,440	
10	<b>34</b> 9	Other Transmission & Distribution Plant		0	0	0	
11		Subtotal		683,992	26,985	710,977	
12		General Plant			<del></del>		
13	389	General Land & Land Rights		0	0	O	
14	390	Stores Shops Equipment Structures		Ō	Ō	Õ	
15	390.1	Office Structures		4,270	171	4,441	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		Õ	Ö	Õ	
18	391	Office Furniture and Equipment		3,539	8,691	12,230	
19	391.2	Computers & Peripheral Equipment		0,000	811	811	
20	391.25	Computer Software		0	630	630	
21	391.26	Personal Computer Software		0	156	156	
22	391.20	Other Office Equipment		21,763	14	21,777	
23	392.11	Transportation Equipment - Light Trucks		33,587	89	33,676	
23 24					0		
24 25	392.12	Transportation Equipment - Heavy Trucks		0	175	0	
	392.2	Transportation Equipment - Cars		_		175	
26	392.3	Transportation Equipment - Other		0	0	10.015	
27	393	Stores Equipment		10,815	0	10,815	
28	394	Tools, Shop, & Garage Equipment		34,278	11	34,289	
29	395	Laboratory Equipment		23,330	6,263	29,593	
30	396	Power Operated Equipemnt		0	0	0	
31	397	Communication Equipment (non telephone)		2,526	7	2,533	
32	397.2	Telephone Equipment		0	29	29	
33	398	Miscellaneous Equipment		14,047	1,857	15,904	
34	399	Other Tangable Property		23,654	0_	23,654	
35		Subtotal		171,809	18,904	190,713	
36 37		Total Plant in Service		\$1,693,733	\$173,319	\$1,867,052	
		TOTALL BUTTER IN OCTATOR		Ψ1,000,100	Ψ170,010	\$1,007,00Z	
38							
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Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2003-XXX Schedule CAS-5-BRU Page 1 of 2

<u> </u>	DIGIISWICK					rage i o
Line #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	Reserve	
2		Intangible Plant				
3	301	Organization	\$0	\$0	<b>\$</b> O	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	0	1,579	1,579	
6		Subtotal	0	1,579	1,579	
7		Source of Supply Plant	<del></del>	<del></del>	<del></del>	
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	749	(151)	598	
10	312	Collection & Impound Resevoirs	0	G	0	
11	313	Lake, River, & Other Intakes	ō	Ō	Ō	
12	314	Wells & Springs	49,993	2,959	52,952	
13	316	Supply Mains	24,678	1,302	25,980	
14		Subtotal	75,419	4,111	79,530	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	2,211	(519)	1,692	
18	322	Boiler Plant Equipment	_,_,,	0	0,002	
19	323	Force Mains	631	29	660	
20	324	Steam Pumping Equipment	0	0	0	
21	325	Electric Pumping Equipment	23,468	3,462	26,930	
22	326	Diesel Pumping Equipment	0	0	20,000	
23	327	Pump Equip Hydraulic	Ö	Ô	ŏ	
24	328	Other Pumping Equipment	132	176	308	
25	020	Subtotal	26,441	3,149	29,590	
26		Treatment Plant		<u> </u>	20,000	
27	330	Water Treatment Land & land Rights	0	0	0	
28	331	Water Treatment Structures & Improvements	115,661	(3,533)	112,128	
29	332	Water Treatment Equipment	79,380	5,307	84,687	
30	332.4	Water Treatment Equipment - Filter Plant	79,300	5,507 0	. 0	
31	332.4	Subtotal	195,041	1,774	196,815	
32		Transmission & Distribution Plant	150,041	1,114	190,013	
33	340	Transmission & Distribution Land	0	0	. 0	
34	341	Transmission & Distribution Structures & Improvements	700	1,299	1,999	
35	342	Distribution Reservoirs & Standpipes	19,733	750		
36	342 343	Transmission & Distribution Mains Conv	129,153	3,359	20,483	
30 37	343.1	Transmission & Distribution Mains Conv Transmission & Distribution Mains < 4*	129,153	3,359 444	132,512	
		Transmission & Distribution Mains 6" - 8"	0		444	
38	343.2	Transmission & Distribution Mains 6 - 6 Transmission & Distribution Mains > 10"	•	447	447	
39	343.3	Subtotal	149,586	6,299	0	
40		Subtotal	145,300	0,299	155,885	



Company: Missouri-American Water Company District: Brunswick

Case No. WR-2003-XXX Schedule CAS-5-BRU Page 2 of 2

Line #					·	<del></del> _	
1							
1				Per Books	Pro Forma	Pro Forma	
	Acct No	Account Description		<u>12/31/02</u>	<u>Adjustments</u>	<u>Reserve</u>	
2		Transmission & Distribution Plant	Bal Fwd	149,586	6,299	155,885	
3	344	Fire mains		0	0	0	
4	345	Services		6,401	1,503	7,904	
5	346.1	Meters - Bronze Case		0	0	0	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		15,405	830	16,235	
8	347	Meter Installation		(551)	944	393	
9	348	Hydrants		25,179	2,088	27,267	
10	349	Other Transmission & Distribution Plant		<u>0_</u>	0_	0_	
11		Subtotal		196,021	11,663	207,684	
12		General Plant			· <del>-</del>		
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		0	0	0	
15	390.1	Office Structures		275	155	430	
16	390	General Structures - HVAC		0	0	. 0	
17	390.3	Miscellaneous Structures		0	0	0	
18	<b>3</b> 91	Office Furniture and Equipment		2,697	(297)	2,400	
19	391.2	Computers & Peripheral Equipment		0	1,859	1,859	
20	391.25	Computer Software		0	1,443	1,443	
21	391.26	Personal Computer Software		0	314	314	
22	391.3	Other Office Equipment		0	1,860	1,860	
23	392.11	Transportation Equipment - Light Trucks		0	3,914	3,914	
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0	
25	392.2	Transportation Equipment - Cars		0	193	193	
26	392.3	Transportation Equipment - Other		12,484	(0)	12,484	
27	393	Stores Equipment		353	87	440	
28	394	Tools, Shop, & Garage Equipment		8,355	1,635	9,990	
29	395	Laboratory Equipment		5,818	321	6,139	
30	396	Power Operated Equipemnt		0	0	0	
31	397	Communication Equipment (non telephone)		0	244	244	
32	397.2	Telephone Equipment		3,051	45	3,096	
33	398	Miscellaneous Equipment		2,206	366	2,572	
34	399	Other Tangable Property		236_	434_	670	
35		Subtotal		35,476	12,572	48,048	
36 37		Total Plant in Service		\$528,399	\$34,847	\$563,246	



Customer Advances and Contributions in Aid of Construction For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company
District: Brunswick Case No. WR-2003-XXX Schedule CAS-6-BRU Page 1 of 1

Line #					
			Per Books	Pro Forma	Pro Forma
1 1	<u>Acct No</u>	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		Customer Advances	_		
4	252.11	Advances for Construction - Extensions	155	0	155
5	252.71	Advances for Construction - Taxable Extensions	0	0	0
6		Total Customer Advances	155	0	155
7					
8					
9					
10					
11		Contributions in Aid of Construction	_	_	_
12	271.11	Contributions in Aid - NT Mains	0	0	0
13	271.12	Contributions in Aid - NT Extension Deposit	190	0	190
14	271.21	Contributions in Aid - NT Services	1,875	0	1,875
15	271.30	Contributions in Aid - NT Meters	0	0	0
16		Contributions in Aid - NT Hydrants	0	0	0
17		Contributions in Aid - NT Other	0	0	0
18	271.71	Contributions in Aid - Taxable Mains	210,600	0	210,600
19	271.12	Contributions in Aid - Taxable Extension Deposit	7,270	0	7,270
20	271.27	Contributions in Aid - Taxable Services	412	0	412
21	271.37	Contributions in Aid - Taxable Meters	0	0	0
22	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
23	Various	Accumulated Amortization - CIAC	(66,435)	(3,074)	(69,509)
24		Total Contributions in Aid of Construction	153,912	(3,074)	150,838
25					
26					



### Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Brunswick

Case No. WR-2003-XXX Schedule CAS-7-BRU Page 1 of 1

Line #
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38 39 40

1 2		Proforma Proposed	Average Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	<u>Expense</u>	Lag	(Lead)/Lag	(Lead)/Lag	Requirment .
4	Base Payroll	56,786	156	36.78	10.23	26.55	4,131
5	Tax Withholding	26,982	74	36.78	17.39	19.39	1,433
6	Fuel and Power	10,843	30	36.78	37.22	(0.44)	(13)
7	Chemicals	6,454	18	36.78	36.78	0.00	0
8	Purchased Water	. 0	0	36.78	53.15	(16.37)	0
9	Service Company Charges	12,380	34	36.78	(4.13)	40.91	1,388
10	Group Insurance	13,747	38	36.78	(8.54)	45.32	1,707
11	OPEB's	1,989	5	36.78	(0.04)	36.82	201
12	Pensions	11,925	33	36.78	36.78	0.00	0
13	ESOP	1,498	4	36.78	36,78	0.00	0
14	Insurance Other than Group	3,556	10	36.78	36.78	0.00	0
15	Uncollectables	1,863	5	36.78	36.78	0.00	0
16	Rents	3,681	10	36.78	24.37	12.41	125
17	401(k)	11,064	30	36.78	48.80	(12.02)	(364)
18	Other O&M	67,655	185	36.78	20.67	16.11	2 986
19	Total O&M Expenses	230,423				•	11,594
20							
21	Depreciation Amortization Expense	48,009	132	36.78	0.00	36.78	4,838
22	Property Taxes	13,031	36	36.78	182.50	(145.72)	(5,202)
23	Public Service Commission Fee	898	2	36.78	(30.00)	66.78	164
24	Franchise and Environment Tax	360	1	36.78	110.50	(73.72)	(73)
25	FICA Taxes	121	0	36.78	13.44	23.34	` 8 <sup>°</sup>
26	FUTA Taxes	6,234	17	36.78	62.05	(25.27)	(432)
27	SUTA Taxes	0	0	36.78	62.05	(25.27)	0
28	Federal Income Tax - Current	(38,330)	(105)	36.78	60.25	(23.47)	2,465
29	State Income Tax - Current	(6,023)	(17)	36.78	62.17	(25.39)	419
30	Deferred Income Taxes	(3,000)	(8)	36.78	0.00	36.78	(302)
31	Interest Expense	39,469	108	36.78	91.15	(54.37)	(5,879)
32	Preferred Dividends	562_	2	36.78	45.63	(8.85)	(14)
33	Total Working Capital Requirement	291,753				-	7,586
34						•	
35	Total Cash and Working Capital Requirement Used					-	8,000
36						•	<del></del>
37					•		

Statement of Income	Per Books	and Pro	Forma
For the Test Year F	nded Dece	mher 31	2002

Company: Missouri-American Water Company District: Brunswick

Case No. WR-2003-XXX Schedule CAS-8-BRU Page 1 of 1

Line #							
1 2 3		Schedule Reference	Test year Ended 12/31/02	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6 7	Operating Revenues	CAS-9-BRU	\$206,647	(\$1,668)	\$204,979	\$213,778	\$418,757
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-BRU	192,155	28,555	220,710	2,038	222,748
10	Depreciation Expense	CAS-10-BRU	43,236	4,773	48,009		48,009
11	Amortization Expense	CAS-10-BRU	0	0	0		0
12	•						
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-BRU	10,973	2,058	13,031		13,031
15	Payroll Taxes	CAS-10-BRU	6,485	(130)	6,355		6,355
16	PSC Fees	CAS-10-BRU	803	0	803	0	803
17	Other	CAS-10-BRU	352	103	455		455
18		_					
19	Utility Operating Income Before Incom	ne Taxes	(47,357)	(37,027)	(84,384)	211,740	127,356
20							
21	Income Taxes						
22	Current Federal Income Tax	CAS-12-BRU	6,561	(44,891)	(38,330)	70,245	31,915
23	Current State Income Tax	CAS-12-BRU	2,797	(8,820)	(6,023)	11,038	5,015
24	Deferred Income Taxes		4,171	(7,171)	(3,000)	0	(3,000)
25	Amortization of Investment Tax Cre-	dit	0		0		0
26							
27	Utility Operating Income		(\$60,886)	\$23,856	(\$37,030)	\$130,457	\$93,427
28							



		For the Test	Year Ended	December 31, 2	002				IID 0000 :::
Comp	ouri Public Service Commission pany: Missouri-American Water Company ct: Brunswick								WR-2003-X) CAS-9-BF Page 1 of
Line #	•								
1 2		Test year Ending	Eliminate Unbilled	Bill Analysis And Other	Bill Analysis	Normalizaton & Annual	Other	Pro Forma Present Rate	
3		12/31/02	Revenue	Adjustments	at Rates	Adjustments	Adjustments	Revenue	
5 6	Sales of Water Metered Sales								
7 8	Residential Commercial	\$100,007 24,018	\$291 (41)	(\$94) 220	\$100,204 24,197	(\$3,041) (81)		\$97,163 24,116	
9	Industrial Other Public Authority	723 3,573	18 (30)	0	741 3,544	(0.,	·	741 3,544	
11 12 13	Sales for Resale Miscellaneous	63,681 0	1,089 0	0	64,770			64,770 0	
14 15	Total Metered Sales	192,002	1,327	127	193,456	(3,122)	0	190,334	
16 17 18	Sewer Service	0	0	00	0	0_	0	0_	
19 20 21	Fire Service Private Fire Service	5,071	0	0	5,071		0	5,071	
22 23	Total Fire Service	5,071	0	0	5,071	0	0	5,071	
24 25	Total Sales of Water	197,073	1,327	127	198,527	(3,122)	0	195,405	
26 27	Other Operating Revenues Reconnect Charges	200			200			200	
28 29	Returned Check Charge Application Fee	60 2,000			60 2,000			60 2,000	
30 31	Miscellaneous Other Revenue Rents from Water Property	7, <b>314</b> 0			7,314 0			7,314 0	
32 33	Total Other Operating Revenues	9,574	0	0	9,574	0	0	9,574	
34 35 36	Total Operating Revenues	\$206,647	\$1,327	\$127	<u>\$208,101</u>	(3,122)	0	<b>\$</b> 204,979	
37 38 39									



#### Summary of Operations and Maintenance Expenses and General Taxes For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Brunswick

Case No. WR-2003-XXX Schedule CAS-10-BRU Page 1 of 1

Line #

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-BRU which provides additional detail and support.

		Schedule	Test Year		Pro forma
	Expense Description	Reference	Expense	Adjustment	Present Rates
•	Labor	CAS-11-BRU	\$83,751	\$18	\$83,769
1	Purchased Water	CAS-11-BRU	0	0	0
)	Fuel and Power	CAS-11-BRU	10,979	(135)	10,844
כ	Chemicals	CAS-11-BRU	5,681	773	6,454
- 1	Waste Disposal	CAS-11-BRU	3,514	(464)	3,050
· 2	Management Fees	CAS-11-BRU	7,529	4,851	12,380
3	Group Insurance	CAS-11-BRU	15,736	4,858	20,594
4	Pensions	CAS-11-BRU	1,979	9,946	11,925
5	Regulatory Expense	CAS-11-BRU	539	(266)	273
6	Insurance, Other than Group	CAS-11-BRU	3,080	476	3,556
7	Customer Accounting	CAS-11-BRU	7,691	(118)	7,573
R	Rents	CAS-11-BRU	327	3,354	3,681
a a	General Office Expense	CAS-11-BRU	5,131	(651)	4,480
o O	Miscellaneous	CAS-11-BRU	16,788	2,771	19,559
1	Maintenance - Other	CAS-11-BRU	29,430_	3,142	32 572
2	Total Operations and Maintenance		192,155	28,555	220,710
3					
Δ	Depreciation	CAS-11-BRU	43,236	4,773	48,009
5	Amortization	CAS-11-BRU	0	0	. 0
6	Total Depreciation and Amortization	0,10 11 2110	43,236	4,773	48,009
7	, otal b op, odianon and i mio name				
, R	Property Taxes	CAS-11-BRU	10,973	2,058	13,031
٥ ۵	Payroll Taxes	CAS-11-BRU	6,485	(130)	6,355
n N	PSC Fees	CAS-11-BRU	803	0	803
1	Other General Taxes	CAS-11-BRU	352	103	455
) )	Total Taxes Other Than Income Taxes	C. 10 DI10	18,613	2,031	20,644
2	TOTAL TOXOG OTHER FRANCIS				



#### Overall Revenue Requirement Summary For the Test Year Ended December 31, 2002

Case No. WR-2003-XXX Schedule CAS-11-BRU Page 1 of 4

Missouri Public Service Commission

Company: Missouri-American Water Company Division: Brunswick

7 2 3 4 5	168 Line Number	Description	Test Year Ended 31-Dec-02	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K/EIP Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
6	8	Labor	\$83,751	\$18							
7	9	Purchased Water	0								O
8	10	Fuel and Power	10,979						(135)		, <u> </u>
9	11	Chemicals	5,681							773	
10	12	Waste Disposal	3,514								l
11	13	Management Fees	7,529								l
12		Group Insurance	15,736		4,858						<del>                                     </del>
13		Pensions	1,979			9,946					
14	16	Regulatory Expense	539								
15	17	Insurance Other Than Group	3,080								<del></del> -
16	18	Customer Accounting	7,691					ļ			
17		Rents	327								
18	20 -	General Office Expense	5,131								
19	21	Miscellaneous	16,788				(29)				
20	25	Maintenance - Other	29,430								
21									(405)		,
22		Total Operations and Maintenance	192,155	18	4,858	9,946	(29)	0	(135)	773	0
23			<u> </u>					<u> </u>			
24	27	Depreciation	43,236				<u></u>	<u> </u>			
25	28	Amortization	0								
26											
27		Total Depreciation and Amortization	43,236	0	0	0	0	0	0	0	0
28											<u></u>
29	29a	Property Taxes	10,973								
30	29b_	Payroll taxes	6,485					(130)			,l
31	29c	Gross Receipts Taxes	803	<u> </u>	<u> </u>						<sub> </sub>
32	29d	Other General Taxes	352		ļ			ļ <u> </u>			<u> </u>
33											i
34		Total Taxes other than income	18,613	0	0	0	0	(130)	0	0	0
35						ļ					ļ
36											<sub> </sub> -
37			<u> </u>								<u> </u>
38				ļ	<u> </u>			ļ	<u> </u>		<b></b>
39			<u> </u>		<u> </u>	ļ		<b> </b>			<sub> </sub>
40											
41			<u> </u>	<u> </u>	L	L		L	L		J

#### Overall Revenue Requirement Summary For the Test Year Ended December 31, 2002

Case No. WR-2003-XXX Schedule CAS-11-BRU Page 2 of 4

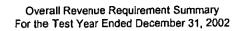
Missouri Public Service Commission Company: Missouri-American Water Company Division: Brunswick

1 2 3 4	168 Line		Schedule CAS-15 p9 Waste Disp.	Schedule CAS-15 p10 Regulatory	Schedule CAS-15 p11 Ins. Other	Schedule CAS-15 p12 Mgt Fees	Schedule CAS-15 p13 Rent	Schedule CAS-15 p13 Rent	Schedule CAS-15 p13 Rent	Schedule CAS-15 p14 Main Breaks	Schedule CAS-15 p15 Employee
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	- 8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9		Chemicals									
10		Waste Disposal	(464)								
11		Management Fees		-		4,851					
12	14	Group Insurance					·				
13	15	Pensions									
14		Regulatory Expense		(266)							
15		Insurance Other Than Group			476						
16	18	Customer Accounting									
17		Rents					3,354				
18	20	General Office Expense						(125)			(526)
19		Miscellaneous							(482)		
20	25	Maintenance - Other			-					0	
21										- 1	
22		Total Operations and Maintenance	(464)	(266)	476	4,851	3,354	(125)	(482)	0	(526)
23											
24		Depreciation									
25	28	Amortization									.,
26											
27	_	Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28			i								
29		Property Taxes									
30		Payroll taxes									
31		Gross Receipts Taxes									
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35											
36											
37											
38											
39											
40				<u> </u>							
41			<u> </u>								



Missouri Public Service Commission Company: Missouri-American Water Company Division: Brunswick Case No. WR-2003-XXX Schedule CAS-11-BRU Page 3 of 4

2 3 4	168 Line		Schedule CAS-15 p18 Transpo.	Schedule CAS-15 p17 Property Taxes	Schedule CAS-15 p18 PSC Assess	Schedule CAS-15 p19 Tank Painting	Schedule CAS-15 p20 Amortization	Schedule CAS-15 p21 Uncollectable	Schedule CAS-15 p21 Uncollectable	Schedule CAS-15 p22 Depreciation	Schedule CAS-15 p23 One Call
5 6	Number 8	Description Labor	Expense	Expense	Expense	Expense	Expense	Ехрепзе	Expense	Expense	Expense
7	9	Purchased Water	<del></del>	<del>                                     </del>	<del>-</del>	<del> </del>	-		·······	·	
8	10	Fuel and Power								ł	<u> </u>
9	11	Chemicals	<del></del>							· · -	
10	12	Waste Disposal	<del></del>								
11	13	Management Fees	<del> </del>				· · · · · · · · · · · · · · · · · · ·				
12	14	Group Insurance	<del>-   · </del>							-	
13	15	Pensions	<del></del>								
14	16	Regulatory Expense		<u> </u>							
15	17	Insurance Other Than Group							-		
16	18	Customer Accounting		"				(118)	0		
17	19	Rents	<del>-  </del>			<del></del>		(,,,,,,,,,			
18	20	General Office Expense									
19	21	Miscellaneous	0			-					\$0
20	25	Maintenance - Other		· · · · · · · · · · · · · · · · · · ·		3,142	*				
21						.,					
22		Total Operations and Maintenance	0	0	0	3,142	0	(118)	Ó	0	0
23								, , , , , , , , , , , , , , , , , , ,			
24	27	Depreciation			•					4,773	
25	28	Amortization		-			0				,
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	4,773	0
28											
29	29a	Property Taxes		2,058	<del></del>			•			
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes			95						
33											
34		Total Taxes other than income	0	2,058	95	0	0	0	0	0	0
35											<del> </del>
36											
37											<del></del>
38											
39											
10											
11											



Case No. WR-2003-XXX Schedule CAS-11-BRU Page 4 of 4

Missouri Public Service Commission Company: Missouri-American Water Company Division: Brunswick

2 3 4 5	168 Line Number	Description	Schedule CAS-15 p24 AAO Security Expense	Schedule CAS-15 p25 Relocation Expense	Schedule CAS-15 p26 Franchise tax Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor							ļ <u> </u>	\$18	\$83,769
7	9	Purchased Water								0	0
8	10	Fuel and Power								(135)	10,844
9	11	Chemicals								773	6,454
10	12	Waste Disposal								(464)	3,050
11	13	Management Fees		<u> </u>						4,851	12,380
12	14	Group Insurance					!			4,858	20,594
13	15	Pensions					ļ	··-		9,946	11,925
14	16	Regulatory Expense						· · · · · · · · · · · · · · · · · · ·		(266)	273
15	17	Insurance Other Than Group								476	3,556
16	18	Customer Accounting								(118)	7,573
17	19	Rents								3,354	3,681
18	20	General Office Expense								(651)	4,480
19	21	Miscellaneous	\$3,188	\$94						2,771	19,559
20	25	Maintenance - Other				<del></del>				3,142	32,572
21			_1		<u></u>		<u> </u>				
22	,	Total Operations and Maintenance	3,188	94	0_	0	0		0	28,555	220,710
23					L						
24	27	Depreciation								4,773	48,009
25	28	Amortization					<u> </u>				0
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	4,773	48,009
28					<u> </u>						
29	29a	Property Taxes		L		L				2,058	13,031
30	29b	Payroll taxes					<u> </u>	<u> </u>		(130)	6,355
31	29c	Gross Receipts Taxes			L					0	803
32	29d	Other General Taxes			\$8					103	455
33					<u> </u>						
34		Total Taxes other than income	0	0	8	0	0		0	2,031	20,644
35											
36											
37					ļ		ļ				
38							ļ				
39											
40									ļ		
41					<u></u> _		l	<u>.                                </u>	l		

Proforma State and Federal Income Taxes at Present and Proposed Rates	•
For the Test Vear Ended December 31, 2002	

Case No. WR-2003-XXX CAS-12-BRU Page 1 of 1

Company: Missouri-/ District: Brunswick	American Water Company		<u></u>		Schedule C
Line #					
1	The Company's federal and state income	taxes will be affected	d by all of the pro form	a adjustments made	
2	at present and proposed rates.				
3					
4					
5					
6 7		At Present	· Cotoo	At Propose	d Datas
8		Federal	State	Federal	State
9		1 COCIAI	Olate	1 cociai	<u>Julio</u>
10	Utility Operating Income Before Income Taxes	(\$84,384)	(\$84,384)	\$127,356	\$127,356
11		(4-1,1,	(4-1,04-)	* 1	*
12	Interest Expense Deduction	39,509	39,509	39,509	_ 39,509
13	·		<u> </u>		
14	Income Before Addbacks (Deducts)	(123,893)	(123,893)	87,847	87,847
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	8,283	8,283	8,283	8,283
18	Non-deductible Meals	70	70	70	70
19	Amortization Preferred Stock Expense	1	1	1	1
20	Non-deductible Reserve Deficiency	0	0	0	0
21	T. 1 4 4 111 (D-44-)	0.054	0.054	0.054	0.054
22	Total Addbacks (Deducts)	8,354	8,354	8,354	8,354
23	Tavable Income	/115 F20\	/115 530\	06.204	06.201
24	Taxable Income	(115,539)	(115,539)	96,201	96,201
25 26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27	Ellective Tax Nate (1)	33.173476	J.2 13376	33.17.347/	J.2 133 /6
28	Proforma Income Tax at Present / Proposed Rates	(38,330)	(6,023)	31,915	5,015
29	, , , , , , , , , , , , , , , , , , , ,	(00,000)	(5,020)		0,010
30	Per Books Amount / Present Rates	6,561	2,797	(38,330)	(6,023)
31			······································		<u> </u>
32	Proforma adjustment	(\$44,891)	(\$8,82 <u>0)</u>	\$70,245	\$11,038
33					
34					
35					
36					
37	(1) Based on a 6.25% statutory rate for SIT and 35% for	FIT			
38					
39					
40					



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-13-BRU Page 1 of 1

Distric	t: Brunswick						Page 1 of 1
		Present Pro F	orma Rates	Proposed Pro	Forma Rates		
Line #	Class/ Description	Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Dollar Change	Percentage Change
2	Monthly Billing:						
3	_						
	Residential	17,277	\$97,163	17,277	\$94,582	(\$2,581)	-2.66%
5	Commercial	5,054	24,126	5,054	24,571	445	1.84%
6	Industrial	91	741	91	578	(163)	-22.00%
	Other Public Authority	672	3,544	672	3,144	(400)	-11.29%
8	Other Water Utilities	15,812	64,770	15,812	52,275	(12,495)	-19.29%
9	Miscellaneous	0	0	0	0	0	0.00%
	Private Fire	0	5,071	0	5,071	0	0.00%
	Public Fire	0_	0		15,263	15,263	0.00%
12	Total	38,905	195,415	38,905	195,484	\$69	0.04%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		200		200	0	0.00%
18	Returned Check Charge		60		60	0	0.00%
19	Application Fee		2,000		2,000	0	0.00%
20	Miscellaneous Other Revenue		7,314		7,314	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			\$204,989		\$205,058	69	0.03%
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							<del></del>



Missouri Public Service Commission Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-BRU

			Present Pro F	orma Rates	<del></del>	-	Pror	osed Pro Form	na Rates		
_ine #	Class/	Customer	Fresent Flor	Offia Nates		Customer	1100	03041101011	ia rates		
1	Description	Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	4,449		\$7.08	\$31,500	4,449		\$8.50	<b>\$37,</b> 817	\$6,317	20.05
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00
6	1" Monthly	4		12.84	50	4		15.40	60	10	20.00
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00
8	2" Monthly	35		33.71	1,180	35		40.50	1,418	238	20.17
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00
10	4" Monthly	0		98.15	0	0		118.00	0	0	0.00
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00
15											
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		17,236	\$3.7333	64,348		17,236	\$3.2000	55,156	(9,192)	-14.28
19	Second Block		41	2.0914	85		41	3.2000	131	46	54.12
20	Third Block		0	1.6140	0		0	3.2000	0	0	0.00
21	Fourth Block		0	1.0869	0		0	3.2000	0	0	0.00
22	FAL's and Credits		0		0		0		0	0	0.00
23	Reconcile to Book	s .		-				-	45 / 500	0	0.00
24	Total		17,277		\$97,163		17,277	=	\$94,582	(\$2,581)	-2.66



District: Brunswick

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-BRU Page 2 of 7

Proposed Pro Forma Rates Present Pro Forma Rates Customer Line# Class/ Customer Dollar Percentage Sales Proposed Total Sales Current Total Meter Description Meter Change ('000 Gal) Rate Revenue Change Billings Billings ('000 Gal) Rate Revenue Commercial: Minimum Charge: 20.07% 807 \$8.50 \$6.863 \$1,147 \$7.08 \$5,716 5/8" Monthly 807 0.00% 0 10.90 0 3/4" Monthly 0 9.06 0 19.89% 143 56 12.84 719 56 15.40 862 1" Monthly 0.00% 22.33 0 0 26.80 0 1-1/2" Monthly 0 20.17% 1.013 170 25 40.50 25 33.71 843 2" Monthly 0.00% 0 72.00 0 60.24 3" Monthly 0 0 0.00% 118.00 0 0 98.15 0 0 4" Monthly 0 0.00% 192.93 0 0 232.00 0 0 11 6" Monthly 0.00% 368.00 0 306.65 0 8" Monthly 0.00% 625.00 0 520.92 0 10" Monthly 0 0 O 0.00% 1,032.00 0 859.27 12" Monthly 15 16 Volumetric Charges: 17 -7.16% \$3.2000 14.967 (1,154)16.121 4.677 18 First Block 4,677 \$3.4466 19.12% 866 139 377 2.3000 1.9308 727 19 Second Block 377 2.3000 0 0 0.00% 1.4901 0 0 Third Block 0 0.00% 0 2.3000 0 1.0034 0 Fourth Block 0 0.00% 0 0 FAL's and Credits 0 0.00% Reconcile to Books \$445 5.054 \$24,571 1.84% 5,054 \$24,126 24 Total 25

Missouri Public Service Commission

Company: Missouri-American Water Company District: Brunswick

Case No. WR-2003-XXX Schedule CAS-14-BRU Page 3 of 7

Proposed Pro Forma Rates Present Pro Forma Rates Line# Customer Class/ Customer Total Sales Proposed Total Dollar Percentage Description Meter Sales Current Meter Change ('000 Gal) Revenue Billings ('000 Gal) Rate Revenue Change Billings Rate Industrial: Minimum Charge: 3 5/8" Monthly \$85 12 \$8.50 \$102 \$17 20.00% \$7.08 12 0.00% 3/4" Monthly 0 9.06 0 0 10.90 0 0 20.13% 1" Monthly 12 12.84 154 12 15.40 185 31 7 1-1/2" Monthly 0 22.33 0 0 26.80 0 0 0.00% 0.00% 2" Monthly 0 33.71 0 0 40.50 0 0 0.00% 0 0 72.00 0 0 3" Monthly 0 60.24 0 0 0.00% 0 4" Monthly 0 98.15 118.00 0.00% 0 0 232.00 0 0 6" Monthly 0 192,93 11 0.00% 8" Monthly 0 306.65 0 0 368.00 0 0 0.00% 0 0 625.00 0 0 10" Monthly 520.92 0 0 0.00% 14 12" Monthly 859.27 0 1,032.00 15 16 Volumetric Charges: 17 18 First Block 92 \$5.5215 505 92 \$3.2000 293 (212)-41.98% 0.00% Second Block 3.0931 0 2.3000 0.00% 2.3870 0 2.3000 0 0 Third Block 0.00% Fourth Block 1.6075 0 0 2.0000 0 0 21 0 (2) -33.33% (3)(1) FAL's and Credits (1) 1 0.00% Reconcile to Books \$578 \$741 91 24 Total 91 (\$163) -22.00%



Missouri Public Service Commission

Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2003-XXX Schedule CAS-14-BRU Page 4 of 7

	t. Bruttswick		Present Pro Fo	orma Rates			Prop	osed Pro Form	na Rates		
Line # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Aut	hority:									
3	Minimum Charge:								<b>A</b>		00.000
4	5/8" Monthly	60		\$7.08	<b>\$425</b>	60		\$8.50	<b>\$</b> 510	\$85	20.00%
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	0		12.84	0	0	•	15.40	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	12		33.71	405	12		40.50	486	81	20.00%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4* Monthly	0		98.15	0	0		118.00	0	0	0.00%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15 16											
17	Volumetric Charge	es:									
18	First Block		674	\$4.0402	2,723		674	\$3.2000	2,156	(567)	-20.82%
19	Second Block		0	2.2633	0		0	2.3000	0	0	0.00%
20	Third Block		0	1.7467	O		0	2.3000	0	0	0.00%
21	Fourth Block		0	1.1762	0		0	2.3000	0	0	0.00%
22	FAL's and Credits	;	(2)		(9)		(2)		(8)	1	-11.119
23	Reconcile to Bool	<b>KS</b>						_		0	0.00%
24	Total		672		\$3,544		672	_	\$3,144	(\$400)	-11.29%
25				•		•		•			



Missouri Public Service Commission

Company: Missouri-American Water Company District: Brunswick

Case No. WR-2003-XXX Schedule CAS-14-BRU Page 5 of 7

		Present Pro Forma Rates					Proposed Pro Forma Rates				
Line #	Class/ Description	Customer Meter Billings	Sates ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Water Utili	ties:									
3	Minimum Charge:										
	5/8" Monthly	12		\$7.08	\$85	12		\$8.50	\$102	\$17	20.00%
	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
	1" Monthly	12		12.84	154	12		15.40	185	31	20.13%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	36		33.71	1,214	36		40.50	1,458	244	20.10%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	0		98.15	0	0		118.00	0	0	0.00%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15 16											
	Volumetric Charge	<u>es:</u>									
18	First Block		1,200	\$6.7558	8,107		1,200	\$3.2000	3,840	(4,267)	-52.63%
19	Second Block		14,642	3.7846	55,413		14,642	3.2000	46,854	(8,559)	-15.45%
20	Third Block		0	2.9207	0		0	2.3000	0	. 0	0.00%
21	Fourth Block		0	1.9668	0		0	2.0000	0	0	0.00%
22	FAL's and Credits		(30)		(203)		(30)		(164)	39	-19.21%
23	Reconcile to Book	s						_		0	0.00%
24 25	Total	•	15,812		\$64,770	•	15,812	•	\$52,275	(\$12,495)	-19.29%



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-BRU Page 6 of 7

District: Brunswick

···		Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
Miscellaneous:					_					
										0.000
5/8" Monthly	0			\$0	0			<b>\$</b> 0	\$0	0.00%
3/4" Monthly	0			0	0			0	0	0.00%
1" Monthly	0			0	0			0	0	0.00%
1-1/2" Monthly	0			0	0			0	0	0.00%
2" Monthly	0		33.71	0	0			0	0	0.00%
3" Monthly	0		60.24	0	0			0	0	0.00%
4" Monthly	0		98.15	0	0			0	0	0.00%
6" Monthly	0		192.93	0	0			0	0	0.00%
8" Monthly	0		306.65	0	0			0	0	0.00%
10" Monthly	0		520.92	0	0			0	0	0.00%
12" Monthly	0		859.27	`0	0		1,032.00	0	0	0.00%
-										
	<u>98:</u>			_		_	*****	•		0.000
		0		-		0		Ü	Ü	0.00%
Second Block		0		Ţ.		0		0	Ü	0.00%
Third Block		0		0		0		0	0	0.00%
Fourth Block		0	0.0000	0		0	0.0000	0	Ü	0.00%
FAL's and Credits		0		0		0		U	0	0.00%
Reconcile to Book	s			<del></del>					0	0.00%
Total		0		\$0		0	. 1	\$0	\$0	0.00%
			•							
	Miscellaneous: Minimum Charge: 5/8" Monthly 3/4" Monthly 1" Monthly 1" Monthly 2" Monthly 3" Monthly 4" Monthly 6" Monthly 8" Monthly 10" Monthly 12" Monthly 13" Monthly 14" Monthly 15" Monthly 16"	Description Meter Billings  Miscellaneous:  Minimum Charge: 5/8" Monthly 0 3/4" Monthly 0 1" Monthly 0 1-1/2" Monthly 0 3" Monthly 0 4" Monthly 0 6" Monthly 0 8" Monthly 0 8" Monthly 0 10" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 0 10" Monthly 0 12" Monthly 0 12" Monthly 1 13" Monthly 1 14" Monthly 1 15" Monthly 1 16" Monthly 1	Class/ Description         Customer Meter Billings         Sales ('000 Gal)           Miscellaneous:         Minimum Charge:           5/8" Monthly         0           3/4" Monthly         0           1" Monthly         0           1-1/2" Monthly         0           2" Monthly         0           3" Monthly         0           4" Monthly         0           6" Monthly         0           8" Monthly         0           10" Monthly         0           5" Monthly         0           10" Monthly         0           5" Monthl	Description   Meter   Billings   Current   Rate	Class/ Description         Customer Meter Billings         Sales ('000 Gal)         Current Rate         Total Revenue           Miscellaneous:         Minimum Charge:         5/8" Monthly         0         \$7.08         \$0           5/8" Monthly         0         9.06         0         0           1" Monthly         0         12.84         0         0           1-1/2" Monthly         0         33.71         0         0           3" Monthly         0         60.24         0         0           4" Monthly         0         98.15         0         0           6" Monthly         0         192.93         0         0           8" Monthly         0         306.65         0         0           10" Monthly         0         520.92         0           10" Monthly         0         859.27         0           Volumetric Charges:         First Block         0         0.0000         0           Second Block         0         0.0000         0           Third Block         0         0.0000         0           Fourth Block         0         0.0000         0           Fal's and Credits         0         0.0000<	Class	Class / Description   Meter   Sales   Current   Rate   Revenue   Customer   Meter   Sales   ('000 Gal)   Miscellaneous:	Class	Class	Class / Description   Meter   Sates   Current   Total   Revenue   Billings   ('000 Gal)   Rate   Revenue   Dollar   Rate   Revenue   Dollar   Rate   Revenue   Dollar   Rate   Revenue   Change   Rate   Revenue   Change   Change

Missouri Public Service Commission

Company: Missourl-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-BRU

Distric	t: Brunswick							Page 7 of 7
			Present	Rates	Propose	d Rates		
Line #	Connection Size	Number of Connections	Annual Rate	Total Revenue	Annual Rate	Total Revenue	Dollar Change	Percentage Change
	Private Fire Service:				<del></del>		<del></del>	_
3 4 5	Private Fire Hydrant	3.00	\$1,252.68	\$3,758	1,252.68	\$3,758	\$0	0.00%
6 7	2**	0.00	179.52	0	179.52	0	0	0.00%
8 9	3*	0.00	308.52	0	308.52	0	0	0.00%
10 11	4"	0.00	489.48	0	489.48	0	0	0.00%
12 13	6"	1.31	1,003.80	1,313	1,003.80	1,313	0	0.00%
14 15	8 <b>"</b>	0.00	1,727.16	0	1,727.16	0	0	0.00%
16 17	10 <b>"</b>	0.00	2,654.88	0	2,654.88	0 .	0	0.00%
18 19	12"	0.00	3,785.40	0	3,785.40	0	_ 0	0.00%
21	FAL's and Credits			0	-	0	0	0.00%
22 23 24 25	Total	4	:	\$5,071	=	\$5,071	\$0	0.00%
26 27	Public Fire Protection:							
28 29 30 31 32 33 34	Public Fire Hydrants	58	0.00	0	263.16	15,263	15,263	0.00%
35 36 37 38 39 40								

#### JEFFERSON CITY DISTRICT



		erall Revenue Requirement Summary he Test Year Ended December 31, 2002		
Missouri Public Servi Company: Missouri-A District: Jefferson Cit	ce Commission .merican Water Company			Case No. WR-2003-XXX Schedule CAS-2-JFC Page 1 of 1
Line No. 1				
2 3 4	Description	Supporting Schedule	Amount	
5 6	Rate Base	CAS-3-JFC	\$11,829,628	
7 8	Operating Income at Present Rates	CAS-8-JFC	720,132	
9 10 11	Earned Rate of return		6.09%	
12	Requested Rate of Return	Grubb Testimony	8.30%	
13 14 15	Required Operating Income		981,859	
16	Operating Income Deficency		261,727	
17   18	Gross Revenue Conversion Factor		1.63937	
19 20	Revenue Deficiency		429,068	
21 22	Adjusted Operating Revenues	CAS-8-JFC	4,065,029	
23 24 25 26	Total Revenue Requirement		\$4,494,097	
27 28 29 30 31 32 33 34 35 36 37 38 39	Gross Revenue Conversion Factor Revenue Uncollectibles PSC Assessment Before Tax Amount State Income Taxes Federal Income Taxes Total Taxes and Expenses Net Amount Conversion Factor	\$1,000.000 9.942 0.000 990.058 51.614 328.455 390.011 \$609.989 1.63937		



## Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-3-JFC

ict: Jefferson City	., <del> </del>				Schedule CAS-3
<b>‡</b>					
Rate Base Component	Supporting Reference	Per Books 12/31/02	Adjustments	Pro Forma Rate Base	
Utility Plant in Service	CAS-4-JFC	17,795,859	1,224,861	19,020,720	
Accumulated Provision for Depreciation	CAS-5-JFC	(3,697,965)	(277,517)	(3,975,482)	
Accumulated Amortization	W/P's	0	0	0	
Utility Plant Acquisition Adjustments	W/P's	0	25,515	25,515	
Net Utility Plant		14,097,894	972,859	15,070,753	
Less:					
Customer Advances	CAS-6-JFC	31,830	393,840	425,670	
Contributions in Aid of Construction	CAS-6-JFC	2,260,365	(27,765)	2,232,600	
Accumulated Deferred ITC (3%)	W/P's	0	0	0	
Deferred Income Taxes	W/P's	903,813	60,037	963,850	
Pension Liability	W/P's	114,731	111,327	226,058	
Subtotal		3,310,739	537,439	3,848,178	
Sublotal			301,409	3,040,170	
Add:	040.7 150	40.000	0	10.000	
Cash Working Capital Materials and Supplies	CAS-7-JFC W/P's	49,000 196,425	0	49,000	
Prepayments	W/P's	12,443	0	196,425	
OPEB's Contributed to External Fund	W/P's	0	ŏ	12,443 0	
Premature Retirement	W/P's	ŏ	Ö	0	
Regulatory Deferrals	W/P's	308,048	41,137	349,185	
Subtotal		565,916	41,137	607,053	
Total Original Cost Rate Base		11,353,071	476,557	11,829,628	



### Utility Plant in Service For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Jefferson City

Case No. WR-2003-XXX Schedule CAS-4-JFC Page 1 of 2

.ine#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$772	<b>\$12,235</b>	\$13,007	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	0_	<u>9,136</u>	<u>9,136</u>	
6		Subtotal	772	21,371	22,143_	
7		Source of Supply Plant				
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	3,755	0	3,755	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	85,460	0	85,460	
12	314	Wells & Springs	0	0	0	
13	316	Supply Mains	Ō	0	O	
14	0.0	Subtotal	89,215	0	89,215_	
15		Pumping Plant			<del></del>	
16	320	Pumping Land & Land Rights	944	0	944	
17	321	Pumping Structures & Improvements	609,548	19,341	628,889	
18	322	Boiler Plant Equipment	0	0	0	
19	323	Force Mains	Õ	Ō	Ō	
20	324	Steam Pumping Equipment	Õ	13,815	13,815	
21	325	Electric Pumping Equipment	1,115,926	15,196	1,131,122	
22	326	Diesel Pumping Equipment	,,,,,,,,,,,	0	0	
	327	Pump Equip Hydraulic	n	Ô	0	
23	327 328	Other Pumping Equipment	n	ñ	o o	
24	320	Subtotal	1,726,418	48,352	1,774,770	
25		Treatment Plant	1,1,20,110			
26	220	Water Treatment Land & land Rights	50,762	0	50,762	
27	330	Water Treatment Structures & Improvements	1,923,592	299,320	2,222,912	
28	331 332		2,803,199	255,526	2,803,199	
29		Water Treatment Equipment - Filter Plant	2,803,199	ñ	0	
30	332.4	Water Treatment Equipment - Filter Plant Subtotal	4,777,553	299,320	5,076,873	
31		Transmission & Distribution Plant	7,1,1,000	200,020		
32	242		45,514	0	45,514	
33	340	Transmission & Distribution Land	39,239	0	39,239	
34	341	Transmission & Distribution Structures & Improvements		12,894	967,509	
35	342	Distribution Reservoirs & Standpipes	954,615	12,094	6,102,740	
36	343	Transmission & Distribution Mains Conv	6,102,740	U		
37	343.1	Transmission & Distribution Mains < 4"	11,535	200 701	11,535	
38	343.2	Transmission & Distribution Mains 6" - 8"	143,075	300,701	443,776	
39	343.3	Transmission & Distribution Mains > 10"	913,686	242.505	913,686 8 523,000	
40		Subtotal	8,210,404	313,595	8,523,999	

Utility Plant in Service
For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Jefferson City

Case No. WR-2003-XXX Schedule CAS-4-JFC Page 2 of 2

District.	Jefferson C	city			<del></del>		Page 2 of 2
Line#							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		12/31/02	Adjustments	UPIS	
2		Transmission & Distribution Plant	Bal Fwd	8,210,404	313,595	8,523,999	
3	344	Fire mains		0	0	0	
4	345	Services		236,876	23,946	260,822	
5	346.1	Meters - Bronze Case		0	152,883	152,883	
6	346.2	Meters - Plastic Case		Ō	0	0	
7	346.3	Meters - Not Class By Type		757,901	Ō	757,901	
8	347	Meter Installation		983	Õ	983	
-9	348	Hydrants		936,059	Ō	936,059	
10	349	Other Transmission & Distribution Plant		0	Ö	0	
11		Subtotal		10,142,223	490,424	10,632,647	
12		General Plant					
13	389	General Land & Land Rights		7,181	0	7,181	
14	390	Stores Shops Equipment Structures		0	Ö	0	
15	390.1	Office Structures		224,797	4,099	228,896	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		Õ	Ō	Ô	
18	391	Office Furniture and Equipment		31,957	233,985	265,942	
19	391.2	Computers & Peripheral Equipment		320,403	19,473	339,876	
20	391.25	Computer Software	,	0	15,119	15,119	
21	391.26	Personal Computer Software		Õ	3,744	3,744	
22	391.3	Other Office Equipment		Ô	342	342	
23	392.11	Transportation Equipment - Light Trucks		90,781	21,005	111,786	
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0	
25	392.2	Transportation Equipment - Cars		20,483	4,200	24,683	
26	392.3	Transportation Equipment - Other		0	0	0	
27	393	Stores Equipment		1,524	Ō	1,524	
28	394	Tools, Shop, & Garage Equipment		131,977	10,159	142,136	
29	395	Laboratory Equipment		43,364	0	43,364	
30	396	Power Operated Equipemnt		85,052	Ö	85,052	
31	397	Communication Equipment (non telephone)		61,783	50,824	112,607	
32	397.2	Telephone Equipment		0	700	700	
33	398	Miscellaneous Equipment		40,376	1,744	42,120	
34	399	Other Tangable Property		0	0	0	
35		Subtotal		1,059,678	365,394	1,425,072	
36							
37		Total Plant in Service		\$17,795,859	\$1,224,861	\$19,020,720	
38							
39							
40							

Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Jefferson City Case No. WR-2003-XXX Schedule CAS-5-JFC Page 1 of 2

Acct No	Line#			Per Books	Pro Forma	Pro Forma	
		Acct No.	Account Description				
3   301   Organization   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		ACCUING		10.01102	<u></u>		
Franchise & Consents   0		301		\$0	\$0	\$0	
5         303         Miscellaneous Intangible Plant Studies         0         (190)         (190)           6         Subtotal         0         (190)         (190)           7         Source of Supply Plant         0         0         0           8         310         Land & Land Rights         0         0         0           9         311         Structures & Improvements         2,416         69         2,485           10         312         Collection & Impound Reservoirs         0         0         0           11         313         Laike, River, & Other Intakes         28,773         2,480         31,233           12         314         Wells & Springs         0         0         0           13         316         Supply Mains         0         0         0           14         Subtotal         31,90         2,528         33,718           15         Pumping Plant         0         0         0         0           16         320         Pumping Structures & Improvements         49,354         23,381         72,735           18         322         Boiler Plant Equipment         0         0         0         0					0		
Subtotal   O		_		0	(190)	(190)	
		•••				(190)	
8         310         Land & Land Rights         0         0         0           9         311         Structure & Improvements         2,416         69         2,485           10         312         Collection & Impound Resevoirs         0         0         0           11         313         Collection & Impound Resevoirs         28,773         2,460         31,233           12         314         Wells & Springs         0         0         0           13         316         Supply Mains         0         0         0           14         Subtotal         31,190         2,528         33,718           15         Pumping Plant         0         0         0           16         320         Pumping Blant         0         0         0           17         321         Pumping Blant         0         0         0         0           18         322         Boiler Plant Equipment         0         0         0         0           20         324         Stoam Pumping Equipment         279,568         27,388         306,956           22         326         Diesel Pumping Equipment         27,388         306,956				<del></del>			
9         311         Structures & Improvements         2,416         69         2,485           10         312         Collection & Impound Resevoirs         0         0         0           11         313         Lake, River, & Other Intakes         28,773         2,460         31,233           12         314         Wells & Springs         0         0         0           13         316         Supply Mains         0         0         0           14         Subtotal         31,190         2,528         33,718           15         Pumping Jand & Land Rights         0         0         0           16         320         Pumping Land & Land Rights         0         0         0           17         321         Pumping Structures & Improvements         49,354         23,381         72,735           18         322         Boiler Plant Equipment         0         0         0         0           19         323         Force Mains         0         0         1,140         (1,140)           21         325         Electric Pumping Equipment         0         0         1,140         0           22         326         Diesel Pumping Equip		310		0	0	0	
10   312   Collection & Impound Resevoirs   0   0   0   0				2,416	69	2,485	
11   313					0	J	
12				28,773	2,460	31,233	
13         316         Supply Mains         0         0         0         2,528         33,718           15         Pumping Plant         0         0         0         0           16         320         Pumping Structures & Improvements         49,354         23,381         72,735           18         321         Pumping Structures & Improvements         49,354         23,381         72,735           18         322         Boiler Plant Equipment         0         0         0           20         324         Steam Pumping Equipment         20         0         0         0           21         325         Electric Pumping Equipment         279,568         27,388         306,956         306,956           22         326         Diesel Pumping Equipment         0         0         0         0           23         327         Pump Equip Hydraulic         0         0         0         0           24         328         Other Pumping Equipment         0         0         0         0           25         Subtotal         1.243         328,923         49,628         376,551           26         Treatment Plant         0         0				0	0	0	
Subtotal   Subtotal				<u> </u>			
15				31,190	2,528	<u>33,718</u> _	
16   320   Pumping Land & Land Rights   0   0   0   0   0   172,735			Pumping Plant		—·—·—		
17   321		320	Pumping Land & Land Rights	0	•	-	
18   322   Boiler Plant Equipment   0   0   0   0   0   0   0   0   0				49,354	23,381	72,735	
19   323   Fotce Wallis   0   (1,140)   (1,140)     21   325   Electric Pumping Equipment   279,568   27,388   306,956     22   326   Diesel Pumping Equipment   0   0   0   0     23   327   Pump Equip Hydraultic   0   0   0   0     24   328   Other Pumping Equipment   0   0   0   0     25   Subtotal   328,923   49,628   378,551     26   Treatment Plant   27   330   Water Treatment Structures & Improvements   245,555   16,916   262,471     29   331   Water Treatment Equipment   997,594   77,088   1,074,682     30   332.4   Water Treatment Equipment   997,594   77,088   1,074,682     30   332.4   Water Treatment Equipment - Filter Plant   0   0   0     31   Subtotal   1,243,149   94,004   1,337,153     32   Transmission & Distribution Plant   0   0   0     33   340   Transmission & Distribution Structures & Improvements   2,604   1,057   3,661     34   341   Transmission & Distribution Structures & Improvements   2,604   1,057   3,661     35   342   Distribution Reservoirs & Standpipes   0   16,175   16,175     36   343   Transmission & Distribution Mains Conv   1,257,152   74,962   1,332,114     37   343.1   Transmission & Distribution Mains Conv   1,257,152   74,962   1,332,114     38   343.2   Transmission & Distribution Mains Conv   1,257,152   74,962   1,332,114     39   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     39   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     39   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     30   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     30   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     30   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     39   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     39   343.3   Transmission & Distribution Mains = "-8"   0   (23,054)     30   343.4   Transmission & Distribution Mains = "-8"   0   (23,054)     30   343.4   Transmission & Distribution Mains = "-8"   0   (23,054)     30   343.3   Transmissi				0	0	•	
21   325   Electric Pumping Equipment   279,568   27,388   306,956	19	323	Force Mains	0	0	•	
21   325   Electric Pumping Equipment   279,568   27,388   306,956     22   326	20	324	Steam Pumping Equipment	0			ļ
22       326       Diesel Pumping Equipment       0       0       0         23       327       Pump Equip Hydraulic       0       0       0         24       328       Other Pumping Equipment       0       0       0         25       Subtotal       328,923       49,628       376,551         26       Treatment Plant       0       0       0         27       330       Water Treatment Land & land Rights       0       0       0         28       331       Water Treatment Structures & Improvements       245,555       16,916       262,471         29       332       Water Treatment Equipment       997,594       77,088       1,074,682         30       332.4       Water Treatment Equipment - Filter Plant       0       0       0         31       Subtotal       1,243,149       94,004       1,337,153         32       Transmission & Distribution Plant       0       0       0         33       340       Transmission & Distribution Structures & Improvements       2,604       1,057       3,661         35       342       Distribution Reservoirs & Standpipes       0       16,175       16,175         36       343		325	Electric Pumping Equipment	279,568	27,388	306,956	
24         328         Other Pumping Equipment         0         0         0           25         Subtotal         328,923         49,628         378,551           26         Treatment Plant         0         0         0           27         330         Water Treatment Land & land Rights         0         0         0           28         331         Water Treatment Structures & Improvements         245,555         16,916         262,471           29         332         Water Treatment Equipment         997,594         77,088         1,074,682           30         332.4         Water Treatment Equipment - Filter Plant         0         0         0           31         Subtotal         1,243,149         94,004         1,337,153           32         Transmission & Distribution Plant         0         0         0           33         340         Transmission & Distribution Structures & Improvements         2,604         1,057         3,661           35         342         Distribution Reservoirs & Standpipes         0         16,175         16,175           36         343         Transmission & Distribution Mains Conv         1,257,152         74,962         1,332,114           37		326	Diesel Pumping Equipment	0	0	0	
Subtotal   Subtotal		327		0	0	0	
Treatment Plant   27   330   Water Treatment Land & land Rights   0   0   0   0   0   0   0   0   0	24	328	Other Pumping Equipment	0_	0	<u> </u>	
27     330     Water Treatment Land & land Rights     0     0     0       28     331     Water Treatment Structures & Improvements     245,555     16,916     262,471       29     332     Water Treatment Equipment     997,594     77,088     1,074,682       30     332.4     Water Treatment Equipment - Filter Plant     0     0     0       31     Subtotal     1,243,149     94,004     1,337,153       32     Transmission & Distribution Plant     0     0     0       33     340     Transmission & Distribution Land     0     0     0       34     341     Transmission & Distribution Structures & Improvements     2,604     1,057     3,661       35     342     Distribution Reservoirs & Standpipes     0     16,175     16,175       36     343     Transmission & Distribution Mains Conv     1,257,152     74,962     1,332,114       37     343.1     Transmission & Distribution Mains < 4"			Subtotal	328,923	49,628	378,551	}
28       331       Water Treatment Structures & Improvements       245,555       16,916       262,471         29       332       Water Treatment Equipment       997,594       77,088       1,074,682         30       332.4       Water Treatment Equipment - Filter Plant       0       0       0         31       Subtotal       1,243,149       94,004       1,337,153         32       Transmission & Distribution Plant       0       0       0         33       340       Transmission & Distribution Structures & Improvements       2,604       1,057       3,661         34       341       Transmission & Distribution Structures & Improvements       2,604       1,057       3,661         35       342       Distribution Reservoirs & Standpipes       0       16,175       16,175         36       343       Transmission & Distribution Mains Conv       1,257,152       74,962       1,332,114         37       343.1       Transmission & Distribution Mains < 4"	26					_	
29   332   Water Treatment Equipment   997,594   77,088   1,074,682	27			_	_	•	
30   332.4   Water Treatment Equipment - Filter Plant   0   0   0   1,337,153		331					
Subtotal   Subtotal   1,243,149   94,004   1,337,153							
32         Transmission & Distribution Plant         0         0         0           33         340         Transmission & Distribution Land         0         0         0           34         341         Transmission & Distribution Structures & Improvements         2,604         1,057         3,661           35         342         Distribution Reservoirs & Standpipes         0         16,175         16,175           36         343         Transmission & Distribution Mains Conv         1,257,152         74,962         1,332,114           37         343.1         Transmission & Distribution Mains < 4"		332.4					į
33     340     Transmission & Distribution Land     0     0     0       34     341     Transmission & Distribution Structures & Improvements     2,604     1,057     3,661       35     342     Distribution Reservoirs & Standpipes     0     16,175     16,175       36     343     Transmission & Distribution Mains Conv     1,257,152     74,962     1,332,114       37     343.1     Transmission & Distribution Mains < 4"				1,243,149	94,004	1,337,153	
34       341       Transmission & Distribution Structures & Improvements       2,604       1,057       3,661         35       342       Distribution Reservoirs & Standpipes       0       16,175       16,175         36       343       Transmission & Distribution Mains Conv       1,257,152       74,962       1,332,114         37       343.1       Transmission & Distribution Mains < 4"				_	_	^	
35       342       Distribution Reservoirs & Standpipes       0       16,175       16,175         36       343       Transmission & Distribution Mains Conv       1,257,152       74,962       1,332,114         37       343.1       Transmission & Distribution Mains < 4"				•		U	
36     343     Transmission & Distribution Mains Conv     1,257,152     74,962     1,332,114       37     343.1     Transmission & Distribution Mains < 4"							•
37       343.1       Transmission & Distribution Mains < 4"				•			
38       343.2       Transmission & Distribution Mains 6" - 8"       0       (23,054)       (23,054)         39       343.3       Transmission & Distribution Mains > 10"       0       11,223       11,223							
39 343.3 Transmission & Distribution Mains > 10" 0 11,223 11,223				U			
4 0 4 0 6 6 6				Ü			
40 Subtotal 1,259,750 00,505 1,340,201		343.3		1 250 756			Ì
	40		Subtotal	1,209,700	60,505	1,040,201	



# Accumulated Depreciation and Amortization For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Jefferson City Case No. WR-2003-XXX Schedule CAS-5-JFC Page 2 of 2

Line#							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>12/31/02</u>	<u>Adjustments</u>	Reserve	
2		Transmission & Distribution Plant	Bal Fwd	1,259,756	80,505	1,340,261	
] 3	344	Fire mains		0	0	0	
4	345	Services		3,433	1,651	5,084	
5	346.1	Meters - Bronze Case		0	(12,615)	(12,615)	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		112,424	22,649	135,073	
8	347	Meter Installation		80	29	109	
9	348	Hydrants		282,673	18,277	300,950	
10	349	Other Transmission & Distribution Plant		0	0	0	
11		Subtotal		1,658,367	110,495	1,768,862	
12		General Plant		<del></del>			
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		Q	0	0	
15	390.1	Office Structures		86,824	7,233	94,057	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		0	0	0	
18	391 -	Office Furniture and Equipment		89,758	(18,094)	71,664	
19	391.2	Computers & Peripheral Equipment		0	9,898	9,898	
20	391.25	Computer Software		0	0	0	
21	391.26	Personal Computer Software		0	Q	0	
22	391.3	Other Office Equipment		0	0	0	
23	392.11	Transportation Equipment - Light Trucks		39,884	4,999	44,883	
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0	
25	392.2	Transportation Equipment - Cars		0	1,480	1,480	
26	392.3	Transportation Equipment - Other		0	0	0	
27	393	Stores Equipment		434	70	504	
28	394	Tools, Shop, & Garage Equipment		76,499	5,511	82,010	
29	395	Laboratory Equipment		9,498	1,805	11,303	
30	396	Power Operated Equipemnt		99,879	7,602	107,481	
31	397	Communication Equipment (non telephone)		28,373	(1,020)	27,353	
32	397.2	Telephone Equipment		0	0	0	
33	398	Miscellaneous Equipment		5,189	1,566	6,755	
34	399	Other Tangable Property		0	0_	0_	
35 36		Subtotal		436,337	21,051	457,388	
37		Total Plant in Service		\$3,697,965	\$277,517	\$3,975,482	



			ances and Contributions in the Test Year Ended December 1			
Compa		vice Commission i-American Water Company	e lest lest Ended Decem	Del 31, 2002		Case No. WR-2003-XXX Schedule CAS-6-JFC Page 1 of 1
Line#			Des Desta	Dec Former	Due Ferma	
1 2	Acct No	Account Description	Per Books 12/31/02	Pro Forma <u>Adjustments</u>	Pro Forma <u>Balance</u>	
3 4 5 6 7 8	252.11 252.71	Customer Advances Advances for Construction - Extensions Advances for Construction - Taxable Extensions Total Customer Advances	31,830 0 31,830	393,840 0 393,840	425,670 0 425,670	
9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	271.11 271.12 271.21 271.30 271.71 271.12 271.27 271.37 271.47 Various	Contributions in Aid of Construction Contributions in Aid - NT Mains Contributions in Aid - NT Extension Deposit Contributions in Aid - NT Services Contributions in Aid - NT Meters Contributions in Aid - NT Hydrants Contributions in Aid - NT Other Contributions in Aid - Taxable Mains Contributions in Aid - Taxable Extension Deposit Contributions in Aid - Taxable Services Contributions in Aid - Taxable Meters Contributions in Aid - Taxable Hydrants Accumulated Amortization - CIAC Total Contributions in Aid of Construction	0 0 0 0 0 2,260,365 0 0 0 0 0 2,260,365	0 0 0 0 0 0 0 0 0 0 (27,765)	0 0 0 0 2,260,365 0 0 0 0 (27,765) 2,232,600	•
32 33 34 35 36 37 38 39 40						



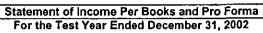
## Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company District: Jefferson City

39 40 Case No. WR-2003-XXX Schedule CAS-7-JFC Page 1 of 1

1		Proforma	Average				
2		Proposed	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroll	520,419	1,426	38.41	13.38	25.03	35,688
5	Tax Withholding	247,274	677	38.41	18.68	19.73	13,366
6	Fuel and Power	232,342	637	38.41	31.66	6.75	4,297
7	Chemicals	172,202	472	38.41	21,41	17.00	8,020
8	Purchased Water	0	0	38.41	31.66	6.75	0
9	Service Company Charges	297,127	814	38.41	45.58	(7.17)	(5,837)
10	Group Insurance	113,235	310	38.41	23.20	15.21	4,719
11	OPEB's	85,972	236	38.41	20.56	17.85	4,204
12	Pensions	118,837	326	38.41	15.21	23.20	7,553
13	ESOP	16,370	45	38.41	20.56	17.85	801
14	Insurance Other than Group	68,530	188	38.41	15.21	23.20	4,356
15	Uncoilectables	40,174	110	38.41	20.56	17.85	1,965
16	Rents	50,858	139	38.41	20.56	17.85	2,487
17	401(k)	97,085	266	38.41	20.56	17.85	4,748
18	Other O&M	505,242	1,384	38.41		38.41	53,168_
19	Total O&M Expenses	2,565,667					139,535
20							
21	Depreciation Amortization Expense	409,404	1,122	38.41	0.00	38.41	43,083
22	Property Taxes	220,864	605	38.41	182.50	(144.09)	(87,190)
23	Public Service Commission Fee	17,799	49	38.41	30.50	7.91	386
24	Franchise and Environment Tax	(3,376)	(9)	38.41	(78.00)	116.41	(1,077)
25	FICA Taxes	974	3	38.41	18.68	19.73	53
26	FUTA Taxes	57,113	156	38.41	18.68	19.73	3,087
27	SUTA Taxes	11	0	38.41	74.63	(36.22)	(1)
28	Federal Income Tax - Current	44,359	122	38.41	60.25	(21.84)	(2,654)
29	State Income Tax - Current	6,971	19	38.41	62.17	(23.76)	(454)
30	Deferred Income Taxes	138,566	380	38.41	0.00	38.41	14,582
31	Interest Expense	415,202	1,138	38.41	91.15	(52.74)	(59,994)
32	Preferred Dividends	<u>5,915</u>	16	38.41	45.63	(7.22)	(117)
33	Total Working Capital Requirement	3,879,469					49,239
34						_	
35	Total Cash and Working Capital Requirement Used						49,000
36						-	
37							
38							
20							



Missouri Public Service Commission

Company: Missouri-American Water Company District: Jefferson City

Case No. WR-2003-XXX Schedule CAS-8-JFC Page 1 of 1

4			Tootyper		Pro Forma		Pro Forma
1		Schedule	Test year		Present		Proposed
2			Ended	A diversion and a		A diverse and	Rates
3		Reference	12/31/02	Adjustments	Rates	Adjustments	Rates
4							
5	On anting Day and	0400 450	#2 OCE 700	\$99,230	\$4,065,029	\$429,068	<b>64 404 007</b>
6 7	Operating Revenues	CAS-9-JFC	\$3,965,799	\$99,230	\$4,000,029	\$ <del>4</del> 29,000	\$4,494,097
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-JFC	2,198,843	253,369	2,452,212	4,266	2,456,478
10	Depreciation Expense	CAS-10-JFC	377,344	32,060	409,404	7,200	409,404
11	Amortization Expense	CAS-10-JFC	0	02,000	0		700,104
12	Amortization Expense	CA3-10-31 C	U	J	· ·		J
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-JFC	174,230	46.634	220,864		220,864
15	Payroll Taxes	CAS-10-JFC	57,968	130	58,098		58,098
16	PSC Fees	CAS-10-JFC	19,271	0	19,271	0	19,271
17	Other	CAS-10-JFC	(3,555)	•	(4,848)	J	(4,848)
18	·	C/10 10 U1 G	(0,000)	(.,,	(1,010)		( ., 0 . 0
19	Utility Operating Income Before Income	Taxes	1,141,698	(231,671)	910,027	424,802	1,334,829
20	cum, operating meeting account and		.,,	<b>,</b> ,			• • • • •
21	Income Taxes						
22	Federal Income Tax	CAS-12-JFC	(110,060)	154,419	44,359	140,929	185,288
23	State Income Tax	CAS-12-JFC	(46,915)		6,971	22,146	29,117
24	Deferred Income Taxes		533,645	(390,151)	143,494	0	143,494
25	Amortization of Investment Tax Credit		(4,928)		(4,928)		(4,928
26							
27	Utility Operating Income		\$769,956	(\$49,824)	\$720,132	\$261,727	\$981,859
28						<del></del>	



#### Adjustment to Reveneus Per Books and Pro Forma

For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-9-JFC

ne#								
1 2 3		Test year Ending 12/31/02	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
4 5	Sales of Water							
6	Metered Sales							
7	Residential	\$2,076,687	\$3,544	(\$4,660)	\$2,075,571	\$45,144		\$2,120,715
8	Commercial	1,535,305	15	(1,360)	1,533,960	51,164		1,585,124
9	Industrial	181,523	2,129	(40)	183,612			183,612
10	Other Public Authority	38,979	2,692	(1,400)	40,271			40,271
11 12	Sales for Resale Miscellaneous	(1,035) 0	1,035 0	0	0			0
13	iviiaceiidi idous	U	U	U	0			U
14	Total Metered Sales	3,831,458	9,416	(7,460)	3,833,413	96,308	0	3,929,721
15								
6			^	•	•			_
7 8	Sewer Service	0	0	0	0		<del> </del>	0
9	Fire Service							
0	Private Fire Service	110,191		529	110,720		437	111,157
!1								
22	Total Fire Service	110,191	0	529	110,720	0	437	111,157
23	T	0.044.040	0.440	(0.004)	0.044.404	00.000	407	1.040.070
!4 !5	Total Sales of Water	3,941,649	9,416	(6,931)	3,944,134	96,308	437	4,040,879
	Other Operating Revenues							
27	Reconnect Charges	13,220			13,220			13,220
28	Returned Check Charge	4,582			4,582			4,582
29	Application Fee	0			0			0
30	Miscellaneous Other Revenue	6,205			6,205			6,205
31	Rents from Water Property	0			0			0
32	Miscellaneous Unmetered Sales	144	<u></u>	·	144			144
	Total Other Operating Revenues	24,150	0	0	24,150	0	0	24,150
4					•			
35 36	Total Operating Revenues	\$3,965,799	\$9,416	(\$6,931)	\$3,968,284	\$96,308	\$437	\$4,065,029
37		7 1 1		, , , , , , , , , , , , , , , , , , ,		,		
38								
39								
40								

#### Summary of Operations and Maintenance Expenses and General Taxes

#### For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company

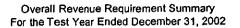
District: Jefferson City

Case No. WR-2003-XXX Schedule CAS-10-JFC Page 1 of 1

Line#

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-JFC which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-JFC	740,386	27,308	767,694
Purchased Water	CAS-11-JFC	0	0	0
Fuel and Power	CAS-11-JFC	233,712	(1,370)	232,342
Chemicals	CAS-11-JFC	160,351	11,851	172,202
Waste Disposal	CAS-11-JFC	0	0	0
Management Fees	CAS-11-JFC	180,653	116,474	297,127
Group Insurance	CAS-11-JFC	199,207	(24,223)	174,984
Pensions	CAS-11-JFC	35,320	83,517	118,837
Regulatory Expense	CAS-11-JFC	12,938	(6,387)	6,551
Insurance, Other than Group	CAS-11-JFC	79,201	(10,671)	68,530
Customer Accounting	CAS-11-JFC	59,745	1,862	61,607
Rents	CAS-11-JFC	39,926	10,932	50,858
General Office Expense	CAS-11-JFC	83,693	167	83,860
Miscellaneous	CAS-11-JFC	230,594	24,291	254,885
Maintenance - Other	CAS-11-JFC	143,117	<u> 19,619</u>	<u>162,736</u>
Total Operations and Maintenance		2,198,843	253,369	2,452,212
Depreciation	CAS-11-JFC	377,344	32,060	409,404
Amortization	CAS-11-JFC	0_	0_	0_
Total Depreciation and Amortization		377,344	32,060	409,404
Property Taxes	CAS-11-JFC	174,230	46,634	220,864
Payroll Taxes	CAS-11-JFC	57,968	130	58,098
PSC Fees	CAS-11-JFC	19,271	0	19,271
Other General Taxes	CAS-11-JFC	(3,555)	(1,293)	(4,848)
Total Taxes Other Than Income Taxes	s	247,914	45,471	293,385
		<del></del>		



Case No. WR-2003-XXX Schedule CAS-11-JFC Page 1 of 2

Missouri Public Service Commission Company: Missouri-American Water Company

Division: Jefferson City

Line No.

1 2 3 4 5	168 Line Number	Description	Test Year Ended 31-Dec-02	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K/EIP Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 pB Purch Water Expense
6	8	Labor	740,386	\$27,308							
7	9	Purchased Water	-								0
8	10	Fuel and Power	233,712						(1,370)		
9	11	Chemicals	160,351							11,851	
10	12	Waste Disposal	•								
11	13	Management Fees	180,653					,			
12	14	Group insurance	199,207		(24,223)						
13		Pensions	35,320			83,517					
14		Regulatory Expense	12,938								
15		Insurance Other Than Group	79,201								
16	18	Customer Accounting	59,745								
17		Rents	39,926								
18	20	General Office Expense	83,693								
19		Miscellaneous	230,594	7-11-11-11-11-11-11-11-11-11-11-11-11-11			(1,119)				
20	25	Maintenance - Other	143,117			_					
21											
22		Total Operations and Maintenance	2,198,843	27,308	(24,223)	83,517	(1,119)	0	(1,370)	11,851	0
23										<del></del>	
24	27	Depreciation	377,344		_						
25	28	Amortization	-								
26											
27		Total Depreciation and Amortization	377,344	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes	174,230								
30	29b	Payroll taxes	57,968					130			
31	29c	Gross Receipts Taxes	19,271			·					
32	29d	Other General Taxes	(3,555)								
33											
34		Total Taxes other than income	247,914	0	0	0	0	130	0	0	0
35											
36											
37											
38											
39											
40											
41											



Missouri Public Service Commission

Company: Missouri-American Water Company Division: Jefferson City

Line No. Case No. WR-2003-XXX Schedule CAS-11-JFC Page 2 of 4

1			T 5 - 3.3.	O-bodula	Cabadida	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		Schedule CAS-15 p9	Schedule CAS-15 p10	Schedule CAS-15 p11	CAS-15 p12	CAS-15 p13	CAS-15 p13	CAS-15 p13	CAS-15 p14	CAS-15 p15
4	Line		Waste Disp.	Regulatory	Ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	Employee
5	Number	Description	Ехрепѕе	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6		Labor	<u> </u>								
7	_ 9	Purchased Water	<u> </u>					<u> </u>			
8	10	Fuel and Power	<u> </u>								
9		Chemicals	1						· · ·		
10		Waste Disposal	0								
11	13	Management Fees	<u> </u>			116,474					
12	14	Group Insurance									
13		Pensions	J								
14		Regulatory Expense	<u> </u>	(6,387)							
15		Insurance Other Than Group	<u> </u>		(10,671)					\	
16	18_	Customer Accounting									
17		Rents	<u> </u>				10,932				
18		General Office Expense	<u></u>					(3,256)			3,423
19		Miscellaneous							(12,809)		
20	25	Maintenance - Other	1							0	
21											
22		Total Operations and Maintenance	0	(6,387)	(10,671)	116,474	10,932	(3,256)	(12,809)	0	3,423
23			I			_					
24	27	Depreciation									
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	. 0
28											
29	29a	Property Taxes									
30		Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	0	0	0	0	0	0	_0	0
35											
36											
37											
38											
39											
40				ļ <u>.</u>							
41			<u> </u>	l		l	Ĺ <u> </u>	<u> </u>		]	



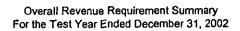
Case No. WR-2003-XXX Schedule CAS-11-JFC Page 3 of 4

Missouri Public Service Commission

Company: Missouri-American Water Company Division: Jefferson City

Line No.

168 Line Number	Description	Schedule CAS-15 p16 Transpo. Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Amortization Expense	Schedule CAS-15 p21 Uncollectable Expense	Schedule CAS-15 p21 Uncollectable Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p2 One Call Expense
8	Labor									
9	Purchased Water									
10	Fuel and Power									
11	Chemicals					<del></del>	<del> </del>			
12	Waste Disposal									
13	Management Fees						<del></del>		****	***********
14	Group Insurance						- <del></del>			
15	Pensions									
16	Regulatory Expense									
17	Insurance Other Than Group									
18	Customer Accounting		<del></del>				1,862	0		
19	Rents	~								
20	General Office Expense		<del>                                     </del>					-		
21	Miscellaneous	0								\$12,35
25	Maintenance - Other		<del></del>		19,619					¥ (=,0
		<del></del>								
	Total Operations and Maintenance	0	0	0	19,619	0	1,862	0	0	12,3
		<del></del>					.,			12,0
27	Depreciation								32,060	
28	Amortization					0		···	02,000	<del></del>
		<u> </u>	<del> </del>							
	Total Depreciation and Amortization	0	0	0	0	0	0	0	32,060	
						<u></u>			52,500	
29a	Property Taxes		46,634						·	
29b	Payroll taxes									
29c	Gross Receipts Taxes	<del></del>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
29d	Other General Taxes		<del></del> -	(1,472)				·		
									·	
	Total Taxes other than income	0	46,634	(1,472)	0	0	- 0	0	0	<del></del>
		<u> </u>	† <del></del> i						·i	
			<del> </del>	76. 7						
		<del>-  </del>							·	<del></del>
		<u> </u>	<u> </u>		i					<del></del>
		<del></del>								



Case No. WR-2003-XXX Schedule CAS-11-JFC Page 4 of 4

Missouri Public Service Commission Company: Missouri-American Water Company

Division: Jefferson City

Line No.

1 2 3 4 5	168 Line Number	Description	Schedule CAS-15 p24 AAO Security Expense	Schedule CAS-15 p25 Relocation Expense	Schedule CAS-15 p26 Franchise tax Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6		Labor	Expense	Схранза	Expense		Laptore			\$27,308	\$767,694
7	9	Purchased Water								0	0
8	10	Fuel and Power								(1,370)	
9		Chemicals								11,851	172,202
10		Waste Disposal								0	0
11		Management Fees								116,474	297,127
12	14	Group Insurance								(24,223)	
13	15	Pensions								83,517	118,837
14		Regulatory Expense								(6,387)	
15	17	Insurance Other Than Group								(10,671)	
16	18	Customer Accounting								1,862	61,607
17		Rents	<u> </u>							10,932	50,858
18	20	General Office Expense	<u> </u>							167	83,860
19		Miscellaneous	\$33,164	(\$7,295)				<u></u>		24,291	254,885
20	25	Maintenance - Other								19,619	162,736
21											
22		Total Operations and Maintenance	33,164	(7,295)	0	0	0		0	253,369	2,452,212
23											
24	27	Depreciation								32,060	409,404
25	28	Amortization					<u></u>			0	0
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	32,060	409,404
28											
29		Property Taxes								46,634	220,864
30		Payroll taxes								130	58,098
31		Gross Receipts Taxes	_							0	19,271
32	29d	Other General Taxes			\$179					(1,293)	(4,848)
33											
34		Total Taxes other than income	0	0	179	0			0	45,471	293,385
35											
36			<u> </u>		<u> </u>						
37											
38											
39											
40	<u></u>		<u> </u>								
41	L	<u> </u>									

	ne Taxes at Present and Proposed Rates inded December 31, 2002
ce Commission	Case No. WR-2003-XXX
merican Water Company	Schedule CAS-12-JFC
<b>y</b>	Page 1 of 1

Missouri Public Servi Company: Missouri-A District: Jefferson Cit	American Water Company				Case No. WR- Schedule CA Pa
Line #					
1 2 3	The Company's federal and state income at present and proposed rates.	taxes will be affecte	d by all of the pro for	ma adjustments made	
4 5 6					
7 8		At Presen Federal	t Rates State	At Propos Federal	ed Rates State
9 10 11	Utility Operating Income Before Income Taxes	\$910,027	\$910,027	\$1,334,829	\$1,334,829
12	Interest Expense Deduction	415,220	415,220	415,220	415,220
13 14 15	Taxable Income	494,807	494,807	919,609	919,609
16 17 18 19 20	Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(362,805) 1,677 30 0	(362,805) 1,677 30 0	(362,805) 1,677 30 0	(362,805) 1,677 30 0
21 22 23	Total Addbacks (Deducts)	(361,098)	(361,098)	(361,098)	(361,098)
24 25	Taxable Income	133,709	133,709	558,511	558,511
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27 28 29	Proforma Income Tax at Present / Proposed Rates	44,359	6,971	185,288	29,117
30	Per Books Amount / Present Rates	(110,060)	(46,915)	44,359	6,971
31 32	Proforma adjustment	\$154,419	\$53,886	\$140,929	\$22,146
33 34 35 36 37 38 39	(1) Based on a 6.25% statutory rate for SIT and 35% for	FIT			



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-13-JFC

	ct: Jefferson City						Page 1 of
		Present Pro	orma Rates	Proposed Pro	Forma Rates		
.ine #					<b></b>		
	Description	Sales	Total	Sales	Total	Dollar	Percentage
1		('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
2	Monthly Billing:				<del></del>		
3	-						
4	Residential	535,712	\$2,120,708	535,712	\$2,239,489	\$118,781	5.60%
5	Commercial	549,045	1,585,113	549,045	1,644,132	59,019	3.72%
6	Industrial	99,660	183,612	99,660	198,780	15,168	8.26%
7	Other Public Authority	13,079	40,271	13,079	43,575	3,304	8.20%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	Ô	Ď	0	0	0	0.00%
	Private Fire	Õ	111,156	Õ	111,156	0	0.00%
11	Public Fire	Ö	0	Õ	232,727_	232,727	0.00%
12	Total	1,197,496	4,040,860	1,197,496	4,469,859	\$428,999	10.62%
13	=	1,101,400			17.00,000	- V 120,030	
14				•			
15	Miscellaneous Revenues:						
16	Miscendiaons Kasannas.						
17	Reconnect Charges		13,220		13,220	0	0.00%
18	Returned Check Charge		4,582		4,582	Ö	0.00%
			4,362		4,362	0	0.00%
19	Application Fee		<del>-</del>		6,205	0	0.00%
20	Miscellaneous Other Revenue		6,205				
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales	•	144		144	0	0.00%
23			24.005.040		<u> </u>	122.022	10.550
24			\$4,065,010		\$4,494,009	428,999	10.55%
25							
26							
27							
28							
29							
30							
31							
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33							
34							
35							
36							
37							
38							
39							
40							



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-JFC

Distric	t: Jefferson City				_						Page 1 of 8
			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:	<u></u>									
3	Minimum Charge:										
4	5/8" Monthly	104,861		\$7.76	\$813,721	104,861		\$8.50	\$891,319	<b>\$77,598</b>	9.54%
5	3/4" Monthly	12		8.49	103	12		10.90	132	29	28.16%
6	1" Monthly	1,112		9.96	11,074	1,112		15.40	17,122	6,048	54.61%
7	1-1/2" Monthly	31		13.63	428	31		26.80	842	414	96.73%
8	2" Monthly	64		18.02	1,148	64		40.50	2,580	1,432	124.74%
9	3" Monthly	0		28.30	0	0		72.00	0	0	0.00%
10	4" Monthly	0		42.97	0	0		118.00	0	0	0.00%
11	6" Monthly	0		79.63	0	0		232.00	0	0	0.00%
12	8" Monthly	0		0.00	0	0		368.00	0	0	0.00%
13	10" Monthly	0		0.00	0	0		625.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15 16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		78,536	\$0.0000	0		78,536	\$2.4780	194,612	194,612	0.00%
19	Second Block		456,578	2.8324	1,293,210		456,578	2.4780	1,131,399	(161,811)	-12.51%
20	Third Block		598	1.7118	1,024		598	2.4780	1,483	459	44.82%
21	Fourth Block		0	0.0000	0		0	2.4780	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	s .			7.					0	0.00%
24	Total		535,712		\$2,120,708		535,712		\$2,239,489	\$118,781	5.60%
25 26 27											

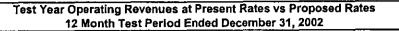


Missouri Public Service Commission

Company: Missouri-American Water Company District: Jefferson City

Case No. WR-2003-XXX Schedule CAS-14-JFC Page 2 of 8

			Present Pro F	orma Rates			Prop	osed Pro Form	a Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Commercial:					•					İ
3	Minimum Charge:										
4	5/8" Monthly	12,265		\$7.76	\$95,173	12,265		\$8.50	\$104,248	\$9,075	9.54%
5	3/4" Monthly	0		8.49	0	0		10.90	0	0	0.00%
6	1" Monthly	4,125		9.96	41,085	4,125		15.40	63,525	22,440	54.62%
7	1-1/2" Monthly	1,239		13.63	16,888	1,239		26.80	33,205	16,317	96.62%
8	2" Monthly	2,477		18.02	44,636	2,477		40.50	100,319	55,683	124.75%
9	3" Monthly	225		28.30	6,368	225		72.00	16,200	9,832	154.40%
10	4" Monthly	97		42.97	4,168	97		118.00	11,446	7,278	174.62%
11	6" Monthly	0		79.63	0	0		232.00	0	0	0.00%
12	8" Monthly	0		0.00	0	0		368.00	0	0	0.00%
13	10" Monthly	0		0.00	0	0		625.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15 16								-			
17	Volumetric Charge	s:									
18	First Block	<del>_</del>	15,030	\$0.0000	0		15,030	\$2.4780	37,244	37,244	0.00%
19	Second Block		406,852	2.8324	1,152,369		406,852	2.4780	1,008,180	(144,189)	-12.51%
20	Third Block		121,285	1.7118	207,615		121,285	2.1000	254,698	47,083	22.68%
21	Fourth Block		0	0.0000	0		0	2.1000	0	0	0.00%
22	FAL's and Credits		(4,088)		(7,337)		(4,088)		(7,621)	(284)	3.87%
23	Reconcile to Book	s				_		_		0	0.00%
24	Total	•	539,079	_	\$1,560,965	· -	539,079	_	\$1,621,444	\$60,479	3.87%
25		•		•		•		=	<del> </del>	<del></del>	



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-JFC Page 3 of 8

District: Jefferson City Proposed Pro Forma Rates Present Pro Forma Rates Line# Customer Customer Class/ Proposed Total Dollar Percentage Sales Description Meter Sales Current Total Meter Change Billings ('000 Gal) Rate Revenue Change Billings ('000 Gal) Rate Revenue State Penitentiary (Interruptible Rate): 3 Minimum Charge: 0.00% \$0 \$0 0 \$8.50 \$0 5/8" Monthly \$7.76 0.00% 10.90 0 5 3/4" Monthly n 8.49 0 0 0 0.00% 15.40 0 0 6 1" Monthly 0 9.96 0.00% 26.80 0 0 1-1/2" Monthly 13.63 0 0 0 0.00% 40.50 0 0 0 8 2" Monthly ٥ 18.02 72.00 0 0 0.00% 0 0 9 0 28.30 3" Monthly 900 174.42% 42.97 516 12 118.00 1.416 12 4" Monthly 0.00% 232.00 O 0 6" Monthly 0 79.63 0 0 0.00% 368.00 0 0 8" Monthly 0.00 13 14 Volumetric Charges: -17.78% 1.355 \$2.4780 3,358 (726)1,355 \$3.0133 4.084 15 First Block -15.68% 1,4500 1.516 (282)1.046 1.7200 1,798 1.046 Second Block 16 -1.69% 7,213 (124)7,337 4,088 17 FAL's and Credits 4,088 0.00% Reconcile to Books (\$232)-1.69% \$13,735 6,489 \$13,503 6,489 19 Total 20 Capital Complex (Interruptible Rate): Minimum Charge: 0.00% \$8.50 \$0 \$0 5/8" Monthly \$7.76 \$0 0 23 10.90 0 0 0.00% 0 0 3/4" Monthly 0 8.49 15.40 0 0.00% 0 0 9.96 0 1" Monthly 0.00% 0 26.80 0 0 13.63 0 1-1/2" Monthly 40.50 0 0 0.00% 18.02 0 0 2" Monthly 0 0 72.00 0 0 0.00% 0 28.30 3" Monthly 174,42% 118.00 1,416 900 4" Monthly 12 42.97 516 12 0.00% 232.00 0 0 0 0 6" Monthly 0 79.63 368.00 0.00% 0 0 0 8" Monthly 0.00 31 32 33 Volumetric Charges: \$2,4780 3.791 (1,514)-28.54% 1,530 \$3,4670 5.305 1.530 First Block -12.34% 1,124 \$2.4780 2,784 (392)Second Block 1,124 \$2.8267 3,176 -15.68% 824 \$1.4500 1,194 (222)824 \$1.7200 1,416 Third block 0.00% 0 0 0 0 0 FAL's and Credits 0.00% Reconcile to Books \$9,185 (\$1,228)-11.79% 3,477 \$10,413 3,477 39 Total 40



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-JFC Page 4 of 8

District: Jefferson City Proposed Pro Forma Rates Present Pro Forma Rates Customer Line# Customer Class/ Total Dollar Percentage Sales Proposed Sales Current Total Meter Description Meter Change ('000 Gal) Rate Revenue Change Billings ('000 Gat) Rate Revenue Billings Industrial: Minimum Charge: 9.68% \$279 36 \$8.50 \$306 \$27 \$7.76 5/8" Monthly 36 0.00% 0 8.49 \$0 0 10.90 0 3/4" Monthly 0 131 54.81% 370 15.40 1" Monthly 24 9.96 \$239 24 0.00% 0 26.80 1-1/2" Monthly 0 13.63 \$0 0 809 124.65% 36 40.50 1.458 \$649 2" Monthly 36 18.02 72.00 2.592 1,573 154.37% 36 36 28.30 \$1.019 3" Monthly 900 174.42% 12 118.00 1.416 42.97 \$516 4" Monthly 12 0.00% 232.00 0 0 0 79.63 \$0 0 6" Monthly 0.00% n 0 0 368.00 8" Monthly 0 0.00 \$0 0.00% 0 0.00 0 0.00 0 0 10" Monthly 0 0.00 0 0 0.00% 0 0.00 0 12" Monthly 15 Volumetric Charges: 16 210 0.00% \$2,4780 210 85 \$0,0000 0 85 First Block 17 -12.52% 8,824 2.4780 21.865 (3,128)24.993 Second Block 8,824 2.8324 18 2,356 22.68% 2.1000 12,745 10,389 6,069 1.7118 Third Block 6,069 2.1000 0 0.00% 0 0.0000 0 Fourth Block 0 7.39% (257)(77)(276)(19)FAL's and Credits (77)0.00% Reconcile to Books \$40,686 \$2,859 7.56% \$37,827 14,901 14,901 23 Total 24 Large Industrial: Minimum Charge: 26 12 \$1,155.60 \$13.867 \$4,423 46.83% \$787.01 \$9,444 12 2" Monthly 0 1,187,10 0 0.00% 0 797.29 3" Monthly 12 1,233.10 14,797 5,053 51.86% 12 811.96 9,744 4" Monthly 0.00% 848.63 1,347.10 0 6" Monthly 31 Volumetric Charges: 0.00 0 10.800 0.0000 0 0 0.00% 10.800 First Block 33 73.960 1.7500 129.430 2,833 2.24% 73,960 1.71 126,597 Second Block 0.00% 0 FAL's and Credits 0 Reconcile to Books 36 84,760 158,094 12,309 8.44% 145,785 84,760 37 Total 38 39 40



Missouri Public Service Commission

Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2003-XXX Schedule CAS-14-JFC Page 5 of 8

	C. Jenerson City		Present Pro Fo	orma Rates			Prop	osed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Auti	hority:									
3	Minimum Charge:										
4	5/8" Monthly	120		<b>\$</b> 7. <b>7</b> 6	\$931	120		\$8.50	\$1,020	\$89	9.56%
5	3/4" Monthly	0		8.49	0	0		10.90	0	0	0.00%
6	1" Monthly	72		9.96	717	72		15.40	1,109	392	54.67%
7	1-1/2" Monthly	48		13.63	654	48		26.80	1,286	632	96.64%
8	2" Monthly	224		18.02	4,036	224		40.50	9,072	5,036	124.78%
9	3" Monthly	20		28.30	566	20		72.00	1,440	874	154.42%
10	4" Monthly	12		42.97	516	12		118.00	1,416	900	174.42%
11	6" Monthly	0		79.63	0	0		232.00	0	0	0.00%
12	8" Monthly	0		0.00	0	0		368.00	0	0	0.00%
13	10" Monthly	0		0.00	. 0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15	-										
16											
17	Volumetric Charge	es:									
18	First Block		882	\$0.0000	0		882	\$2.4780	2,186	2,186	0.00%
19	Second Block		10,900	2.8324	30,873		10,900	2.4780	27,010	(3,863)	-12.51%
20	Third Block		8,808	1.7118	15,078		8,808	1.5000	13,212	(1,866)	-12.38%
21	Fourth Block		0	0.0000	0		0	1.5000	0	0	0.00%
22	FAL's and Credits		(7,511)		(13,100)		(7,511)		(14,176)	(1,076)	8.21%
23	Reconcile to Book	s	• • • •	_						0_	0.00%
24	Total	•	13,079		\$40,271		13,079		\$43,575	\$3,304	8.20%
25		•		•				•			
26											

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-14-JFC Page 6 of 8

District: Jefferson City Present Pro Forma Rates Proposed Pro Forma Rates Line# Customer Class/ Customer Percentage Dollar Sales Proposed Total Total Meter Description Meter Sales Current Change Revenue Change Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Other Water Utility: Minimum Charge: 0.00% **\$**0 0 \$8.50 \$0 5/8" Monthly 0 \$7.76 \$0 0.00% 0 0 8.49 0 0 10.90 5 3/4" Monthly 0 0.00% 0 0 15.40 6 1" Monthly 0 9.96 0 0.00% 26.80 0 0 1-1/2" Monthly 0 13.63 0 0 0 0.00% 40.50 0 2" Monthly 18.02 0.00% 72.00 0 0 28.30 0 0 9 3" Monthly 0.00% 118.00 0 0 42.97 0 4" Monthly 0 0.00% 0 0 232.00 6" Monthly 0 79.63 0 0.00% 368.00 0 0 0.00 0 8" Monthly 0 0.00% 0.00 O 0.00 0 10" Monthly 0 0.00% 0 0 0.00 0.00 12" Monthly 15 16 17 Volumetric Charges: 0 \$2,4780 0 0 0.00% 0 \$0.0000 0 First Block 0 0.00% 0 2.4780 0 2.8324 Second Block 0.00% 0 0 0 1.7118 0 2.1000 Third Block 20 0.00% 0 0 2.1000 0 0.0000 0 Fourth Block 0 0.00% 0 0 0 FAL's and Credits 0 0.00% 0 Reconcile to Books \$0 0 \$0 \$0 0.00% 24 Total

25

35

30

36 37 38

39 40



Missouri Public Service Commission

Company: Missouri-American Water Company District: Jefferson City

Case No. WR-2003-XXX Schedule CAS-14-JFC Page 7 of 8

	a deliterson only		Present Pro F	orma Rates			Pro	osed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Miscellaneous:										
3	Minimum Charge:									**	0.000
4	5/8" Monthly	0		\$7.76	<b>\$</b> 0	0		\$8.50	\$0	\$0	0.00%
5	3/4" Monthly	0		8.49	0	0		10.90	0	0	0.00%
6	1" Monthly	0		9.96	0	0		15.40	0	0	0.00%
7	1-1/2" Monthly	0		13.63	0	0		26.80	0	0	0.00%
8	2" Monthly	0		18.02	0	0		40.50	0	0	0.00%
9	3" Monthly	0		28.30	0	0		72.00	0	0	0.00%
10	4" Monthly	0		42.97	0	0		118.00	0	0	0.00%
11	6" Monthly	0		79.63	0	0		232.00	0	0	0.00%
12	8" Monthly	0		0.00	0	0		368.00	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15	•										
16											
17	Volumetric Charge	es:									
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits	i	0		0		0		0	0	0.00%
23	Reconcile to Bool									0	0.00%
24	Total		0	-	\$0		0		\$0	\$0	0.00%



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-JFC

DISTRIC	t: Jefferson City				D	d Datas		Page 8 of 8
			Present	Rates	Propose	d Rates		
Line# 1	Connection Size	Number of Connections	Annual Rate	Total Revenue	Annual Rate	Total Revenue	Dollar Change	Percentage Change
	Private Fire Service:		· · · · · · · · · · · · · · · · · · ·					
3								0.000
4	Private Fire Hydrant	38	\$786.49	\$29,887	\$786.49	\$29,887	\$0	0.00%
5	2"	14	87.35	1,223	87.35	1,223	0	0.00%
6 7	2	14	67.33	1,223	07.55	1,225	v	0.007.
	3"	1	196.66	197	196.66	197	0	0.00%
9	•	·	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
10	4"	25	349.57	8,739	349.57	8,739	0	0.00%
11								0.000
	6 <b>"</b>	48	786.49	37,752	786.49	37,752	0	0.00%
13	8"	17	1,398.11	23,768	1,398.11	23,768	0	0.00%
14 15	0	17	1,390.11	23,700	1,550.11	20,100	V	0.00%
	10"	5	2,184.60	10,923	2,184.60	10,923	0	0.00%
17	•	_		·				
18	12"	0	0.00	0	0.00	0	0	0.00%
19				(4.000)		(4.000)	•	0.000/
	FAL's and Credits			(1,333)		(1,333)	0	0.00%
21 22	Total	148	-	\$111,156	-	\$111,156	\$0	0.00%
23	TOTAL	140	=	<b>\$111,100</b>	-	<u> </u>		
24 24								
25								
26	Public Fire Protection:							
27					000.50			0.000
	Public Fire Hydrants	777	0.00	0	299.52	232,727	232,727	0.00%
29								
30 31								
32								
33								
34								
35								
36								
37								
38 39								

JOPLIN DISTRICT





	Fo	Overall Revenue Requirement Summary r the Test Year Ended December 31, 2002		
Missouri Public Ser Company: Missouri District: Joplin		The Test Four Ended December 51, 2002		Case No. WR-2003-XXX Schedule CAS-2-JOF Page 1 of 1
Line				
No.				
1				
2 3				
3 4	Description	Schedule	Amount	
5	Description	Schedule	Amount	
6	Rate Base	CAS-3-JOP	\$27,087,226	
7	, 13.10 2 3 3 3		<b>7 1</b>	
8	Operating Income at Present Rates	CAS-8-JOP	1,771,208	
9	· · · ·			
10	Earned Rate of return		6.54%	
11		<b>.</b>		
12	Requested Rate of Return	Grubb Testimony	8.30%	
13	Desides d Occasión a la como		2 249 240	
14	Required Operating Income		2,248,240	
15 16	Operating Income Deficency		477,032	
17	Operating into the Delicency		417,002	
18	Gross Revenue Conversion Factor		1.64940	
19				
20	Revenue Deficiency		786,817	
21	•			
22	Adjusted Operating Revenues	CAS-8-JOP	8,060,300	
23				
24	Total Revenue Requirement		\$8,847,117	
25				
26 27				
28	Gross Revenue Conversion Factor			
29	Revenue	\$1,000.000		
30	Uncollectibles 1.59570%			
31	PSC Assessment 0.00000%			
32	Before Tax Amount	984.043		
33	State Income Taxes 5.21327%			
34	Federal Income Taxes 33.17536%	326.460		
35	Total Taxes and Expenses	393.718		
36	Net Amount	\$606.282		
37		4.04040		
38	Conversion Factor	1.64940		
39				
40				



# Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission

Case No WR-2002 YYY

souri Public Service Commission  pany: Missouri-American Water Company					Case No. WR-20 Schedule CAS
ict: Joplin					Pag
ŧ					
	Supporting	Per Books		Pro Forma	
Rate Base Component	Reference	12/31/02	<u>Adjustments</u>	Rate Base	
Utility Plant in Service	CAS-4-JOP	38,862,455	5,492,057	44,354,512	
Accumulated Provision for Depreciation	CAS-5-JOP	(9,150,996)	(723,260)	(9,874,256)	
Accumulated Amortization	W/P's	(71,296)	0	(71,296)	
Utility Plant Acquisition Adjustments	W/P's	0	54,752	54,752	
Net Utility Plant		29,640,163	4,823,549	34,463,712	
Less: Customer Advances	CAS-6-JOP	1,673,164	631,964	2,305,128	
Contributions in Aid of Construction	CAS-6-JOP	3,390,055	(53,269)	2,305,126 3,336,786	
Accumulated Deferred ITC (3%)	W/P's	13,433	(33,209)	13,433	
Deferred Income Taxes	W/P's	1,841,737	343,466	2,185,203	
Pension Liability	W/P's	246,193	238,889	485,082	
( Vilolott Elablity	0	210,100	200,000	405,002	
Subtotal		7,164,582	1,161,050	8,325,632	
Odbiolai		1,104,302	1,101,000	0,020,002	
Add:					
Cash Working Capital	CAS-7-JOP	136,000	0	136,000	
Materials and Supplies	W/P's	211,110	0	211,110	
Prepayments	W/P's	26,700	0	26,700	
OPEB's Contributed to External Fund	W/P's	246,153	(6,519)	239,634	
Premature Retirement	W/P's	0	0	0	
Regulatory Deferrals	W/P's	264,038	71,664	335,702	
Subtotal		884,001	65,145	949,146	
Total Original Cost Rate Base		23,359,583	3,727,643	27,087,226	



# Utility Plant in Service For the Test Year Ended December 31, 2002

Missouri Public Service Commissior Company: Missouri-American Water Company District: Joplin Case No. WR-2003-XXX Schedule CAS-4-JOP Page 1 of 2

District:	John					Page 1 of
Line #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$0	\$26,255	\$26,255	
4	302	Franchise & Consents	20,740	0	20,740	
5	303	Miscellaneous Intangible Plant Studies	0	14,664	14,664	
6		Subtotal	20,740	40,919	61,659	
7		Source of Supply Plant		<del></del>	<del></del>	
8	310	Land & Land Rights	96,342	0	96,342	
9	311	Structures & Improvements	17,876	2,763	20,639	
10	312	Collection & Impound Resevoirs	110,883	Ô	110,883	
11	313	Lake, River, & Other Intakes	52,654	Ō	52,654	
12	314	Wells & Springs	1,904,916	1,588,237	3,493,153	
13	316	Supply Mains	343,054	0	343,054	
14		Subtotal	2,525,725	1,591,000	4,116,725	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	12,561	0	12,561	
17	321	Pumping Structures & Improvements	499,927	6,447	506,374	
18	322	Boiler Plant Equipment	348	0	348	
19	323	Force Mains	65,836	Ō	65,836	
20	324	Steam Pumping Equipment	6,907	Ō	6,907	
21	325	Electric Pumping Equipment	2,158,844	31,774	2,190,618	
22	326	Diesel Pumping Equipment	132,587	0	132,587	
23	327	Pump Equip Hydraulic	0	0	0	
24	328	Other Pumping Equipment	224,224	0	224,224	
25	020	Subtotal	3,101,234	38,221	3,139,455	
26		Treatment Plant	01.0.1201			
27	330	. Water Treatment Land & land Rights	11,715	0	11,715	
28	331	Water Treatment Structures & Improvements	257,097	314,977	572,074	
29	332	Water Treatment Equipment	2,540,990	20,262	2,561,252	
30	332.4	Water Treatment Equipment - Filter Plant	3,073	0	3,073	
31	002.4	Subtotal	2,812,875	335,239	3,148,114	
32		Transmission & Distribution Plant				
33	340	Transmission & Distribution Land	27,039	0	27,039	
34	341	Transmission & Distribution Structures & Improvement:	356,988	Ô	356,988	
35	342	Distribution Reservoirs & Standpipes	2,597,965	1,498,726	4,096,691	
36	343	Transmission & Distribution Mains Conv	0	0	4,030,031	
37	343.1	Transmission & Distribution Mains < 4'	637,616	0	637,616	
38	343.2	Transmission & Distribution Mains 6" - 8'	10,631,947	419,582	11,051,529	
39	343.3	Transmission & Distribution Mains > 10'	5,990,540	322,344	6,312,884	
40	J <del>4</del> J.J	Subtotal	20,242,095	2,240,652	22,482,747	
40		Subtotal		2,270,002	22,402,141	



Utility Plant In Service For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-4-JOP

		-American Water Company					Schedule CAS-4
ISTRICT:	Joplin				**************************************		Page :
ne#							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>12/31/02</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Transmission & Distribution Plant	Bal Fwd	20,242,095	2,240,652	22,482,747	
3	344	Fire mains		0	0	0	
4	345	Services		5,611,891	267,217	5,879,108	
5	346.1	Meters - Bronze Case		616,970	214,419	831,389	
6	346.2	Meters - Plastic Case		13,992	0	13,992	
7	346.3	Meters - Not Class By Type		171,556	0	171,556	
8	347	Meter Installation		1,817,687	215,612	2,033,299	
9	348	Hydrants		600,356	0	600,356	
10	349	Other Transmission & Distribution Plant		0	0	0	
11		Subtotal		29,074,547	2,937,900	32,012,447	
12		General Plant					
13	389	General Land & Land Rights		717	0	717	
14	390	Stores Shops Equipment Structures		29,288	Ö	29,288	
15	390.1	Office Structures		13,682	8,796	22,478	
16	390	General Structures - HVAC		0	0	, 0	
17	390.3	Miscellaneous Structures		81,089	Ô	81,089	
18	391	Office Furniture and Equipment		38,289	337,800	376,089	
19	391.2	Computers & Peripheral Equipment		131,763	52,193	183,956	
20	391.25	Computer Software		0	44,415	44,415	
21	391.26	Personal Computer Software		5,646	8,035	13,681	
22	391.3	Other Office Equipment		27,453	734	28,187	
23	392.11	Transportation Equipment - Light Trucks		284,607	43,240	327,847	
23 24	392.11	Transportation Equipment - Heavy Trucks		14,220	43,240	14,220	
25	392.12	Transportation Equipment - Cars		35,737	9,012	44,749	
25 26	392.2	Transportation Equipment - Other		63,739	9,012	63,739	
					0		
27	393 394	Stores Equipment Tools, Shop, & Garage Equipment		7,447	5,620	7,447	
28 29	394 395			276,186		281,806	
		Laboratory Equipment		41,557	36,287	77,844	
30	396	Power Operated Equipment		177,464	0	177,464	
31	397	Communication Equipment (non telephone)		49,946	364	50,310	
32	397.2	Telephone Equipment		0	1,502	1,502	
33	398	Miscellaneous Equipment		48,504	780	49,284	
34	399	Other Tangable Property		0	0	0	
35		Subtotal		1,327,334	548,778	1,876,112	
36		<b>- .</b>					
37		Total Plant in Service		\$38,862,455	<b>\$5,492,057</b>	\$44,354,512	
38						- <del>-</del>	
39							
40							



#### Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Joplin Case No. WR-2003-XXX Schedule CAS-5-JOP Page 1 of 2

ine #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	Reserve	
2		Intangible Plant				
3	301	Organization	\$0	\$0	\$0	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	0_	77,788	77,788	
6		Subtotal	0	77,788	77,788	
7		Source of Supply Plant				
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	3,314	317	3,631	
10	312	Collection & Impound Resevoirs	77,461	1,880	79,341	
11	313	Lake, River, & Other Intakes	32,241	1,501	33,742	
12	314	Wells & Springs	167,483	(89,469)	78,014	
13	316	Supply Mains	226,649	5,566	232,215	
14		Subtotal	507,147	(80,204)	426,943	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	163,833	9,832	173,665	
18	322	Boiler Plant Equipment	0	0	0	
19	323	Force Mains	Õ	1,279	1,279	
20	324	Steam Pumping Equipment	Ō	0	0	
21	325	Electric Pumping Equipment	759,367	72,020	831,387	
22	326	Diesel Pumping Equipment	27,376	2,771	30,147	
23	327	Pump Equip Hydraulic	0	0	99,777	
24	328	Other Pumping Equipment	100,584	4,645_	105,229	
25	320	Subtotal	1,051,159	90,548	1,141,707	
26		Treatment Plant	1,001,100		7,141,101	
27	330	Water Treatment Land & land Rights	0	0	n	
28	331	Water Treatment Structures & Improvements	144,478	(17,932)	126,546	
29	332	Water Treatment Equipment	968,150	67,063	1,035,213	
30	332.4	Water Treatment Equipment - Filter Plant	0	0,500	1,000,210	
31	302.4	Subtotal	1,112,628	49,131	1,161,759	
32		Transmission & Distribution Plant	1,112,020	40,101		
33	340	Transmission & Distribution Land	· 0	0	0	
34	341	Transmission & Distribution Structures & Improvements	0	18,194	18,194	
3 <del>4</del> 35	342	Distribution Reservoirs & Standpipes	527,313	(75.080)	452,233	
36	343	Transmission & Distribution Mains Conv	3,456,141	5,657	3,461,798	
30 37	343.1	Transmission & Distribution Mains < 4"	3,450,141	8,826	8,826	
38	343.1	Transmission & Distribution Mains 6" - 8"	0	113,010	113,010	
	343.2 343.3	Transmission & Distribution Mains > 10*	0	56,680	56,680	
39 40	343.3	Subtotal	3,983,454	127,287	4,110,741	
40		Subiolai	3,503,434	121,201	4,110,741	



### Accumulated Depreciation and Amortization For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Joplin Case No. WR-2003-XXX Schedule CAS-5-JOP Page 2 of 2

District:	Joplin						Page 2 o
_ine #							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>12/31/02</u>	<u>Adjustments</u>	Reserve	
2		Transmission & Distribution Plant	Bal Fwd	3,983,454	127,287	4,110,741	
3	344	Fire mains		0	0	0	
4	345	Services		1,215,295	113,542	1,328,837	
5	346.1	Meters - Bronze Case		0	14,444	14,444	
6	346.2	Meters - Plastic Case		0	723	723	
7	346.3	Meters - Not Class By Type		113,956	8,869	122,825	
8	347	Meter Installation		429,066	20,940	450,006	
9	348	Hydrants		116,736	16,840	133,576	
10	349	Other Transmission & Distribution Plant		868_	(0)_	868_	
11		Subtotal		5,859,376	302,644	6,162,020	
12		General Plant					
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		0	690	690	
15	390.1	Office Structures		22,716	2,990	25,706	
16	390	General Structures - HVAC		· o	Ó	0	
17	390.3	Miscellaneous Structures		Ō	1,910	1,910	
18	391	Office Furniture and Equipment		48,004	(10,911)	37,093	
19	391.2	Computers & Peripheral Equipment		0	101,796	101,796	
20	391.25	Computer Software		ā	70,144	70,144	
21	391.26	Personal Computer Software		Ö	15,948	15,948	
22	391.3	Other Office Equipment		ñ	3,914	3,914	
23	392.11	Transportation Equipment - Light Trucks		298.920	43,222	342,142	
24	392.12	Transportation Equipment - Heavy Trucks		0	1,520	1,520	
25	392.2	Transportation Equipment - Cars		Ô	13,340	13,340	
26	392.3	Transportation Equipment - Other		ñ	6,813	6,813	
27	393	Stores Equipment		8,726	60	8,786	
28	394	Tools, Shop, & Garage Equipment		123,956	13,340	137,296	
29	395	Laboratory Equipment		(3,449)	(1,270)	(4,719)	
30	396	Power Operated Equipemnt		76,943	8,248	85,191	
31	397	Communication Equipment (non telephone)		70,943	7,021	7,021	
32	397.2	Telephone Equipment		32,591	2,206	34,797	
33	398	Miscellaneous Equipment		12,280	2,200 2,371		
	399			12,260	2,371	14,651 0	
34	399	Other Tangable Property Subtotal		620,686	283,353	904,039	
35		SUDICIAI		020,000	203,333		
36 37		Total Plant in Service		\$9,150,996	\$723,260	\$9,874,256	
31		Fotal Flant III Selvice		055,001,5tp	#1 Z3, Z00	#9,074,Z00	

			ances and Contributions in the Test Year Ended Decem			
	/: Missouri	vice Commission -American Water Company	e rest real Ended Decem	001 01, 2002		Case No. WR-2003-XXX Schedule CAS-6-JOP Page 1 of 1
Line #			Dar Backs	Pro Forma	Pro Forma	
1 2	Acct No	Account Description	Per Books <u>12/31/02</u>	Adjustments	Balance	
3 4 5 6 7 8	252.11 252.71	Customer Advances Advances for Construction - Extensions Advances for Construction - Taxable Extensions Total Customer Advances	1,484,469 188,695 1,673,164	631,964 0 631,964	2,116,433 188,695 2,305,128	
9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	271.11 271.12 271.21 271.30 271.71 271.12 271.27 271.37 271.47 Various	Contributions in Aid of Construction Contributions in Aid - NT Mains Contributions in Aid - NT Extension Deposit Contributions in Aid - NT Services Contributions in Aid - NT Meters Contributions in Aid - NT Hydrants Contributions in Aid - Taxable Mains Contributions in Aid - Taxable Extension Deposit Contributions in Aid - Taxable Extension Deposit Contributions in Aid - Taxable Meters Contributions in Aid - Taxable Hydrants Accumulated Amortization - CIAC Total Contributions in Aid of Construction	274,081 249,047 3,541 4,810 13,130 0 2,382,908 885,123 3,777 0 0 (426,362) 3,390,055	0 0 0 0 0 0 0 0 0 (53,269) (53,269)	274,081 249,047 3,541 4,810 13,130 0 2,382,908 885,123 3,777 0 0 (479,631) 3,336,786	



## Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Joplin

Case No. WR-2003-XXX Schedule CAS-7-JOP Page 1 of 1

Line #							
1		Proforma	Average				
2		Proposed	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroll	947,552	2,596	38.64	10.23	28,41	73,753
5	Tax Withholding	450,224	1,233	38.64	17.39	21.25	26,212
6	Fuel and Power	510,297	1,398	38.64	37.22	1.42	1,985
7	Chemicals	97,076	266	38.64	38.64	0.00	0
8	Purchased Water	0	0	38.64	53.15	(14.51)	Ō
9	Service Company Charges	637,585	1,747	38.64	(4.13)	42.77	74,711
10	Group Insurance	200.184	548	38.64	(8.54)	47,18	25,876
11	OPEB's	87,726	240	38.64	(0.04)	38.68	9,297
12	Pensions	226,275	620	38.64	38.64	0.00	0
13	ESOP	12,853	35	38.64	38.64	0.00	0
14	Insurance Other than Group	118,299	324	38.64	38.64	0.00	0
15	Uncollectables	125,972	345	38.64	38.64	0.00	0
16	Rents	86,517	237	38.64	24.37	14.27	3,382
17	401(k)	175,224	480	38.64	48.80	(10.16)	(4,877)
18	Other O&M	<u>785,925</u>	2,153	38.64	20.67	17.97	38,693
19	Total O&M Expenses	4,461,709	•			•	249,032
20	·						
21	Depreciation Amortization Expense	1,006,117	2,756	38.64	0.00	38.64	106,511
22	Property Taxes	341,340	935	38.64	182.50	(143.86)	(134,535)
23	Public Service Commission Fee	35,292	97	38.64	38.64	0.00	0
24	Franchise and Environment Tax	13,655	37	38.64	38.64	0.00	0
25	FICA Taxes	1,770	5	38.64	13.44	25.20	122
26	FUTA Taxes	103,626	284	38.64	62.05	(23.41)	(6,646)
27	SUTA Taxes	19	0	38.64	62.05	(23.41)	(1)
28	Federal Income Tax - Current	(22,873)	(63)	38.64	60.25	(21.61)	1,354
29	State Income Tax - Current	(3,594)	(10)	38.64	62.17	(23.53)	232
30	Deferred Income Taxes	540,107	1, <del>4</del> 80	38.64	0.00	38.64	57,177
31	Interest Expense	951,081	2,606	38.64	91.15	(52.51)	(136,825)
32	Preferred Dividends	13,548_	37	38.64	45.63	(6.99)	(259)
33	Total Working Capital Requirement	7,441,798					136,162
34						_	
35	Total Cash and Working Capital Requirement Used						136,000
36						•	
37							
38							
39							
40							



#### Statement of Income Per Books and Pro Forma

For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company District: Joplin

Case No. WR-2003-XXX Schedule CAS-8-JOP Page 1 of 1

1 2 3 4		Schedule Reference	Test year Ended 12/31/02	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5 6	Operating Revenues	CAS-9-JOP	\$7,863,156	\$197,144	\$8,060,300	\$786,817	\$8,847,117
7 8	Operating Expenses						
9	Operating and Maintenance	CAS-10-JOP	3,960,716	312,917	4,273,633	12,555	4,286,188
)	Depreciation Expense	CAS-10-JOP	829,105	177,012	1,006,117		1,006,117
!	Amortization Expense	CAS-10-JOP	0	0	0		0
3	Taxes other Than Income Taxes						
4	Property Taxes	CAS-10-JOP	270,159	71,181	341,340		341,340
5	Payroll Taxes	CAS-10-JOP	101,744	3,671	105,415		105,415
6	PSC Fees	CAS-10-JOP	41,352	. 0	41,352	0	41,352
7	Other	CAS-10-JOP	13,271	(5,676)	7,595		7,595
}			,—	, , -,	. ,		.,
•	Utility Operating Income Before Income Ta	xes	2,646,809	(361,961)	2,284,848	774,262	3,059,110
)			, , , , , , , , , , , , , , , , , , , ,	,	• •	, -	
	Income Taxes						
<u>.</u>	Federal Income Tax	CAS-12-JOP	142,717	(165,590)	(22,873)	256,864	233,991
	State Income Tax	CAS-12-JOP	60,836	(64,430)	(3,594)	40,364	36,770
	Deferred Income Taxes		524,146	24,799	548,945	0	548,945
	Amortization of Investment Tax Credit		(8,838)	•	(8,838)	_	(8,838
	Utility Operating Income		\$1,927,948	(\$156,740)	\$1,771,208	\$477,034	\$2,248,242
	- · · <del>-</del>			<del> </del>			•
!							
3 )							



# Adjustment to Reveneus Per Books and Pro Forma For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-9-JOP

ne#								
l <del>e</del> #								
1		Test year	Eliminate	Bill Analysis	Bill	Normalizaton		Pro Forma
2		Ending	Unbilled	And Other	Analysis	& Annual	Other	Present Rate
3		12/31/02	Revenue	Adjustments	at Rates	_Adjustments	Adjustments	Revenue
4	<b>—</b> • • • • • • • • • • • • • • • • • • •							
5	Sales of Water							
6	Metered Sales							
7	Residential	\$4,011,662	\$21,036	\$2,185	\$4,034,883	\$128,962		\$4,163,845
8	Commercial	1,736,642	12,668	659	1,749,969	(125,320)		1,624,649
9	Industrial	1,192,154	(88,406)	16,942	1,120,689		137,609	1,258,298
10	Other Public Authority	206,048	918	35	207,001		50.704	207,001
11 12	Sales for Resale	352,963	30,175	6,368	389,506		53,784	443,290
13	Miscellaneous	935	0	0	935			935
4	Total Metered Sales	7,500,403	(23,610)	26,189	7,502,983	3,642	191,393	7,698,018
15		1/1	<del>,, , ,, , , , , , , , , , , , , , , , </del>					
6								
7	Sewer Service	0	0	0	0	0	0	0
8							_	
9	Fire Service							
20	Private Fire Service	196,906		(470)	196,436		0	196,436
1								
2	Total Fire Service	196,906	0	(470)	196,436	0	0	196,436
3								
4	Total Sales of Water	7,697,309	(23,610)	25,719	7,699,419	3,642	191,393	7,894,454
5								
26	Other Operating Revenues							
27	Reconnect Charges	12,720			12,720			12,720
28	Returned Check Charge	4,683			4,683			4,683
29	Application Fee	148,840			148,840			148,840
30	Miscellaneous Other Revenue	(397) 0			(397)			(397)
31	Rents from Water Property	U			0			0
32	Total Other Operating Revenues	165,846	0	0	165,846	0		4CE 04C
33	Total Other Operating Revenues	100,640	<u>U</u>	· · · · · · ·	100,040		0	165,846
14 15								
36	Total Operating Revenues	\$7,863,156	(\$23,610)	\$25,719	\$7,865,265	\$3,642	\$191,393	\$8,060,300
37	Total Operating Nevertuos	Ψ1,000,100	(Ψ20,010)	φεο, / 13	Ψ1,000,200	ψ0,042	Ψ101,000	Ψ0,000,300
38 39								
10								



#### Summary of Operations and Maintenance Expenses and General Taxes For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company District: Joplin

Case No. WR-2003-XXX Schedule CAS-10-JOP Page 1 of 1

Line#

1 2 3

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-JOP which provides additional detail and support.

4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	Expense	Adjustment	Present Rates
6					
/	Labor	CAS-11-JOP	\$1,313,68 <u>7</u>	\$84,090	\$1,397,777
8	Purchased Water	CAS-11-JOP	0	0	0
9	Fuel and Power	CAS-11-JOP	455,684	54,613	510,297
10	Chemicals	CAS-11-JOP	96,091	985	97,076
11	Waste Disposal	CAS-11-JOP	410	(410)	0
12	Management Fees	CAS-11-JOP	387,654	249,931	637,585
13	Group Insurance	CAS-11-JOP	287,910	33,743	321,653
14	Pensions	CAS-11-JOP	76,357	149,918	226,275
15	Regulatory Expense	CAS-11-JOP	27,763	(13,706)	14,057
16	Insurance, Other than Group	CAS-11-JOP	138,936	(20,637)	118,299
17	Customer Accounting	CAS-11-JOP	188,476	8,570	197,046
18	Rents	CAS-11-JOP	49,104	37,413	86,517
19	General Office Expense	CAS-11-JOP	100,585	(1,262)	99,323
20	Miscellaneous	CAS-11-JOP	387,779	22,390	410,169
21	Maintenance - Other	CAS-11-JOP	450,280	(292,721)	157,559
22	Total Operations and Maintenance		3,960,716	312,917	4,273,633
23	•				
24	Depreciation	CAS-11-JOP	829,105	177,012	1,006,117
25	Amortization	CAS-11-JOP	. 0	0	0
26	Total Depreciation and Amortization		829,105	177,012	1,006,117
27	· · - · · · · ·				
28	Property Taxes	CAS-11-JOP	270,159	71,181	341,340
29	Payroll Taxes	CAS-11-JOP	101,744	3,671	105,415
30	PSC Fees	CAS-11-JOP	41,352	0	41,352
31	Other General Taxes	CAS-11-JOP	13,271	(5,676)	<u>7,595</u>
32	Total Taxes Other Than Income Taxes	5.15 501	426,526	69,176	495,702
33					100,702

Case No. WR-2003-XXX Schedule CAS-11-JOP Page 1 of 4

Missouri Public Service Commission Company: Missouri-American Water Company Division: Joplin

Line No.

ı			<del></del>	0.35 - 7.3	Cabadula	Cabadala	Cab advice	Cabadula	Cabadula	Cabadula	Schedule
2	168		Test Year	Schedule CAS-15 p1	Schedule CAS-15 p2	Schedule CAS-15 p3	Schedule CAS-15 p4	Schedule CAS-15 p5	Schedule CAS-15 p6	Schedule CAS-15 p?	CAS-15 p8
4	Line	<b>\</b>	Ended	Labor	Group Ins	Pension	401K/EIP	Payroli Taxes	Fuel & Power	Chemical	Purch Water
5	Number	Description	31-Dec-02	Expense	Expense	Expense	Expense	Expense	Ехрелзе	Expense	Expense
6	8	Labor	1,313,687	\$84,090							
7	9	Purchased Water	-								0
8	10	Fuel and Power	455,684						54,613		
9	11	Chemicals	96,091							985	
10	12	Waste Disposal	410								
11	13	Management Fees	387,654								
12	14	Group Insurance	287,910		33,743						
13	15	Pensions	76,357			149,918					
14	16	Regulatory Expense	27,763								
15	17	Insurance Other Than Group	138,936								
16	18	Customer Accounting	188,476								
17	19	Rents	49,104								
18	20	General Office Expense	100,585			-	,				
19	21	Miscellaneous	387,779				(4,240)				
20	25	Maintenance - Other	450,280								
21											
22		Total Operations and Maintenance	3,960,716	84,090	33,743	149,918	(4,240)	0	54,613	985	0
23	,										
24	27	Depreciation	829,105								
25	28	Amortization	<del></del>								
26											
27		Total Depreciation and Amortization	829,105	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes	270,159								
30	29b	Payroll taxes	101,744					3,671			
31	29c	Gross Receipts Taxes	41,352								
32	29d	Other General Taxes	13,271								
33											
34		Total Taxes other than income	426,526	0	0	0	0	3,671	0	0	0
35											
36		7	<u></u>								
37			<u> </u>				~				
38		<del> </del>						-			
39			<del>                                     </del>						<del></del>		
40			<del>                                     </del>								
41			<del>                                     </del>							<del></del>	
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Case No. WR-2003-XXX Schedule CAS-11-JOP Page 2 of 4

Missouri Public Service Commission Company: Missouri-American Water Company Division: Joplin

Line No.

168 Line Number	Description	Schedule CAS-15 p9 Waste Disp. Expense	Schedule CAS-15 p10 Regulatory Expense	Schedule CAS-15 p11 Ins. Other Expense	Schedule CAS-15 p12 Mgt Fees Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p14 Main Breaks Expense	Schedule CAS-15 p15 Employee Expense
8	Labor									
9	Purchased Water									
10	Fuel and Power									
11	Chemicals									
12	Waste Disposal	(410)								
13	Management Fees				249,931					
14	Group Insurance					İ				
15	Pensions									·
16	Regulatory Expense		(13,706)							
17	Insurance Other Than Group			(20,637)		I			,	
18	Customer Accounting					"				
19	Rents	_				37,413				
20	General Office Expense						(5,717)			4,455
21	Miscellaneous					l		(21,408)		
25	Maintenance - Other								0	
	Total Operations and Maintenance	(410)	(13,706)	(20,637)	249,931	37,413	(5,717)	(21,408)	0	4,455
27	Depreciation					i				
28	Amortization	-								·
				···				·		
	Total Depreciation and Amortization	0	0	0	0	0	O	0	0	Ö
								***	——————————————————————————————————————	
29a	Property Taxes					· · · · · · · · · · · · · · · · · · ·	_			
29b	Payroll taxes	1								
29c	Gross Receipts Taxes									
29d	Other General Taxes					<del> </del>				
		_				l				
	Total Taxes other than income	<del></del>	0	0	0	0	0	0	0	0
		<del>                                     </del>								<u>_</u>
		<del>-    </del>								<del></del>
		<del>-    </del>								<del></del>
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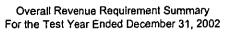
Missouri Public Service Commission

Company: Missouri-American Water Company

Division: Joptin

Line No. Case No. WR-2003-XXX Schedule CAS-11-JOP Page 3 of 4

	168 Line		Schedule CAS-15 p16 Transpo.	Schedule CAS-15 p17 Property Taxes		Schedule CAS-15 p19 Tank Painting	Schedule CAS-15 p20 Amortization	Schedule CAS-15 p21 Uncollectable	Schedule CAS-15 p21 Uncollectable	Schedule CAS-15 p22 Depreciation	Schedule CAS-15 p23 One Call
┝	Number 8	Description Labor	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
┢	9	Purchased Water			••			ļ ———			
ŀ	10	Fuel and Power	<del></del>	<del></del>	<del></del>						
┢	11	Chemicals		<del> </del>							
┢		Waste Disposal							-	· · · ·	<del></del>
		Management Fees	<del></del>	<u> </u>							<del></del>
ı	14	Group Insurance						<del></del>			
r	15	Pensions	<del></del>							<del></del>	
┢		Regulatory Expense									
r		Insurance Other Than Group							·	<del></del>	
Γ		Customer Accounting		·				8,570	0	B.110	
ľ		Rents				-		0,070	<u>_</u>	<del></del> -	
Г	20	General Office Expense		1							
Г		Miscellaneous	0		/ <del></del>		-				\$12,731
Γ	25	Maintenance - Other		1		(292,721)					<b>VIZ,10</b>
Г						(/				<del></del>	
Г	· · · · · · · · · · · · · · · · · · ·	Total Operations and Maintenance	0	0	0	(292,721)	0	8,570	Ō		12,731
Γ	,			<u> </u>		<u> </u>		-,,			12,10
Γ	27	Depreciation	1				VV 0.10 0			177,012	
	28	Amortization					0			111,012	<del></del>
Γ	- ' ' '			†				-			<del></del>
Γ		Total Depreciation and Amortization	0	0	0	0	0	0	0	177,012	(
Γ				1			<del></del>				
Γ	29a	Property Taxes		71,181							<del>-</del>
Γ		Payroll taxes						V.4.			
		Gross Receipts Taxes	<u> </u>								
Γ	29d	Other General Taxes			(6,060)						<del></del>
											<del></del>
Γ		Total Taxes other than income	0	71,181	(6,060)	0	0	0	0	- 0	(
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Case No. WR-2003-XXX Schedule CAS-11-JOP Page 4 of 4

Missouri Public Service Commission Company: Missouri-American Water Company Division: Joplin

Line No. 1

2 3 4 5	168 Line Number	Description	Schedule CAS-15 p24 AAO Security Expense	Schedule CAS-15 p25 Relocation Expense	Schedule CAS-15 p26 Franchise tax Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expanse	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor						l			\$1,397,777
7	9	Purchased Water					,			0	0
8		Fuel and Power								54,613	510,297
9 ,	11	Chemicals								985	97,076
10		Waste Disposal						L		(410)	0
11	13	Management Fees						~		249,931	637,585
12	14	Group Insurance							ļ. <u></u>	33,743	321,653
13		Pensions						- <u>-</u>		149,918	226,275
14		Regulatory Expense						· · · · · · · · · · · · · · · · · · ·		(13,706)	14,057
15		Insurance Other Than Group								(20,637)	118,299
16	18	Customer Accounting				,				8,570	197,046
17		Rents								37,413	86,517
18	20	General Office Expense								(1,262)	99,323
19	21	Miscellaneous	\$30,489	\$4,818						22,390	410,169
20	25	Maintenance - Other								(292,721)	157,559
21										,	
22		Total Operations and Maintenance	30,489	4,818	0	0	0		0	312,917	4,273,633
23											
24	27	Depreciation								177,012	1,006,117
25	28	Amortization								0	0
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	177,012	1,006,117
28											
29	29a	Property Taxes							]	71,181	341,340
30	29b	Payroll taxes								3,671	105,415
31	29c	Gross Receipts Taxes								0	41,352
32	29d	Other General Taxes			\$384					(5,676)	7,595
33											
34		Total Taxes other than income	0	0	384	0	0		0	69,176	495,702
35											
36											
37											
38											
39											
40											
41											

#### Proforma State and Federal Income Taxes at Present and Proposed Rates For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-12-JOP Page 1 of 1

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$\overline{}$			

Line#

The Company's federal and state income taxes will be affected by all of the pro forma adjustments made at present and proposed rates.

	At Preser <u>Federal</u>	nt Rates State	At Propose <u>Federal</u>	d Rates State
Utility Operating Income Before Income Taxes	\$2,284,848	\$2,284,848	\$3,059,110	\$3,059,110
Interest Expense Deduction	950,762	950,762	950,762	950,762
Taxable Income	1,334,086	1,334,086	2,108,348	2,108,348
Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(1,406,695) 3,598 65 0	(1,406,695) 3,598 65 0	(1,406,695) 3,598 65 0	(1,406,695) 3,598 65 0
Total Addbacks (Deducts)	(1,403,032)	(1,403,032)	(1,403,032)	(1,403,032)
Taxable Income	(68,946)	(68,946)	705,316	705,316
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	(22,873)	(3,594)	233,991	36,770
Per Books Amount / Present Rates	142,717	60,836	(22,873)	(3,594)
Proforma adjustment	(\$165,590)	_ (\$64,430)	\$256,864	\$40,364

(1) Based on a 6.25% statutory rate for SIT and 35% for FIT



Missouri Public Service Commission Company: Missouri-American Water Company District: Joplin

Case No. WR-2003-XXX Schedule CAS-13-JOP Page 1 of 1

Distri	et: Joplin						Page 1 of 1
	,	Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line #	Class/						
	Description	Sales	Total	Sales	Total	Dollar	Percentage
1		('000 Gal)	Revenue	_('000 Gal)	Revenue	Change	Change
2	Monthly Billing:				<del>, , ,</del>		
3							
4	Residential	1,410,932	<b>\$4,</b> 163,828	1,410,932	\$4,375,899	\$212,071	5.09%
5	Commercial	947,530	1,624,671	947,530	1,689,161	64,490	3.97%
6	Industrial	1,354,285	1,258,298	1,354,285	1,362,960	104,662	8.32%
7	Other Public Authority	113,880	207,001	113,880	199,078	(7,923)	-3.83%
8	Other Water Utilities	334,856	443,290	334,856	408,036	(35,254)	-7.95%
9	Miscellaneous	333	935	333	935	0	0.00%
10	Private Fire	0	196,436	0	196,436	0	0.00%
11	Public Fire	0	0_	0	448,733	448,733	0.00%
12	Total	4,161,815	7,894,459	4,161,815	8,681,238	\$786,779	9.97%
13		<del></del>		<u></u>			
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		12,720		12,720	0	0.00%
18	Returned Check Charge		4,683		4,683	0	0.00%
19	Application Fee		148,840		148,840	0	0.00%
20	Miscellaneous Other Revenue		(397)		(397)	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			\$8,060,305		\$8,847,084	786,779	9.76%
25					<del></del>	<del></del>	
26							
27							

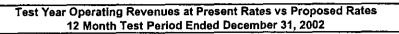


Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-JOP Page 1 of 7

District: Joplin Proposed Pro Forma Rates Present Pro Forma Rates Customer Line# Class/ Customer Proposed Total Dollar Percentage Sales Sales Current Total Meter Description Meter ('000 Gal) Rate Revenue Change Change Revenue Billings Billings ('000 Gal) Rate Residential: Minimum Charge: 20.06% \$1,783,218 \$297.902 \$8.50 5/8" Monthly 209,790 \$7.08 \$1,485,316 209,790 20.32% 10.90 2.155 364 198 3/4" Monthly 198 9.06 1,791 371.969 61.834 19.94% 24.154 15.40 12.84 310.135 1" Monthly 24,154 20.00% 26.80 450 75 22.33 375 17 1-1/2" Monthly 17 20.16% 177 40.50 7.177 1.204 8 2" Monthly 177 33.71 5,973 0.00% 72.00 60.24 0 O 9 3" Monthly 0 0 0 0.00% 98.15 0 O 118.00 4" Monthly 0 ٥ 0 0.00% ۵ 232.00 0 6" Monthly 0 192.93 11 368.00 0 0 0.00% 0 306.65 0 0 8" Monthly 0.00% 0 0 0 0 625.00 0 520.92 13 10" Monthly 0.00% 0 1,032.00 0 859.27 0 14 12" Monthly 15 16 Volumetric Charges: 17 (185,314) -7.98% \$1,7029 2,322,085 1,363,606 \$1.5670 2,136,771 First Block 1,363,606 64.25% 25,601 1.5670 40.117 15,693 Second Block 25,601 0.9540 24,424 19 112.82% 10,220 12,303 1.5670 19,279 Third Block 12,303 0.7363 9,059 216,12% 10,093 9,421 1.5670 14,763 0.4957 4,670 Fourth Block 9.421 n 0.00% 0 0 0 FAL's and Credits 0 0.00% Reconcile to Books 1,410,932 \$212,071 \$4,163,828 5.09% 1,410,932 \$4,375,899 24 Total 25



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-JOP Page 2 of 7

Distric	t: Joplin										Page 2 of 7
			Present Pro F	orma Rates			Prop	osed Pro Forn	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	26,145		\$7.08	\$185,103	26,145		\$8.50	\$222,228	\$37,125	20.06%
5	3/4" Monthly	162		9.06	1,468	162		10.90	1,766	298	20.30%
6	1" Monthly	6,223		12.84	79,903	6,223		15.40	95,834	15,931	19.94%
7	1-1/2" Monthly	210	•	22.33	4,689	210		26.80	5,628	939	20.03%
8	2" Monthly	3,396		33.71	114,479	3,396		40.50	137,538	23,059	20.14%
9	3" Monthly	0		60.24	. 0	0		72.00	0	0	0.00%
10	4" Monthly	114		98.15	11,189	114		118.00	13,452	2,263	20.23%
11	6" Monthly	68		192.93	13,119	68		232.00	15,776	2,657	20.25%
12	8" Monthly	4		306.65	1,227	4		368.00	1,472	245	19.97%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14 15	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
16	÷										
17	Volumetric Charge	es:		24.0004	704.040		400 200	¢4 5070	725 427	(50.400)	-7.45%
18	First Block		469,328	\$1.6931	794,619		469,328	\$1.5670	735,437	(59,182) 5.445	1.42%
19	Second Block		378,893	0.9485	359,380		378,893	0.9620	364,495	5,115 10.144	31.42%
20	Third Block		44,106	0.7320	32,285		44,106	0.9620	42,429 53,106	10,144	95.17%
21	Fourth Block		55,203	0.4929	27,210		55,203	0,9620	53,106	25,896	0.00%
22	FAL's and Credits		0		0		0		U	0	0.00%
23	Reconcile to Book	(S	047.520		£1 624 671		047 530		\$1,689,161	\$64,490_	3.97%
24	Total		947,530		\$1,624,671		947,530	:	φ1,003,101	Ψ04,430	5.51 /
25											
26											
27											



Missouri Public Service Commission

Company: Missouri-American Water Company District: Joplin

Case No. WR-2003-XXX Schedule CAS-14-JOP Page 3 of 7

			Present Pro Fo	orma Rates			Prop	osed Pro Forn	na Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gat)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Industrial:				· · · · · · · · · · · · · · · · · · ·			•	·		
3	Minimum Charge:										
4	5/8" Monthly	108		\$7.08	<b>\$</b> 765	108		\$8.50	<b>\$</b> 918	\$153	20.00%
5	3/4" Monthly	24		9.06	217	24		10.90	262	45	20.74%
6	1" Monthly	202		12.84	2,594	202		15.40	3,111	517	19.93%
7	1-1/2" Monthly	24		22.33	536	24		26.80	643	107	19.96%
8	2" Monthly	427		33.71	14,394	427		40.50	17,294	2,900	20.15%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	192		98.15	18,845	192		118.00	22,656	3,811	20.22%
11	6" Monthly	72		192.93	13,891	72		232.00	16,704	2,813	20.25%
	8" Monthly	8		306.65	2,453	8		368.00	2,944	491	20.02%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15 16	·										
	Volumetric Charge	es:									
	First Block	<del></del> ,	48,042	\$2.1352	102,579		48,042	\$1.5670	75,282	(27,297)	-26.61%
19	Second Block		335,876	1.1961	401,741		335,876	1.4000	470,226	68,485	17.05%
20	Third Block		200,212	0.9231	184,816		200,212	1.0000	200,212	15,396	8.33%
21	Fourth Block		771,496	0.6216	479,562		771,496	0.6660	513,816	34,254	7.14%
22	FAL's and Credits		(1,340)		35,905		(1,340)		38,892	2,987	8.32%
23	Reconcile to Book	s								0	0.00%
24	Total	•	1,354,285		\$1,258,298		1,354,285	-	\$1,362,960	\$104,662	8.32%
25 26		:			<del></del>	,		•			



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-JOP

Distric	t: Joplin										Page 4 of
			Present Pro F	orma Rates			Prop	osed Pro Forn	na Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Au										
3	Minimum Charge										
4	5/8" Monthly	445		\$7.08	<b>\$3,15</b> 1	445		\$8.50	\$3,783	\$632	20.06%
5	3/4" Monthly	34		9.06	308	34		10.90	371	63	20.45%
6	1" Monthly	559		12.84	7,178	559		15.40	8,609	1,431	19.94%
7	1-1/2" Monthly	36		22.33	804	36		26.80	965	161	20.02%
8	2" Monthly	612		33.71	20,631	612		40.50	24,786	4,155	20.149
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	48		98.15	4,711	48		118.00	5,664	953	20.23%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	48		306.65	14,719	48		368.00	17,664	2,945	20.019
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	Ō		859.27	0	0		1,032.00	0	0	0.00%
15	,	_		,							
16											
17	Volumetric Charg	ies:									
18	First Block	<del></del>	45,806	\$1.8663	85,487		45,806	\$1.5670	71,777	(13,710)	-16.049
19	Second Block		64,368	1.0455	67,297		64,368	0.9620	61,922	(5,375)	-7.99%
20	Third Block		3,036	0.8068	2,449		3,036	0.9620	2,921	472	19.27%
21	Fourth Block		819	0.5433	445		819	0.9620	788	343	77.08%
22	FAL's and Credit	s	(149)		(179)		(149)		(172)	7	-3.91%
23	Reconcile to Boo	ks						_		0	0.00%
24	Total		113,880	_	\$207,001		113,880		\$199,078	(\$7,923)	-3.839
25			<del></del>	•		,					
26											
27											
28											
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34											
35											



Missouri Public Service Commission

Company: Missouri-American Water Company District: Joplin

Case No. WR-2003-XXX Schedule CAS-14-JOP Page 5 of 7

			Present Pro F	orma Rates			Proj	oosed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Water Util	ities:			- <u></u>						
3	Minimum Charge	<u>.</u>							<b>.</b> -		0.000
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.50	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	13		12.84	167	13		15.40	200	33	19.76%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	129		33.71	4,349	129		40.50	5,225	876	20.14%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	2		98.15	196	2		118.00	236	40	20.41%
11	6" Monthly	22		192.93	4,244	22		232.00	5,104	860	20.26%
12	8" Monthly	23		306.65	7,053	23		368.00	8,464	1,411	20.01%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15	•										ı
16											
17	Volumetric Charg	ies:									
18	First Block		16,074	\$2.6169	42,064		16,074	\$1.5670	25,188	(16,876)	-40.12%
19	Second Block		143,115	1.4660	209,807		143,115	1.4000	200,361	(9,446)	-4.50%
20	Third Block		92,383	1.1313	104,513		92,383	1.0000	92,383	(12,130)	-11.61%
21	Fourth Block		67,106	0.7619	51,128		67,106	0.7850	52,678	1,550	3.03%
22	FAL's and Credit	s	16,178		19,769		16,178		18,197	(1,572)	<i>-</i> 7.95%
23	Reconcile to Boo	ks	•							0	0.00%
24	Total		334,856		\$443,290		334,856		\$408,036	(\$35,254)	-7.95%
25								•			
1 ==											



Missouri Public Service Commission

Company: Missouri-American Water Company District: Joplin

Case No. WR-2003-XXX Schedule CAS-14-JOP Page 6 of 7

			Present Pro F	orma Rates			Pro	osed Pro Form	na Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Miscellaneous:										,
3	Minimum Charge:										
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.50	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	0		12.84	0	0		15.40	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	0		33.71	0	0		40.50	0	0	0.00%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	0		98.15	0	0		118.00	0	0	0.00%
11	6" Monthly	0		192.93	0	0		232,00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15											
16											
17	Volumetric Charge	<u>∋s:</u>					_	40.0000			0.000
18	First Block		0	\$0.0000	0		0	\$0.0000	U	0	0.00%
19	Second Block		0	0.0000	0		Ü	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	Û	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		333		935		333		935	0	0.00%
23	Reconcile to Book	(S			400			<u>-</u>	#00C	0	0.00%
24	Total		333		\$935		333		\$935	\$0	0.00%
25											

Missouri Public Service Commission
Company: Missouri-American Water Company

39 40 Case No. WR-2003-XXX Schedule CAS-14-JOP Page 7 of 7

District: Joplin Present Rates Proposed Rates Line# Connection Number Total Dollar Percentage Annual Size of Annual Total Rate Revenue Change Change Rate Revenue Connections Private Fire Service: 3 0.00% 669.24 \$2,008 \$0 \$2,008 4 Private Fire Hydrant 3 \$669.24 5 95.88 479 0 0.00% 6 2" 5 95.88 479 7 0.00% 3" 164.76 0 164.76 0 0 8 0 9 0 0.00% 4\* 261.48 7,321 261.48 7,321 10 28 11 0.00% 6" 84,196 536.28 84.196 0 157 536.28 12 13 922.68 94,113 0 0.00% 8" 102 922.68 94,113 14 15 0 0.00% 1,418.28 8,510 10" 6 1.418.28 8,510 16 17 0 0.00% 12" 0 2.022.24 0 2,022.24 0 18 19 0 0.00% (191)(191)20 FAL's and Credits 21 \$196,436 \$196,436 \$0 0.00% 301 22 Total 23 24 25 Public Fire Protection: 26 27 Public Fire Hydrants 1,469 0.00 0 305.47 448,733 448,733 0.00% 28 29 30 31 32 33 34 35 36 37 38

MEXICO DISTRICT



	For	verall Revenue Requirement Summary the Test Year Ended December 31, 2002		
Missouri Public Servi Company: Missouri-A District: Mexico	ce Commission merican Water Company			Case No. WR-2003-XXX Schedule CAS-2-MEX Page 1 of 1
Line No. 1				
3 4	Description	Schedule	Amount	
5 6	Rate Base	CAS-3-MEX	\$12,065,229	
7 8	Operating Income at Present Rates	CAS-8-MEX	629,671	
9 10	Earned Rate of return		5.22%	†
11				
12 13	Requested Rate of Return	Grubb Testimony	8.30%	
14	Required Operating Income		1,001,414	
15 16	Operating Income Deficency		371,743	
17 18	Gross Revenue Conversion Factor		1,64017	
19			609,722	
20 21	Revenue Deficiency			
22 23	Adjusted Operating Revenues	CAS-8-MEX	2,561,804	
24	Total Revenue Requirement		\$3,171,526	
25 26				
27 28	Gross Revenue Conversion Factor			
29	Revenue	\$1,000.000		
30 31	Uncollectibles 1.04240% PSC Assessment 0.00000%	10.424 0.000		
32	Before Tax Amount	989.576		
33	State Income Taxes 5.21327%	51.589		
34	Federal Income Taxes 33.17536%	328.295		
35	Total Taxes and Expenses Net Amount	390.308 \$609.692		
36	Net Amount	WOU3.U32		
37 38	Conversion Factor	1.64017		
39	9			
40				



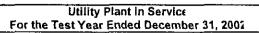
#### Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-3-MEX Page 1 of 1

istrict: Mex	ico					F
ne#						
	ate Base Component	Supporting Reference	Per Books <u>12/31/02</u>	Adjustments	Pro Forma Rate Base	
4 5 Utility 6	Plant in Service	CAS-4-MEX	15,327,116	617,798	15,944,914	
	nulated Provision for Depreciation	CAS-5-MEX	(1,941,038)	(328,611)	(2,269,649)	
	nulated Amortization	W/P's	0	0	0	
	Plant Acquisition Adjustments	W/P's	0	11,695	11,695	
13 Net U 14 15	tility Plant		13,386,078	300,882	13,686,960	
16 Less:	tomer Advances	CAS-6-MEX	120,926	18,677	139,603	
18 Cor	tributions in Aid of Construction umulated Deferred ITC (3%)	CAS-6-MEX W/P's	808,254	(15,720) 0	792,534 0	
	erred Income Taxes	W/P's	713,208	18,792	732,000	
21 Pen 22	sion Liability	W/P's	52,585	51,025	103,610	
23 24 S 25	ubtotal		1,694,973	72,774	1,767,747	
26 27 Add:					r	
27 Aud. 28 Cas	h Working Capital	CAS-7-MEX	0	0	0	
	erials and Supplies	W/P's	23,004	0	23,004	
	payments	W/P's	5,703	0	5,703	
31 OP	EB's Contributed to External Fund	W/P*s	52,770	(1,398)	51,372	
	mature Retirement	W/P's	0	0	0	
	ulatory Deferrals	W/P's	51,437	14,500	65,937	
	ubtotal		132,914	13,102	146,016	
37 Total 38	Original Cost Rate Base		11,824,018	241,210	12,065,229	
39						
40	<del></del>					



Missouri Public Service Commission Company: Missouri-American Water Company
District: Mexico Case No. WR-2003-XXX Schedule CAS-4-MEX Page 1 of 2

line #		··· <del>-</del>	-	<b>D</b> 5		<del></del>
Line #	Anal Ma	Associat Deposition	Per Books	Pro Forma	Pro Forma	
1 2	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>UPIS</u>	
3	301	Intangible Plant Organization	<b>#</b> 0	<b>65.000</b>	<b>#5.000</b>	
4	301	Franchise & Consents	\$0 0	\$5,608	\$5,608	
5	303	Miscellaneous Intangible Plant Studies		0	2.426	
6	303	Subtotal	0	3,132	3,132	
7		Source of Supply Plant		8,740	8,740	
8	310	Land & Land Rights	25,516	0	25,516	
9	310	Structures & Improvements		——————————————————————————————————————		
10	312	Collection & Impound Resevoirs	68,229 183	16,578 0	84,807 183	
111	313	Lake, River, & Other Intakes	103	0	163	
12	313	Wells & Springs	933,029	v	933,029	
13	31 <del>4</del> 316	.,		0		
14	310	Supply Mains Subtotal	863,676	0	863,676	
15			1,890,633	16,578	<u>1,907,211</u>	
16	320	Pumping Plant Pumping Land & Land Rights	58,808	0	58,808	
17	320			0		
18	321	Pumping Structures & Improvements	73,206	12,894	86,100	
19	322	Boiler Plant Equipment Force Mains	U O	0	0	
20	323 324	Steam Pumping Equipment	0	Ü	0	
20	324 325		074.004	Ü	674,921	
22		Electric Pumping Equipment	674,921 0	0	674,921	
	326	Diesel Pumping Equipment	0	•	0	
23	327	Pump Equip Hydraulic	_	0	0	
24	328	Other Pumping Equipment	28,055	0.	28,055	
25		Subtotal	834,990	12,894	847,884	
26	000	Treatment Plant	10.000	•	40.000	
27	330	Water Treatment Land & land Rights	13,920	0	13,920	
28	331	Water Treatment Structures & Improvements	3,175,973	141,832	3,317,805	
29	332	Water Treatment Equipment	2,496,586	5,526	2,502,112	
30	332.4	Water Treatment Equipment - Filter Plant	47,417	- 0	47,417	
31		Subtotal Transmission & Bistotherina Bland	5,733,896	147,358	5,881,254	
32	0.40	Transmission & Distribution Plant	40.000	•	40.000	
33	340	Transmission & Distribution Land	13,336	0	13,336	
34	341	Transmission & Distribution Structures & Improvements	69,980	· ·	69,980	
35	342	Distribution Reservoirs & Standpipes	324,889	12,894	337,783	
36	343	Transmission & Distribution Mains Conv	2,730,625	0	2,730,625	
37	343.1	Transmission & Distribution Mains < 4'	72,162	70 F24	72,162	
38	343.2	Transmission & Distribution Mains 6" - 8'	699,714	76,534	776,248	
39	343.3	Transmission & Distribution Mains > 10'	<u>273,781</u>	<u> </u>	273,781	
40		Subtotal	4,184,487	89,428	4,273,915	



# Utility Plant in Service For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-4-MEX

District:	Mexico						Page 2 o
ine#							
	A + 3 t -	A		Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	5.15.3	<u>12/31/02</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Transmission & Distribution Plant	Bal Fwd	4,184,487	89,428	4,273,915	
3	344	Fire mains		30,970	0	30,970	
4	345	Services		1,198,904	127,418	1,326,322	
5	346.1	Meters - Bronze Case		89,500	0	89,500	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		165,626	0	165,626	
8	347	Meter Installation		509,284	90,029	599,313	
9	348	Hydrants		332,221	0	332,221	
10	349	Other Transmission & Distribution Plant		9,563	0_	9,563	
11		Subtotal		6,520,555	306,875	6,827,430	
12		General Plant			<del></del>		
13	389	General Land & Land Rights		2,057	0	2,057	
14	390	Stores Shops Equipment Structures		24,657	0	24,657	
15	390.1	Office Structures		122,345	1,879	124,224	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		Ö	Õ	Õ	
18	391 ·	Office Furniture and Equipment		38,436	72,417	110,853	
19	391.2	Computers & Peripheral Equipment		5,473	8,925	14,398	
20	391.25	Computer Software		0,4,0	6,929	6,929	
21	391.26	Personal Computer Software		ñ	1,716	1,716	
22	391.3	Other Office Equipment		11,068	157	11,225	
23	392.11	Transportation Equipment - Light Trucks		42,347	18,933	61,280	
23 24	392.11	Transportation Equipment - Heavy Trucks		42,347	18,933	01,200	
2 <del>4</del> 25	392.12	Transportation Equipment - Cars		16,428	1,925	18,353	
25 26	392.2	Transportation Equipment - Other		10,420	1,925		
				44.005	ő	0	
27	393	Stores Equipment		11,065	· · · · · · · · · · · · · · · · · · ·	11,065	
28	394	Tools, Shop, & Garage Equipment		30,738	6,841	37,579	
29	395	Laboratory Equipment		11,694	5,065	16,759	
30	396	Power Operated Equipemnt		9,301	0	9,301	
31	397	Communication Equipment (non telephone)		15,087	78	15,165	
32	397.2	Telephone Equipment		2,772	321	3,093	
33	398	Miscellaneous Equipment		3,574	167	3,741	
34	399	Other Tangable Property		0	0	0	
35		Subtotal		347,042	125,353	472,395	
36 27		Total Plant in Service		\$15,327,116	\$617,798	\$15,944,914	
37		TOTAL FIGHT HI SELVICE		910,021,110	Ψ017,130	Ψ10,344,314	
38							
39							
40							<del></del>

Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico

Case No. WR-2003-XXX Schedule CAS-5-MEX Page 1 of 2

_ine #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	12/31/02	Adjustments	Reserve	
2		Intangible Plant	<u> </u>	<del></del>	<del></del>	
3	301	Organization	\$0	\$0	\$0	
4	302	Franchise & Consents	0	O	0	
5	303	Miscellaneous Intangible Plant Studies	Ō	<u>16,</u> 67 <u>8</u> _	16 <u>,678</u> _	
6	700	Subtotal	0	16,678	16,678	
7		Source of Supply Plant		<del></del>	<del></del>	
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	20,787	(895)	19,892	
10	312	Collection & Impound Resevoirs	131	3	134	
11	313	Lake, River, & Other Intakes	0	0	0	
12	314	Wells & Springs	211,975	19,500	231,475	
13	316	Supply Mains	98.060	14,013	112,073	
14		Subtotal	330,953	32,621	363,574	
15		Pumping Plant		<del></del>		
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	20,526	(789)	19,737	
18	322	Boiler Plant Equipment	Ó	0	0	
19	323	Force Mains	0	0	0	
20	324	Steam Pumping Equipment	0	0	0	
21	325	Electric Pumping Equipment	(180,347)	23,324	(157,023)	
22	326	Diesel Pumping Equipment	0	0	0	
23	327	Pump Equip Hydraulic	0	0	0	
24	328	Other Pumping Equipment	1,196	581_	1,777	
25		Subtotal	(158,625)	23,116	(135,509)	
26		Treatment Plant				
27	330	Water Treatment Land & land Rights	0	0	0	
28	331	Water Treatment Structures & Improvements	242,592	69,829	312,421	
29	332	Water Treatment Equipment	168,145	66,521	234,666	
30	332.4	Water Treatment Equipment - Filter Plant	0	<u> </u>	0	
31		Subtotal	410,737	136,350	547,087	
32		Transmission & Distribution Plant			<del></del>	
33	340	Transmission & Distribution Land	0	0	0	
34	341	Transmission & Distribution Structures & Improvements	0	3,567	3,567	
35	342	Distribution Reservoirs & Standpipes	87,301	3,560	90,861	
36	343	Transmission & Distribution Mains Conv	855,456	39,009	894,465	
37	343.1	Transmission & Distribution Mains < 4"	0	999	999	
38	343.2	Transmission & Distribution Mains 6" - 8"	0	(4,005)	(4,005)	
39	343.3	Transmission & Distribution Mains > 10"	0	3,790	3,790	
40	<del>-</del>	Subtotal	942,757	46,920	989,677	



## Accumulated Depreciation and Amortization For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico Case No. WR-2003-XXX Schedule CAS-5-MEX Page 2 of 2

DISH ICL	MONICO						ragezo
Line #					<del>_</del> _		
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		12/31/02	<u>Adjustments</u>	Reserve	
2		Transmission & Distribution Plant	Bal Fwd	942,757	46,920	989,677	
3	344	Fire mains		6,310	414	6,724	
4	345	Services		82,204	6,111	88,315	
5	346.1	Meters - Bronze Case		0	4,627	4,627	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		143,784	8,563	152,347	
8	347	Meter Installation		(26,500)	(5,320)	(31,820)	
9	348	Hydrants		99,927	9,319	109,246	
10	349	Other Transmission & Distribution Plant		3,387	<b>258_</b> _	3 <u>,645</u>	
11		Subtotal		1,251,870	70,891	1,322,761	
12		General Plant					
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		0	581	581	
15	390.1	Office Structures		21,683	3,454	25,137	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		0	0	0	
18	391	Office Furniture and Equipment		25,129	(6,738)	18,391	
19	391.2	Computers & Peripheral Equipment		0	20,095	20,095	
20	391.25	Computer Software		0	15,248	15,248	
21	391.26	Personal Computer Software		0	3,318	3,318	
22	391.3	Other Office Equipment		0	1,274	1,274	
23	392,11	Transportation Equipment - Light Trucks		19,873	4,734	24,607	
24	392.12	Transportation Equipment - Heavy Trucks		0	0	. 0	
25	392.2	Transportation Equipment - Cars		0	3,797	3,797	
26	392.3	Transportation Equipment - Other		0	0	0	
27	393	Stores Equipment		1,543	89	1,632	
28	394	Tools, Shop, & Garage Equipment		14,474	399	14,873	
29	395	Laboratory Equipment		(3,522)	(433)	(3,955)	
30	396	Power Operated Equipemnt		9,108	432	9,540	
31	397	Communication Equipment (non telephone)		0	1,800	1,800	
32	397.2	Telephone Equipment		16,603	659	17,262	
33	398	Miscellaneous Equipment		1,212	246	1,458	
34	399	Other Tangable Property		0	0_	0	
35		Subtotal		106,103	48,955	155,058	
36							
37		Total Plant in Service		\$1,941,038	\$328,611	\$2,269,649	
					<del></del>		



	<u> </u>		ances and Contributions in e Test Year Ended Decem			
Compar	ri Public Ser ny: Missouri : Mexico	vice Commission -American Water Company				Case No. WR-2003-XXX Schedule CAS-6-MEX Page 1 of 1
Line #						
1 2	Acct No	Account Description	Per Books <u>12/31/02</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>Balance</u>	
3		Customer Advances				
4	252.11	Advances for Construction - Extensions	130,949	18,677	149,626	
5	252,71	Advances for Construction - Taxable Extensions	(10,023)	0	(10,023)	
6		Total Customer Advances	120,926_	18,677	139,603	
7						
8						
9						
10						<b>,</b>
11	074.44	Contributions in Aid of Construction	00.004	•	00.004	
12	271.11 271.12	Contributions in Aid - NT Mains	88,384	0	88,384 (333)	
13 14	271.12	Contributions in Aid - NT Extension Deposit Contributions in Aid - NT Services	(333) 2,400	0	2,400	İ
15	271.30	Contributions in Aid - NT Meters	13,278	0	13,278	
16	27 1.50	Contributions in Aid - NT Hydrants	42,793	ŏ	42,793	
17		Contributions in Aid - NT Other	72,793	ŏ	42,733	1
18	271.71	Contributions in Aid - Taxable Mains	637,305	ő	637,305	
19	271.12	Contributions in Aid - Taxable Extension Deposit	188,577	Ō	188,577	Į.
20	271.27	Contributions In Aid - Taxable Services	7,650	Ô	7,650	
21	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212	
22	271.47	Contributions in Aid - Taxable Hydrants	28	0	28	1
23	Various	Accumulated Amortization - CIAC	(190,040)	(15,720)	(205,760)	J
24		Total Contributions in Aid of Construction	808,254	(15,720)	792,534	i
25						i
26						
27						
28						ì
29						
30						į
31 32						}
33						
34						Į.
35						]
36						
37						ì
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39						j
40						]

Working Capital
For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico Case No. WR-2003-XXX Schedule CAS-7-MEX Page 1 of 1

	District.	HIGNICO
Line#	Line#	

38 39 40

Line #							
1		Proforma	Average	_	_		•
2		Proposed	_ Daily	Revenue	Expense	Net	Cash
3	Expense Category	<u>Expense</u>	<u>Expense</u>	<u>Lao</u>	(Lead)/Laq	(Lead)/Lag	Requirment
4	Base Payroll	235,022	644	38.03	10.23	27.80	17,900
5	Tax Withholding	111,669	306	38.03	17.39	20.64	6,315
6	Fuel and Power	166,710	457	38.03	37.22	0.81	370
7	Chemicals	64,399	176	38.03	38.03	0.00	0
8	Purchased Water	0	0	38.03	53.15	(15.12)	0
9	Service Company Charges	136,182	373	38.03	(4.13)	42.16	15,730
10	Group Insurance	55,663	153	38.03	(8.54)	46.57	7,102
11	OPEB's	19,316	53	38.03	(0.04)	38.07	2,015
12	Pensions	53,523	147	38.03	38.03	0.00	0
13	ESOP	1,620	4	38.03	38.03	0.00	0
14	Insurance Other than Group	45,272	124	38.03	38.03	0.00	0
15	Uncollectables	26,342	72	38.03	38.03	0.00	0
16	Rents	17,505	48	38.03	24.37	13.66	<del>6</del> 55
17	401(k)	39,911	109	38.03	48.80	(10.77)	(1,178)
18	Other O&M	344,976	945	38.03	20.67	17.36	16,408
19	Total O&M Expenses	1,318,110					65,317
20							
21	Depreciation Amortization Expense	348,940	956	38.03	•	38.03	36,357
22	Property Taxes	134,136	367	38.03	182.50	(144.47)	(53,092)
23	Public Service Commission Fee	11,217	31	38.03	38.03	0.00	0
24	Franchise and Environment Tax	2,917	8	38.03	110.50	(72.47)	(579)
25	FICA Taxes	479	1	38.03	13.44	24.59	32
26	FUTA Taxes	25,762	71	38.03	62.05	(24.02)	(1,695)
27	SUTA Taxes	4	0	38.03	62.05	(24.02)	0
28	Federal Income Tax - Current	65,719	180	38.03	60.25	(22.22)	(4,001)
29	State Income Tax - Current	10,327	28	38.03	62.17	(24.14)	(683)
j 30	Deferred Income Taxes	56,055	154	38.03	0.00	38.03	5,840
31	Interest Expense	423,567	1,160	38.03	91.15	(53.12)	(61,644)
32	Preferred Dividends	6,034	17	38.03	45.63	(7.60)	(126)
33	Total Working Capital Requirement	2,403,267					(14,274)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
1 20							



#### Statement of Income Per Books and Pro Forma For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company

Schedule CAS-8-MEX Page 1 of 1

Case No. WR-2003-XXX

Di	istri	ict:	Mexi	lc

Line #							
1 2		Schedule	Test year Ended		Pro Forma Present		Pro Forma Proposed
3		Reference	12/31/02	Adjustments_	Rates	Adjustments	Rates
] ,		<u> </u>	12/0//42	. 19[8-01.15.15			
5							
6	Operating Revenues	CAS-9-MEX	\$2,529,041	\$32,763	\$2,561,804	\$609,722	\$3,171,526
7	Operating Nevertues	070-2-WEX	ΨΕ,020,01.	<b>4</b> 02 , 00	<b>4</b> 2,000,100,	<b>4444</b> , ===	<b>V-1</b> *** ***
8	Operating Expenses						
9	Operating expenses Operating and Maintenance	CAS-10-MEX	1,068,296	208,281	1,276,577	6,356	1,282,933
10	Depreciation Expense	CAS-10-MEX	365,869	(16,929)	348,940	-(	348,940
11	Amortization Expense	CAS-10-MEX	0	0	0,0,0.0		0
12	Amortization Expense	0A3-10-MEX	v	,	•		_
13	Taxes other Than Income Taxes						
		CAS-10-MEX	125,208	8,928	134,136		134,136
14	Property Taxes	CAS-10-MEX	20,833	5,412	26,245		26,245
15	Payroll Taxes	CAS-10-MEX	8,833	0,412	8,833	0	8,833
16	PSC Fees	CAS-10-MEX	2,835	2,466	5,301	J	5,301
17	Other	CA2-10-MEX	2,033	2,400	5,501		0,001
18	Little On sealing Income Defens Income	Tavan	937,167	(175,395)	761,772	603,366	1,365,138
19	Utility Operating Income Before Income	laxes	501,101	(175,555)	101,112	000,000	1,000,100
20							
21	Income Taxes	0.00 10.157	64 244	4 270	65 740	200,168	265 007
22	Federal Income Tax	CAS-12-MEX	64,341	1,378	65,719	•	265,887
23	State Income Tax	CAS-12-MEX	27,427	(17,100)	10,327	31,455	41,782
24	Deferred Income Taxes		57,918	(1,863)	56,055	0	56,055
25	Amortization of Investment Tax Credit		0		0		0
26				(6457.010)	<u> </u>	0074 740	<u> </u>
27	Utility Operating Income		\$787,481	(\$157,810)	\$629,671	\$371,743	\$1,001,414
28							
_ :							



#### Adjustment to Reveneus Per Books and Pro Forma For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-9-MEX

	t: Mexico	· <u> </u>			<del></del> ,			
ne#								
1		Test year	Eliminate	Bill Analysis	Bill	Normalizaton		Pro Forma
2		Ending	Unbilled	And Other	Analysis	& Annual	Other	Present Rate
3		12/31/02	Revenue	Adjustments	at Rates	Adjustments	Adjustments	Revenue
4						, 10/100 11 11 11 11	7 14 44 44 114 114	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Sales of Water							
3	Metered Sales							
,	Residential	\$1,143,788	\$20,592	\$1,683	\$1,166,062	\$63,402		\$1,229,464
3	Commercial	333,161	1,054	524	334,740	6,228		340,968
3	Industrial	422,682	(1,019)	653	422,317	•	(59,984)	362,333
0	Other Public Authority	194,402	(1,286)	(52)	193,065			193,065
1	Sales for Resale	321,934	1,051	2	322,987			322,987
2	Miscellaneous	648	0	0	648			648
3								
4	Total Metered Sales	2,416,615	20,392	2,810	2,439,818	69,630	(59,984)	2,449,464
5		<del></del>						
ŝ								
•	Sewer Service	0_	0	0_	0	0	. 0	0
3	•	<del> </del>						
)	Fire Service							
)	Private Fire Service	77,616		(85)	77,531		0	77,531
ł								
2	Total Fire Service	77,616	0	(85)	77,531	0	0	77,531
l				<del></del>	<del>-</del>		<u>— — — — — — — — — — — — — — — — — — — </u>	
1	Total Sales of Water	2,494,232	20,392	2,725	2,517,349	69,630	(59,984)	2,526,995
5								
6	Other Operating Revenues							
7	Reconnect Charges	5,455			5,455			5,455
8	Returned Check Charge	720			720			720
9	Application Fee	22,800			22,800			22,800
0	Miscellaneous Other Revenue	5,835			5,835			5,835
1	Rents from Water Property	0			0			0
2		<del></del>	<del></del>	<del></del>				·
3	Total Other Operating Revenues	34,810	00	0	34,810	0_	0	34,810
4								· · ·
5	<b></b>		40	A		***		
3	Total Operating Revenues	<u>\$2,529,041</u>	\$20,392	\$2,725	\$2,552,159	\$69,630	(\$59,984)	<b>\$2,561,805</b>
7								
8								
9								
)								



#### Summary of Operations and Maintenance Expenses and General Taxes For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Mexico

Case No. WR-2003-XXX Schedule CAS-10-MEX Page 1 of 1

Line#

2 3

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-MEX which provides additional detail and support.

4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	Expense	<u>Adjustment</u>	Present Rates
6					
7	Labor	CAS-11-MEX	289,451	57,239	346,690
8	Purchased Water	CAS-11-MEX	0	0	0
9	Fuel and Power	CAS-11-MEX	150,223	16,486	166,709
10	Chemicals	CAS-11-MEX	52,051	12,348	64,399
11	Waste Disposal	CAS-11-MEX	41,457	(6,957)	34,500
12	Management Fees	CAS-11-MEX	82,799	53,383	136,182
13	Group Insurance	CAS-11-MEX	74,980	17,346	92,326
14	Pensions	CAS-11-MEX	17,161	36,362	53,523
15	Regulatory Expense	CAS-11-MEX	5,930	(2,928)	3,002
16	Insurance, Other than Group	CAS-11-MEX	53,763	(8,491)	45,272
17	Customer Accounting	CAS-11-MEX	49,228	(4,993)	44,235
18	Rents	CAS-11-MEX	5,058	12,447	17,505
19	General Office Expense	CAS-11-MEX	33,872	212	34,084
20	Miscellaneous	CAS-11-MEX	87,630	3,333	90,963
21	Maintenance - Other	CAS-11-MEX	124,693	22,494	147,187
22	Total Operations and Maintenance		1,068,296	208,281	1,276,577
23	·		<del></del>	<del></del>	
24	Depreciátion	CAS-11-MEX	365,869	(16,929)	348,940
25	Amortization	CAS-11-MEX	0	0	<i></i>
26	Total Depreciation and Amortization		365,869	(16,929)	348,940
27	,		<del></del>	<del></del>	<del></del>
28	Property Taxes ·	CAS-11-MEX	125,208	8,928	134,136
29	Payroll Taxes	CAS-11-MEX	20,833	5,412	26,245
30	PSC Fees	CAS-11-MEX	8,833	Ö	8,833
31	Other General Taxes	CAS-11-MEX	2,835	2,466_	5,301
32	Total Taxes Other Than Income Taxes		157,709	16,806	174,515
33					



Missouri Public Service Commission Company: Missouri-American Water Company

Division: Mexico

Line No. Case No. WR-2003-XXX Schedule CAS-11-MEX Page 1 of 4

1 2 3 4 5	168 Line Number	Description	Test Year Ended 31-Dec-02	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K/EIP Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 pB Purch Water Expense
6	8	Labor	289,451	\$57,239							
7	9	Purchased Water							<u> </u>		0
8	10	Fuel and Power	150,223					[	16,486		
9	11	Chemicals	52,051							12,348	
10	12	Waste Disposal	41,457						!i		
11	13	Management Fees	82,799								
12	14	Group Insurance	74,980		17,346						
13	15	Pensions	17,161			36,362					
14	16	Regulatory Expense	5,930								
15	17	Insurance Other Than Group	53,763					<b></b>			
16	18	Customer Accounting	49,228							. ,	
17	19	Rents	5,058								
18	20	General Office Expense	33,872								
19	21	Miscellaneous	87,630				1,421				
20	25	Maintenance - Other	124,693								
21											
22		Total Operations and Maintenance	1,068,296	57,239	17,346	36,362	1,421	0	16,486	12,348	0
23								<del></del>			
24	27	Depreciation	365,869					<u> </u>	<u> </u>		
25	28	Amortization									
26											
27		Total Depreciation and Amortization	365,869	0	0	0	0	0	0	0	0
28							<u> </u>	<b></b>			
29	29a	Property Taxes	125,208					5 440			
30	29b	Payroll taxes	20,833					5,412			
31	29c	Gross Receipts Taxes	8,833	L			<u> </u>	<del> </del>	<del>                                     </del>		
32	29d	Other General Taxes	2,835					<del> </del>			<del></del>
33						0	<u> </u>	5 440	0	0	
34		Total Taxes other than income	157,709	0	0		0	5,412	J	<u> </u>	<u>_</u>
35								<del> </del>		<del></del>	
36							<del> </del>	<del> </del>	<del> </del>		<del></del>
37							<del> </del>	<del> </del>	}	<u> </u>	<del>}</del>
38			<del></del>		<del></del>		<del> </del>	<del> </del>	<del> </del>		
39			<del></del>				<del> </del>	<del> </del>	<del> </del>	<del></del>	
40				<del></del>			<del> </del>	<del>                                     </del>			<del> </del>
41		<u> </u>		L	!		<u> </u>	<u> </u>	<u></u>		



Missouri Public Service Commission Company: Missouri-American Water Company Division: Mexico

Case No. WR-2003-XXX Schedule CAS-11-MEX Page 2 of 4

Line No.

2 3 4 5	168 Line Number	Description	Schedule CAS-15 p9 Waste Disp. Expense	Schedule CAS-15 p10 Regulatory Expense	Schedule CAS-15 p11 Ins. Other Expense	Schedule CAS-15 p12 Mgt Fees Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p14 Main Breaks Expense	Schedule CAS-15 p15 Employee Expense
6		Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9		Chemicals									
10	_ 12	Waste Disposal	(6,957)								
11		Management Fees				53,383					
12	14	Group Insurance									
13	15	Pensions			_						
14		Regulatory Expense		(2,928)					<u> </u>		
15	17	Insurance Other Than Group			(8,491)						
16	18	Customer Accounting									
17		Rents					12,447				
18	20.	General Office Expense						(1,396)			1,608
19		Miscellaneous						L	(5,407)		
20	25	Maintenance - Other							·	0	
21					_						
22		Total Operations and Maintenance	(6,957)	(2,928)	(8,491)	53,383	12,447	(1,396)	(5,407)	0	1,608
23											
24	27	Depreciation								·	
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes									
30	29b	Payroll taxes							·		
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35					_				<u> </u>		
36											
37			<u> </u>								
38					i						
39											
40										l	
41						<u> </u>	<u> </u>				



Missouri Public Service Commission Company: Missouri-American Water Company

Division: Mexico

Case No. WR-2003-XXX Schedule CAS-11-MEX Page 3 of 4

Line No.

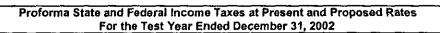
	168 Line Number	Description	Schedule CAS-15 p16 Transpo. Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Amortization Expense	Schedule CAS-15 p21 Uncollectable Expense	Schedule CAS-15 p21 Uncollectable Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 One Call Expense
Ī	8	Labor						1			
İ	9	Purchased Water	<del>-  </del>								
ţ	10	Fuel and Power						<del>                                     </del>			
ĺ		Chemicals									
ı [	12	Waste Disposal									
	13	Management Fees		T							
! [	14	Group Insurance									
1	15	Pensions	7								
. [	16	Regulatory Expense									
5 [	17	Insurance Other Than Group		J							
[	18	Customer Accounting						(4,993)	Ó		
' [	19	Rents									
3 [	20	General Office Expense									
• [	21	Miscellaneous	0								\$0
) [	25	Maintenance - Other				22,494					
· {											
<u> </u>		Total Operations and Maintenance	0	0	0	22,494	Ó	(4,993)	0	. 0	0
3								<u> </u>			
ιí	27	Depreciation								(16,929)	
; [	28	Amortization					0				
3											
, I		Total Depreciation and Amortization	0	0	0	0	0	0	0	(16,929)	(
3											
)	29a	Property Taxes		8,928				] = :=			
)	29b	Payroll taxes									
1	29c	Gross Receipts Taxes						L			
≥	29d	Other General Taxes		l	2,384						
3											
1		Total Taxes other than income	0	8,928	2,384	0	0	0	0	0	(
5											
3											
7				<u> </u>		L	<u> </u>				
3				1							
}				<u> </u>							
)				<u> </u>	l			ļ			
ı			L	<u> </u>				L			



Missouri Public Service Commission Company: Missouri-American Water Company Division: Mexico Case No. WR-2003-XXX Schedule CAS-11-MEX Page 4 of 4

Line No.

2 3 4 5	168 Line Number	Description	Schedule CAS-15 p24 AAO Security Expense	Schedule CAS-15 p25 Relocation Expense	Schedule CAS-15 p26 Franchise tax Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor								\$57,239	\$346,690
7	9	Purchased Water							I	0	0
8	10	Fuel and Power								16,486	166,709
9	11	Chemicals								12,348	64,399
10	12	Waste Disposal								(6,957)	34,500
11	13	Management Fees							ļ	53,383	136,182
12	14	Group insurance								17,346	92,326
13		Pensions								36,362	53,523
14		Regulatory Expense							<u> </u>	(2,928)	3,002
15	17	Insurance Other Than Group			·					(8,491)	45,272
16		Customer Accounting	{							(4,993)	44,235
17		Rents			l					12,447	17,505
18	20	General Office Expense								212	34,084
19		Miscellaneous	\$6,290	\$1,029						3,333	90,963
20	25	Maintenance - Other								22,494	147,187
21					l	-					
22		Total Operations and Maintenance	6,290	1,029	0	0	0		0	208,281	1,276,577
23											
24	27	Depreciation			l l					(16,929)	348,940
25	28	Amortization				-			_	0	_ 0
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	(16,929)	348,940
28											
29	29a	Property Taxes								8,928	134,136
30	29b	Payroll taxes								5,412	26,245
31	29c	Gross Receipts Taxes								0	8,833
32	29d	Other General Taxes			\$82					2,466	5,301
33											
34		Total Taxes other than income	0	0	82	0	0		0	16,806	174,515
35											
36											
37					]						
38											
39											
40											
41					<u> </u>						



Missouri Public Service Commission

Company: Missouri-American Water Company
District: Mexico

Case No. WR-2003-XXX Schedule CAS-12-MEX Page 1 of 1

ine #					
1	The Company's federal and state income	taxes will be affecte	d by all of the pro forr	na adjustments made	
2	at present and proposed rates.				
3	· · · ·				
4					
5					
6					
7		At Presen	t Rates	At Propos	ed Rates
8		Federal	State	Federal	State
9			<del></del>	<del></del>	
10	Utility Operating Income Before Income Taxes	\$761,772	\$761,772	\$1,365,138	\$1,365,138
11				•	
12	Interest Expense Deduction	423,490	423,490	423,490	_423,490
13	•				
14	Taxable Income	338,282	338,282	941,648	941,648
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(140,970)	(140,970)	(140,970)	(140,970)
18	Non-deductible Meals	768	768	768	768
19	Amortization Preferred Stock Expense	14	14	14	14
20	Non-deductible Reserve Deficiency	0	0	0	0
21					
22	Total Addbacks (Deducts)	(140,188)	(140,188)	(140,188)	(140,188)
23		<del></del>		<del></del> _	
24	Taxable Income	198,094	198,094	801,460	801,460
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	65,719	10,327	265,887	41,782
29					
30	Per Books Amount / Present Rates	<u>64,341</u>	27,427	65,719	10,327
31	<b>-</b>	84.650	(4.= 440)		
32	Proforma adjustment	\$1,378	(\$17,100)	<b>\$200,168</b>	\$31,455
33					
34					
35					
36	(1) m ) 0 mm/ 1 / 1 / 1 m = 1 mm 1 mm 1	r			
37	(1) Based on a 6.25% statutory rate for SIT and 35% for	FII			
38					
39					



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-13-MEX

Distric	t: Mexico				<u> </u>		Page 1 of 1
		Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line #				•	<del>-</del>	5-0-	
	Description	Sales	Total	Sales	_ Total	Dollar	Percentage
1		('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
2	Monthly Billing:						
3						_	
4	Residential	251,641	\$1,229,456	251,641	\$1,446,608	\$217,152	17.66%
5	Commercial	99,993	340,989	99,993	413,157	72,168	21.16%
6	Industrial	136,131	362,333	136,131	382,007	19,674	5.43%
7	Other Public Authority	63,060	193,065	63,060	218,573	25,508	13.21%
8	Other Water Utilities	113,080	322,987	113,080	323,357	370	0.11%
9	Miscellaneous	120	648	120	648	0	0.00%
10	Private Fire	0	77,531	Ō	77,531	0	0.00%
11	Public Fire	0	0	0	164,669	164,669	0.00%
12	Total	664,025	2,527,009	664,025	3,026,550	\$499,541	19.77%
13	•		<del></del>				
14							
15	Miscellaneous Revenues:						
16	Miscellaneous Nevenues.						
17	Reconnect Charges		5,455		5,455	0	0.00%
18	Returned Check Charge		720		720	ŏ	0.00%
19	Application Fee		22,800		22,800	ő	0.00%
	Miscellaneous Other Revenue		5,835		5,835	Ö	0.00%
20			5,835 0		0,000	0	0.00%
21	Rents from Water Property		U		U	U	0.0076
22							
23			- 40 504 040		E2 004 200	100 514	40.500/
24			\$2,561,819		\$3,061,360	499,541	19.50%
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico

Case No. WR-2003-XXX Schedule CAS-14-MEX Page 1 of 7

			Present Pro F	orma Rates			Prog	osed Pro Form	na Rates	<del>-</del>	
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:										
3	Minimum Charge:									***	00 000
4	5/8" Monthly	51,000		\$7.08	\$361,079	51,000		\$8.50	\$433,498	\$72,419	20.06%
5	3/4" Monthly	12		9.06	109	12		10.90	131	22	20.18%
6	1" Monthly	156		12.84	2,004	156		15.40	2,404	400	19.96%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	12		33.71	405	12		40.50	486	81	20.00%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	0		98.15	0	0		118.00	0	0	0.00%
11	6* Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15 16	No. 1 - Alain Observa										
17	Volumetric Charge	<u>es:</u>	226 250	\$3.5671	843,084		236,350	\$4.0140	948,709	105,625	12,53%
18	First Block		236,350	1.9983	7,857		3,932	4.0140	15,783	7,926	100.88%
. 19	Second Block		3,932	1.5421	9,558		6,198	4.0140	24,880	15,322	160.31%
20	Third Block		6,198 5,161	1.0385	5,360		5,161	4.0140	20,717	15,357	286.51%
21	Fourth Block		<b>5,161</b>	1.0305	5,300 0		0,101	7.0170	20,717	,0,007	0.00%
22	FAL's and Credits		U		v		·		J	n	0.00%
23 24	Reconcile to Book Total	is.	251,641		\$1,229,456	:	251,641		\$1,446,608	\$217,152	17.66%
25											





## Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-MEX

Distric	t: Mexico		Present Pro F	ormo Potos	<del></del>		Proc	osed Pro Forn	no Potos		Page 2 of
Line#	Class/	Customer	Present Pro F	orma Rates	···	Customer	Ptol	Josea Più Faiti	la Raies		
1	Description	Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Commercial:		(000 00.7				<u> </u>				
	Minimum Charge:										
	5/8" Monthly	4,144		\$7.08	\$29,338	4,144		\$8.50	\$35,222	\$5,884	20.06%
	3/4" Monthly	82		9.06	743	82		10.90	894	151	20.32%
	1" Monthly	923		12.84	11,851	923		15.40	14,214	2,363	19.94%
	1-1/2" Monthly	10		22.33	223	10		26.80	268	45	20.18%
	2" Monthly	466		33.71	15,709	466		40.50	18,873	3,164	20.14%
	3" Monthly	15		60.24	904	15		72.00	1,080	176	19.47%
	4" Monthly	0		98,15	0	0		118.00	0	0	0.00%
	6" Monthly	10		192.93	1,929	10		232.00	2,320	391	20.27%
	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15	•										
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		75,695	\$3.1385	237,568		75,695	\$4.0140	303,839	66,271	27.90%
19	Second Block		24,298	1.7583	42,724		24,298	1.5000	36,447	(6,277)	-14.69%
20	Third Block		0	1.3568	0		0	1.5000	0	0	0.00%
21	Fourth Block		0	0.9137	0		0	1.5000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books	3		_	<u> </u>			_		0	0.00%
24	Total		99,993	_	\$340,989		99,993	-	\$413,157	\$72,168	21.16%
25		•		-	<del></del>	•		-		<del></del>	
26											
27											
28											



Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico

Case No. WR-2003-XXX Schedule CAS-14-MEX Page 3 of 7

5.46%

0.00%

5.43%

51

\$19,674

985

\$382,007

Proposed Pro Forma Rates Present Pro Forma Rates Customer Line# Class/ Customer Total Meter Sales Proposed Total Dollar Percentage Description Current Meter Sales ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change Change Billings 2 Industrial: 3 Minimum Charge: 20.00% 5/8" Monthly \$7.08 \$85 12 \$8.50 \$102 \$17 4 12 0.00% 0 10.90 0 0 3/4" Monthly 0 9.06 0 758 59 15.40 909 151 19.92% 1" Monthly 59 12.84 0.00% 7 1-1/2" Monthly 0 22.33 0 0 26.80 0 20.15% 489 2" Monthly 72 33.71 2.427 72 40.50 2,916 72.00 1,728 282 19.50% 24 3" Monthly 24 60.24 1,446 47 118.00 5.546 933 20.23% 10 4" Monthly 47 98.15 4,613 232.00 10.672 1,797 20.25% 192.93 8.875 46 11 6" Monthly 46 368.00 0.00% 12 8" Monthly 0 306.65 0 0 0.00% 520.92 0 0 625.00 0 0 10" Monthly 0 0.00% 0 0 1.032.00 0 0 14 12" Monthly 0 859.27 15 16 Volumetric Charges: 17 18 First Block 12,124 \$4.6869 56,824 12,124 \$4.0140 48,666 (8,158)-14.36% 60,583 3.5000 212,039 52,973 33.30% Second Block 60.583 2.6256 159,066 124,440 61.412 1.5500 95,189 (29, 251)-23.51% Third Block 61,412 2.0263 13.61% 2,100 1.5500 3,255 390 Fourth Block 1.3645 2.865 21 2,100

(88)

136,131

934

\$362,333

25 26 27

24

Total

FAL's and Credits

Reconcile to Books

(88)

136,131

28 29 30

35

36 37 38

39 40



Missouri Public Service Commission

Company: Missouri-American Water Company
District: Mexico

Case No. WR-2003-XXX Schedule CAS-14-MEX Page 4 of 7

DISTRIC	T: Mexico										Fage 4 OI /
		orma Rates			Proposed Pro Forma Rates						
Line #	Class/ Description	Customer Meter Billings	Sates ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Aut	hority:									
3	Minimum Charge:	·									
4	5/8" Monthly	415		\$7.08	\$2,938	415		\$8.50	\$3,528	\$590	20.08%
5	3/4" Monthly	18		9.06	163	18		10.90	196	33	20.25%
6	1" Monthly	228		12.84	2,928	228		15.40	3,511	583	19.91%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	440		33.71	14,832	440		40.50	17,820	2,988	20.15%
9	3" Monthly	36		60.24	2,169	36		72.00	2,592	423	19.50%
10	4" Monthly	12		98.15	1,178	12		118.00	1,416	238	20.20%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8* Monthly	0		306.65	0	0		368.00	0	. 0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	Q.	0	0.00%
15											
16											
17	Volumetric Charge	<u>es:</u>									
18	First Block		32,830	\$3,3880	111,228		32,830	\$4.0140	131,780	20,552	18.48%
19	Second Block		30,198	1.8980	57,315		30,198	1.9000	57,375	60	0.10%
20	Third Block		0	1.4647	0		0	1.9000	0	0	0.00%
21	Fourth Block		0	0.9864	0		0	1.9000	0	0	0.00%
22	FAL's and Credits		32		314		32		355	41	13.06%
23	Reconcile to Book	s		_						0_	0.00%
24	Total		63,060		\$193,065	,	63,060		\$218,573	\$25,508	13.21%
25		•		1	-	•		•	<del></del>		
26											
~~											



Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico Case No. WR-2003-XXX Schedule CAS-14-MEX Page 5 of 7

Proposed Pro Forma Rates Present Pro Forma Rates Line# Customer Class/ Customer Total Sales Total Dollar Percentage Description Meter Sales Current Meter Proposed ('000 Gal) Change ('000 Gal) Rate Revenue Billings Rate Revenue Change Billings 2 Other Water Utilities: 3 Minimum Charge: 4 5/8" Monthly 0 \$7.08 \$0 0 \$8,50 \$0 \$0 0.00% 0.00% 5 3/4" Monthly 9.06 0 0 10.90 0 0 ٥ 6 1" Monthly 0 0 0 15.40 0 0 0.00% 12.84 0.00% 26.80 0 0 1-1/2" Monthly 0 22.33 0 0 48 40.50 326 20.15% 2" Monthly 48 33.71 1,618 1,944 9 3" Monthly 24 60.24 1.446 24 72.00 1,728 282 19.50% 118.00 0.00% 4" Monthly 0 98.15 0 0 0 0 0 232.00 0 0 0.00% 192.93 0 11 6" Monthly 368.00 0.00% 8" Monthly 0 306.65 Ð 0 0 0 12 0.00% 625.00 13 10" Monthly 0 520,92 0 0 0 0 859.27 0 1,032.00 0 0.00% 14 12" Monthly 15 16 17 Volumetric Charges: First Block 14.024 2,412 \$4.0140 9,682 (4,342)-30.96% 18 2.412 \$5.8143 45,594 3.5000 7.45% 19 Second Block 45.594 3.2572 148,509 159,579 11,070 20 Third Block 57,544 2.5136 144,642 57,544 2.1300 122,568 (22,074)-15.26% 58,694 34,675 2.1300 73,857 15,163 25.83% 21 Fourth Block 34,675 1.6927 0.12% FAL's and Credits (27,144)(45,946)(27,144)(46,001)(55)0.00% 23 Reconcile to Books \$322,987 113,080 \$323,357 \$370 113,080 0.11% 24 Total 25

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-MEX Page 6 of 7

District: Mexico

			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Miscellaneous:							<u>-</u>			
3	Minimum Charge:										
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.50	<b>\$</b> 0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	0		12.84	0	0		15.40	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	0		33.71	0	0		40.50	0	0	0.00%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
	4" Monthly	0		98.15	0	0		118.00	0	0	0.00%
	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15 16											
17	Volumetric Charge	<u>es:</u>									
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		120		648		120		648	0	0.00%
23	Reconcile to Book	s		-					<del></del>	0	0.00%
24	Total		120		\$648		120		\$648	\$0	0.00%
25					··· <del>·</del>		· ·				



Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-14-MEX

Distric	t: Mexico							Page 7 of 7
			Present	Rates	Propose	d Rates		
Line #	Connection Size	Number of Connections	Annuat Rate	Total Revenue	Annual Rate	Total Revenue	Dollar Change	Percentage Change
2	Private Fire Service:							
	Private Fire Hydrant	7	\$1,077.24	\$7,541	1,077.24	<b>\$7,</b> 541	\$0	0.00%
6	2"	1	154.44	154	154.44	154	0	0.00%
	3"	0	265.32	0	265.32	0	0	0.00%
	4"	10	420.84	4,208	420.84	4,208	0	0.00%
	6 <b>"</b>	19	863.16	16,400	863.16	16,400	0	0.00%
15	8*	11	1,485.36	16,339	1,485.36	16,339	0	0.00%
17	10 <b>"</b>	13	2,283.12	29,681	2,283.12	29,681	0	0.00%
19	12"	1	3,255.36	3,255	3,255.36	3,255	0	0.00%
21	FAL's and Credits			(47)	<u>.</u>	(47)	0	0.00%
23 24 25	Total	62	:	\$77,531	•	\$77,531	\$0	0.00%
27	Public Fire Protection:				_			
28 29 30 31 32 33 34 35 36 37 38 39	Public Fire Hydrants	501	0.00	<u> </u>	328.68	164,669	164,669	0.00%

PARKVILLE WATER DISTRICT



## Rate Base Summary Test Year Ended December 31, 2002

	puri Public Service Commission		- · · · ·			Case No. WR-2003-XXX
Comp	pany: Missouri-American Water Company					Schedule CAS-3-PKV
Distri	ct: Parkville Water (Platte County)			<u>.</u>		Page 1 of
Line #	•					
C. 170 N						
1						
2	_	Supporting	Per Books		Pro Forma	
3 4	Rate Base Component	Reference	<u>12/31/02</u>	Adjustments	Rate Base	
5	Utility Plant in Service	CAS-4-PKW	16,743,518	2,751,700	19,495,218	
6				,		
7 8	Accumulated Provision for Depreciation	CAS-5-PKW	(2,876,754)	(211,485)	(3,088,239)	
9	Accumulated Amortization	W/P's	0	0	0	
10		•				
11	Utility Plant Acquisition Adjustments	W/P's	0	12,014	12,014	
13	Net Utility Plant		13,866,764	2,552,229	16,418,993	
14	, , , , , , , , , , , , , , , , , , ,					
15						
16	Less:	0.000	4 000 704	F42.400		
17	Customer Advances	CAS-6-PKW	1,620,721	513,100	2,133,821	
18	Contributions in Aid of Construction	CAS-6-PKW	2,267,904	(42,305)	2,225,599	
19	Accumulated Deferred ITC (3%)	W/P's	770 747	U 070 704	1 252 112	
20	Deferred Income Taxes	W/P's	776,747	276,701	1,053,448	
21	Pension Liability	W/P's	54,019	52,41 <del>6</del>	106,435	
22						
23	Cultistal		4710 201	700.012	5 510 303	
24 25	Subtotal		4,719,391	799,912	5,519,303	
26						
27	Add:					
28	Cash Working Capital	CAS-7-PKW	Q	. 0	0	
29	Materials and Supplies	W/P's	44,583	ő	_	
29				Ö	44,583	
30	Prepayments OPEB's Contributed to External Fund	W/P's	5,859 53,043		5,859	
31		W/P's	53,943	(1,429)	52,514	
32	Premature Retirement	W/P's	0	0	. 0	
33	Regulatory Deferrals	W/P's	66,378	33,038	99,416	
34	Outstand		470 700	^	200 076	
35	Subtotal		170,763	31,609	202,372	
36 37	Total Original Cost Rate Base		9,318,136	1,783,926	11,102,062	
38	Total Original Oost Nate Dase		3,010,100	1,700,320	17,102,002	
39						
40						
_ 40						

	Ov	rerall Revenue Requirement Summary the Test Year Ended December 31, 2002		
Missouri Public Serv Company: Missouri-A District: Parkville Wa	ice Commission American Water Company	ine rest year Ended December 51, 2002		Case No. WR-2003-XXX Schedule CAS-2-PKW Page 1 of 1
Line				
No.				
1 2				
3				
4	Description	Schedule	Amount	
5	·			
6	Rate Base	CAS-3-PKW	\$11,102,062	
7 8	Operating Income at Present Rates	CAS-8-PKW	670,793	
9	Operating income at Present Nates	Ond-on IVII	070,793	
10	Earned Rate of return		6.04%	
11				
12	Requested Rate of Return	Grubb Testimony	8.30%	
13 14	Required Operating Income		921,471	
15	Noquired Operating moonse		021,471	
16	Operating Income Deficency		250,678	
17				
18 19	Gross Revenue Conversion Factor		1.62944	
20	Revenue Deficiency		408,465	
21	Novelide Delidency		400,700	
22	Adjusted Operating Revenues	CAS-8-PKW	2,914,493	
23				
24	Total Revenue Requirement		\$3,322,958	
25 26				
27				
28	Gross Revenue Conversion Factor			
29	Revenue	\$1,000.000		
30	Uncollectibles 0.39070%	3.907		
31	PSC Assessment 0.00000% _ Before Tax Amount	0.000 996.093		
32 33	State Income Taxes 5.21327%	51.929		
34	Federal Income Taxes 33.17536%	330.457		
35	Total Taxes and Expenses	386.293		
36	Net Amount	\$613.707		
37		4 2024		
38	Conversion Factor	1.62944		
39				
40				



## Utility Plant in Service For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water (Platte County Case No. WR-2003-XXX Schedule CAS-4-PKW Page 1 of 2

			<del></del>			
Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	12/31/02	Adjustments	UPIS	
2		Intangible Plant	<u>12,01,02</u>	<u> </u>	9.10	
3	301	Organization	\$0	\$5,761	\$5,761	
1 4	302	Franchise & Consents	13	Ψ5,701	13	
5	303	Miscellaneous Intangible Plant Studies	,5	3,218_	3,218	
6	505	Subtotal	13	8,979	8,992	
7		Source of Supply Plant			0,992	
8	310	Land & Land Rights	1,735	0	1,735	
9	311	Structures & Improvements	15,102	11,052	26,154	
10	312	Collection & Improvements  Collection & Impound Resevoirs	15,102	11,052	20,154 0	
1 11	313	Lake, River, & Other Intakes	0	0	0	
12	313		•	0	40.4.40.E	
13		Wells & Springs	184,195	4 440 004	184,195	
14	316	Supply Mains	<u>167,905</u>	1,419,861	1,587,766	
15		Subtotal	368,937	1,430,913	1,799,850	
	200	Pumping Plant		_	•	
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	15,881	32,234	48,115	
18	322	Boiler Plant Equipment	0	0	Ō	
19	323	Force Mains	0	0	0	j
20	324	Steam Pumping Equipment	0	0	0	
21	325	Electric Pumping Equipment	756,171	4,052	760,223	
22	326	Diesel Pumping Equipment	12,817	0	12,817	
23	327	Pump Equip Hydraulic	81,548	0	81,548	
24	328	Other Pumping Equipment	23,818	0_	23,818	
25		Subtotal	890,235	36,286	926,521	
26		Treatment Plant				
27	330	Water Treatment Land & land Rights	432	0	432	
28	331	Water Treatment Structures & Improvements	470,397	163,014	633,411	
29	332	Water Treatment Equipment	2,188,602	81,047	2,269,649	
30	332.4	Water Treatment Equipment - Filter Plant	0	73,679_	73,679	
31		Subtotal	2,659,431	317,740	2,977,171	
32		Transmission & Distribution Plant				Į.
33	340	Transmission & Distribution Land	12,956	0	12,956	
34	341	Transmission & Distribution Structures & Improvements	103,702	0	103,702	
35	342	Distribution Reservoirs & Standpipes	1,065,894	28,551	1,094,445	
36	343	Transmission & Distribution Mains Conv	3,519,707	0	3,519,707	
37	343.1	Transmission & Distribution Mains < 4'	212,709	0	212,709	
38	343.2	Transmission & Distribution Mains 6" - 8'	1,604,680	455,979	2,060,659	
39	343.3	Transmission & Distribution Mains > 10'	2,616,530	0	2,616,530	
40		Subtotal	9,136,178	484,530	9,620,708	į
"			**************************************			}



# Utility Plant in Service For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-4-PKW

istrict:	Parkville W	/ater (Platte County)			<del></del>	<del></del>	Page 2
ne#							
4				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>12/31/02</u>	Adjustments	<u>UPIS</u>	
2		Transmission & Distribution Plant	Bal Fwd	9,136,178	484,530	9,620,708	
3	344	Fire mains		63,735	0	63,735	•
4	345	Services		1,168,928	217,375	1,386,303	
5	346.1	Meters - Bronze Case		155,003	46,049	201,052	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		105,783	1,013	106,796	
8	347	Meter Installation		527,960	58,114	586,074	
9	348	Hydrants		842,672	9,210	851,882	
10	349	Other Transmission & Distribution Plant		5,083	0_	5,083	
11		Subtotal		12,005,342	816,291	12,821,633	
12		General Plant				-	
13	389	General Land & Land Rights		142	0	142	
14	390	Stores Shops Equipment Structures		21,415	0	21,415	
15	390.1	Office Structures		66,601	1,930	68,531	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		221,005	Ö	221,005	
18	391	Office Furniture and Equipment		50,890	75,121	126,011	
19	391.2	Computers & Peripheral Equipment		5,484	9,169	14,653	
20	391.25	Computer Software		7,860	7,118	14,978	
21	391.26	Personal Computer Software		0	1,763	1,763	
22	391.3	Other Office Equipment		167,451	161	167,612	
23	392.11	Transportation Equipment - Light Trucks		56,360	1,000	57,360	
24	392.12	Transportation Equipment - Heavy Trucks		0	34,997	34,997	
25	392.2	Transportation Equipment - Cars		15,537	1,977	17,514	
26	392.3	Transportation Equipment - Other		0	1,577	0	
27	393	Stores Equipment		4,424	ő	4,424	
28	394	Tools, Shop, & Garage Equipment		35,612	5,233		
29 29	395	Laboratory Equipment		68,263	5,233 0	40,845	
30	396	Power Operated Equipment		438	0	68,263	
	397				•	438	
31		Communication Equipment (non telephone)		47,048	80 330	47,128	
32	397.2	Telephone Equipment		0	330	330	
33	398	Miscellaneous Equipment		51,030	2,612	53,642	
34	399	Other Tangable Property		0.00.00	0	0	
35		Subtotal		819,560	141,491	961,051	
36		Total Display for Open days		A10.740.540	00 754 700	440	
37		Total Plant in Service		\$16,743,518	\$2,751,700	\$19,495,218	
38						<del></del>	
39 .							
40				. <u></u>			



#### Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water (Platte County)

Case No. WR-2003-XXX Schedule CAS-5-PKW Page 1 of 2

					<del></del>	
Line #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	Reserve	
2		Intangible Plant			<del></del>	
3	301	Organization	\$0	<b>\$</b> O	\$0	
4	302	Franchise & Consents	0	O	0	
5	303	Miscellaneous Intangible Plant Studies	0	17,043	17,043	
6		Subtotal	0	17,043	17,043	
7		Source of Supply Plant	<del></del>	<del></del>		
8	310	Land & Land Rights	0	a	0	
9	311	Structures & Improvements	6,331	(438)	5,893	
10	312	Collection & Impound Resevoirs	0	0	0,555	
11	313	Lake, River, & Other Intakes	Ô	Ô	Ď	
12	314	Wells & Springs	63,361	3,850	67,211	
13	316	Supply Mains	30,561	(1 <u>12,428)</u>	<u>(81,867)</u>	
14		Subtotal	100,253	(109,016)	(8,763)	
15		Pumping Plant			(0,7037	
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	6,185	(2,285)	3,900	
18	322	Boiler Plant Equipment	0,100	0	5,500	
19	323	Force Mains	o o	ő	Ŏ	
20	324	Steam Pumping Equipment	ñ	ő	ŏ	
21	325	Electric Pumping Equipment	150,937	25,803	176,740	
22	326	Diesel Pumping Equipment	0	268	268	
23	327	Pump Equip Hydraulic	0	0	0	
24	328	Other Pumping Equipment	0	493	493	
25	OZ.	Subtotal	157,122	24,279	181,401	
26		Treatment Plant	107,122	24,215	101,401	
27	330	Water Treatment Land & land Rights	0	0	0	
28	331	Water Treatment Structures & Improvements	116,019	879	116,898	
29	332	Water Treatment Equipment	378,544	52,611	431,155	
30	332.4	Water Treatment Equipment - Filter Plant	0,0,04	(5,975)	<u>(5,975)</u>	
31	552. 1	Subtotal	494,563	47,515	<u>542,078</u>	
32		Transmission & Distribution Plant	404,000	47,010		
33	340	Transmission & Distribution Land	0	n	0	
34	341	Transmission & Distribution Structures & Improvements	3,910	5,285	9.195	
35	342	Distribution Reservoirs & Standpipes	63,923	16,933	9,195 80,856	
36	343	Transmission & Distribution Mains Conv	1,143,018	49,958	1,192,976	
37	343.1	Transmission & Distribution Mains < 4*	1,143,010	2,944	2,944	
38	343.2	Transmission & Distribution Mains 6" - 8"	0	(14,770)		
39	343.3	Transmission & Distribution Mains > 10"	0	36,217	(14,770) 36 217	
40	U-10.0	Subtotal	1,210,851	96,567	<u>36,217</u> 1,307,418	
40		Oublotai	1,210,001	30,001	1,307,410	



## Accumulated Depreciation and Amortization For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water (Platte County) Case No. WR-2003-XXX Schedule CAS-5-PKW Page 2 of 2

Line#						
				Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description		12/31/02	<u>Adjustments</u>	Reserve
2		Transmission & Distribution Plant	Bal Fwd	1,210,851	96,567	1,307,418
3	344	Fire mains		10,365	853	11,218
4	345	Services		323,931	10,551	334,482
5	346.1	Meters - Bronze Case		0	4,279	4,279
6	346,2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		106,615	5,387	112,002
8	347	Meter Installation		66,938	6,466	73,404
9	348	Hydrants		236,813	22,890	259,703
10	349	Other Transmission & Distribution Plant		1,239	137	1,376
1 <b>1</b>		Subtotal		1,956,752	147,130	2,103,882
12		General Plant				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		0	505	505
15	390.1	Office Structures		30,776	2,153	32,929
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	5,207	5,207
18	391	Office Furniture and Equipment		54,377	1,110	55,487
19	391.2	Computers & Peripheral Equipment		0	20,525	20,525
20	391.25	Computer Software		0	16,241	16,241
21	391.26	Personal Computer Software		0	3,390	3,390
22	391.3	Other Office Equipment		0	14,413	14,413
23	392.11	Transportation Equipment - Light Trucks		0	9,519	9,519
24	392.12	Transportation Equipment - Heavy Trucks		Ō	(2,839)	(2,839)
25	392.2	Transportation Equipment - Cars		0	3,747	3,747
26	392.3	Transportation Equipment - Other		17,258	0	17,258
27	393	Stores Equipment		2,473	36	2,509
28	394	Tools, Shop, & Garage Equipment		15,148	1,421	16,569
29	395	Laboratory Equipment		18,991	2,766	21,757
30	396	Power Operated Equipemnt		376	20	396
31	397	Communication Equipment (non telephone)		24,980	3,964	28.944
32	397.2	Telephone Equipment		0	483	483
33	398	Miscellaneous Equipment		3,685	1,873	5,558
34	399	Other Tangable Property		0	0	0
35		Subtotal		168,063	84,535	252,598
36						
37		Total Plant in Service		\$2,876,754	\$211,485	\$3,088,239

#### Customer Advances and Contributions in Ald of Construction For the Test Year Ended December 31, 2002 Missouri Public Service Commission Case No. WR-2003-XXX Company: Missouri-American Water Company Schedule CAS-6-PKW District: Parkville Water (Platte County) Page 1 of 1 Line# Per Books Pro Forma Pro Forma Acct No **Account Description** 12/31/02 <u>Adjustments</u> **Balance** <u>Customer Advances</u> Advances for Construction - Extensions 3 252.11 1,562,011 513,100 2,075,111 Advances for Construction - Taxable Extensions 252.71 58,710 58,710 **Total Customer Advances** 1,620,721 513,100 2,133,821

8					
9					
10					
11		Contributions in Aid of Construction			
12	271.11	Contributions in Aid - NT Mains	97,451	0	97,451
13	271.12	Contributions in Aid - NT Extension Deposit	39,842	0	39.842
14	271.21	Contributions in Aid - NT Services	0	0	0
15	271.30	Contributions in Aid - NT Meters	17,171	0	17,171
16		Contributions in Aid - NT Hydrants	236,482	0	236,482
17		Contributions in Aid - NT Other	0	0	0
18	271.71	Contributions in Aid - Taxable Mains	1,849,044	0	1,849,044
19	271.12	Contributions in Aid - Taxable Extension Deposit	497,639	0	497,639
20	271.27	Contributions in Aid - Taxable Services	189	0	189
21	271.37	Contributions in Aid - Taxable Meters	7,683	0	7,683
22	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
23	Various	Accumulated Amortization - CIAC	(477,597)	(42,305)	(519,902)
24		Total Contributions in Aid of Construction	2,267,904	(42,305)	2,225,599
25					



#### Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water

40

Case No. WR-2003-XXX Schedule CAS-7-PKW Page 1 of 1

Line #							
1		Proforma	Average				
2		Proposed	`Daily	Revenue	Expense	Net	Cash
3	Expense Category	<u>Expense</u>	Expense	<u>Lag</u>	(Lead)/Lag	(Lead)/Laq	Requirment
4	Base Payroll	195,728	536	39.87	10.23	29.64	15,894
5	Tax Withholding	92,999	255	39.87	17.39	22.48	5,728
6	Fuel and Power	138,302	379	39.87	37.22	2.65	1,004
7	Chemicals	81,779	224	39.87	39.87	0.00	0
8	Purchased Water	102,995	282	39.87	53.15	(13.28)	(3,747)
9	Service Company Charges	139,897	383	39.87	(4.13)	44.00	16,864
10	Group Insurance	44,344	121	39.87	(8.54)	48.41	5,881
11	OPEB's	19,920	55	39.87	(0.04)	39.91	2,178
12	Pensions	47,032	129	39.87	39.87	0.00	0
13	ESOP	2,846	8	39.87	. 39.87	0.00	0
14	Insurance Other than Group	27,963	77	39.87	39.87	0.00	0
15	Uncollectables	11,268	31	39.87	39.87	0.00	0
16	Rents	18,945	52	39.87	24.37	15.50	805
17	401(k)	35,135	96	39.87	48.80	(8.93)	(860)
18	Other O&M	260,686	714	39.87	20.67	19.20	13,713
19	Total O&M Expenses	1,219,840					57,460
20							
21	Depreciation Amortization Expense	381,820	1,046	39.87	•	39.87	41,707
22	Property Taxes	463,473	1,270	39.87	182.50	(142.63)	(181,110)
23	Public Service Commission Fee	12,761	35	39.87	39.87	0.00	0
24	Franchise and Environment Tax	3,567	10	39.87	110.50	(70.63)	(690)
25	FICA Taxes	408	1	39.87	13.44	26.43	30
26	FUTA Taxes	20,791	57	39.87	62.05	(22.18)	(1,263)
27	SUTA Taxes	349	1	39.87	62.05	(22.18)	(21)
28	Federal Income Tax - Current	(131,091)	(359)	39.87	60.25	(20.38)	7,320
29	State Income Tax - Current	(20,600)	(56)	39.87	62.17	(22.30)	1,259
30	Deferred Income Taxes	330,362	905	39.87	0.00	39.87	36,086
31	Interest Expense	389,792	1,068	39.87	91.15	(51.28)	(54,763)
32	Preferred Dividends	5,553	15	39.87	45.63	(5.76)	(88)
33	Total Working Capital Requirement	2,677,025					(94,073)
34						,	<del></del>
35	Total Cash and Working Capital Requirement Used					•	0
36	<del>-</del>					•	
37							
38							
39							
40							



### Statement of Income Per Books and Pro Forma - Parkville Water For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County)

Case No. WR-2003-XXX Schedule CAS-8-PKW Page 1 of 1

Line #			•				
1 2 3		Schedule Reference	Test year Ended 12/31/02	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6	Operating Revenues	CAS-9-PKW	\$2,986,736	(\$72,243)	\$2,914,493	\$408,465	\$3,322,958
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-PKW	1,077,708 322,890	104,152	1,181,860	1,596	1,183,456
10	Depreciation Expense Amortization Expense	CAS-10-PKW CAS-10-PKW	322,09U 0	58,930 0	381,820 0		381,820 0
12	Amortization Expense	CAS-10-FIXV	Ü		Ū		J
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-PKW	367,988	95,485	463,473		463,473
15	Payroll Taxes	CAS-10-PKW	23,523	(1,975)	21,548		21,548
16	PSC Fees	CAS-10-PKW	9,073	0	9,073	0	9,073
17	Other	CAS-10-PKW	3,483	3,772	7,255		7,255
18 19 20	Utility Operating Income Before Incom	ne Taxes	1,182,071	(332,607)	849,464	406,869	1,256,333
21	Income Taxes						
22	Federal Income Tax	CAS-12-PKW	22,297	(153,388)	(131,091)	134,980	3,889
23	State Income Tax	CAS-12-PKW	9,504	(30,104)	(20,600)	21,211	611
24	Deferred Income Taxes		129,383	200,979	330,362	0	330,362
25	Amortization of Investment Tax Cre	dit	0		0		0
26							
27	Utility Operating Income		\$1,020,887	(\$350,094)	\$670,793	\$250,678	\$921,471
28							



#### Adjustment to Reveneus Per Books and Pro Forma For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water (Platte County) Case No. WR-2003-XXX Schedule CAS-9-PKW Page 1 of 1

1 2 3		Test year Ending 12/31/02	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
4 5	Calac attent -	•						
	Sales of Water							
6	Metered Sales	*0 007 004	<b>A</b> 40 770	(0007)	00 000 504	(0.44.000)		#A AAA EEA
7	Residential	\$2,067,991	\$10,770	(\$227)	\$2,078,534	(\$44,982)		\$2,033,552
8	Commercial	470,797	9,380	533	480,710	(48,569)		432,141
9	Industrial	14,591	192	1	14,783			14,783
10	Other Public Authority	94,530	1,572	(2)	96,101			96,101
11	Sales for Resale	227,205	3,407	1	230,613			230,613
12 13	Miscellaneous	16,218	0	0	16,218			16,218
14	Total Metered Sales	2,891,332	25,321	306	2,916,959	(93,551)	0	2,823,408
15	Total Metered Gales	2,031,302	20,021		2,510,555	(33,331)		2,023,400
16								
17	Sewer Service	0	0	0	. 0	0	0	0
18			<u>~_</u>		<u>-</u>		<u>_</u>	
19	Fire Service							
20	Private Fire Service	65,090		(4,319)	60,771		0	60,771
21		·		, ,- ,- ,	,		_	,
22	Total Fire Service	65,090	0	(4,319)	60,771	0	0	60,771
23								
24	Total Sales of Water	<u>2,9</u> 56,422	25,321	(4,013)	2,977,730	(93,551)	0	2,884,179
25								
26	Other Operating Revenues							
27	Reconnect Charges	6,820			6,820			6,820
28	Returned Check Charge	636			636			636
29	Application Fee	20,340			20,340			20,340
30	Miscellaneous Other Revenue	1,363			1,363			1,363
31	Rents from Water Property	1,155			1,155			1,155
32	• •	•			• -			.,,,,,
33	Total Other Operating Revenues	30,314	0	0	30,314	0	0	30,314
34	· -							
35					•			
36	Total Operating Revenues	<b>\$2,986,736</b>	\$25,321	(\$4,013)	\$3,008,043	(\$93,551)	\$0	\$2,914,492
37								

Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Parkville Water (Platte County)

Case No. WR-2003-XXX Schedule CAS-10-PKW Page 1 of 1

Line#

1

2

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-PKW which provides additional detail and support.

4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	<u> </u>	Adjustment	Present Rates
6			<del></del>		
7	Labor	CAS-11-PKW	\$295,707	(\$6,979)	\$288,728
8	Purchased Water	CAS-11-PKW	107,353	(4,358)	102,995
9	Fuel and Power	CAS-11-PKW	144,134	(5,832)	138,302
10	Chemicals	CAS-11-PKW	86,432	(4,653)	81,779
11	Waste Disposal	CAS-11-PKW	0	0	0
12	Management Fees	CAS-11-PKW	85,059	54,838	139,897
13	Group Insurance	CAS-11-PKW	64,263	1,526	65,789
14	Pensions	CAS-11-PKW	16,720	30,312	47,032
15	Regulatory Expense	CAS-11-PKW	6,092	(3,007)	3,085
16	Insurance, Other than Group	CAS-11-PKW	33,876	(5,913)	27,963
17	Customer Accounting	CAS-11-PKW	37,120	(3,671)	33,449
18	Rents	CAS-11-PKW	9,275	9,670	18,945
19	General Office Expense	CAS-11-PKW	33,270	220	33,490
<b>2</b> 0	Miscellaneous	CAS-11-PKW	76,297	10,645	86,942
21	Maintenance - Other	CAS-11-PKW	82,110	<u>31,353</u>	113,463
22	Total Operations and Maintenance		1,077,708	104,152	1,181,860
23	·				<del></del>
24	Depreciation	CAS-11-PKW	322,890	58,930	381,820
25	Amortization	CAS-11-PKW	0	0	0
26	Total Depreciation and Amortization		322,890	58,930	381,820
27				<del></del>	<del></del>
28	Property Taxes	CAS-11-PKW	367,988	95,485	463,473
29	Payroll Taxes	CAS-11-PKW	23,523	(1,975)	21,548
30	PSC Fees	CAS-11-PKW	9,073	0	9,073
31	Other General Taxes	CAS-11-PKW	3,483	3,772_	7,255
32	Total Taxes Other Than Income Taxes		404,067	97,282	501,349
33			<del></del>		<del></del>



Missouri Public Service Commission Company: Missouri-American Water Company Division: Parkville Water

Case No. WR-2003-XXX Schedule CAS-11-PKW Page 1 of 4

2 3 4 5	168 Line Number	Description	Test Year Ended 31-Dec-02	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K/EIP Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
6	8	Labor	295,707	(\$6,979)					Expense	m/portido_	
7	9	Purchased Water	107,353							·	(4,358
8	10	Fuel and Power	144,134						(5,832)		
9	11	Chemicals	86,432						\\.	(4,653)	
10	12	Waste Disposal	-							V-1	
11	13	Management Fees	85,059					<del></del>			
12	14	Group Insurance	64,263		1,526	*	·				
13	15	Pensions	16,720			30,312					
14	16	Regulatory Expense	6,092					<del></del>		** ** ** ***	
15	17	Insurance Other Than Group	33,876							*****	
16	18	Customer Accounting	37,120				<del></del>				
17		Rents	9,275				*****				
18	20	General Office Expense	33,270		,, <u></u>					<del></del>	
19		Miscellaneous	76,297			* * *	295				
20	25	Maintenance - Other	82,110					· · · · · · · · · · · · · · · · · · ·	7		-
21							·				
22		Total Operations and Maintenance	1,077,708	(6,979)	1,526	30,312	295	0	(5,832)	(4,653)	(4,358)
23							<u>-</u>	· ·		(1,000)	(1,000)
24	27	Depreciation	322,890				·· <del>····</del> ·	-			
25	28	Amortization	-								
?6							·				
7		Total Depreciation and Amortization	322,890	0	0	0	0	0	0	0	0
28						i					
29	29a	Property Taxes	367,988								
30		Payroll taxes	23,523					(1,975)		·	
31		Gross Receipts Taxes	9,073					(1)=./	-		
32	29d	Other General Taxes	3,483								<del></del>
33							•				·
34		Total Taxes other than income	404,067	0	0	0	0	(1,975)	0	0	Ö
35							<del> </del>	(1,51,5)			
36									~	<del></del>	
37										<del></del>	
8				*					<del></del>		
19									<del></del>		
ю										·	
H Ì					_			<del></del>			·

Missouri Public Service Commission Company: Missouri-American Water Company

Division: Parkville Water

Case No. WR-2003-XXX Schedule CAS-11-PKW Page 2 of 4

2 3 4 5	168 Line Number	Description	Schedule CAS-15 p9 Waste Disp. Expense	Schedule CAS-15 p10 Regulatory Expense	Schedule CAS-15 p11 Ins. Other Expense	Schedule CAS-15 p12 Mgt Fees Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p14 Main Breaks Expense	Schedule CAS-15 p15 Employee Expense
6	8	Labor								LAPONIDO	LAPONOS
7	9	Purchased Water									
8	10	Fuel and Power						· · · · · · · · · · · · · · · · · · ·		-	
9	11	Chemicals									
10	12 .	Waste Disposal	0								
11	13	Management Fees				54,838					
12	14	Group Insurance				· · · · · · · · · · · · · · · · · · ·				<del></del>	
13		Pensions									<del></del>
14	16	Regulatory Expense	1	(3,007)						·	
15	17	Insurance Other Than Group			(5,913)						
16	18	Customer Accounting									
17	19	Rents					9,670				
18	20	General Office Expense					<del></del>	(1,398)			1,618
19	21	Miscellaneous						<u>,</u>	(5,457)		
20 [	25	Maintenance - Other								0	
21									-		
22 {		Total Operations and Maintenance	0	(3,007)	(5,913)	54,838	9,670	(1,398)	(5,457)	0	1,618
23											
24	27	Depreciation									
25	28	Amortization		-							
26											
27		Total Depreciation and Amortization	0	0	0	0	0	Ö	0	0	0
28											
29	29a	Property Taxes									
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes		-							
32	29d	Other General Taxes									
33	-										
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35											
36								·			
37											
38					i		<del></del>				
39											
40											
41								.,	~		



Missouri Public Service Commission Company: Missouri-American Water Company Division: Parkville Water Case No. WR-2003-XXX Schedule CAS-11-PKW Page 3 of 4

2 3 4 5	168 Line Number	Description	Schedule CAS-15 p16 Transpo. Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Amortization Expense	Schedule CAS-15 p21 Uncollectable Expense	Schedule CAS-15 p21 Uncollectable Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 One Call Expense
6	8	Labor		1			<u>-</u>				
7	9	Purchased Water									l
8	10	Fuel and Power						i	~		
9 [		Chemicals						1			i
10 [	12	Waste Disposal									
11 [	13	Management Fees									
12 [	14	Group Insurance					I				
13 [	15	Pensions									
14	16	Regulatory Expense									
15 [	17	Insurance Other Than Group					-				
16	18	Customer Accounting		1				(3,671)	Ö		
17	19	Rents	<u> </u>								
18	20	General Office Expense									
19	21	Miscellaneous	0					<del></del>			\$8,500
20	25	Maintenance - Other				31,353					,
21											
22		Total Operations and Maintenance	0	0	0	31,353	0	(3,671)	0	0	8,500
23				1				34,5			0,000
24	27	Depreciation							<del></del>	58,930	
25	28	Amortization					0				
26	_			1							
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	58,930	0
28											<u> </u>
29	29a	Property Taxes		95,485							
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes					<del></del> -				
32	29d	Other General Taxes			3,688		<del></del>				
33			<del></del>	1							<del></del>
34		Total Taxes other than income	0	95,485	3,688	0	0	0	0	0	0
35				1							
36			<del> </del>	<del>                                     </del>			<del></del>	<del></del>			
37				1			· · · · · · · · · · · · · · · · · · ·		<del></del>	<del></del>	<del></del>
38			<del> </del>	<del> </del>				<del></del>	<del></del>		
39			<del></del>				-				
10											
11				· · · · · · · · · · · · · · · · · · ·							<del></del>



Case No. WR-2003-XXX Schedule CAS-11-PKW Page 4 of 4

Missouri Public Service Commission Company: Missouri-American Water Company

Division: Parkville Water

2 3 4 5	168 Line Number	Description	Schedule CAS-15 p24 AAO Security Expense	Schedule CAS-15 p25 Relocation Expense	Schedule CAS-15 p26 Franchise tax Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor		,						(\$6,979)	\$288,728
7	9	Purchased Water								(4,358)	102,995
8	10	Fuel and Power								(5,832)	
9	11	Chemicals								(4,653)	81,779
10	12	Waste Disposal					[			0	0
11	13	Management Fees								54,838	139,897
12	14	Group Insurance								1,526	65,789
13		Pensions								30,312	47,032
14		Regulatory Expense								(3,007)	
15	17	Insurance Other Than Group								(5,913)	27,963
16	18	Customer Accounting								(3,671)	
17	19	Rents								9,670	18,945
18	20	General Office Expense								220	33,490
19	21	Miscellaneous	\$8,376	(\$1,069)						10,645	86,942
20	25	Maintenance - Other								31,353	113,463
21										<del></del>	
22		Total Operations and Maintenance	8,376	(1,069)	0	0	0		0	104,152	1,181,860
23										·	ļ
24	27	Depreciation								58,930	381,820
25	28	Amortization								0	0
26	<u> </u>					<u>-</u>					
27 28		Total Depreciation and Amortization	0	0	0	0	0		0	58,930	381,820
29	29a	Property Taxes								95,485	463,473
30	29b	Payrolt taxes								(1,975)	21,548
31	29c	Gross Receipts Taxes		<u></u> _			<u> </u>			0	9,073
32	29d	Other General Taxes			\$84					3,772	7,255
33											
34		Total Taxes other than income	0	0	84	0	0		0	97,282	501,349
35											
36	<u> </u>				<b></b>			<u></u>			
37	<u> </u>	ļ	<del></del>	ļ			ļ			_ <del></del> _	
38	<u> </u>			<del> </del>							
39	ļ	<del></del>	<del></del>								
40	<u> </u>	<del> </del>	<del></del>							<u> </u>	
41	L			L	L						i i



#### Proforma State and Federal Income Taxes at Present and Proposed Rates For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water (Platte County) Case No. WR-2003-XXX Schedule CAS-12-PKW Page 1 of 1

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L.	И	16	#	

The Company's federal and state income taxes will be affected by all of the pro forma adjustments made at present and proposed rates.

	At Present Federal	Rates State	At Propose Federal	ed Rates State
Utility Operating Income Before Income Taxes	\$849,464	\$849,464	\$1,256,333	\$1,256,333
Interest Expense Deduction	389,682	389,682	389,682	389,682
Taxable Income	459,782	459,782	866,651	866,651
Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(855,730) 789 14 0	(855,730) 789 14 0	(855,730) 789 14 0	(855,730) 789 14 0
Total Addbacks (Deducts)	(854,927)	(854,927)	(854,927)	(854,927)
Taxable Income	(395,145)	(395,145)	11,724	11,724
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	(131,091)	(20,600)	3,889	611
Per Books Amount / Present Rates	22,297	9,504	(131,091)	(20,600)
Proforma adjustment	(\$153,388)	(\$30,104)	\$134,980	\$21,211

<sup>(1)</sup> Based on a 6.25% statutory rate for SIT and 35% for FIT

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-13-PKW Page 1 of 1

Distric	t: Parkville Water (Platte Cou	nty)	_				Page 1 of 1
		Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line #	Class/	<b></b>	T-4-1	Sales	Tota!	Dollar	Percentage
	Description	Sales	Total	('000 Gal)	Revenue	Change	Change
1	Manalah attira m	('000 Gal)	Revenue	(000 Gai)	Vessine	Change	Onlange
2	Monthly Billing:						
1	Residential	486,709	\$2,033,535	486,709	\$2,199,908	\$166,373	8.18%
	Commercial	135,489	432,141	135,489	438,901	6,760	1.56%
	Industrial	5,969	14,783	5,969	15,687	904	6.12%
	Other Public Authority	27,209	96,101	27,209	85,297	(10,804)	-11.24%
	Other Water Utilities	84,324	230,613	84,324	203,705	(26,908)	-11.67%
	Miscellaneous	4,191	16,218	4,191	16,218	0	0.00%
	Private Fire	4,191	60,771	0	60,771	Ŏ	0.00%
	Public Fire	0	00,771	Ö	205,399	205,399	0.00%
	Total	743,890	2,884,162	743,890	3,225,886	\$341,724	11.85%
	Total	143,030	2,004,102	. 10,000			
13 14							
	Miscellaneous Revenues:						
16	Miscellatieous Reveilues.						
	Reconnect Charges		6,820		6,820	0	0.00%
	Returned Check Charge		636		636	Ō	0.00%
	Application Fee		20,340		20,340	Ō	0.00%
	Miscellaneous Other Revenue		1,363		1,363	Ō	0.00%
21	Rents from Water Property		1,155		1,155	Ö	0.00%
22	Rents from Water 1 toperty		1,100		11144	ū	
23							
24			\$2,914,476		\$3,256,200	341,724	11.73%
25			<u> </u>			0,,,,	
25 26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County)

Case No. WR-2003-XXX Schedule CAS-14-PKW Page 1 of 7

	A. T AIRVING VIZIGE	•	Present Pro Fo	orma Rates			Prop	osed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sates ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:									<del></del>	
3	Minimum Charge:										
4	5/8" Monthly	53,299		\$7.08	\$377,354	53,299		\$8.50	\$453,038	\$75,684	20.06%
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	1,966		12.84	25,237	1,966		15.40	30,269	5,032	19.94%
7	1-1/2" Monthly	443		22.33	9,890	443		26.80	11,870	1,980	20.02%
8	2" Monthly	92		33.71	3,098	92		40.50	3,722	624	20.14%
9	3" Monthly	13		60.24	759	13		72.00	907	148	19.50%
10	4" Monthly	13		98.15	1,237	13		118.00	1,487	250	20.21%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15	-										
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		447,899	\$3,4685	1,553,538		447,899	\$3.4900	1,563,168	9,630	0.62%
19	Second Block		23,402	1.9430	45,470		23,402	3.4900	81,673	36,203	79.62%
20	Third Block		2,844	1.4995	4,265		2,844	3.4900	9,927	5,662	132.75%
21	Fourth Block		12,564	1.0098	12,687		12,564	3.4900	43,847	31,160	245.61%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books	3		_		_		_	····	0	0.00%
24	Total	•	486,709		\$2,033,535		486,709		\$2,199,908	\$166,373	8.18%



Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County)

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			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Commercial:										
3	Minimum Charge:										
	5/8" Monthly	2,561		\$7.08	\$18,134	2,561		\$8.50	\$21,771	\$3,637	20.06%
	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	687		12.84	8,821	687		15.40	10,580	1,759	19.94%
7	1-1/2" Monthly	135		22.33	3,015	135		26.80	3,618	603	20.00%
8	2" Monthly	369		33.71	12,439	369		40.50	14,945	2,506	20.15%
9	3" Monthly	69		60.24	4,157	69		72.00	4,968	811	19.51%
10	4" Monthly	<b>,</b> 0		98.15	0	0		118.00	0	0	0.00%
11	6" Monthly	42		192.93	8,103	42		232.00	9,744	1,641	20.25%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15											
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		76,912	\$3.5187	270,629		76,912	\$3.4900	268,421	(2,208)	-0.82%
19	Second Block		45,550	1.9712	89,788		45,550	1.7900	81,534	(8,254)	-9.19%
20	Third Block		7,468	1.5212	11,360		7,468	1.7900	13,368	2,008	17.68%
21	Fourth Block		5,560	1.0244	5,695		<b>5</b> ,560	1.7900	9,952	4,257	74.75%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books	S		_		_		_		0	0.00%
24	Total	• •	135,489	_	\$432,141		135,489	- -	\$438,901	\$6,760	1.56%
25		•		-		•		•			

Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County)

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	ALL A GIRVING TRACE	<u> </u>	Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Industrial:										
3	Minimum Charge:									*	00.000
4	5/8" Monthly	84		\$7.08	<b>\$</b> 595	84		\$8.50	\$714	\$119	20.00%
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	0		12.84	0	0		15.40	0	0	0.00%
7	1-1/2" Monthly	24		22.33	536	24		26.80	643	107	19.96%
8	2" Monthly	36		33.71	1,214	36		40.50	1,458	244	20.10%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	0		98.15	0	0		118.00	0	0	0.00%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15 16											
17	Volumetric Charge	<u>es:</u>									
18	First Block		3,940	\$2.4544	9,669		3,940	\$2.5000	9,849	180	1.86%
19	Second Block		2,050	1.3749	2,818		2,050	1.5000	3,075	257	9.12%
20	Third Block		0	1.0611	0		0	1.5000	0	0	0.00%
21	Fourth Block		0	0.7145	0		0	1.3000	0	0	0.00%
22	FAL's and Credits		(20)		(49)		(20)		(52)	(3)	6.12%
23	Reconcile to Book	s		_						0	0.00%
24	Total	•	5,969	• •	\$14,783		5,969		<b>\$</b> 15,687	\$904	6.12%
25				•				•			



Missouri Public Service Commission

Company: Missourl-American Water Company

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District: Parkville Water (Platte County) Proposed Pro Forma Rates Present Pro Forma Rates Customer Line # Class/ Customer Total Dollar Percentage Sales Proposed Sales Current Total Meter Description Meter ('000 Gal) Rate Revenue Change Change Revenue Billings Billings ('000 Gal) Rate Other Public Authority: Minimum Charge: 20.08% \$8.50 \$2,984 \$499 5/8" Monthly 351 \$7.08 \$2,485 351 0.00% O Ω 0 10.90 9.06 3/4" Monthly 0 215 19.93% 1.079 84 15.40 1,294 84 12.84 1" Monthly 19.99% 26.80 2,251 375 1-1/2" Monthly 22.33 1,876 84 84 20.15% 33.71 7,180 213 40.50 8.627 1,447 2" Monthly 213 0.00% 72.00 0 0 3" Monthly 0 60.24 0 0 9 60 20.41% 354 98.15 294 3 118.00 4" Monthly 3 20.26% 232.00 2,784 469 12 6" Monthly 12 192.93 2.315 368.00 0 0.00% 306.65 0 0 0 8" Monthly 0.00% 0 625.00 0 0 520.92 0 10" Monthly 0 0.00% 0 1,032.00 0 0 0 859.27 0 12" Monthly 15 16 Volumetric Charges: 17 -13.76% 43.906 10,849 \$3,4900 37,864 (6,042)\$4.0469 18 First Block 10.849 29.577 (7,883)-21.04% 2.2671 37,460 16,523 1.7900 Second Block 16,523 0.00% 1.7900 0 0 Third Block 0 1,7495 0 0 0.00% 1,7900 a 0 Fourth Block 0 0 1.1782 0 (438)-11.34% (494)(164)56 FAL's and Credits (164)0.00% Reconcile to Books 27,209 27,209 \$96,101 \$85,297 (\$10,804) -11.24% 24 Total

33

38 39

40



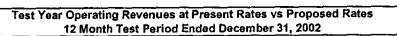
Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County)

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		,	Present Pro F	orma Rates			Prop	osed Pro Form	a Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Water Utili	ties:		<u> </u>							
3	Minimum Charge:									_	
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.50	\$0	<b>\$</b> 0	0.00%
5	3/4" Monthly	0		9.06	0	0		10.90	0	0	0.00%
6	1" Monthly	0		12.84	0	0		15.40	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	0		33.71	0	0		40.50	0	0	0.00%
9	3" Monthly	36		60.24	2,169	<b>3</b> 6		72.00	2,592	423	19.50%
10	4" Monthly	12		98.15	1,178	12		118.00	1,416	238	20,20%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15											
16											
17	Volumetric Charge	<u>es:</u>								44 - 50	00.000
18	First Block		2,400	\$5.2769	12,665		2,400	\$3.4900	8,376	(4,289)	-33.86%
19	Second Block		45,350	2.9561	134,058		45,350	2.8000	126,979	(7,079)	-5.28%
20	Third Block		32,692	2.2813	74,579		32,692	1.7900	58,518	(16,061)	-21.54%
21	Fourth Block		3,883	1.5362	5,964		3,883	1.5000	5,824	(140)	-2.35%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	(S					0.4.00.1		\$000 70r	0	0.00%
24	Total		84,324	•	\$230,613		84,324		\$203,705	(\$26,908)	-11.67%
25			= <del></del>								
26											
l ~~											



Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County) Case No. WR-2003-XXX Schedule CAS-14-PKW Page 6 of 7

			Present Pro F	orma Rates			Prop	osed Pro Form	a Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Miscellaneous:										
3	Minimum Charge:										
4	5/8" Monthly	0		\$7.08	<b>\$</b> 0	0		\$8.50	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	Q	0		10.90	0	0	0.00%
6	1" Monthly	0		12.84	0	0		15.40	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
8	2" Monthly	0		33.71	0	0		40.50	0	0	0.00%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	0		98.15	0	0		118.00	0	0	0.00%
11	6" Monthly	0		192.93	0	0		232.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		368.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,032.00	0	0	0.00%
15	•										'
16											
17	Volumetric Charge	es:									
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits	<b>;</b>	4,191		16,218		4,191		16,218	0	0.00%
23	Reconcile to Bool	(S		_						0	0.00%
24	Total		4,191		\$16,218		4,191	· •	\$16,218	\$0	0.00%
25		·		•				_			



Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County)

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Present Rates Proposed Rates Line # Connection Number Size of Annual Total Annual Total Dollar Percentage Connections Rate Revenue Rate Revenue Change Change Private Fire Service: 3 0.00% 4 Private Fire Hydrant \$0 27 \$980.64 \$26,477 980.64 \$26,477 5 2" 6 140.52 0.00% 1 140.52 141 141 0 7 8 3" 241.44 0 0.00% 0 241.44 0 0 9 10 4" 5 383.16 1,916 383.16 1.916 0 0.00% 11 12 6" 25 19,644 785.76 0.00% 785.76 19,644 13 14 8" 9 1,352.04 12,168 1,352.04 12,168 0 0.00% 15 16 10" 3 2.078.16 6.234 2,078,16 6.234 0 0.00% 17 12" 2,963.16 18 2,963.16 0 0 0 0.00% 19 FAL's and Credits (5,809)(5,809)0 0.00% 21 70 \$60,771 \$60,771 22 Total \$0 0.00% 23 24 25 26 **Public Fire Protection:** 27 582 0.00 352.92 Public Fire Hydrants 0 205,399 0.00% 205,399 29 30 31 32