ST. CHARLES DISTRICT



	For	verall Revenue Requirement Summary the Test Year Ended December 31, 2002		
Missouri Public Servi Company: Missouri-A District: St. Charles	ce Commission merican Water Company			Case No. WR-2003-XXX Schedule CAS-2-SCH Page 1 of 1
Line No. 1				
3 4 5	Description	Schedule	Amount	
6	Rate Base	CAS-3-SCH	\$33,788,613	
7 8	Operating Income at Present Rates	CAS-8-SCH	2,526,101	
9 10 11	Earned Rate of return		7.48%	
12	Requested Rate of Return	Grubb Testimony	8.30%	
14 15	Required Operating Income		2,804,455	
16 17	Operating Income Deficency		278,354	
18	Gross Revenue Conversion Factor		1.62742	
19 20	Revenue Deficiency		452,999	
21 22 23	Adjusted Operating Revenues	CAS-8-SCH	8,682,717	
23 24 25 26	Total Revenue Requirement		\$9,135,716	
27 28 29 30 31 32 33 34 35 36 37 38	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 2,672 0.000 997.328 51.993 330.867 385.532 \$614.468		



Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission

Case No. WR-2003-XXX

pany: Missouri-American Water Company ict: St. Charles					Schedule CAS-3- Page 1
#					
	Supporting	Per Books		Pro Forma	
Rate Base Component	Reference	<u>12/31/02</u>	Adjustments	Rate Base	
Utility Plant in Service	CAS-4-SCH	60,762,253	4,412,193	65,174,446	
Accumulated Provision for Depreciation	CAS-5-SCH	(11,037,165)	(1,132,470)	(12,169,635)	
Accumulated Amortization	W/P's	0	0	0	
Utility Plant Acquisition Adjustments	W/P's	0	66,340	66,340	
Net Utility Plant		49,725,088	3,346,063	53,071,151	
Lance					
Less: Customer Advances	CAS-6-SCH	1,931,719	977,168	2,908,887	
		13,559,689	(266,214)		
Contributions in Aid of Construction	CAS-6-SCH	13,559,669	(200,214)	13,293,475 0	
Accumulated Deferred ITC (3%)	W/P's	•	339,944	_	
Deferred Income Taxes	W/P's	2,820,888		3,160,832	
Pension Liability	W/P's	298,300	289,450	587,750	
O. H. 1. 1.		18,610,596	1,340,348	19,950,944	
Subtotal		10,010,090	1,340,348	19,950,944	
Add:					
Cash Working Capital	CAS-7-SCH	0	0	0	
Materials and Supplies	W/P's	127,741	ŏ	127,741	
Prepayments	W/P's	32,351	ŏ	32,351	
OPEB's Contributed to External Fund	W/P's	298,070	(7,894)	290,176	
Premature Retirement	W/P's	0	0	235,110	
Regulatory Deferrals	W/P's	172,626	45,512	218,138	
(togulator) Doloroto		_,		_10,100	
Subtotal		630,788	37,618	668,406	
Outrois.					
Total Original Cost Rate Base		31,745,279	2,043,334	33,788,613	
		<u></u>		<u> </u>	
	•				



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

Missouri Public Service Commission

Company: Missourl-American Water Company District: St. Charles

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

DISTITUTE.	St. Charles					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	\$31,811	\$31,811	
4	302	Franchise & Consents	12,572	0	12,572	
5	303	Miscellaneous Intangible Plant Studies	0	17,767	17,767	
6		Subtotal	12,572	49,578	62,150	
7		Source of Supply Plant		-		
8	310	Land & Land Rights	5,372	0	5,372	
9	311	Structures & Improvements	Ō	0	0	
10	312	Collection & Impound Resevoirs	Ô	Ö	Ō	
11	313	Lake, River, & Other Intakes	Ō	Ö	Ô	
12	314	Wells & Springs	Ō	Ō	Ō	
13	316	Supply Mains	Õ	1,908,752_	1,908 <u>,752</u>	
14		Subtotal	5,372	1,908,752	1,914,124	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	1,193	0	1,193	
17	321	Pumping Structures & Improvements	1,345,557	34,997	1,380,554	
18	322	Boiler Plant Equipment	0	04,551	0	
19	323	Force Mains	250,571	Ô	250,571	
20	324	Steam Pumping Equipment	200,57 1	Ö	250,07	
21	325	Electric Pumping Equipment	2,080,115	3,223	2,083,338	
22	326	Diesel Pumping Equipment	2,000,110	0,220	2,003,930	
23	327	Pump Equip Hydraulic	0	0	0	
24	328	Other Pumping Equipment	5,613	0	5,613	
25	320	Subtotal	3,683,049	38,220	3,721,269	
26		Treatment Plant	3,083,049		3,721,209	
27	330	Water Treatment Land & land Rights	5,372	0	E 270	
28	331	Water Treatment Structures & Improvements	5,372	0	5,372	
29	332	Water Treatment Squictores & Improvements Water Treatment Equipment	16,283	0	16,283	
30	332.4	Water Treatment Equipment - Filter Plant	10,203	0	10,203	
31	332.4	Subtotal	21,655		21,655	
		Transmission & Distribution Plant	21,855		21,000	
32	040		000 000		000 000	
33	340	Transmission & Distribution Land	266,396	0	266,396	
34	341	Transmission & Distribution Structures & Improvements	531,052 1,736,137	U 24.967	531,052	
35	342	Distribution Reservoirs & Standpipes	1,726,137	24,867	1,751,004	
36	343	Transmission & Distribution Mains Conv	16,896,240	651,596	17,547,836	
37	343.1	Transmission & Distribution Mains < 4'	474,395	0	474,395	
38	343.2	Transmission & Distribution Mains 6" - 8'	5,363,251	38,681	5,401,932	
39	343.3	Transmission & Distribution Mains > 10'	<u>17,267,020</u>	595,038	<u>17,862,058</u>	
40		Subtotal	42,524,491	1,310,182	43,834,673	



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

Missouri Public Service Commission Company: Missouri-American Water Company
District: St. Charles Case No. WR-2003-XXX Schedule CAS-4-SCH Page 2 of 2

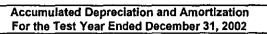
Line #							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>12/31/02</u>	<u>Adjustments</u>	<u>upis</u>	
2		Transmission & Distribution Plant	Bal Fwd	42,524,491	1,310,182	43,834,673	
3	344	Fire mains		227,959	0	227,959	
4	345	Services		5,201,689	162,939	5,364,628	
5	346.1	Meters - Bronze Case		712,579	86,112	798,691	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		323,170	0	323,170	
8	347	Meter Installation		2,585,387	180,751	2,766,138	
9	348	Hydrants		3,578,318	13,815	3,592,133	
10	349	Other Transmission & Distribution Plant		3,964	0	3,964_	
11		Subtotal		55,157,557	1,753,799	56,911,356	
12		General Plant					
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		0	0	0	
15	390.1	Office Structures		316,030	10,658	326,688	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		977	0	977	
18	391	Office Furniture and Equipment		93,300	409,102	502,402	
19	391.2	Computers & Peripheral Equipment		10,890	59,840	70,730	
20	391.25	Computer Software		11,476	39,308	50,784	
21	391.26	Personal Computer Software		108,590	9,735	118,325	
22	391.3	Other Office Equipment		0	889	889	
23	392.11	Transportation Equipment - Light Trucks		175,175	36,837	212,012	
24	392.12	Transportation Equipment - Heavy Trucks		0	61,706	61,706	
25	392.2	Transportation Equipment - Cars		0	10,919	10,919	
26	392.3	Transportation Equipment - Other		860	0	860	
27	393	Stores Equipment		907	0	907	
28	394	Tools, Shop, & Garage Equipment		95,224	17,342	112,566	
29	395	Laboratory Equipment		5,427	2,302	7,729	
30	396	Power Operated Equiperant		83,202	0	83,202	
31	397	Communication Equipment (non telephone)		20,654	441	21,095	
32	397.2	Telephone Equipment		12,580	1,820	14,400	
33	398	Miscellaneous Equipment		91,558	945	92,503	
34	399	Other Tangable Property		<u>855,198</u>	0	<u>855,198</u>	
35		Subtotat		1,882,048	661,844	2,543,892	
36						<u> </u>	
37		Total Plant in Service		\$60,762,253	\$4,412,193	\$65,174,446	
38							
39							
40							



Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

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

Line # Per Books Pro Forma Pro Forma Account Description 12/31/02 Acct No **Adjustments** Reserve 2 Intangible Plant 3 301 Organization \$0 \$0 \$0 302 Franchise & Consents 0 0 5 303 Miscellaneous Intangible Plant Studies 306,586 94,207 400,793 Subtotal 306.586 94,207 400.793 Source of Supply Plant 8 310 Land & Land Rights 0 0 9 311 Structures & Improvements 0 0 10 312 Collection & Impound Resevoirs 0 11 313 Lake, River, & Other Intakes 0 ٥ 12 314 Wells & Springs Λ 13 316 Supply Mains (169,023) (169,023)14 Subtotal 0 (169,023)(169,023)15 Pumping Plant Pumping Land & Land Rights 16 320 0 0 17 321 Pumping Structures & Improvements 209,078 24,776 233,854 18 322 Boiler Plant Equipment 19 323 Force Mains 29,181 4.869 34,050 20 324 Steam Pumping Equipment 21 325 Electric Pumping Equipment 541,922 71,599 613,521 Diesel Pumping Equipment 22 326 0 0 0 23 327 Pump Equip Hydraulic O 0 24 328 Other Pumping Equipment 4.727 116 4.843 25 784,908 Subtotal 101,360 886,268 26 Treatment Plant 27 330 Water Treatment Land & land Rights 0 0 0 28 331 Water Treatment Structures & Improvements 0 ٥ O 29 332 Water Treatment Equipment 2,641 440 3,081 30 332.4 Water Treatment Equipment - Filter Plant 31 Subtotal 2,641 440 3.081 Transmission & Distribution Plant 32 33 340 Transmission & Distribution Land 0 34 341 Transmission & Distribution Structures & Improvements 254.734 27,066 281,800 35 342 Distribution Reservoirs & Standpipes 525,268 28,970 554.238 36 343 Transmission & Distribution Mains Conv 5,425,526 5.608,550 183,024 37 343.1 Transmission & Distribution Mains < 4" 0 6.566 6.566 Transmission & Distribution Mains 6" - 8" 38 343.2 O 70,811 70,811 39 343.3 Transmission & Distribution Mains > 10" 186,313 186,313 6,205,529 40 Subtotal 502,749 6,708,278



Missouri Public Service Commission Company: Missouri-American Water Company District: St. Charles

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

_ine #							
_1110 17				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		12/31/02	Adjustments	Reserve	
2		Transmission & Distribution Plant	Bal Fwd	6,205,529	502,749	6,708,278	
3	344	Fire mains		24,499	3,051	27,550	
4	345	Services		1,709,536	110,976	1,820,512	
5	346.1	Meters - Bronze Case		0	29,215	29,215	
6	346.2	Meters - Plastic Case		ő	0	0	
7	346.3	Meters - Not Class By Type		306,204	16,708	322,912	
8	347	Meter Installation		388,359	38,739	427,098	
9	348	Hydrants		997,468	99,149	1,096,617	
10	349	Other Transmission & Distribution Plant		969	107_	1,076_	
11	5.2	Subtotal		9,632,563	800,695	10,433,258	
12		General Plant		0,502,000		10, 100,200	
13	389	General Land & Land Rights		0	0	o	
14	390	Stores Shops Equipment Structures		Ö	0	ā	
15	390.1	Office Structures		114,867	10,676	125,543	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		Ŏ	23	23	
18	391	Office Furniture and Equipment		(6,206)	(12,147)	(18,353)	
19	391.2	Computers & Peripheral Equipment		0	111,009	111,009	
20	391.25	Computer Software		Ō	87,093	87,093	
21	391.26	Personal Computer Software		Ô	27,858	27,858	
22	391.3	Other Office Equipment		Õ	1,949	1,949	
23	392.11	Transportation Equipment - Light Trucks		64,912	35,268	100,180	
24	392.12	Transportation Equipment - Heavy Trucks		0	(5,464)	(5,464)	
25	392.2	Transportation Equipment - Cars		Ö	11,530	11,530	
26	392.3	Transportation Equipment - Other		0	92	92	
27	393	Stores Equipment		837	7	844	
28	394	Tools, Shop, & Garage Equipment		39,117	3,863	42,980	
29	395	Laboratory Equipment		5,541	15	5,556	
30	396	Power Operated Equipemnt		6,327	3,867	10,194	
31	397	Communication Equipment (non telephone)		0	5,826	5,826	
32	397.2	Telephone Equipment		21,803	3,517	25,320	
33	398	Miscellaneous Equipment		11,955	4,132	16,087	
34	399	Other Tangable Property		51,312	15,679_	66,991	
35		Subtotal		310,466	304,792	615,258	
36							
37		Total Plant in Service		\$11,037,165	\$1,132,470	\$12,169,635	



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: St. Charles

Case No. WR-2003-XXX Schedule CAS-6-SCH Page 1 of 1

Line #					
[Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		Customer Advances			
4	252.11	Advances for Construction - Extensions	1,717,312	977,168	2,694,480
5	252.71	Advances for Construction - Taxable Extensions	<u> 214,407</u>	<u> </u>	<u> 214,407</u>
6		Total Customer Advances	1,931,719	977,168	2,908,887
7					
8					
9					
10					
11		Contributions in Aid of Construction			
12	271.11	Contributions in Aid - NT Mains	255,42 9	0	255,429
13	271.12	Contributions in Aid - NT Extension Deposit	. 300	0	300
14	271.21	Contributions in Aid - NT Services	8,720	0	8,720
15	271.30	Contributions in Aid - NT Meters	14,798	0	14,798
16		Contributions in Aid - NT Hydrants	951,788	0	951,788
17		Contributions in Aid - NT Other	14,885	0	14,885
18	271.71	Contributions in Aid - Taxable Mains	13,450,720	0	13,450,720
19	271.12	Contributions in Aid - Taxable Extension Deposit	2,626,810	0	2,626,810
20	271.27	Contributions in Aid - Taxable Services	1,412	0	1,412
21	271.37	Contributions in Aid - Taxable Meters	236,397	0	236,397
22	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
23	Various	Accumulated Amortization - CIAC	<u>(4,001,570)</u>	<u>(266,214)</u>	(4,267,784)
24		Total Contributions in Aid of Construction	13,559,689	(266,214)	13,293,475
25				***	
26					
27					



Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Charles

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

Line #							
1		Proforma	Average				
2		Proposed	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	<u>Laq</u>	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroll	530,932	1,455	39.92	10.23	29.69	43,187
5	Tax Withholding	252,269	691	39.92	17.39	22.53	15,572
l 6	Fuel and Power	62,819	172	39,92	37.22	2.70	465
7	Chemicals	0	0	39.92	39.92	0.00	0
8	Purchased Water	676,058	1,852	39.92	53.15	(13,23)	(24,505)
9	Service Company Charges	772,529	2,117	39.92	(4.13)	44.05	93,233
10	Group Insurance	115,758	317	39.92	(8.54)	48.46	15,369
11	OPEB's	110,564	303	39.92	(0.04)	39.96	12,104
12	Pensions	147,628	404	39.92	39.92	0.00	0
13	ESOP	6,919	19	39.92	39.92	0.00	0
14	Insurance Other than Group	69,686	191	39,92	39.92	0.00	0
15	Uncollectables	22,861	63	39.92	39.92	0.00	0
16	Rents	54,998	151	39.92	24.37	15.55	2,343
17	401(k)	67,670	185	39.92	48.80	(8.88)	(1,646)
18	Other O&M	486,980_	1,334	39.92	20.67	19.25	25,683
19	Total O&M Expenses	3,377,671					181,805
20							
21	Depreciation Amortization Expense	1,157,013	3,170	39.92	-	39.92	126,542
22	Property Taxes	728,397	1,996	39.92	182.50	(142.58)	(284,534)
23	Public Service Commission Fee	38,017	104	39.92	39.92	0.00	0
24	Franchise and Environment Tax	16,828	46	39.92	110.50	(70.58)	(3,254)
25	FICA Taxes	865	2	39.92	13.44	26.48	63
26	FUTA Taxes	57,015	156	39.92	62.05	(22.13)	(3,457)
27	SUTA Taxes	7	0	39.92	62.05	(22.13)	0
28	Federal Income Tax - Current	224,438	615	39.92	60.25	(20.33)	(12,501)
29	State Income Tax - Current	35,269	97	39.92	62.17	(22.25)	(2,150)
30	Deferred Income Taxes	595,683	1,632	39.92	0.00	39.92	65,150
31	Interest Expense	1,185,743	3,249	39.92	91.15	(51.23)	(166,426)
32	Preferred Dividends Total Westing Conital Requirement	16,891	46	39.92	45.63	(5.71)	(264)
33	Total Working Capital Requirement	7,433,837					(99,026)
34	Watel Onet and Markey Contint Dentity of					-	
35	Total Cash and Working Capital Requirement Used						0
36							



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: St. Charles

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

Line #							
1 2 3		Schedule Reference	Test year Ended 12/31/02	Adiustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
4							
5							
6 7	Operating Revenues	CAS-9-SCH	\$8,575,508	\$107,209	\$8,682,717	\$452,999	\$9,135,716
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-SCH	3,906,108	(603,024)	3,303,084	1,210	3,304,294
10	Depreciation Expense	CAS-10-SCH	915,581	241,432	1,157,013		1,157,013
11	Amortization Expense	CAS-10-SCH	0	0	0		0
12	•						
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-SCH	610,131	118,266	728,397		728,397
15	Payroll Taxes	CAS-10-SCH	51,798	6,089	57,887		57,887
16	PSC Fees	CAS-10-SCH	50,105	0	50,105	0	50,105
17	Other	CAS-10-SCH	16,363	(11,623)	4,740		4,740
18							
19	Utility Operating Income Before Income 3	Taxes	3,025,422	356,069	3,381,491	451,789	3,833,280
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-SCH	243,208	(18,770)	224,438	149,883	374,321
23	State Income Tax	CAS-12-SCH	103,672	(68,403)	35,269	23,553	58,822
24	Deferred Income Taxes		523,009	72,674	595,683	0	595,683
25	Amortization of Investment Tax Credit		0		0		0
26							
27	Utility Operating Income		\$2,155,533	\$370,568	\$2,526,101	\$278,353	\$2,804,454
28							
29							
1 77							



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: St. Charles

Case No. WR-2003-XXX Schedule CAS-9-SCH Page 1 of 1

7 Residence Resi	ed Sales dential mercial strial r Public Authority s for Resale ellaneous a) Metered Sales	\$7,280,489 892,557 4,165 154,596 0 0	\$30,920 2,165 (33) 1,914 0 0	(\$3,106) 1,105 0 1,079 0 0	\$7,308,303 895,827 4,132 157,589 0 0	\$46,837 26,384 		\$7,355,140 922,211 4,132 157,589 0
6 Metero 7 Resi 8 Com 9 Indus 10 Othe 11 Sales 12 Misc 13 14 Tota 15 16 17 Sewer S 18 19 Fire S 20 Priva 21 22 Tota 23 24 Total Si 25	ed Sales dential mercial strial r Public Authority s for Resale ellaneous a) Metered Sales	892,557 4,165 154,596 0 0	2,165 (33) 1,914 0	1,105 0 1,079 0 0	895,827 4,132 157,589 0	26,384		922,211 4,132 157,589 0
7 Residence Resi	dential mercial strial r Public Authority s for Resale ellaneous a) Metered Sales	892,557 4,165 154,596 0 0	2,165 (33) 1,914 0	1,105 0 1,079 0 0	895,827 4,132 157,589 0	26,384		922,211 4,132 157,589 0
8 Com 9 Indus 10 Othe 11 Sales 12 Misc 13 14 Tots 15 16 17 Sewer S 18 19 Fire S 20 Priva 21 22 Tots 23 24 Total Si 25	mercial strial r Public Authority s for Resale ellaneous al Metered Sales	892,557 4,165 154,596 0 0	2,165 (33) 1,914 0	1,105 0 1,079 0 0	895,827 4,132 157,589 0	26,384		922,211 4,132 157,589
9 Indus 10 Othe 11 Sales 12 Misc 13 14 Tots 15 16 17 Sewer \$ 18 19 Fire \$ 20 Priva 21 22 Tots 23 24 Total \$6 25	etrial Public Authority For Resale ellaneous al Metered Sales	4,165 154,596 0 0	(33) 1,914 0 0	0 1,079 0 0	4,132 157,589 0 0			4,132 157,589 0
10 Othe 11 Sale: 12 Misc 13 14 Tot: 15 16 17 Sewer S 18 19 Fire S 20 Priva 21 22 Tot: 23 24 Total Si 25	s for Resale ellaneous al Metered Sales	154,596 0 0 8,331,806	1,914 0 0	0	157,589 0 0	73,221		157,589 0
11 Sales 12 Misc 13 Misc 14 Tota 15 Misc 16 Misc 17 Sewer Sales 18 Fire Sales 19 Fire Sales 20 Priva 21 Tota 22 Tota 23 Total Sales 25 Misc 26 Priva 27 Total Sales	s for Resale ellaneous al Metered Sales	8,331,806	0	0	0	73,221		
12 Misc 13 14 Tota 15 16 17 Sewer S 18 19 Fire S 20 Priva 21 22 Tota 23 24 Total Sa	ellaneous al Metered Sales	8,331,806	0	0	0	73,221		
14 Tota 15 16 17 Sewer 9 18 19 Fire S 20 Priva 21 22 Tota 23 24 Total Sa			34,966	(922)	8,365,850	73,221		
166 17 Sewer 9 18 19 Fire S 20 Priva 21 22 Tota 23 24 Total Sa 25	Service						0	8,439,07
17 Sewer 9 18 19 Fire S 20 Priva 21 22 Tota 23 24 Total Sa 25	Service	•						
19 Fire S 20 Priva 21 22 Tota 23 24 Total Sa 25		0	0	0	0	0	0	(
20 Priva 21 22 Tota 23 24 Total Sa 25								
21 22 Tota 23 24 Total Sa 25	ervice							
22 Tota 23 24 Total Sa 25	te Fire Service	116,846		(56)	116,790		0	116,790
24 Total Sa 25	al Fire Service	116,846	0	(56)	116,790	0	0	116,790
	ales of Water	8,448,651	34,966	(978)	8,482,640	73,221	0	8,555,861
ZN LYTHÆT I	perating Revenues							
	nect Charges	8,935			8,935			8,935
	ed Check Charge	2,086			2,086			2,086
	ation Fee	64,720			64,720			64,720
	laneous Other Revenue	5,786			5,786			5,786
	from Water Property	16,300			16,300			16,300
	laneous Sales Unmetered	29,029			29,029			29,029
	ther Operating Revenues	126,856	0	0	126,856	0	0	126,856
34	_							1500
35 36 Total O	perating Revenues	\$8,575,508	\$34,966	(\$978)	\$8,609,496	\$73,221	\$0	\$8,682,717



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 Case No. WR-2003-XXX Schedule CAS-10-SCH

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Line#

2

3

District: St. Charles

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-SCH which provides additional detail and support.

4 5	Expense Description	Schedule Reference	Test Year	Adiustmont	Pro forma
6	Expense Description	Reference	Expense	<u>Adjustment</u>	Present Rates
7	Labor	CAS-11-SCH	\$673,965	\$109,237	\$783,202
8	Purchased Water	CAS-11-SCH	1,757,128	(1,081,070)	676,058
9	Fuel and Power	CAS-11-SCH	63.613	(793)	62,820
10	Chemicals	CAS-11-SCH	4,567	(4,567)	0
11	Waste Disposal	CAS-11-SCH	Ó	0	Ō
12	Management Fees	CAS-11-SCH	469,701	302,828	772,529
13	Group Insurance	CAS-11-SCH	226,322	(44,531)	181,791
14	Pensions	CAS-11-SCH	91,904	55,724	147,628
15	Regulatory Expense	CAS-11-SCH	33,640	(16,607)	17,033
16	Insurance, Other than Group	CAS-11-SCH	105,236	(35,550)	69,686
17	Customer Accounting	CAS-11-SCH	103,315	(5,886)	97,429
18	Rents	CAS-11-SCH	21,042	33,956	54,998
19	General Office Expense	CAS-11-SCH	52,827	3,285	56,112
20	Miscellaneous	CAS-11-SCH	221,826	39,995	261,821
21	Maintenance - Other	CAS-11-SCH	81,022	40,955	121,977
22	Total Operations and Maintenance		3,906,108	(603,024)	3,303,084
23	·				
24	Depreciation	CAS-11-SCH	915,581	241,432	1,157,013
25	Amortization	CAS-11-SCH	0	. 0	0
26	Total Depreciation and Amortization		915,581	241,432	1,157,013
27	·				
28	Property Taxes	CAS-11-SCH	610,131	118,266	728,397
29	Payroll Taxes	CAS-11-SCH	51,798	6,089	57,887
30	PSC Fees	CAS-11-SCH	50,105	0	50,105
31	Other General Taxes	CAS-11-SCH	16,363	(11,623)	4,740
32	Total Taxes Other Than Income Taxes		728,397	112,732	841,129
33			<u></u>		



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

Missouri Public Service Commission

Company: Missouri-American Water Company Division: St. Charles

	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
Г	8	Labor	673,965	\$109,237							i
	9	Purchased Water	1,757,128								(1,081,070)
	10	Fuel and Power	63,613	·					(793)		Γ
		Chemicals	4,567							(4,567)	
		Waste Disposal	-								
	13	Management Fees	469,701								
	14	Group Insurance	226,322		(44,531)						
Г	15	Pensions	91,904			55,724					
	16	Regulatory Expense	33,640								1
Г	17	Insurance Other Than Group	105,236								
Γ	18	Customer Accounting	103,315								
Г		Rents	21,042								
	20	General Office Expense	52,827							.,,	
Г	21	Miscellaneous	221,826		,		1,986				
Г	25	Maintenance - Other	81,022								
Г			1								
		Total Operations and Maintenance	3,906,108	109,237	(44,531)	55,724	1,986	0	(793)	(4.567)	(1,081,070)
Г	27	Depreciation	915,581								
	28	Amortization	 				, -				
Г											
Г		Total Depreciation and Amortization	915,581	0	0	0	0	0	0	0	0
┢											
-	29a	Property Taxes	610,131						~	•	
\vdash		Payroll taxes	51,798					6.089			
┢		Gross Receipts Taxes	50,105								
一	29d	Other General Taxes	16,363								
┢											
-		Total Taxes other than income	728.397	0	0	0	0	6,089	0	0	0
┢								5,500	- -		<u>_</u>
F	_										
 			 		···						
\vdash			 								
\vdash			1								
-			-								
\vdash						··					



Missouri Public Service Commission Company: Missouri-American Water Company Division: St. Charles Case No. WR-2003-XXX Schedule CAS-11-SCH Page 2 of 4

2	168		Schedule CAS-15 p9	Schedule CAS-15 p10	Schedule CAS-15 p11	Schedule CAS-15 p12	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p14	Schedule CAS-15 p15
4 5	Line	Baradada	Waste Disp.	Regulatory	ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	Employee
6	Number 8	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals	 			·····					<u> </u>
10		Waste Disposal	0								
11		Management Fees	~ -			302,828					
12	14	Group Insurance				002,020					
13		Pensions									
14		Regulatory Expense	 	(16,607)							
15	17	Insurance Other Than Group			(35,550)		-				
16		Customer Accounting	—		(00/00/				"		
17		Rents	-				33,956				
18		General Office Expense						(4,626)			7,911
19		Miscellaneous						3.77	(14,810)		
20	25	Maintenance - Other	T						1, 1,4	0	
21											
22		Total Operations and Maintenance	0	(16,607)	(35,550)	302,828	33,956	(4,626)	(14,810)	0	7,911
23					· · · · · ·				- V/		
24	27	Depreciation	7								
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	-
28											
29		Property Taxes									
30	29b	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											
41		<u></u>	_L								
											

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

Missouri Public Service Commission Company: Missouri-American Water Company

Division: St. Charles

	168 Line Number	Description	Schedule CAS-15 p16 Transpo. Expense	Schedule CAS-15 p17 Property Taxes Expense		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
ŀ	8	Labor	Exheuse	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
ı	9	Purchased Water				 					
r	10	Fuel and Power	***		·····						
ı	11	Chemicals									<u> </u>
Γ	12	Waste Disposal									
ſ	13	Management Fees									
Г	14	Group Insurance									
Γ	15	Pensions								· · · · · · · · · · · · · · · · · · ·	
	16	Regulatory Expense					7.07.12				
	17	Insurance Other Than Group						ļ			
	18	Customer Accounting						(5,886)	0		
	19	Rents									
	20	General Office Expense			'						
L		Miscellaneous	0								\$27,141
L	25	Maintenance - Other				40,955					
L						[-	
		Total Operations and Maintenance	0	0	0	40,955	0	(5,886)	0	0	27,141
L		Depreciation								241,432	
Ţ	28	Amortization					0				
Ĺ											
		Total Depreciation and Amortization	0	0	0	0	0	0	0	241,432	C
L											
	29a	Property Taxes		118,266							
		Payroll taxes			·						
L	29c	Gross Receipts Taxes									
L	29d	Other General Taxes			(12,088)						
Ĺ			<u> </u>				L				
L		Total Taxes other than income	0	118,266	(12,088)	0	0	0	0	0	
Ĺ											
L			<u> </u>								
ı					<u></u>	l					



Missouri Public Service Commission Company: Missouri-American Water Company

Division: St. Charles

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

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								\$109,237	\$783,202
7	9	Purchased Water								(1,081,070)	676,058
8	10	Fuel and Power								(793)	62,820
9		Chemicals								(4,567)	0
10	12	Waste Disposal					l			0	0
11	13	Management Fees								302,828	772,529
12	14	Group Insurance								(44,531)	181,791
13		Pensions								55,724	147,628
14	16	Regulatory Expense								(16,607)	17,033
15		Insurance Other Than Group								(35,550)	
16	18	Customer Accounting								(5,886)	97,429
17		Rents								33,956	54,998
18		General Office Expense		-			-			3,285	56,112
19		Miscellaneous	\$19,840	\$5,838						39,995	261,821
20	25	Maintenance - Other								40,955	121,977
21											
22		Total Operations and Maintenance	19,840	5,838	0	0	0		0	(603,024)	3,303,084
23											
24	27	Depreciation								241,432	1,157,013
25	28	Amortization			<u> </u>					0	0
26		 								<u></u>	
27		Total Depreciation and Amortization	0	0	0	0	0		0	241,432	1,157,013
28											
29		Property Taxes			ļ.,					118,266	728,397
30		Payroll taxes								6,089	57,887
31	29c	Gross Receipts Taxes								0	50,105
32	29d	Other General Taxes			\$465					(11,623)	4,740
33		T-1-1 T-1-1									
34		Total Taxes other than income	0	0	465	0	0		0	112,732	841,129
35											l <u></u>
36		ļ	 			ļ _	<u> </u>				
37							<u> </u>		·		
38			 								
39											
40				_ 						ļi	
41		<u> </u>			L		<u> </u>				<u> </u>



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: St. Charles

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

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	O 17

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 Rates Federal State	At Propose Federal	ed Rates State
Utility Operating Income Before Income Taxes	\$3,381,491 \$3,381,491	\$3,833,280	\$3,833,280
Interest Expense Deduction	<u>1,185,980</u> 1,185,980	1,185,980	1,185,980
Taxable income	2,195,511 2,195,511	2,647,300	2,647,300
Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(1,523,428) (1,523,428 4,359 4,359 79 79 0 0	4,359 79	(1,523,428) 4,359 79 0
Total Addbacks (Deducts)	(1,518,990) (1,518,990	(1,518,990)	(1,518,990)
Taxable Income	676,521 676,521	1,128,310	1,128,310
Effective Tax Rate (1)	33.1754% 5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	224,438 35,269	374,321	58,822
Per Books Amount / Present Rates	243,208 103,672	224,438	35,269
Proforma adjustment	(\$18,770) (\$68,403	\$149,883	\$23,553

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



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Charles

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Distric	ct: St. Charles						Page 1 of 1
1		Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line #				•		5	D-44 - 14 -
1	Description	Sales	Total	Sales	Total	Dollar	Percentage
1		('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
2	Monthly Billing:						
3							
4	Residential	2,668,058	\$7, 355,128	2,668,058	\$7,053,323	(\$301,805)	-4.10%
5	Commercial	423,900	922,270	423,900	824,241	(98,029)	-10.63%
6	Industrial	2,429	4,132	2,429	4,222	90	2.18%
7	Other Public Authority	61,428	157,589	61,428	140,283	(17,306)	-10.98%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	116,790	0	116,790	0	0.00%
11	Public Fire	0	0	0	869,438	869,438	0.00%
12	Total	3,155,815	8,555,909	3,155,815	9,008,297	\$452,388	5.29%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		8,935		8,935	0	0.00%
18	Returned Check Charge		2,086		2,086	0	0.00%
19	Application Fee		64,720		64,720	0	0.00%
20	Miscellaneous Other Revenue	!	5,786		5,786	0	0.00%
21	Rents from Water Property		16,300		16,300	0	0.00%
22	Miscellaneous Unmetered Sale	es	29,029		29,029		
23					<u></u>		
24			\$8,682,765		\$9,135,153	452,388	5.21%
25							*
26							
27							
28							
29							
30							
31							
32							
33							
34					•		
35							
36							
37							
38							
39							
40							
70							

Missouri Public Service Commission

Company: Missouri-American Water Company

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

Distric	t: St. Charles										Page 1 of
			Present Pro F	orma Rates			Prop	osed Pro Forr	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	Residential:	290	(000 00.7								
3	Minimum Charge:										
4	5/8" Monthly	313,829		\$7.08	\$2,221,911	313,829		\$8.50	\$2,667,549	\$445,638	20.06
5	3/4" Monthly	12		9.06	109	12		8.70	104	(5)	-4.59
6	1" Monthly	8,478		12.84	108,851	8,478		9.70	82,232	(26,619)	-24.45
7	1-1/2" Monthly	188		22.33	4,194	188		14.00	2,629	(1,565)	-37.32
8	2" Monthly	53		33,71	1,800	53		16.20	865	(935)	-51.94
9	3" Monthly	0		60.24	0	0		56.00	0	0	0.00
10	4" Monthly	0		98.15	0	0		110.00	0	0	0.00
11	6" Monthly	0		192.93	0	0		201.00	0	0	0.00
12	8" Monthly	0		306.65	0	0		261.00	0	0	0.00
13	10" Monthly	0		520.92	0	0		380.00	0	0	0.00
14	12" Monthly	0		859.27	0	0		532.00	0	0	0.00
15	•										
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		2,643,290	\$1.8898	4,995,290		2,643,290	\$1.6116	4,260,027	(735,263)	-14.72
19	Second Block		16,813	1.0587	17,800		16,813	1.6116	27,096	9,296	52.22
20	Third Block		2,984	0.8170	2,438		2,984	1.6116	4,810	2,372	97.29
21	Fourth Block		4,971	0.5502	2,735		4,971	1.6116	8,011	5,276	192.91
22	FAL's and Credits		0		0		0		0	0	0.00
23	Reconcile to Book	5 .								0	0.00
24	Total		2,668,058		\$7,355,128		2,668,058		\$7,053,323	(\$301,805)	-4.10
25		•									
26											
27											
28											
29											



Missouri Public Service Commission

Company: Miccouri-American Water Company

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

			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line #	Ctass/ 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:										
	Minimum Charge:								.	40.400	00.050
	5/8" Monthly	4,344		\$7.08	\$30,756	4,344		\$8.50	\$36,924	\$6,168	20.05%
	3/4" Monthly	4		9.06	36	4		8.70	35	(1)	-2.78%
6	1" Monthly	2,302		12.84	29,558	2,302		9.70	22,329	(7,229)	-24.46%
7	1-1/2" Monthly	2,024		22.33	45,196	2,024		14.00	28,336	(16,860)	-37.30% -51.94%
	2" Monthly	1,798		33.71	60,611	1,798		16.20	29,128	(31,483)	-51.947 -7.049
9	3" Monthly	84		60.24	5,060	84		56.00	4,704	(356)	12.08%
	4" Monthly	95		98.15	9,324	95		110.00	10,450	1,126	4.18%
	6" Monthly	30		192.93	5,788	30		201.00	6,030	242 (548)	-14.89%
	8" Monthly	12		306.65	3,680	12		261.00	3,132	(546)	0.00%
13	10" Monthly	0		520.92	0	0		380.00 532.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		532.00	0	U	0.007
15											
16	Volumetric Charges										
17 18	First Block	<u>5.</u>	295,038	\$1.9952	588,659		295,038	\$1.6116	475,494	(113,165)	-19.22%
19	Second Block		127,189	1.1177	142,159		127,189	1.6116	204,982	62,823	44.19%
20	Third Block		1,673	0.8625	1,443		1,673	1.6116	2,697	1,254	86.90%
21	Fourth Block		1,073	0.5809	0		0	1.6116	0	0	0.00%
22	FAL's and Credits		ŏ	0.0000	Ö		ō		Ö	0	0.00%
23	Reconcile to Books	ŧ	ŭ		•					0	0.00%
24	Total	•	423,900	-	\$922,270	•	423,900	-	\$824,241	(\$98,029)	-10.63%
25	10121	•		-		•		=			
26											
27											
28											
29											
30											
31											



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Charles

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

			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:									_	
	5/8" Monthly	0		\$7.08	, \$ 0	0		\$8.50	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		8.70	0	0	0.00%
6	1" Monthly	0		12.84	0	0		9.70	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		14.00	0	0	0.00%
	2" Monthly	19		33.71	640	19		16.20	308	(332)	-51.88%
	3" Monthly	0		60.24	0	0		56.00	0	0	0.00%
	4" Monthly	0		98.15	0	0		110.00	0	0	0.00%
	6" Monthly	0		192.93	0	0		201.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		261.00	0	. 0	0.00%
13	10" Monthly	0		520.92	0	0		380.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		532.00	0	0	0.00%
15 16											
17	Volumetric Charge	<u>es:</u>		** ***			4 474	#4 0440	4.007	(000)	40 440/
18	First Block		1,171	\$1.8612	2,180		1,171	\$1.6116	1,887	(293) 715	-13,44% 54.50%
19	Second Block		1,258	1.0427	1,312		1,258	1.6116	2,027	7 10	
20	Third Block		0	0.8044	0		0	1.6116	0	U	0.00%
21	Fourth Block		0	0.5419	0		0	1.6116	0 0	0	0.00%
22	FAL's and Credits		0		0		U		U	0	0.00%
23	Reconcile to Book	:5	2.420	-	g 4 4 2 2		2 420	-	\$4,222	\$90	0.00% 2.18%
24	Total		2,429		\$4,132		2,429	=	Φ ⁴ ,Δ22	<u> </u>	2.10%
25											

Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Charles

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

			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 Aut	hority:	····								
3	Minimum Charge:										
4	5/8" Monthly	57		\$7.08	\$404	57		\$8.50	\$485	\$81	20.05%
5	3/4" Monthly	0		9.06	0	0		8.70	0	0	0.00%
6	1" Monthly	39		12.84	501	39		9.70	378	(123)	-24.55%
7-	1-1/2" Monthly	60		22.33	1,340	60		14.00	840	(500)	-37.31%
8	2" Monthly	247		33.71	8,326	247		16.20	4,001	(4,325)	-51.95%
9	3" Monthly	168		60.24	10,120	168		56.00	9,408	(712)	-7.04%
10	4" Monthly	121		98.15	11,876	121		110.00	13,310	1,434	12.07%
11	6" Monthly	63		192.93	12,155	63		201.00	12,663	508	4.18%
12	8" Monthly	0		306.65	0	0		261.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		380.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		532.00	0	0	0.00%
15											
16 17	Volumetric Charge	es:									
18	First Block		30,031	\$2.3919	71,831		30,031	\$1.6116	48,399	(23,432)	-32.62%
19	Second Block		30,483	1.3399	40,844		30,483	1.6116	49,128	8,284	20.28%
20	Third Block		2,170	1.0341	2,244		2,170	1.6116	3,498	1,254	55.88%
21	Fourth Block		0	0.6963	0		0	1.6116	0	0	0.00%
22	FAL's and Credits		(1,256)		(2,052)		(1,256)		(1,827)	225	-10.96%
23	Reconcile to Book		, , , ,		, , ,		, ,		, ,	0	0.00%
24	Total	•	61,428	•	\$157,589	•	61,428		\$140,283	(\$17,306)	-10.98%
25		•		•		1		•			



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Charles

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

Page 5 of 7

	ri. or. onanes		Present Pro F	orma Rates			Pro	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:									
3	Minimum Charge	<u>:</u>									
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.50	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		8.70	0	0	0.00%
6	1" Monthly	0		12.84	0	0		9.70	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		14.00	0	0	0.00%
8	2" Monthly	0		33.71	0	0		16.20	0	0	0.00%
9	3" Monthly	0		60.24	0	0		56.00	0	0	0.00%
10	4" Monthly	0		98.15	0	0		110.00	0	0	0.00%
11	6" Monthly	0		192.93	0	0		201.00	0	0	0.00%
12	8" Monthly	0		306.65	0	0		261.00	0	0	0.00%
13	10" Monthly	0		520.92	0	0		380.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		532.00	0	0	0.00%
15											
16											
17	Volumetric Charg	<u>es:</u>					_				
18	First Block		0	\$1.9548	0		0	\$1.2156	0	0	0.00%
19	Second Block		0	1.0951	0		0	1.2156	0	0	0.00%
20	Third Block		0	0.8451	0		0	1.2156	0	0	0.00%
21	Fourth Block		0	0.5691	0		0	1.2156	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Boo	ks								0	0.00%
24	Total		0		\$0		0_		\$0	\$0	0.00%
25				•							



Missouri Public Service Commission

Company: Missouri-American Water Company
District: St. Charles

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

			Present Pro	orma Rates			Proj	oosed 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
	Miscellaneous: ¯										
	<u> Minimum Charge:</u>										
	5/8" Monthly	0		\$7.08	\$0	0		\$8.50	\$0	\$ 0	0.009
	3/4" Monthly	0		9.06	0	0		8.70	0	0	0.009
	1" Monthly	0		12.84	0	0		9.70	0	0	0.009
7	1-1/2" Monthly	0		22.33	0	0		14.00	0	0	0.009
8 :	2" Monthly	0		33.71	0	0		16.20	0	0	0.00%
9 ;	3" Monthly	0		60.24	0	0		56.00	0	0	0.009
10 4	4" Monthly	0		98.15	0	0		110.00	0	0	0.009
11 (6" Monthly	0		192.93	0	0		201.00	0	0	0.009
12	8" Monthly	0		306.65	0	0		261.00	0	0	0.009
13	10" Monthly	0		520.92	0	0		380.00	0	0	0.00%
	12" Monthly	0		859.27	0	0		532.00	0	0	0.009
15	•										
16											
17	Volumetric Charge	<u>es:</u>									
18	First Block		0	\$0.0000	0.		0	\$0.0000	0	0	0.009
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	0.009
22	FAL's and Credits	į.	0		0		0		0	0	0.009
23	Reconcile to Book	(S		_						0	0.009
	Total		0		\$0		0	-	\$0	\$0	0.00%
25				2		•		•	<u></u>		

Missouri Public Service Commission

Company: Missouri-American Water Company

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

Distric	t: St. Charles							Page 7 of 7
			Present	Rates	Proposed	l Rates		
Line #	Connection Size	Number of Connections	Annual Rate	Total Revenue	Annual Rate	Total Revenue	Dollar Change	Percentage Change
2	Private Fire Service:							
	Private Fire Hydrant	18	\$822.12	\$14,798	822.12	\$14,798	\$0	0.00%
6	2"	13	117.84	1,532	117.84	1,532	0	0.00%
	3"	0	202.44	0	202.44	0	0	0.00%
	4"	16	321.24	5,140	321.24	5,140	0	0.00%
	6"	57	658.80	37,552	658.80	37,552	0	0.00%
	8"	45	1,133.64	51,014	1,133.64	51,014	0	0.00%
	10"	4	1,742.40	6,970	1,742.40	6,970	0	0.00%
	12"	0	2,484.36	0	2,484.36	0	0	0.00%
21	FAL's and Credits			(216)	_	(216)	0	0.00%
23 24 25	Total	153	. 1	\$116,790	=	\$116,790	\$0	0.00%
27	Public Fire Protection:							
28 29 30 31 32 33	Public Fire Hydrants	2,762	0.00	0	314.79	869,438	869,438	0.00%
34 35 36 37								
38 39 40								

ST. JOSEPH DISTRICT



	Ov	erall Revenue Requirement Summary he Test Year Ended December 31, 2002		
Missouri Public Servic Company: Missouri-Ar District: St. Joseph		to rest real Eliged December 51, 2002		Case No. WR-2003-XXX Schedule CAS-2-SJO Page 1 of 1
 Line				
No.				
1 2				
3				
4	Description	Schedule	Amount	
5	5 . 5	0.0.0.00	\$04.700.040	
6 7	Rate Base	CAS-3-SJO	\$81,733,019	
8	Operating Income at Present Rates	CAS-8-SJO	5,433,842	
9			·	
10	Earned Rate of return		6.65%	Ì
11 12	Democrated Date of Batture	Grubb Testimony	8.30%	
13	Requested Rate of Return	Glubb resultiony	0.30%	
14	Required Operating Income		6,783,841	
15	· · · · · · · · · · · · · · · · · · ·			
16	Operating Income Deficency		1,349,999	}
17 18	Gross Revenue Conversion Factor		1.63431	
19	Gross Novelide Conversion Factor		1,00,01	
20	Revenue Deficiency		2,206,317	İ
21		040.0.00	40.075.744	
22 23	Adjusted Operating Revenues	CAS-8-SJO	16,875,711	1
23	Total Revenue Requirement		\$19,082,028	ļ
25	Total November 1		4.0 002 000	
26				
27	Out - Burn - Out - Uta Frate			
28 29	Gross Revenue Conversion Factor Revenue	\$1,000.000		
30	Uncollectibles 0.68740%	6.874		
31	PSC Assessment 0.00000%	0.000_		İ
32	Before Tax Amount	993.126		ļ
33	State Income Taxes 5.21327%	51,774		
34 35	Federal Income Taxes 33.17536% _ Total Taxes and Expenses	329.473 388.121	•	
36	Net Amount	\$6 <u>11.879</u>		
37				ì
38	Conversion Factor	<u>1.63431</u>		
39		. —		
40				

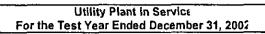


Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Joseph Case No. WR-2003-XXX Schedule CAS-3-SJO Page 1 of 1

Line #

1					
2 3	Rate Base Component	Supporting Reference	Per Books <u>12/31/02</u>	Adjustments	Pro Forma Rate Base
5 6	Utility Plant in Service	CAS-4-SJO	102,372,484	3,393,344	105,765,828
7 8	Accumulated Provision for Depreciation	CAS-5-SJO	(12,319,516)	(2,680,148)	(14,999,664)
9 10	Accumulated Amortization	W/P's	(386,257)	0	(386,257)
11 12	Utility Plant Acquisition Adjustments	W/P's	0	75,802	75,802
13 14 15	Net Utility Plant		89,666,711	788,998	90,455,709
16	Less:				
17 18 19 20 21 22	Customer Advances Contributions in Aid of Construction Accumulated Deferred ITC (3%) Deferred Income Taxes Pension Liability	CAS-6-SJO CAS-6-SJO W/P's W/P's W/P's	975,937 2,545,161 32,693 4,784,336 340,846	359,851 (41,213) 0 335,227 330,733	1,335,788 2,503,948 32,693 5,119,563 671,579
23 24 25	Subtotal		8,678,973	984,598	9,663,571
26 27	Add:				
28 29 30 31 32 33 34	Cash Working Capital Materials and Supplies Prepayments OPEB's Contributed to External Fund Premature Retirement Regulatory Deferrals	CAS-7-SJO W/P's W/P's W/P's W/P's W/P's	0 142,633 36,965 340,499 0 368,884	0 0 0 (9,018) 0 60,918	0 142,633 36,965 331,481 0 429,802
35	Subtotal		888,981	51,900	940,881
36 37 38 39	Total Original Cost Rate Base		81,876,719	(143,700)	81,733,019



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

Line #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	12/31/02	Adiustments	UPIS	
2		Intangible Plant	<u> </u>			
3	301	Organization	\$0	\$36,349	\$36,349	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	0	20,302	20,302	
6		Subtotal	0	56,651	56,651	
7		Source of Supply Plant				
8	310	Land & Land Rights	1,221,221	0	1,221,221	
9	311	Structures & Improvements	0	8,289	8,289	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	6,326	0	6,326	
12	314	Wells & Springs	27,952	2,763	30,715	
13	316	Supply Mains	9,298,467	0_	9,298,467	
14		Subtotal	10,553,966	11,052	10,565,018	
15		Pumping Plant				1
16	320	Pumping Land & Land Rights	8,921	0	8,921	
17	321	Pumping Structures & Improvements	4,586,268	38,681	4,624,949	
18	322	Boiler Plant Equipment	0	0	0	
19	323	Force Mains	0	0	0	
20	324	Steam Pumping Equipment	0	0	0	
21	325	Electric Pumping Equipment	4,752,682	0	4,752,682	
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	9,347,871	38,681	9,386,552	
26		Treatment Plant				,
27	330	Water Treatment Land & land Rights	0	Û	0	
28	331	Water Treatment Structures & Improvements	22,933,491	1,842	22,935,333	,
29	332	Water Treatment Equipment	21,914,045	1,648,723	23,562,768	
30	332.4	Water Treatment Equipment - Filter Plant	0	0	0	
31		Subtotal	44,847,536	1,650,565	46,498,101	
32		Transmission & Distribution Plant		_		Į.
33	340	Transmission & Distribution Land	37,709	0	37,709	
34	341	Transmission & Distribution Structures & Improvements	139,397	0	139,397	
35	342	Distribution Reservoirs & Standpipes	1,821,085	77,363	1,898,448	1
36	343	Transmission & Distribution Mains Conv	0	0	0	
37	343.1	Transmission & Distribution Mains < 4'	669,160	45,525	714,685	
38	343.2	Transmission & Distribution Mains 6" - 8'	8,349,443	151,390	8,500,833	}
39	343.3	Transmission & Distribution Mains > 10'	13,885,349	34,497	13,919,846	
40		Subtotal	24,902,143	308,775	25,210,918	
ı						



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-SJO Page 2 of 2

		-American Water Company					Schedule CAS-4
strict:	St. Joseph						Page :
e#							
10 H				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		12/31/02	Adjustments	UPIS	
2	<u> </u>	Transmission & Distribution Plant	Bal Fwd	24,902,143	308,775	25,210,918	
3	344	Fire mains	20.7	0	0	0	
4	345	Services		1,776,564	202,887	1,979,451	
5	346.1	Meters - Bronze Case		990,537	174,227	1,164,764	
6	346,2	Meters - Plastic Case		80,870	0	80,870	
7	346.3	Meters - Not Class By Type		284,805	ŏ	284,805	
8	347	Meter Installation		2,362,425	130,594	2,493,019	
9	348	Hydrants		2,269,156	78,563	2,347,719	
10	349	Other Transmission & Distribution Plant		0	0	2,5 17,1 10	
11	013	Subtotal		32,666,500	895,046	33,561,546	
12		General Plant					
13	389	General Land & Land Rights		196,565	0	196,565	
14	390	Stores Shops Equipment Structures		178,983	38,681	217,664	
15	390.1	Office Structures		682,442	12,178	694,620	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		921,985	ő	921,985	
 18	391	Office Furniture and Equipment		302,418	468,526	770,944	
19	391.2	Computers & Peripheral Equipment		171,214	57,851	229,065	
20	391.25	Computer Software		86,203	44,915	131,118	
21	391.26	Personal Computer Software		40,937	11,124	52,061	
22	391.3	Other Office Equipment		216,281	1,016	217,297	
23	392.11	Transportation Equipment - Light Trucks		387,945	37,846	425,791	
24	392.12	Transportation Equipment - Heavy Trucks		82,175	36,416	118,591	
25	392.2	Transportation Equipment - Cars		72,770	12,477	85,247	
26	392.3	Transportation Equipment - Other		0	0	03,247	
27	393	Stores Equipment		173,339	ő	173,339	
28	394	Tools, Shop, & Garage Equipment		639,581	8,182	647,763	
29	395	Laboratory Equipment		334,199	0,102	334,199	
30	396	Power Operated Equipemnt		232,611	ŏ	232,611	
31	397	Communication Equipment (non telephone)		105,960	1,885	107,845	
32	397.2	Telephone Equipment		27,901	2,080	29,981	
33	398	Miscellaneous Equipment		103,102	8,172	111,274	
34	399	Other Tangable Property		00,102	0,172	111,214	
35	. 000	Subtotal		4,956,611	741,349	5,697,960	
36		A distributed			771,070	0,001,000	
37		Total Plant in Service		\$102,372,484	\$3,393,344	\$105,765,828	
38				1 · - · · · · ·	<u> </u>	4.00,,00,020	
39							
40							



Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

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

Acct No	Line#			Per Books	Pro Forma	Pro Forma	
3 301 Organization \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Acct No		<u>12/31/02</u>	<u>Adjustments</u>	<u>Reserve</u>	
302 Franchise & Consents 0 0 0 0 0 0 0 0 0			Intangible Plant				
Miscellaneous Inlangible Plant Studies	3					\$0	
6 Subtotal 0 107,619 107,619 7 Source of Supply Plant 0 0 0 8 310 Land & Land Rights 0 0 0 10 312 Collection & Impound Resevoirs 0 0 0 0 11 313 Lake, River, & Other Intakes (680,197) 180 (680,017) 12 314 Wells & Springs (32,477) 356 (32,121) 13 316 Supply Mains 248,250 150,888 399,118 14 Subtotal (450,284) 150,718 (299,566) 15 Pumping Plant (450,284) 150,718 (299,566) 16 320 Pumping Land & Land Rights 0 0 0 16 320 Pumping Structures & Improvements (12,844) 91,816 78,972 18 322 Boiler Plant Equipment 0 0 0 0 20 323 Steam Pumping Equipment 20	4			•	•	0	
		303					
South Composition Structures & Improvements 14,139 (685) 13,454	1 -			0	<u>107,619</u>	107,619	ļ
9 311 Structures & Improvements 14,139 (686) 13,454 10 312 Collection & Impound Resevoirs 0 0 0 0 0 1 1 313 Lake, River, & Other Intakes (680,197) 180 (680,017) 180 (680,017) 133 316 Supply Mains 248,250 150,868 399,118 14 Subtotal (450,284) 150,718 (299,566) 150,718 (299,566) 150,718 150,	· ·			_	_	_	
10 312 Collection & Impound Resevoirs 0 0 0 0 0 1	-			•		0	
11 313 Lake, River, & Other Intakes (880,197) 180 (880,017) 12 314 Wells & Springs (32,477) 356 (32,121) 13 316 Supply Mains 248,250 150,868 399,118 14 Subtotal (450,284) 150,718 (299,565) 15 Pumping Plant & Subtotal (450,284) 150,718 (299,565) 16 320 Pumping Land & Land Rights 0 0 0 0 0 17 321 Pumping Structures & Improvements (12,84) 91,816 78,972 18 322 Boiler Plant Equipment 0 0 0 0 0 19 323 Force Mains 0 0 0 0 0 20 324 Steam Pumping Equipment 200,747 164,245 394,992 21 325 Electric Pumping Equipment 0 0 0 0 0 22 326 Diesel Pumping Equipment 0 0 0 0 0 23 327 Pump Equip Hydraulic 0 0 0 0 0 24 328 Other Pumping Equipment 0 0 0 0 0 25 Subtotal 1reatment Plant 1 217,903 256,061 473,964 26 Treatment Plant 1 0 0 0 0 0 27 330 Water Treatment Equipment 0 0 0 0 0 28 331 Water Treatment Equipment 0 0 0 0 0 0 29 324 Water Treatment Equipment 0 0 0 0 0 0 29 325 Water Treatment Equipment 0 0 0 0 0 0 20 326 Diesel Market Treatment Equipment 0 0 0 0 0 0 21 Treatment Plant 1 0 0 0 0 0 0 0 22 Subtotal 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_				(685)	13,454	
12 314 Wells & Springs (32,477) 356 (32,121) 316 Supply Mains 248,250 150,868 399,118 14 Subtotal (450,284) 150,718 (299,566) 15 Pumping Plant (450,284) 150,718 (299,566) 16 320 Pumping Plant 0 0 0 0 0 0 0 0 0				•	0	0	
13 316							
14 Subtotal (450,284) 150,718 (299,566) 15 Pumping Land 20 Pumping Land & Land Rights 0 0 0 17 321 Pumping Structures & Improvements (12,844) 91,816 78,972 322 Boiler Plant Equipment 0 0 0 0 19 323 Force Mains 0 0 0 0 20 324 Steam Pumping Equipment 0 0 0 0 21 325 Electric Pumping Equipment 0 0 0 0 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 Treatment Plant 0 0 0 0 0 27 330 Water Treatment Land & land Rights 0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
15		316					
16 320				<u>(450,284)</u>	150,718	(299,566)	
17 321 Pumping Structures & Improvements (12,844) 91,816 78,972 18 322 Boiler Plant Equipment 0 0 0 19 323 Force Malins 0 0 0 20 324 Steam Pumping Equipment 0 0 0 21 325 Electric Pumping Equipment 0 0 0 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 Treatment Plant 2 217,903 256,061 473,964 27 330 Water Treatment Structures & Improvements 1,677,544 687,279 2,364,823 29 332 Water Treatment Equipment 2,778,431 456,267 3,234,698 30 332.4 Water Treatment Equipment Filter Plant 0 0 0				_	•	_	
18 322 Boiler Plant Equipment 0 0 0 0 0 0 0 0 0				_	0	0	
19 323 Force Mains 0 0 0 0 0 0 0 0 0					91,816	78,972	
20 324 Steam Pumping Equipment 0 0 0 21 325 Electric Pumping Equipment 230,747 164,245 394,992 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 217,903 256,061 473,964 26 Treatment Plant 0 0 0 27 330 Water Treatment Land & land Rights 0 0 0 28 331 Water Treatment Structures & Improvements 1,677,544 687,279 2,364,823 39 332 Water Treatment Equipment - Filter Plant 0 0 0 30 332,4 Water Treatment Equipment - Filter Plant 0 0 0 31 Subtotal 4,455,975 1,143,546 5,599,521 32 Transmission & Distribution Land (741,641)					0	ō	
21 325 Electric Pumping Equipment 230,747 164,245 394,992	19			0	0	O O	
22 326 Diesel Pumping Equipment 0 0 0 0 0 0 0 0 0				0	0	0	
23 327 Pump Equip Hydraulic 0 0 0 24 328 Other Pumping Equipment 0 0 0 25 Subtotal 217,903 256,061 473,964 26 Treatment Plant 0 0 0 27 330 Water Treatment Land & land Rights 0 0 0 28 331 Water Treatment Structures & Improvements 1,677,544 687,279 2,364,823 29 332 Water Treatment Equipment 2,778,431 456,267 3,234,698 30 332.4 Water Treatment Equipment - Filter Plant 0 0 0 31 Subtotal 4,455,975 1,143,546 5,599,521 32 Transmission & Distribution Plant 0 0 (741,641) 33 340 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 </td <td></td> <td></td> <td></td> <td>230,747</td> <td>164,245</td> <td>394,992</td> <td>i</td>				230,747	164,245	394,992	i
24 328 Other Pumping Equipment 0 0 0 25 Subtotal 217,903 256,061 473,964 26 Treatment Plant 0 0 0 27 330 Water Treatment Land & land Rights 0 0 0 28 331 Water Treatment Structures & Improvements 1,677,544 687,279 2,364,823 29 332 Water Treatment Equipment 2,778,431 456,267 3,234,698 30 332.4 Water Treatment Equipment - Filter Plant 0 0 0 31 Subtotal 4,455,975 1,143,546 5,599,521 32 Transmission & Distribution Plant 7 7,105 5,599,521 33 340 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,226 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021				0	0	0	
Subtotal Treatment Plant 217,903 256,061 473,964				•	o o	O O	
Treatment Plant 27 330 Water Treatment Land & land Rights 0 0 0 0 0 0 0 0 0		328			<u> </u>	470.004	ì
27 330 Water Treatment Land & land Rights 0 0 0 28 331 Water Treatment Structures & Improvements 1,677,544 687,279 2,364,823 29 332 Water Treatment Equipment 2,778,431 456,267 3,234,698 30 332.4 Water Treatment Equipment - Filter Plant 0 0 0 31 Subtotal 4,455,975 1,143,546 5,599,521 32 Transmission & Distribution Plant 0 0 (741,641) 33 340 Transmission & Distribution Land (741,641) 0 (741,641) 34 341 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,226 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"				217,903	256,061	473,964	ŀ
28 331 Water Treatment Structures & Improvements 1,677,544 687,279 2,364,823 29 332 Water Treatment Equipment 2,778,431 456,267 3,234,698 30 332.4 Water Treatment Equipment - Filter Plant 0 0 0 0 31 Subtotal 5,599,521 5,599,521 5,599,521 5,599,521 32 Transmission & Distribution Plant (741,641) 0 (741,641) 33 340 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"				_	_		
29 332 Water Treatment Equipment 2,778,431 456,267 3,234,698 30 332.4 Water Treatment Equipment - Filter Plant 0 0 0 31 Subtotal 4,455,975 1,143,546 5,599,521 32 Transmission & Distribution Plant (741,641) 0 (741,641) 33 340 Transmission & Distribution Land (741,641) 0 (741,641) 34 341 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"				v	0	0	
30 332.4 Water Treatment Equipment - Filter Plant 0 0 0 31 Subtotal 4,455,975 1,143,546 5,599,521 32 Transmission & Distribution Plant (741,641) 0 (741,641) 33 340 Transmission & Distribution Land (741,641) 0 (741,641) 34 341 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"							1
31 Subtotal 4,455,975 1,143,546 5,599,521 32 Transmission & Distribution Plant (741,641) 0 (741,641) 33 340 Transmission & Distribution Land (741,641) 0 (741,641) 34 341 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"			Water Treatment Equipment			3,234,698	
32 Transmission & Distribution Plant (741,641) 0 (741,641) 33 340 Transmission & Distribution Land (741,641) 0 (741,641) 34 341 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"		332.4				5.500.504	
33 340 Transmission & Distribution Land (741,641) 0 (741,641) 34 341 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"			 	4,455,975	1,143,546	5,599,521	
34 341 Transmission & Distribution Structures & Improvements 3,842 7,105 10,947 35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"		0.10		(744.044)	^	/ * / * * * * * * * * * * * * * * * * * *	
35 342 Distribution Reservoirs & Standpipes 726,729 26,496 753,225 36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"]
36 343 Transmission & Distribution Mains Conv 4,296,194 7,827 4,304,021 37 343.1 Transmission & Distribution Mains < 4"							
37 343.1 Transmission & Distribution Mains < 4"							
38 343.2 Transmission & Distribution Mains 6" - 8" 0 103,063 103,063 39 343.3 Transmission & Distribution Mains > 10" 0 189,347 189,347							
39 343.3 Transmission & Distribution Mains > 10" <u>0</u> 189,347 <u>189,347</u>				=			1
				U			
40 Subbial 4,200,123 339,340 4,024,403		343.3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4 295 422			
	40		Subtotal	4,200,120		4,024,403	



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

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

ine#						
				Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description		<u>12/31/02</u>	<u>Adjustments</u>	<u>Reserve</u>
2		Transmission & Distribution Plant	Bal Fwd	4,285,123	339,340	4,624,463
3	344	Fire mains		0	0	0
4	345	Services		87,440	26,069	113,509
5	346.1	Meters - Bronze Case		0	36,817	36,817
6	346.2	Meters - Plastic Case		0	4,181	4,181
7	346.3	Meters - Not Class By Type		1,036,201	14,724	1,050,925
8	347	Meter Installation		550,802	39,236	590,038
9	348	Hydrants		762,169	57,122	819,291
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		6,721,735	517,489	7,239,224
12		General Plant			 _	
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		8,888	1,021	9,909
15	390.1	Office Structures		305,592	19,768	325,360
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		76,312	21,720	98.032
18	391	Office Furniture and Equipment		456,656	5,196	461,852
19	391,2	Computers & Peripheral Equipment		0	141,075	141,075
20	391.25	Computer Software		Ō	105,628	105,628
21	391.26	Personal Computer Software		Ö	24,845	24,845
22	391.3	Other Office Equipment		Ŏ	20,387	20,387
23	392.11	Transportation Equipment - Light Trucks		Ö	60,927	60,927
24	392.12	Transportation Equipment - Heavy Trucks		Ō	5,775	5,775
25	392.2	Transportation Equipment - Cars		Ō	20,949	20,949
26	392.3	Transportation Equipment - Other		242.443	-0,0 /0	242,443
27	393	Stores Equipment		14,903	1,398	16,301
8	394	Tools, Shop, & Garage Equipment		101,523	30,595	132,117
29	395	Laboratory Equipment		5,530	13,541	19,071
30	396	Power Operated Equipemnt		56,738	10,811	67,549
31	397	Communication Equipment (non telephone)		86,931	12,075	99,006
32	397.2	Telephone Equipment		2,045	4,928	6,973
33	398	Miscellaneous Equipment		16,627	4,076	20,703
34	399	Other Tangable Property		0	4,0,0	20,703
35	000	Subtotal		1,374,187	504,715	1,878,902
36		- CD 10 701				1,010,002
37		Total Plant in Service		\$12,319,516	\$2,680,148	\$14,999,664
٠.		, , , , , , , , , , , , , , , , , , , ,			42,000,110	Ψ14,000,001



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: St. Joseph Case No. WR-2003-XXX Schedule CAS-6-SJO Page 1 of 1

Line#					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		Customer Advances			
4	252.11	Advances for Construction - Extensions	959,427	359,851	1,319,278
5	252.71	Advances for Construction - Taxable Extensions	16,5 <u>10</u>	0_	<u>16,510</u> _
6		Total Customer Advances	975,937	<u>359,851</u>	1,335,788
7					_
8					
9					
10					
11		Contributions in Aid of Construction			
12	271.11	Contributions in Aid - NT Mains	196,361	0	196,361
13	271.12	Contributions in Aid - NT Extension Deposit	801,910	0	801,910
14	271.21	Contributions in Aid - NT Services	0	0	0
15	271.30	Contributions In Aid - NT Meters	0	0	0
16		Contributions in Aid - NT Hydrants	11,256	0	11,256
17		Contributions in Aid - NT Other	31,630	0	31,630
18	271.71	Contributions in Aid - Taxable Mains	779,498	0	779,498
19	271.12	Contributions in Aid - Taxable Extension Deposit	1,109,619	0	1,109,619
20	271.27	Contributions in Aid - Taxable Services	20,405	0	20,405
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	(405,518)	(41, <u>213)</u>	(446,731)
24		Total Contributions in Aid of Construction	2,545,161	(41,213)	2,503,948
25					
26					
I					



Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Joseph

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

Proforma	Line #							
Expense Expe	1		Proforma	Average				
Base Payroll	2		Proposed	Daily	Revenue	Expense	Net	Cash
Tax Withholding	3	Expense Category	Expense	Expense	<u>Lag</u>	(Lead)/Lag	(Lead)/Lag	<u>Requirment</u>
6 Fuel and Power 585,808 1,605 38,18 37,22 0.96 1,541 7 Chemicals 309,425 848 38,18 38,18 0.00 0 8 Purchased Water 0 0 38,18 38,18 31,50 (14,97) 0 9 Service Company Charges 882,714 2,418 38,18 (4,13) 42,31 10,222 10 Group Insurance 330,088 904 38,18 (4,13) 42,31 10,222 11 OPEB's 132,095 362 38,18 (0,04) 38,22 13,832 12 Pensions 293,277 803 38,18 38,18 0.00 0 13 ESOP 15,199 42 38,18 38,18 0.00 0 14 Insurance Other than Group 144,348 395 38,18 38,18 0.00 0 15 Uncollectables 114,729 314 38,18 24,37 13,812 </td <td></td> <td>Base Payroll</td> <td>1,236,860</td> <td>3,389</td> <td>38.18</td> <td>10.23</td> <td>27.95</td> <td>94,713</td>		Base Payroll	1,236,860	3,389	38.18	10.23	27.95	94,713
Chemicals		Tax Withholding	587,686	1,610		17.39	20.79	
Revise Company Charges 882,714 2,418 38.18 (4,13) 42,31 102,322		Fuel and Power	585,808	1,605	38.18			1,541
Service Company Charges 882,714 2,418 38,18 (4,13) 42,31 102,322		Chemicals	309,425	848			0.00	0
10 Group Insurance 330,088 904 38.18 (8.54) 46.72 42,249 11 OPEB's 132,095 362 38.18 (0.04) 38.22 13,832 12 Pensions 293,277 803 38.18 38.18 0.00 0 13 ESOP 15,199 42 38.18 38.18 0.00 0 14 Insurance Other than Group 144,348 395 38.18 38.18 0.00 0 15 Uncollectables 114,729 314 38.18 38.18 0.00 0 16 Rents 120,061 329 38.18 24.37 13.81 4.543 17 401(k) 209,472 574 38.18 48.80 (10.62) (6.095) 18 Other O&M 1,108,349 3.037 38.18 20.67 17.51 53,170 19 Total O&M Expenses 6,070,091		·	0	0			•	
11 OPE's		Service Company Charges	882,714	2,418				
Pensions			•					
13		OPEB's	132,095					13,832
14								0
15								0
16								0
17		Uncollectables						0
18		Rents						
Total O&M Expenses 6,070,091 339,749								
Depreciation Amortization Expense 2,712,272 7,431 38.18 - 38.18 283,711			1,108,349	3,037	38.18	20.67	17.51	
Depreciation Amortization Expense 2,712,272 7,431 38.18 38.18 283,711		Total O&M Expenses	6,070,091					339,749
Property Taxes		_ ,, , , , , , , ,						
Public Service Commission Fee 73,870 202 38.18 38.18 0.00 0								
24 Franchise and Environment Tax 18,905 52 38.18 38.18 0.00 0 25 FICA Taxes 2,095 6 38.18 13.44 24.74 142 26 FUTA Taxes 133,123 365 38.18 62.05 (23.87) (8,706) 27 SUTA Taxes (38) (0) 38.18 62.05 (23.87) 2 28 Federal Income Tax - Current 868,131 2,378 38.18 60.25 (22.07) (52,492) 29 State Income Tax - Current 136,421 374 38.18 62.17 (23.99) (8,966) 30 Deferred Income Taxes 597,159 1,636 38.18 0.00 38.18 62,464 31 Interest Expense 2,868,785 7,860 38.18 91.15 (52.97) (416,328) 32 Preferred Dividends 40,866 112 38.18 45.63 (7.45) (218,209) 34 Total Working Capital Requirement 14,576,191 (218,209) (218,209)							•	(416,951)
25								•
26 FUTA Taxes 133,123 365 38.18 62.05 (23.87) (8,706) 27 SUTA Taxes (38) (0) 38.18 62.05 (23.87) 2 28 Federal Income Tax - Current 868,131 2,378 38.18 60.25 (22.07) (52,492) 29 State Income Tax - Current 136,421 374 38.18 62.17 (23.99) (8,966) 30 Deferred Income Taxes 597,159 1,636 38.18 0.00 38.18 62,464 31 Interest Expense 2,868,785 7,860 38.18 91.15 (52.97) (416,328) 32 Preferred Dividends 40,866 112 38.18 45.63 (7.45) (834) 33 Total Working Capital Requirement 14,576,191 14,576,191 (218,209) 34 Total Cash and Working Capital Requirement Used 0								_
27 SUTA Taxes (38) (0) 38.18 62.05 (23.87) 2				-				
28 Federal Income Tax - Current 868,131 2,378 38.18 60.25 (22.07) (52,492) 29 State Income Tax - Current 136,421 374 38.18 62.17 (23.99) (8,966) 30 Deferred Income Taxes 597,159 1,636 38.18 0.00 38.18 62,464 31 Interest Expense 2,868,785 7,860 38.18 91.15 (52.97) (416,328) 32 Preferred Dividends 40,866 112 38.18 45.63 (7.45) (834) 33 Total Working Capital Requirement 14,576,191 38.18 45.63 (7.45) (218,209) 34 Total Cash and Working Capital Requirement Used 0								
29 State Income Tax - Current 136,421 374 38.18 62.17 (23.99) (8.966) 30			, ,					
30 Deferred Income Taxes 597,159 1,636 38.18 0.00 38.18 62,464 31		, , ,						
31								
32 Preferred Dividends 40,866 112 38.18 45.63 (7.45) (834)	1 -		•					
33 Total Working Capital Requirement 14,576,191 (218,209) 34 Total Cash and Working Capital Requirement Used 0								
34 35 Total Cash and Working Capital Requirement Used 0				112	38.18	45.63	(7.45)	
35 Total Cash and Working Capital Requirement Used 0		Total Working Capital Requirement	14,576,191					(218,209)
1 36		Total Cash and Working Capital Requirement Used						0
	36							

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: St. Joseph

Case No. WR-2003-XXX Schedule CAS-8-SJO 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	Operating Revenues	CAS-9-SJO	\$17,497,809	(\$622.098)	\$16,875,711	\$2,206,317	\$19,082,028
7 8	Operating Expenses		, ,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· • • • • • • •	7-1- -11	****
9	Operating and Maintenance Depreciation Expense	CAS-10-SJO CAS-10-SJO	5,200,226 2,715,831	645,194 (162,452)	5,845,420 2,553,379	15,166	5,860,586 2,553,379
11 12	Amortization Expense	CAS-10-SJO	0	158,893	158,893		158,893
13	Taxes other Than Income Taxes Property Taxes	CAS-10-SJO	996,148	60.000	4 064 544		4 054 544
15 16	Payroll Taxes PSC Fees	CAS-10-530 CAS-10-530 CAS-10-530	122,313 57,251	58,363 12,867 0	1,054,511 135,180 57,251	0	1,054,511 135,180 57,251
17	Other	CAS-10-SJO	18,374	17,150	35,524	Ū	35,524
19 20	Utility Operating Income Before Incom	e Taxes	8,387,666	(1,352,113)	7,035,553	2,191,151	9,226,704
21	Income Taxes						
22	Federal Income Tax State Income Tax	CAS-12-SJO	318,789	549,342	868,131	726,922	1,595,053
23 24	Deferred Income Taxes	CAS-12-SJO	135,891 532,341	530 77,045	136,421 609,386	114,230 0	250,651 609,386
25 26	Amortization of Investment Tax Cred	lit	(12,227)		(12,227)	v	(12,227)
27	Utility Operating Income		\$7,412,872	(\$1,979,030)	\$5,433,842	\$1,349,999	\$6,783,841
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-SJO

e #								
1 2 3 4		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
	Sales of Water							
	Metered Sales							
;	Residential	\$7,771,910	#20.04A	# 00 004	67.044.054	£47.704		#7 000 700
	Commercial		\$20,210	\$22,831	\$7,814,951	\$17,781		\$7,832,733
, }	Industrial	3,048,981 2,699,637	52,392 29,253	7,698 3,009	3,109,071 2,731,898	146,529		3,255,600
0	Other Public Authority	2,099,037 671,937	(13,671)	1,863	660,129			2,731,898 660,129
1	Sales for Resale	2,961,146	1,612	(908,184)	2,054,575			2,054,575
2	Miscellaneous	4,285	1,012	(908, 184)	4,273			4,273
3		7,200	U	(12)	4,213			4,213
4	Total Metered Sales	17,157,897	89,795	(872,795)	16,374,898	_164,310	0	16,539,208
5					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			.0,000,200
6								
7	Sewer Service	0	0	0	0	0	0	0
3		,						
€	Fire Service							
)	Private Fire Service	159,076		(3,409)	155,667		0	155,667
l							·	
2	Total Fire Service	159,076	0	(3,409)	155,667	0	0	155,667
3	T. 101 (1977)	4-04-0-0		1000 000			_	
4	Total Sales of Water	<u>17,316,973</u>	89,795	(876,203)	16,530,56 <u>5</u>	164,310	0	16,694,875
5 6	Other Operating Revenues							
7	Reconnect Charges	32,661			20.004			
8	Returned Check Charge	6,931			32,661 6,931			32,661
9	Application Fee	141,480			141,480			6,931
0	Miscellaneous Other Revenue	(1,364)			(1,364)			141,480 (1,364)
1	Rents from Water Property	1,128			1,128			1,128
2	Tonio nam traia. Trapolity	1,120			1,120			1,120
3	Total Other Operating Revenues	180,837	0	0	180,837	0	0	180,837
4	The state of the s		<u></u>		100,001			100,007
5	•							
6	Total Operating Revenues	\$17,497,810	\$89,795	(\$876,203)	\$16,711,402	\$164,310	\$0	\$16,875,712
7								
8								
9								
0								

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: St. Joseph

Case No. WR-2003-XXX Schedule CAS-10-SJO

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-SJO which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-SJO	\$1,616,854	\$207,692	\$1,824,546
Purchased Water	CAS-11-SJO	0	0	0
Fuel and Power	CAS-11-SJO	549,796	36,012	585,808
Chemicals	CAS-11-SJO	694,777	(385,352)	309,425
Waste Disposal	CAS-11-SJO	42,436	57,648	100,084
Management Fees	CAS-11-SJO	536,694	346,020	882,714
Group Insurance	CAS-11-SJO	462,163	1,132	463,295
Pensions	CAS-11-SJO	108,288	184,989	293,277
Regulatory Expense	CAS-11-SJO	38,437	(18,975)	19,462
Insurance, Other than Group	CAS-11-SJO	178,187	(33,839)	144,348
Customer Accounting	CAS-11-SJO	211,604	(11,954)	199,650
Rents	CAS-11-SJO	39,230	80,831	120,061
General Office Expense	CAS-11-SJO	88,144	(9,205)	78,939
Miscellaneous	CAS-11-SJO	477,636	46,365	524,001
Maintenance - Other	CAS-11-SJO	155,980	143,830	299,810
Total Operations and Maintenance		5,200,226	645,194	5,845,420
Depreciation	CAS-11-SJO	2,715,831	(162,452)	2,553,379
Amortization	CAS-11-SJO	0	158,893	158,893
Total Depreciation and Amortization		2,715,831	(3,559)	2,712,272
Property Taxes	CAS-11-SJO	996,148	58,363	1,054,511
Payroll Taxes	CAS-11-SJO	122,313	12,867	135,180
PSC Fees	CAS-11-SJO	57,251	0	57,251
Other General Taxes	CAS-11-SJO	18,374	17,150	35,524
Total Taxes Other Than Income Taxes	i	1,194,086	88,380	1,282,466



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

Missouri Public Service Commission Company: Missouri-American Water Company Division: St. Joseph

Line No.

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	1,616,854	\$207,692							
7	9	Purchased Water	-								0
8	10	Fuel and Power	549,796						36,012		
9	11	Chemicals	694,777							(385,352)	
10	12	Waste Disposal	42,436								
11	13	Management Fees	536,694	-							
12	14	Group Insurance	462,163		1,132			<u> </u>	l .		
13 (15	Pensions	108,288			184,989					
14	16	Regulatory Expense	38,437	-							
15	17	Insurance Other Than Group	178,187								
16	18	Customer Accounting	211,604								
17 [19	Rents	39,230								
18	20	General Office Expense	88,144						_		
19	21	Miscellaneous	477,636				1,158				
20	25	Maintenance - Other	155,980								
21											
22		Total Operations and Maintenance	5,200,226	207,692	1,132	184,989	1,158	0	36,012	(385,352)	0
23											
24	27	Depreciation	2,715,831								
25	28	Amortization	-								
26											
27		Total Depreciation and Amortization	2,715,831	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes	996,148					1			
30	29b	Payroll taxes	122,313					12,867	· · · · · · · · · · · · · · · · · · ·		
31	29c	Gross Receipts Taxes	57,251	-			-				
32	29d	Other General Taxes	18,374								
33											
34		Total Taxes other than income	1,194,086	0	0	0	0	12,867	0	0	
35				-							<u>_</u>
36							· · · · · ·				
37											
38											
39					~						
40											
41											



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

Missouri Public Service Commission Company: Missouri-American Water Company

Division: St. Joseph

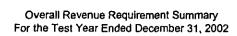
Line No.

2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168 Line		CAS-15 p9 Waste Disp.	CAS-15 p10 Regulatory	CAS-15 p11 Ins. Other	CAS-15 p12 Mgt Fees	CAS-15 p13 Rent	CAS-15 p13 Rent	CAS-15 p13 Rent	CAS-15 p14 Main Breaks	CAS-15 p15 Employee
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Ехрепзе
6	8	Labor	<u> </u>								
7	9	Purchased Water									
8	10	Fuel and Power									_
9	11	Chemicals									
10	12	Waste Disposal	57,648		_						
11	13	Management Fees				346,020					
12	14	Group Insurance									
13		Pensions									
14		Regulatory Expense		(18,975)							
15	17	Insurance Other Than Group			(33,839)						
16	18	Customer Accounting	T								
17	19	Rents					80,831				
18	20	General Office Expense						(4,783)			(4,422)
19	21	Miscellaneous							(14,504)		<u>, x · / · · - / </u>
20	25	Maintenance - Other								0	
21											
22		Total Operations and Maintenance	57,648	(18,975)	(33,839)	346,020	80,831	(4,783)	(14,504)	0	(4,422)
23			T						· · · · · · · · · · · · · · · · · · ·		
24	27	Depredation	<u> </u>		_					·	
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28								7100			<u></u>
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				<u>,,,</u>							
37											
38			1								
39			1								
40			1							i	
41									-		

Missouri Public Service Commission Company: Missouri-American Water Company Division: St. Joseph

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

1 2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Line		Transpo.	Property Taxes	PSC Assess	Tank Painting	Amortization	Uncollectable	Uncollectable	Depreciation	One Call
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor		ļ							
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals	_ -								
10		Waste Disposal									
11		Management Fees	<u> </u>								
12	14	Group Insurance									
13		Pensions	l								
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16	18	Customer Accounting					_	(11,954)	0		
17	19	Rents			-						
18	20	General Office Expense						;			
19	21	Miscellaneous	0			-					\$12,125
20	25	Maintenance - Other				143,830					
21											
22		Total Operations and Maintenance	0	0	0	143,830	0	(11,954)	0	0	12,125
23					· · ·						
24		Depreciation								(162,452)	
25	28	Amortization	<u> </u>				158,893				
26											
27		Total Depreciation and Amortization	0	0	0	0	158,893	0	0	(162,452)	0
28											
29	29a	Property Taxes		58,363							
30		Payroll taxes			***						
31	29c	Gross Receipts Taxes		-		 					
32	29d	Other General Taxes	 		16,619						
33			1	1	· · · · · · · · · · · · · · · · · · ·						
34		Total Taxes other than income	Ö	58,363	16,619	0	0	0	0	0	0
35	t		1								
36											
37		— — — — — — — — — — — — — — — — — — —	 			l					
38				,							
39			1								
40				<u> </u>							
41			- 	1							
•••	L	<u> </u>		· · · · · · · · · · · · · · · · · · ·		L	· · · · · · · · · · · · · · · · · · ·				



Missouri Public Service Commission Company: Missouri-American Water Company Division: St. Joseph Case No. WR-2003-XXX Schedule CAS-11-SJO 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	Schedule	Schedule	Present Rate	Total Present Rates
6		Labor	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments	\$1,824,546
7		Purchased Water								9201,032	\$1,024,040
8	10	Fuel and Power								36,012	585,808
9		Chemicals								(385,352)	
10		Waste Disposal								57,648	100,084
11		Management Fees								346,020	882,714
12		Group Insurance		·						1,132	463,295
13		Pensions								184,989	293,277
14		Regulatory Expense		·						(18,975)	
15		Insurance Other Than Group	1							(33,839)	
16	18	Customer Accounting	7							(11,954)	199,650
17		Rents								80,831	120,061
18	20	General Office Expense								(9,205)	78,939
19 (Miscellaneous	\$40,917	\$6,669						46,365	524,001
20	25	Maintenance - Other								143,830	299,810
21	_										
22		Total Operations and Maintenance	40,917	6,669	0	0	0		0	645,194	5,845,420
23											
24	27	Depreciation								(162,452)	2,553,379
25	28	Amortization								158,893	158,893
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	(3,559)	2,712,272
28											
29		Property Taxes								58,363	1,054,511
30	29b	Payroll taxes								12,867	135,180
31		Gross Receipts Taxes								0	57,251
32	29d	Other General Taxes			\$531					17,150	35,524
33				·							
34		Total Taxes other than income	0	0	531	0	0		0	88,380	1,282,466
35						,	i				
36											
37											
38					<u> </u>						
39											
40			~ 								
41		<u></u>			L		l				



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: St. Joseph

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

4	The Company's federal and state income	tavae will be affecte	ad by all of the oro form	na adjustments made	
1 2	at present and proposed rates.	taxes will be affecte	so by all of the pro form	ia adjustinents made	
3	at present and proposed rates.				
4					
5					
6					
7		At Presei	nt Rates	At Propos	ed Rates
8		Federal	State	Federal	State
9		, 000.01			
10	Utility Operating Income Before Income Taxes	\$7,035,553	\$7,035,553	\$9,226,704	\$9,226,704
11	ounty operating modific addition modification	4.,000,000	** 1000100-	4 -1	4 -1
12	Interest Expense Deduction	2,868,829	2,868,829	2,868,829	2,868,829
13	miorosi Exportes poddenoti				<u> </u>
14	Taxable Income	4,166,724	4,166,724	6,357,875	6,357,875
15		.,,.		,,	, - , -
16	Addback (Deducts):				
17	Tax over Book Depreciation	(1,555,000)	(1,555,000)	(1,555,000)	(1,555,000)
18	Non-deductible Meals	4,981	4,981	4,981	4,981
19	Amortization Preferred Stock Expense	90	90	90	90
20	Non-deductible Reserve Deficiency	0	0	0	0
21	·				
22	Total Addbacks (Deducts)	(1,549,929)	(1,549,929)	(1,549,929)	(1,549,929)
23	•				
24	Taxable Income	2,616,795	2,616,795	4,807,946	4,807,946
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33,1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	868,131	136,421	1,595,053	250,651
29					
30	Per Books Amount / Present Rates	318,789	135,891	868,131	136,421
31			****	A=00.000	*
32	Proforma adjustment	<u>\$549,342</u>	\$530	<u>\$726,922</u>	\$114,230
33					
34					
35					
36	(4) Daniel and D. 050() () () () () () () () () ()	C)T			
37	(1) Based on a 6.25% statutory rate for SIT and 35% for	r: I			
38					
39					



Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Joseph

38 39 40 Case No. WR-2003-XXX Schedule CAS-13-SJO Page 1 of 1

Distr	ict: St. Joseph						Page 1 of 1
		Present Pro	Forma Rates	Proposed Pro	Forma Rates		•
ine :		Calaa	Total	Sales	Total	Dollar	Percentage
1	Description	Sales ('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
2	Monthly Billing:	(000 Gai)	Kevenue		1/cvclide	Change	Change
3	Montally Billing.						
4	Residential	1,852,514	\$7,827,381	1,852,514	\$8,713,010	\$885,629	11,31%
5	Commercial	1,016,833	3,256,385	1,016,833	3,449,209	192,824	5.92%
6	Industrial	1,021,077	2,731,898	1,021,077	2,654,619	(77,279)	-2.83%
7	Other Public Authority	234,683	660,129	234,683	752,513	92,384	13,99%
8	Other Water Utilities	704,559	2,054,575	704,559	1,866,583	(187,992)	-9.15%
9	Miscellaneous	1,541	4,273	1,541	4,273) O	0.00%
10	Private Fire	0	155,667	0	155,667	0	0.00%
11	Public Fire	0	0	0	845,606_	845,606	0.00%
12	Total	4,831,207	16,690,308	4,831,207	18,441,480	\$1,751,172	10.49%
13					<u></u>		
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		32,661		32,661	0	0.00%
18	Returned Check Charge		6,931		6,931	0	0.00%
19	Application Fee		141,480		141,480	0	0.00%
20	Miscellaneous Other Revenue		(1,364)		(1,364)	0	0.00%
21	Rents from Water Property		1,128		1,128	0	0.00%
22							
23							
24			\$16,871,145		\$18,622,317	1,751,172	10.38%
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							

Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Joseph

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

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			Present Pro F	orma Rates			Prop	osed Pro Forn	na Rates	<u> </u>	
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	319,556		\$7.08	\$2,262,456	319,556		\$8.50	\$2,716,225	\$453,769	20.06%
5	3/4" Monthly	9,680		9.06	87,701	9,680		10.90	105,512	17,811	20.31%
6	1" Monthly	6,670		12.84	85,638	6,670		15.40	102,712	17,074	19.94%
7	1-1/2" Monthly	61		22.33	1,362	61		26.80	1,635	273	20.04%
8	2" Monthly	154		33.71	5,174	154		40.50	6,217	1,043	20.16%
9	3* Monthly	12		60.24	723	12		72.00	864	141	19.50%
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		1,735,997	\$2.8793	4,998,455		1,735,997	\$3,1200	5,416,310	417,855	8.36%
19	Second Block		28,200	1.6131	45,489		28,200	3.1200	87,983	42,494	93.42%
20	Third Block		20,398	1.2448	25,391		20,398	3.1200	63,641	38,250	150.64%
21	Fourth Block		67,920	0.8383	56,937		67,920	3.1200	211,911	154,974	272.19%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Bool	KS									
24											
25							2.050.544		•	(050.055)	400.000
26	Property tax Surc	harge	1,852,514	0.1393	258,055		1,852,514	0.0000	0	(258,055)	-100.00%
27			1.000.511		67.007.004		4 050 544		CO 742 040	\$000.000	44.040/
28	Total		1,852,514		\$7,827,381		1,852,514	:	\$8,713,010	\$885,629	11.31%
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Joseph

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

Distric	ct: St. Joseph										Page 2 of t
}	_		Present Pro F	orma Rates			Prop	osed Pro Forn	na Rates		
Line #		Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	_ Total	Dollar	Percentage
1	_	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Commercial:										
3	Minimum Charge:										20.000
4	5/8" Monthly	27,470		\$7.08	\$194,488	27,470		\$8.50	\$233,496	\$39,008	20.06%
5	3/4* Monthly	1,876		\$9.06	16,997	1,876		\$10.90	20,448	3,451	20.30%
6	1" Monthly	4,087		\$ 12.84	52,477	4,087		\$15.40	62,940	10,463	19.94%
7	1-1/2" Monthly	1,037		\$22.33	23,156	1,037		\$26.80	27,792	4,636	20.02%
8	2" Monthly	2,703		\$33.71	91,118	2,703		\$40.50	109,472	18,354	20.14%
9	3" Monthly	72		\$60.24	4,337	72		\$72.00	5,184	847	19.53%
10	4" Monthly	136		\$98.15	13,348	136		\$118.00	16,048	2,700	20.23%
11	6" Monthly	24		\$192.93	4,630	24		\$232.00	5,568	938	20.26%
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	O		\$1,032.00	0	0	0.00%
15	-										•
16											
17	Volumetric Charge	es:									
18	First Block	_	554,810	\$3.3757	1,872,873		554,810	\$3.1200	1,731,008	(141,865)	-7.57%
19	Second Block		396,291	\$1.8911	749,426		396,291	\$2.7240	1,079,497	330,071	44.04%
20	Third Block		57,245	\$1.4595	83,550		57,245	\$2.4000	137,389	53,839	64.44%
21	Fourth Block		8,486	\$0.9828	8,340		8,486	\$2.4000	20,367	12,027	144.21%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	S									
24											
25											
26	Property tax Surch	narde	1,016,833	0.1393	141,645	•	1,016,833	0.0000	0	(141,645)	-100.00%
27	, tobots, introduce	9-			,					• •	
28	Total		1,016,833	•	\$3,256,385	,	1,016,833	•	\$3,449,209	\$192,824	5.92%
29	10.01			•				1			
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Joseph

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

	ct: St. Joseph		Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		rage 3 Ot 1
Line #	Class/	Customer				Customer			_		
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	_	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Industrial:										
3	Minimum Charge:									****	00.000
4	5/8" Monthly	84		\$7.08	\$595	84		\$8.50	\$714	\$1 <u>19</u>	20.00%
5	3/4" Monthly	40		9.06	362	40		10.90	436	74	20.44%
6	1" Monthly	264		12.84	3,390	264		15.40	4,066	676	19.94%
7	1-1/2" Monthly	80		22.33	1,786	80		26.80	2,144	358	20.04%
8	2" Monthly	978		33.71	32,968	978		40.50	39,609	6,641	20.14%
9	3" Monthly	24		60.24	1,446	24		72.00	1,728	282	19.50%
10	4" Monthly	185		98.15	18,158	185		118.00	21,830	3,672	20.22%
11	6" Monthly	48		192.93	9,261	48		232.00	11,136	1,875	20.25%
	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 Charg	<u>es:</u>									
18	First Block		63,748	\$5.4203	345,533		63,748	\$4.7900	305,353	(40,180)	-11.63%
19	Second Block		408,815	3.0364	1,241,326		408,815	3.1500	1,287,767	46,441	3.74%
20	Third Block		240,974	2.3433	564,674		240,974	2.4500	590,386	25,712	4.55%
21	Fourth Block		499,061	1.5780	787,518		499,061	1.7000	848,404	60,886	7.73%
22	FAL's and Credits	•	(191,521)		(444,034)		(191,521)		(458,954)	(14,920)	3.36%
23	Reconcile to Bool	(S									
24											
25											
26	Property tax Surc	harge	1,212,598	0.1393	168,915		1,212,598	0.0000	O	(168,915)	-100.00%
27	•	,		_				_			
28	Total		1,021,077		\$2,731,898		1,021,077		\$2,654,619	(\$77,279)	-2.83%
29		•		•		•		_		····	
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											

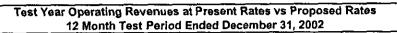


Missouri Public Service Commission

Company: Missouri-American Water Company

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

			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
	Other Public Au		(030_33./	·			<u> </u>				
	Minimum Charge										
	5/8" Monthly	462		\$7.08	\$3,267	462		\$8.50	\$3,923	\$656	20.089
	3/4" Monthly	130		9.06	1,178	130		10.90	1,417	239	20,299
6	1" Monthly	446		12.84	5,727	446		15.40	6,868	1,141	19.929
	1-1/2" Monthly	222		22.33	4,957	222		26.80	5,950	993	20.039
	2" Monthly	939		33.71	31,654	939		40.50	38,030	6,376	20.149
	3" Monthly	26		60.24	1,566	26		72.00	1,872	306	19.549
	4" Monthly	62		98.15	6,085	62		118.00	7,316	1,231	20.239
	6" Monthly	8		192.93	1,543	8		232.00	1,856	313	20.299
	8" Monthly	Ö		306.65	. 0	0		368.00	0	0	0.009
	10" Monthly	0		520.92	0	0		625.00	0	0	0.00%
	12" Monthly	Ō		859.27	Ō	0		1,032.00	0	0	0.009
15	,,	-						.,.			
16											
	Volumetric Charg	ies:									
	First Block	1223	62,613	\$3.9599	247,941		62,613	\$3.1200	195,353	(52,588)	-21.219
	Second Block		93,637	2.2148	207,391		93,637	3.1200	292,147	84,756	40.879
	Third Block		43,247	1.7120	74,039		43,247	2.8800	124,551	50,512	68.229
	Fourth Block		32,525	1.1528	37,495		32,525	2.0700	67,327	29,832	79,569
	FAL's and Credit	s	2,661		4,965		2,661		5,903	938	18.90%
	Reconcile to Boo		_,50.		,,		-,				
24	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
25											
	Property tax Sure	charge	232,022	0.1393	32,321	•	232,022	0.0000	0	(32,321)	-100.009
27	, ,opon,				4 -,,	•			-	(,,,	
	Total		234,683	•	\$660,129	,	234,683	•	\$752,513	\$92,384	13.999
29		4		:		1		5			
30											
31											
32											
33											
34											
35											
36											



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Joseph

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

	it. ot. Joseph		Present Pro F	orma Rates			Prop	osed Pro Forn	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gai)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
	Other Water Util										
	Minimum Charge	<u>:</u>									
	5/8" Monthly	2		\$7.08	\$14	2		\$8.50	\$17	\$3	21.43%
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	132		33.71	4,450	132		40.50	5,346	896	20.13%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
10	4" Monthly	60		98.15	5,889	60		118.00	7,080	1,191	20.22%
11	6" Monthly	36		192.93	6,945	36		232.00	8,352	1,407	20.26%
12	8" Monthly	12		306.65	3,680	12		368.00	4,416	736	20.00%
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 Charc	<u>ies:</u>									
18	First Block		10,416	\$6.6267	69,024		10,416	\$3.1200	32,498	(36,526)	-52.92%
	Second Block		171,110	3.7123	635,212		171,110	3.1200	533,863	(101,349)	-15.96%
	Third Block		237,448	2.8649	680,265		237,448	2.8800	683,850	3,585	0.53%
	Fourth Block		285,585	1.9292	550,951		285,585	2.0700	591,161	40,210	7.30%
22	FAL's and Credit	s	0		0		0		0	0	0.00%
23	Reconcile to Boo	ks									,
24											
25									_		
26	Property tax Sure	charge	704,559	0.1393	98,145		704,559	0.0000	0	(98,145)	-100.00%
27									44 000 500	44.000.00	
28	Total		704,559	,	\$2,054,575	,	704,559	:	\$1,866,583	(\$187,992)	-9.15%
29		•			. -						
30											i
31											
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Missouri Public Service Commission

Company: Missouri-American Water Company

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

District: St. Joseph Proposed Pro Forma Rates Present Pro Forma Rates Customer Line# Class/ Customer Percentage Meter Sales Proposed Total Dollar Current Total Description Meter Sales Change Rate Revenue Change ('000 Gal) Rate Revenue Billings ('000 Gal) 1 Billings Miscellaneous: Minimum Charge: \$0 0.00% \$0 5/8" Monthly 0 \$7.08 \$0 0 \$8.50 0 0.00% 10.90 0 0 5 3/4" Monthly 0 9.06 0 0.00% 0 15.40 0 O 0 ٥ 1" Monthly 12.84 0 0 0.00% 22.33 0 26.80 1-1/2" Monthly 0 0.00% 0 40.50 0 0 2" Monthly 0 33.71 0.00% 0 0 0 60.24 72.00 3" Monthly 0 0.00% 0 118.00 4" Monthly 0 98.15 0.00% 0. 0 0 232.00 0 192.93 11 6" Monthly 0.00% 0 368.00 0 0 8" Monthly 0 306.65 0.00% 625.00 0 520.92 0 13 10" Monthly 0 0 0.00% 0 0 1,032.00 859.27 12" Monthly 15 16 Volumetric Charges: 17 0 \$0,0000 0 0 0.00% 0 18 First Block 0 \$0.0000 0 0 0.00% 0.0000 0 0.0000 Second Block 0.0000 0 0 0.00% Third Block 0 0.0000 0 0 0.00% 0.0000 0 0 0 Fourth Block 0 0.0000 0 21 0.00% 4,273 4,273 1,541 0 FAL's and Credits 1,541 0.00% 0 Reconcile to Books 23 \$4,273 \$0 1,541 \$4,273 1,541 0.00% 24 Total



Missouri Public Service Commission

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

Company: Missouri-American Water Company

Distric	t: St. Joseph	• -						Page 7 of 7
			Present	l Rates	Propose	d Rates		
Line # 1	Connection Size	Number of Connections	Annual Rate	Total Revenue	Annual Rate	Totał Revenue	Dollar Change	Percentage Change
	Private Fire Service:							
3 4 5	Private Fire Hydrant	63	\$459.96	\$28,977	459.96	\$28,977	\$0	0.00%
	2"	4	66.00	264	66.00	264	0	0.00%
	3™	1	113.28	113	113.28	113	0	0.00%
	4"	61	179.76	10,965	179.76	10,965	0	0.00%
	6 ^N	121	368.64	44,605	368.64	44,605	0	0.00%
	8"	77	634.20	48,833	634.20	48,833	0	0.00%
	10"	10	974.88	9,749	974.88	9,749	0	0.00%
	12*	8	1,390.08	11,121	1,390.08	11,121	0	0.00%
	FAL's and Credits			1,040		1,040	0	0.00%
	Total	345		\$155,667		\$155,667	\$0	0.00%
26 27	Public Fire Protection:							
28 29 30 31 32	Public Fire Hydrants	2,888	0.00	0	292.80	845,606	845,606	0.00%
33 34 35 36								
37 38 39 40								

ST. LOUIS COUNTY DISTRICT





		erall Revenue Requirement Summary he Test Year Ended December 31, 2002		
Missouri Public Servi Company: Missouri-A District: St. Louis	ce Commission Imerican Water Company			Case No. WR-2003-XXX Schedule CAS-2-STL Page 1 of 1
Line No, 1				
3 4 5	Description	Schedule	Amount	
6	Rate Base	CAS-3-STL	\$309,427,796	
7 8	Operating Income at Present Rates	CAS-8-STL	16,719,904	
9 10	Earned Rate of return		5.40%	
11 12 13	Requested Rate of Return	Grubb Testimony	8.30%	
14	Required Operating Income		25,682,507	
16 17	Operating Income Deficency		8,962,603	
18 19	Gross Revenue Conversion Factor		1.63502	
20 21	Revenue Deficiency		14,654,035	
22 23	Adjusted Operating Revenues	CAS-8-STL	117,561,461	
24 25 26	Total Revenue Requirement		\$132,215,496	
27 28 29	Gross Revenue Conversion Factor Revenue	\$1,000.000		
30 31 32	Uncollectibles 0.73060% PSC Assessment 0.00000% Before Tax Amount	7.306 		
33 34 35	State Income Taxes 5.21327% Federal Income Taxes 33.17536% Total Taxes and Expenses	51.752 329.330 388.388		
36 37 38	Net Amount Conversion Factor	\$611.612 1.63502		
39 40				



Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Louis Case No. WR-2003-XXX Schedule CAS-3-STL Page 1 of 1

Line	#	

40

1 2 3 _	Rate Base Component	Supporting Reference	Per Books 12/31/02	<u>Adjustments</u>	Pro Forma Rate Base
	Utility Plant in Service	CAS-4-STL	\$620,777,338	\$28,348,755	\$649,126,093
6 7 <i>8</i>	Accumulated Provision for Depreciation	CAS-5-STL	(189,388,413)	(12,616,514)	(202,004,927)
	Accumulated Amortization	W/P's	0	0	0
	Utility Plant Acquisition Adjustments	W/P's	6,633,337	711,656	7,344,993
	Net Utility Plant		438,022,262	16,443,897	454,466,159
_	Less:				
17	Customer Advances	CAS-6-STL	47,815,792	4,130,370	51,946,162
18	Contributions in Aid of Construction	CAS-6-STL	70,182,659	(587,022)	69,595,637
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	29,051,437	462,651	29,514,088
21	Pension Liability	W/P's	3,599,204	3,492,409	7,091,613
22	·				•
23					
24	Subtotal		150,649,092	7,498,408	158,147,500
25					
26					
	Add:				
28	Cash Working Capital	CAS-7-STL	7,313,000	0	7,313,000
29	Materials and Supplies	W/P's	2,295,953	Ō	2,295,953
30	Prepayments	W/P*s	390,340	Ō	390,340
31	OPEB's Contributed to External Fund	W/P's	0	0	0
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	2,547,179	562,665	3,109,844
34			10.510.170	500.005	
35	Subtotal		12,546,472	<u>562,665</u>	13,109,137
36	Total Original Cost Rate Base		\$299,919,642	\$9,508,153	\$309,427,796
	Total Original Cost Nate Dase		φ233,313,042	49,000,100	\$309,421,190
38 39					



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-STL

DISTRICT:	St. Louis					Page 1 of
Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>12/31/02</u>	Adjustments	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$80,332	\$383,827	\$464,159	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	0	214,377	214,377	
6		Subtotal Subtotal	_80,332	598,204	678,536	
7		Source of Supply Plant			<u></u>	
8	310	Land & Land Rights	62,283	0	62,283	
9	311	Structures & Improvements	5,854,795	18,420	5,873,215	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	Ō	Ó	Ō	
12	314	Wells & Springs	Ō	Q	Ö	
13	316	Supply Mains	5,851,713	Õ	<u>5,851,713</u>	
14		Subtotal	11,768,791	18,420	11,787,211	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	284,588	0	284,588	
17	321	Pumping Structures & Improvements	7,691,685	109,597	7,801,282	
18	322	Boiler Plant Equipment	0	0	0	
19	323	Force Mains	272,155	o o	272,155	
20	324	Steam Pumping Equipment	0	Ö	0	
21	325	Electric Pumping Equipment	27,724,557	0	27,724,557	
22	326	Diesel Pumping Equipment	1,585,789	Ō	1,585,789	
23	327	Pump Equip Hydraulic	0	Õ	0	
24	328	Other Pumping Equipment	Ō	<u>.</u>	Ď	
25	*	Subtotal	37,558,774	109,597	37,668,371	
26		Treatment Plant				
27	330	Water Treatment Land & land Rights	1,279,228	0	1,279,228	
28	331	Water Treatment Structures & Improvements	38,350,904	126,175	38,477,079	
29	332	Water Treatment Equipment	40,942,524	2,989,007	43,931,531	
30	332.4	Water Treatment Equipment - Filter Plant	25,610	0	25,610	
31		Subtotal	80,598,266	3,115,182	83,713,448	
32		Transmission & Distribution Plant				
33	340	Transmission & Distribution Land	3,983,700	23,946	4,007,646	
34	341	Transmission & Distribution Structures & Improvements	4,915,192	· O	4,915,192	
35	342	Distribution Reservoirs & Standpipes	11,958,770	206,300	12,165,070	
36	343	Transmission & Distribution Mains Conv	0	0	0	
37	343.1	Transmission & Distribution Mains < 4"	1,259,101	Ō	1,259,101	
38	343.2	Transmission & Distribution Mains 6" - 8"	227,684,153	12,557,568	240,241,721	
39	343.3	Transmission & Distribution Mains > 10"	154,969,588	2,628,639	_157,598,227	
40	-	Subtotal	404,770,504	15,416,453	420,186,957	



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

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Louis Case No. WR-2003-XXX Schedule CAS-4-STL Page 2 of 2

LI ICE.	Jr. Louis					<u></u>	
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	404,770,504	15,416,453	420,186,957	
3	344	Fire mains		0	0	0	
4	345	Services		69,873	0	69,873	
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		18,286,700	944,240	19,230,940	
8	347	Meter Installation		8,424,778	410,908	8,835,686	
9	348	Hydrants		31,786,721	781,605	32,568,326	
10	349	Other Transmission & Distribution Plant		0	0	0	
11		Subtotal		463,338,576	17,553,206	480,891,782	
12		General Plant					
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		191,790	0	191,790	
15	390.1	Office Structures		785,694	128,592	914,286	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		1,180,834	0	1,180,834	
18	391	Office Furniture and Equipment		7,419,840	191,914	7,611,754	
19	391.2	Computers & Peripheral Equipment		4,011,368	5,465,961	9,477,329	
20	391.25	Computer Software		52,766	474,284	527,050	
21	391.26	Personal Computer Software		0	117,461	117,461	
22	391.3	Other Office Equipment		157,149	10,731	167,880	
23	392.11	Transportation Equipment - Light Trucks		0	66,653	66,653	
24	392.12	Transportation Equipment - Heavy Trucks		5,602,171	0	5,602,171	
25	392.2	Transportation Equipment - Cars		444,566	131,751	576,317	
26	392.3	Transportation Equipment - Other		0	0	0	
27	393	Stores Equipment		118,221	0	118,221	
28	394	Tools, Shop, & Garage Equipment		4,390,317	271,470	4,661,787	
29	395	Laboratory Equipment		1,245,979	41,997	1,287,976	
30	396	Power Operated Equiperant		609,148	0	609,148	
31	397	Communication Equipment (non telephone)		905,192	12,232	917,424	
32	397.2	Telephone Equipment		0	21,961	21,961	
33	398	Miscellaneous Equipment		281,102	19,139	300,241	
34	3 99	Other Tangable Property		36,462	0_	36,4 <u>62</u>	
35		Subtotal		27,432,599	6,954,146	34,386,745	
36						·	
37		Total Plant in Service		\$620,777,338	\$28,348,755	\$649,126,093	
38							
39							
40							



Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

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

6 Subtotal 7 <u>Source of Su</u>	Description	Per Books	Pro Forma	B . F.	
2 Intangible Pla 3 301 Organization 4 302 Franchise & 5 303 Miscellaneou 6 Subtotal 7 Source of Su	Description			Pro Forma	
3 301 Organization 4 302 Franchise & 5 303 Miscellaneou 6 Subtotal 7 Source of Su	Description	<u>12/31/02</u>	<u>Adjustments</u>	<u>Reserve</u>	
4 302 Franchise & 5 5 303 Miscellaneou 6 Subtotal 7 Source of Su	<u>nt</u>				
5 303 Miscellaneou 6 Subtotal 7 Source of Su		(\$6,721)	\$0	(\$6,721)	
5 303 Miscellaneou 6 Subtotal 7 Source of Su	Consents	0	0	0	
6 Subtotal 7 <u>Source of Su</u>	s Intangible Plant Studies	0	0_		
	-	(6,721)	0	(6,721)	
	oply Plant	<u></u>			
8 310 Land & Land		0	0	0	
	Improvements	2,139,900	170,446	2,310,346	
	mpound Resevoirs	0	0	0	
	& Other Intakes	0	0	0	
12 314 Wells & Sprin	ags	0	0	0	
13 316 Supply Mains		2,550,113	148,281_	2,698,394	
14 Subtotal		4,690,013	318,727	5,008,740	
15 Pumping Pla	nt				
	d & Land Rights	0	0	0	
	ctures & Improvements	2,753,057	214,820	2,967,877	
18 322 Boiler Plant I		0	0	0	
19 323 Force Mains	-1-k	5,541	0	5,541	
	ing Equipment	0	Ō	0	
	oing Equipment	12,318,014	758,112	13,076,126	
	ng Equipment	1,002,917	45,595	1,048,512	
23 327 Pump Equip		0	0	0	
24 328 Other Pumpi	ng Equipment	12,190	Ō	12,190	
25 Subtotal	-9 —dark	16,091,719	1,018,527	17,110,246	
26 Treatment P	ant				
27 330 Water Treatr	nent Land & land Rights	0	0	0	
28 331 Water Treats	nent Structures & Improvements	16,961,911	1,156,888	18,118,799	
	nent Equipment	17,973,383	1,121,035	19,094,418	
30 332.4 Water Treatr	nent Equipment - Filter Plant	0	749	749_	
31 Subtotal	Total Equipment 1 mor 1 tent	34,935,294	2,278,672	37,213,966	
	& Distribution Plant	01,000,201			
	& Distribution Land	n	(2,381)	(2,381)	
	& Distribution Structures & Improvements	2,167,666	131,447	2,299,113	
	Reservoirs & Standpipes	4,630,080	253,533	4,883,613	
	& Distribution Mains Conv	4,030,000	255,555	-1,505,515 N	
	& Distribution Mains < 4"	972,009	30,502	1,002,511	
	& Distribution Mains 6" - 8"	65,119,096	4,016,863	69,135,959	
	& Distribution Mains > 10"	31,024,892	2,300,944	33,325,836_	
39 343.5 Halishiissio 40	Subtotal	103,913,743	6,730,908	110,644,651	
+∪	Guptotal	100,010,140		11010171001	



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

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Louis

. .

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

ine # 1 2 3 4 5	Acct No 344 345 346.1	Account Description Transmission & Distribution Plant Fire mains	Bal Fwd	Per Books 12/31/02	Pro Forma	Pro Forma	
3 4 5 6	344 345 346.1	Transmission & Distribution Plant Fire mains	Bal Fwd				
3 4 5 6	344 345 346.1	Transmission & Distribution Plant Fire mains	Bal Fwd	12/31/02	A 10 - A		
3 4 5 6	345 346.1	Fire mains	Bal Fwd		<u>Adjustments</u>	<u>Reserve</u>	
4 5 6	345 346.1			103,913,743	6,730,908	110,644,651	
5 6	346.1			0	0	0	
6		Services		62,461	1,339	63,800	
-		Meters - Bronze Case		0	0	0	
_	346.2	Meters - Plastic Case		Q	0	0	
7	346.3	Meters - Not Class By Type		6,268,498	448,330	6,716,828	
8	347	Meter Installation		4,374,849	244,606	4,619,455	
9	348	Hydrants		11,118,464	548,713	11,667,177	
10	349	Other Transmission & Distribution Plant		0	0_	0_	
11		Subtotal		125,738,015	7,973,896	133,711,911	
12		General Plant			_ ,		
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		(1,127)	3,516	2,389	
15	390.1	Office Structures		372,509	116,831	489,340	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		131,656	27,386	159,042	
18	391	Office Furniture and Equipment		852,795	279,889	1,132,684	
19	391.2	Computers & Peripheral Equipment		219,231	(283,298)	(64,067)	
20	391.25	Computer Software		2,417	4,431	6,848	
21	391.26	Personal Computer Software		0	0	0	
22	391.3	Other Office Equipment		28,528	7,822	36,350	
23	392.11	Transportation Equipment - Light Trucks		671,511	0	671,511	
24	392.12	Transportation Equipment - Heavy Trucks		2,116,183	481,180	2,597,363	
25	392.2	Transportation Equipment - Cars		588,639	64,021	652,660	
26	392.3	Transportation Equipment - Other		0	0	0	
27	393	Stores Equipment		(313,639)	3,663	(309,976)	
28	394	Tools, Shop, & Garage Equipment		1,986,605	160,096	2,146,701	
29	395	Laboratory Equipment		645,764	58,322	704,086	
30	396	Power Operated Equipemnt		201,437	46,346	247,783	
31	397	Communication Equipment (non telephone)		363,958	45,613	409,571	
32	397.2	Telephone Equipment		400	0	400	
33	398	Miscellaneous Equipment		27,642	8,996	36,638	
34	399	Other Tangable Property		45,584	1,878	47,462	
35		Subtotal		7,940,093	1,026,692	8,966,785	
36							
37		Total Plant in Service		\$189,388,413	\$12,616,514	\$202,004,927	



Customer Advances and Contributions in Aid of Construction

For the Test Year Ended December 31, 2002 Case No. WR-2003-XXX Missouri Public Service Commission Schedule CAS-6-STL Company: Missouri-American Water Company Page 1 of 1 District: St. Louis Line# Pro Forma Pro Forma Per Books Balance Acct No Account Description 12/31/02 Adjustments 1 2 3 Customer Advances Advances for Construction - Extensions 4.130,370 28,129,509 252.11 23,999,139 252.71 Advances for Construction - Taxable Extensions 23.816.653 23,816,653 4,130,370 51,946,162 6 **Total Customer Advances** 47,815,792 8 9 10 Contributions in Aid of Construction 11 Contributions in Aid - NT Mains 825.000 76,900,711 12 271.11 76.075,711 Contributions in Aid - NT Extension Deposit 13 271.12 14 271.21 Contributions in Aid - NT Services 352 0 352 3,513,926 271.30 Contributions in Aid - NT Meters 3.513.926 0 15 2.045.881 16 Contributions in Aid - NT Hydrants 2.045.881 0 17 Contributions in Aid - NT Other 1,264,437 1,264,437 18 271.71 Contributions in Aid - Taxable Mains n Ω

(12,717,648)

70.182.659

0

0

0

(1,412,022)

(587.022)

0

(14, 129, 670)

69,595,637

19

20

21

22

23

271.12

271.27

271.37

271.47

Various

Contributions in Aid - Taxable Extension Deposit

Contributions in Aid - Taxable Services

Contributions in Aid - Taxable Hydrants

Total Contributions in Aid of Construction

Contributions in Aid - Taxable Meters

Accumulated Amortization - CIAC



Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Louis

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

Line #							
1		Proforma	Average	-			
2		Proposed	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	<u>Laq</u>	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroll	13,141,091	36,003	62.0870	8.21	53.88	1,939,690
5	Tax Withholding	6,243,908	17,107	62.0870	13.47	48.62	831,656
6	Fuel and Power	6,137,763	16,816	62.0870	35.47	26.61	447,547
7	Chemicals	4,003,191	10,968	62.0870	62.09	0.00	0
8	Purchased Water	206,302	565	62.0870	62.09	0.00	0
9	Service Company Charges	9,321,108	25,537	62.0870	45.60	16.49	421,064
10	Group Insurance	1,783,940	4,888	62.0870	(8.54)	70.63	345 190
11	OPEB's	1,065,382	2,919	62.0870	(0.04)	62.13	181,340
12	Pensions	3,195,807	8,756	62.0870	45.00	17.09	149,613
13	ESOP	145,993	400	62.0870	45.00	17.09	6,835
14	Insurance Other than Group	1,955,820	5,358	62.0870	45.00	17.09	91,562
15	Uncollectables	848,564	2,325	62.0870	62.09	0.00	0
16	Rents	1,013,562	2,777	62.0870	(14.21)	76.30	211,863
17	401(k)	2,675,415	7,330	62.0870	45.00	17.09	125,250
18	Other O&M	16,016,535	43,881	62.0870	26.10	35.99	<u>1,579,143</u>
19	Total O&M Expenses	67,754,380				-	6,330,753
20							
21	Depreciation Amortization Expense	21,108,234	57,831	62.0870	0.00	62.09	3,590,540
22	Property Taxes	7,405,245	20,288	62.0870	182.50	(120.41)	(2,442,980)
23	Public Service Commission Fee	514,755	1,410	62.0870	(30.00)	92.09	129,869
24	Franchise and Environment Tax	199,623	547	62.0870	(77.50)	139.59	76,342
25	FICA Taxes	22,711	62	62.0870	13.31	48.78	3,035
26	FUTA Taxes	1,420,772	3,893	62.0870	76.38	(14.29)	(55,616)
27	SUTA Taxes	(7)	(0)	62.0870	76.38	(14.29)	0
28	Federal Income Tax - Current	1,834,325	5,026	62.0870	60.25	1.84	9,232
29	State Income Tax - Current	288,251	790	62.0870	62.17	(80.0)	(66)
30	Deferred Income Taxes	3,114,675	8,533	62.0870	0.00	62.09	529,811
31	Interest Expense	10,860,357	29,754	62.0870	91.15	(29.06)	(864,752)
32	Preferred Dividends	154,706	424	62.0870	45.63	16.46	6,975
33	Total Working Capital Requirement	114,678,027					<u>7,313,143</u>
34							
35	Total Cash and Working Capital Requirement Used					2	7,313,000
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: St. Louis

Case No. WR-2003-XXX Schedule CAS-8-STL 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
4							
5	A 11 B	0.0000	644E 040 0FO	** *** ***	\$447 CO4 464	644 554 005	\$420 04E 40C
6 7	Operating Revenues	CAS-9-STL	\$115,918,259	\$1,643,202	\$117,561,461	\$14,654,035	\$132,215,49 6
8	Operating Expenses						
9	Operating expenses Operating and Maintenance	CAS-10-STL	56,814,845	8,118,128	64,932,973	107,062	65.040.035
10	Depreciation Expense	CAS-10-STL	18,344,212	2,764,022	21,108,234	107,002	21,108,234
11	Amortization Expense	CAS-10-STL	10,344,212	2,704,022	21,100,204		21,100,234
12	Amortization Expense	CA3-10-31E	o .	U	U		v
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-STL	6,222,053	1,183,192	7,405,245		7,405,245
15	Payroli Taxes	CAS-10-STL	1,383,463	60,013	1,443,476		1,443,476
16	PSC Fees	CAS-10-STL	604.549	00,010	604,549	0	604,549
17	Other	CAS-10-STL	194,020	(84,191)	109.829	J	109.829
18	Ottici	CA3-10-31E	194,020	(04,131)	103,023		103,023
19	Utility Operating Income Before Income Ta	PAYE	32,355,117	(10,397,962)	21,957,155	14,546,973	36,504,128
20	Samy Operating meaning before meaning in	1,00	02,000,111	(10,001,002)	27,007,100	14,010,070	00,00-1,120
21	Income Taxes						
22	Federal Income Tax	CAS-12-STL	2,276,243	(441,918)	1,834,325	4,826,010	6,660,335
23	State Income Tax	CAS-12-STL	970,293	(682,042)	288,251	758,373	1,046,624
24	Deferred Income Taxes	0.10 12 0.12	8,276,655	(5,032,790)	3,243,865	0	3,243,865
25	Amortization of Investment Tax Credit		(129,190)	(0,00=,,00)	(129,190)	ŭ	(129,190)
26			(,_0,,,,,,		(0,,		(120,100)
27	Utility Operating Income		\$20,961,116	(\$4,241,213)	\$16,719,904	\$8,962,590	\$25,682,494
28	, - F			1,7,7			,,
29							
30							
1 30							



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

Missouri Public Service Commission Company: Missourl-American Water Company District: St. Louis Case No. WR-2003-XXX Schedule CAS-9-STL Page 1 of 1

SUFFE	t: St. Louis							
ie #								
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		12/3 1/02	Keverine	Aujustinents	at ivales	Adjustments	Aujustinents	1/6Acting
5	Sales of Water							
6	Metered Sales							
7	Rate A	\$97,475,790	(\$636,954)	(\$184,690)	\$96,654,146	\$1,711,039		\$98,365,185
8	Rate B	2,136,127	19,616	•	2,155,743		(173,910)	1,981,833
9	Rate D	270,757		(341)	270,416		(86,991)	183,425
10	Rate H	272,491		(254,667)	17,824		883,163	900,987
11	Rate J	7,083,155	21,684	(35,488)	7,069,350			7,069,350
12	Rate K	479,964		(212)	479,752			479,752
13	Miscellaneous	(264,579)		264,579	0			0
14	Total Metered Sales	107,453,705	(595,654)	(210,819)	106,647,232	1,711,039	622,262	108,980,533
15								
16								
17	Sewer Service	0	0	<u> </u>	0	0	0	0
18								
19	Fire Service							
20	Private Fire Service	7,046,427		116,374	7,162,801			7,162,801
21								·
22	Total Fire Service	7,046,427	0	116,374	7,162,801	0	0	7,162,801
23								
24	Total Sales of Water	114,500,133	(595,654)	(94,445)	113,810,034	1,711,039	622,262	116,143,335
25								
26	Other Operating Revenues							
27	Reconnect Charges	43,661			43,661			43,661
28	Returned Check Charge	28,212			28,212			28,212
29	Application Fee	142,440			142,440			142,440
30	Miscellaneous Other Revenue	767,483			767,483			767,483
31	Rents from Water Property	284,236			284,236			284,236
32	Miscellaneous Sales Unmetered	152,095			152,095			152,095
33	Total Other Operating Revenues	1,418,127	0	0	1,418,127	0	0	1,418,127
34								
35	Total Occupation Bosons	#44E 046 050	/#E0E 6E4\	/#O4 445\	£44E 000 400	£4 744 000	#000 000	
36	Total Operating Revenues	_\$115,918,259_	(\$595 <u>,</u> 654)	(\$94,445)	\$115,228,160	\$1,711,039	\$622,262	\$117,561,461
37								
38		•						
39								
40								



Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended December 31, 2002

Missouri-American Water Company

Case No. WR-2003-XXX Schedule CAS-10-STL 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-STL which provides additional detail and support.

4 Schedule Test Year Pro forma 5 Expense Description Reference Expense Adjustment Present Rates 6 7 Labor CAS-11-STL \$18.039.116 \$1,345,881 \$19.384.997 8 Purchased Water CAS-11-STL 6.302 200,000 206.302 9 Fuel and Power 6,059,149 78.615 6,137,764 CAS-11-STL 10 Chemicals CAS-11-STL 3.982,747 20,444 4,003,191 11 Waste Disposal CAS-11-STL 452,113 (44.377)407.736 9,321,108 12 Management Fees CAS-11-STL 8.673.213 647.895 13 2.849.322 Group Insurance CAS-11-STL 1.709.695 4.559.017 14 Pensions CAS-11-STL 909.122 2.286.685 3,195,807 405,885 15 Regulatory Expense CAS-11-STL (200,367)205,518 16 Insurance, Other than Group 2,046,250 (90,430)CAS-11-STL 1.955.820 17 Customer Accounting CAS-11-STL 1.858,338 (171.032)1.687.306 CAS-11-STL 460.801 18 Rents 552,761 1,013,562 19 General Office Expense CAS-11-STL 904,377 67,391 971,768 20 Miscellaneous CAS-11-STL 5,116,082 198,526 5,314,608 21 Maintenance - Other CAS-11-STL 4.960.068 1.608.402 6,568,470 56,814,845 22 Total Operations and Maintenance 8,118,128 64,932,973 23 24 Depreciation CAS-11-STL 18.344.212 2,764,022 21,108,234 25 Amortization CAS-11-STL 26 Total Depreciation and Amortization 18,344,212 2,764,022 21,108,234 27 28 6,222,053 Property Taxes CAS-11-STL 1.183.192 7,405,245 Payroll Taxes 29 CAS-11-STL 1,383,463 60,013 1,443,476 PSC Fees 30 CAS-11-STL 604,549 604,549 31 Other General Taxes CAS-11-STL 194,020 (84,191) 109,829 32 Total Taxes Other Than Income Taxes 8,404,085 1,159,014 9,563,099 33



Missouri Public Service Commission Company: Missouri-American Water Company Division: St. Louis Case No. WR-2003-XXX Schedule CAS-11-STL Page 1 of 4

Line No.

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	88	Labor	18,039,116	\$1,345,881							
7	9	Purchased Water	6,302								200,000
8		Fuel and Power	6,059,149						78,615		
9		Chemicals	3,982,747						i	20,444	
10		Waste Disposal	452,113								
11	13	Management Fees	8,673,213								
12		Group insurance	2,849,322		1,709,695						
13		Pensions	909,122			2,286,685					
14		Regulatory Expense	405,885								
15		Insurance Other Than Group	2,046,250								
16		Customer Accounting	1,858,338								
17		Rents	552,761								
18		General Office Expense	904,377								
19		Miscellaneous	5,116,082				70,116				
20	25	Maintenance - Other	4,960,068								
21											
22		Total Operations and Maintenance	56,814,845	1,345,881	1,709,695	2,286,685	70,116	0	78,615	20,444	200,000
23											
24	27	Depreciation	18,344,212				<u></u>				
25	28	Amortization	-								
26											
27		Total Depreciation and Amortization	18,344,212	0	0	0	. 0	0	Ö	0	0
28											
29	29a	Property Taxes	6,222,053								
30	29b	Payroll taxes	1,383,463					60,013			
31		Gross Receipts Taxes	604,549								
32	29d	Other General Taxes	194,020								
33											
34		Total Taxes other than income	8,404,085	0	0	0	0	60,013	0	0	0
35											
36											
37											
38											
39											
40 (
41									· · · · · · · · · · · · · · · · · · ·		



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

Missouri Public Service Commission Company: Missouri-American Water Company Division: St. Louis

Line No.

1						······································	· · · · · · · · · · · · · · · · · · ·				
2 3	100		Schedule CAS-15 p9	Schedule CAS-15 p10	Schedule CAS-15 p11	Schedule CAS-15 p12	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p14	Schedule CAS-15 p15
3	168 Line		Waste Disp.	Regulatory	Ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	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	11	Chemicals									
10	12	Waste Disposal	(44,377)								
11	13	Management Fees				647,895					
12	14	Group insurance									
13		Pensions				·					
14	16	Regulatory Expense		(200,367)							
15	17	Insurance Other Than Group			(90,430)						
16	18	Customer Accounting									
17	19	Rents					460,801]
18	20	General Office Expense						(112,734)			180,125
19	21	Miscellaneous							(456,065)		
20	25	Maintenance - Other								1,064,849	
21 [
22		Total Operations and Maintenance	(44,377)	(200,367)	(90,430)	647,895	460,801	(112,734)	(456,065)	1,064,849	180,125
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				<u> </u>					
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes				L					
32	_29d	Other General Taxes									
33							<u> </u>				
34		Total Taxes other than income	0	0	0	00	0	0	0	0	0
35			<u> </u>		L					<u> </u>	
36		<u> </u>									
37					ļ <u>.</u>			<u> </u>			
38		L									
39					<u> </u>						
40											
41		I			L	L		L			

Case No. WR-2003-XXX Schedule CAS-11-STL

Page 3 of 4

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

ssouri Public Service Commission Ompany: Missouri-American Water Company

vision: St. Louis

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Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule CAS-15 p16 CAS-15 p17 CAS-15 p18 CAS-15 p19 CAS-15 p20 CAS-15 p21 CAS-15 p21 CAS-15 p22 CAS-15 p23 168 Line Transpo. Property Taxes PSC Assess Tank Painting Amaruzation Uncollectable Uncollectable Depreciation One Call Description Expense Expense Expense Expense Expanse Expense Expense Ехреляе Expense Number Labor 8 Purchased Water Fuel and Power 10 11 Chemicals 12 Waste Disposal 13 Management Fees 14 Group Insurance 15 Pensions 16 Regulatory Expense Insurance Other Than Group 17 Customer Accounting (171,032)19 Rents 20 General Office Expense 101,772 Miscellaneous \$123,432 Maintenance - Other 543,553 25 101,772 543,553 (171,032)Total Operations and Maintenance ō 123,432 27 2,764,022 Depreciation Amortization 0 Total Depreciation and Amortization 0 0 0 G 0 2,764,022 0 29a Property Taxes 1,183,192 Payroll taxes Gross Receipts Taxes 29d Other General Taxes (89,794) (89,794) Total Taxes other than income 1,183,192 0 0 0 1 0



Missouri Public Service Commission Company: Missouri-American Water Company

Division: St. Louis

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

Line No.

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
Number 8	Labor	Expense	Expense	Expense	Expense	Expense	Exhause	Exhausa		\$19,384,99
9	Purchased Water		· · · · · · · · · · · · · · · · · · ·						200,000	
	Fuel and Power					_ 		_	78,615	
11	Chemicals								20,444	4,003,19
12	Waste Disposal								(44,377)	
13	Management Fees								647,895	
14	Group Insurance					_			1,709,695	
15	Pensions								2,286,685	3,195,80
16	Regulatory Expense								(200,367)	
17	Insurance Other Than Group								(90,430)	
18	Customer Accounting								(171,032)	1,687,30
19	Rents								460,801	1,013,56
20	General Office Expense	1			· · · · · · · · · · · · · · · · · · ·				67,391	971,76
21	Miscellaneous	\$288,840	\$70,431						198,526	5,314,60
25	Maintenance - Other								1,608,402	6,568,4
	Total Operations and Maintenance	288,840	70,431	0	0	0		0	8,118,128	64,932,97
27	Depreciation								2,764,022	21,108,23
28	Amortization			<u></u>			<u> </u>		0	
				<u> </u>						
	Total Depreciation and Amortization	0	0	0	0	0		0	2,764,022	21,108,23
	<u> </u>			<u> </u>			<u> </u>			
29a	Property Taxes						ļ	· · · · · · · · · · · · · · · · · · ·	1,183,192	7,405,24
29b	Payroll taxes		<u></u>						60,013	
29c	Gross Receipts Taxes					<u></u>			0	
29d	Other General Taxes			\$5,603					(84,191)	109,83
										<u> </u>
	Total Taxes other than income	0	0	5,603	0	0		0	1,159,014	9,563,09
				ļ			ļ			
				ļ		ļ	ļ	<u> </u>		<u> </u>
	 								ļ	
				 _						
	 		 	 						
	 			<u> </u>						



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: St. Louis Case No. WR-2003-XXX Schedule CAS-12-STL Page 1 of 1

36

ine #					
1	The Company's federal and state income	taxes will be affected	by all of the pro forma	adjustments made	
2	at present and proposed rates.				
3					
4					
5					
6					
7		At Prese		At Propos	
8		<u>Federal</u>	State	<u>Federal</u>	State
9				***	400 501 450
10	Utility Operating Income Before Income Taxes	\$21,957,155	\$21,957,155	\$36,504,128	\$36,504,128
11			40.000.040	40.000.040	40 000 040
12	Interest Expense Deduction	10,860,916	10,860,916	10,860,916	10,860,916
13			44.000.000	05.040.040	05 040 040
14	Taxable Income	11,096,239	11,096,239	25,643,212	25,643,212
15					
16	Addback (Deducts):	(0.400.770)	(0.400.770)	(0.400.770)	10 400 770
17	Tax over Book Depreciation	(8,103,778)	(8,103,778)	(8,103,778)	(8,103,778
18	Non-deductible Meals	52,600	52,600	52,600	52,600
19	Amortization Preferred Stock Expense	955	955	955	955
20	Non-deductible Reserve Deficiency	2,483,162	2,483,162	2,483,162	2,483,162
21	, , , , , , , , , , , , , , , , , , , ,	(F. 507 004)	(F. 507.004)	15 507 004)	(F FOZ OCA
22	Total Addbacks (Deducts)	(5,567,061)	(5,567,061)	(5,567,061)	(5,567,061
23		5 500 470	6 500 470	00.070.454	20 076 454
24	Taxable Income	5,529,178	5,529,178	20,076,151	20,076,151
25	Eff. (P.) Ter Date (A)	22.47540/	E 04220/	22 47540/	E 04220
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27	Desferons Income Towns Describ / Desperond Dates	4 024 225	200 254	6 660 225	4 046 604
28	Proforma Income Tax at Present / Proposed Rates	1,834,325	288,251	6,660,335	1,046,624
29	Des Basis Assessed / Basaset Dates	2 275 242	070 202	1 024 225	200 251
30	Per Books Amount / Present Rates	2,276,243	970,293	1,834,325	288,251
31	Droformo adjustment	(\$441,918)	(\$682,042)	\$4,826,010	\$758,373
32 33	Proforma adjustment	(4441,910)	(4002,042)	44,020,010	\$100,313

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

Missouri Public Service Commission

39 40

Company: Missouri-American Water Company District: St. Louis

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

		Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line #	Class/ Description	Sales	Total	Sales	Total	Dollar	Percentage
1	•	(CCF)	Revenue	(CCF)	Revenue	Change	Change
2							
3							
4	Rate A	56,016,528	\$98,367,499	56,016,528	\$109,991,326	\$11,623,827	11.82%
5	Rate B	2,451,853	1,981,833	2,451,853	2,235,354	253,521	12.79%
6	Rate D	241,598	183,425	241,598	197,010	13,585	7.41%
7	Rate F and E	60,059	7,154,925	60,059	9,932,314	2,777,389	38.82%
8	Rate H	377,167	900,987	377,167	900,987	0	0.00%
9	Rate J	9,441,890	7,069,350	9,441,890	7,878,415	809,065	11.44%
10	Rate K	223,555	480,283	223,555	530,283	50,000	10.41%
11							
12	Total	68,812,650	116,138,302	68,812,650	131,665,689	\$15,527,387	13.37%
13							
14							
15	Miscellaneous Revenue	es:					
16							
17	Reconnect Charges		43,661		43,661	0	0.00%
18	Returned Check Charge		28,212		28,212	0	0.00%
19	Application Fee		142,440		142,440	0	0.00%
20	Miscellaneous Other Rev		767,483		767,483	0	0.00%
21	Rents from Water Proper		284,237		284,237	0	0.00%
22	Miscellaneous Sales Uni	metered	152,095		152,095		
23							
24			\$117,556,430		\$133,083,817	15,527,387	13.21%
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							



Missouri Public Service Commission

Company: Missouri-American Water Company

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

District: St. Louis Page 1 of 8 Proposed Pro Forma Rates Present Pro Forma Rates Line# Customer Customer Class/ Description Meter Total Meter Sales Proposed Total Dollar Percentage Sales Current Billings 1 Billings (CCF) Rate Revenue (CCF) Rate Revenue Change Change 2 Rate A: 12,925,487 Minimum Charge: 4 Monthly 5 73 \$8.50 \$621 \$172 38.31% 5/8" 73 \$6.15 \$449 6 3/4" 190 1.305 190 8.70 1.653 348 26.67% 6.87 7 1" 434 8.31 3.607 434 9.70 4.210 603 16.72% 8 17.65% 1-1/2" 831 11.90 9.889 831 14.00 11,634 1,745 9 2.642 16.20 42,800 0.00% 2,642 16.20 42.800 10 3" 801 27.68 22,172 801 56.00 44,856 22,684 102.31% 4" 526 526 110.00 57,860 36,510 171.01% 11 40.59 21,350 12 6" 293 76.48 22.409 293 201.00 58.893 36,484 162.81% 13 8" 71 8.487 71 261.00 18,531 10,044 118.35% 119.54 47 380.00 114.74% 14 10" 47 176.96 8,317 17,860 9.543 12" 234.36 0 532.00 0.00% 15 0 0 0 0 16 17 Quarterly 18 10.987,019 1,219,425 12.20 14,876,985 3,889,966 35.41% 5/8* 1,219,425 9.01 19 3/4" 70,880 11.17 791,730 70.880 13.00 921,440 129,710 16.38% 20 1" 272,881 17,628 16.00 282,048 3.36% 17,628 15.48 9,167 21 1-1/2" 26.24 155,262 5,917 28.70 169,818 9.38% 5,917 14,556 22 8.345 35.30 -9.83% 2" 8,345 39.15 326,707 294,579 (32, 128)23 3" 532 73.61 39,161 532 153.00 81.396 42,235 107.85% 24 4" 236 112.36 26,517 236 318.00 75,048 48,531 183.02% 6" 227 25 227 220.01 49.942 588.00 133,476 167.26% 83,534 26 8" 276 349.19 96.376 276 769.00 212,244 115.868 120.22% 10" 75 27 75 1.126.00 84,450 521,42 39.107 45.343 115.95% 28 12" 0 693.66 0 1,582.00 0 0 0 0.00% 29 30 Volumetric Charges: 31 1.525300 3.658,591 1.653100 32 Monthly All Water 3,658,591 5,580,449 6.048.017 467,568 8.38% Quarterly All Water 52.357.938 1.525300 79.861.563 52.357.938 1.653100 86.552.907 33 6,691,344 8.38% Monthly Fixed Chg and Cr 0 0 0 0 0.00% 34 0 (1) 0 (1)Quarterly Fixed Chg and Cr 0 35 ٥ 0.00% 36 37 56,016,528 \$98,367,499 56,016,528 \$109,991,326 38 Total \$11,623,827 11.82% 39 40



Missouri Public Service Commission

Company: Missouri-American Water Company

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

District: St. Louis

	t: St. Louis		Present Pro f	orma Rates			Pro				
ine#	Class/ Description	Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
-	Rate B:	Dimigo	(55. /								
	Minimum Charge:										
	Monthly										
5	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		0.00	0	0	0.00%
7	1"	0		0.00	0	0		0.00	0	0	0.00%
8	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
9	2*	0		0.00	0	0		0.00	0	0	0.00%
10	3"	0		0.00	0	0		0.00	0	0	0.00%
11	4"	0		0.00	0	0		0.00	0	0	0.00%
12	6*	0		0.00	0	0		0.00	0	0	0.00%
13	8*	0		0.00	0	0		0.00	0	0	0.00%
14	10"	0		0.00	0	0		0.00	0	0	0.00%
15	12"	36		0.00	0	36		0.00	0	0	0.00%
16											
	Quarterly										
18	5/8*	0		0.00	0	0		0.00	0	0	0.00%
19	3/4"	0		0.00	0	0		0.00	0	0	0.00%
20	1"	0		0.00	0	0		0.00	0	0	0.00%
21	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
22	2"	Ö		0.00	0	Ð		0.00	0	0	0.00%
23	3"	Ô		0.00	0	0		0.00	0	0	0.00%
24	4"	Ō		0.00	0	0		0.00	0	0	0.00%
25	6"	Ö		0.00	0	0		0.00	0	0	0.00%
26	8"	ō		0.00	0	0		0.00	0	0	0.00%
27	10"	Ö		0.00	0	0		0.00	0	0	0.00%
28	12"	Ō		0.00	0	0		0.00	0	0	0.00%
29											
30											
	Volumetric Charge	es:									
	Monthly All Water		2,451,853	0.808300	1,981,833		2,451,853	0.911700	2,235,354	253,521	12.79%
	Quarterly All Water		0	0.808300	0		0	0.911700	0	0	0.00%
	Monthly Fixed Ch		0		0		0		0	0	0.00%
	Quarterly Fixed C		0		0		0		0	0	0.00%
36	acarion, rine -										
37											
	Total	-	2,451,853	-	\$1,981,833	-	2,451,853	•-	\$2,235,354	\$253,521	12.79%
39	1041	=		=		=		=			
39 40											



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Louis

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

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	Ct. St. LOUIS	 	Present Pro	Forma Rates				rage 3 01 6			
Line #		Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	Dete D	Billings	(CCF)	Rate	Revenue	Billings	(CCF)	Rate	Revenue	Change	Change
2	Rate D: Minimum Charge										
4	Monthly	•									
5	5/8 "	0		\$6.15	\$0	0		\$8.50	\$0	\$0	0.00%
6	3/4*	ő		6.87	0	. 0		8.70	0	0	0.00%
7	1"	Ö		8.31	0	0		9.70	Ö	ő	0.00%
8	1-1/2"	Ö		11.90	ő	ő		14.00	Ö	ő	0.00%
9	2"	ő		16.20	0	ő		16.20	ő	ō	0.00%
10	3"	ŏ		27.68	ő	ō		56.00	Ö	å	0.00%
11	4"	12		40.59	487	12		110.00	1,320	833	171.05%
12	6"	12		76.48	918	12		201.00	2,412	1,494	162.75%
13	8"	0		119.54	0	ō		261,00	0	0	0.00%
14	10"	ō		176,96	Ō	0		380.00	Ō	Ō	0.00%
15	12"	ō		234.36	Õ	Ö		532.00	Ō	Ö	0.00%
16	,_	•		40	-	•		+	·	•	
17	Quarterly										
18	5/8"	0		0.00	0	0		12.20	0	0	0.00%
19	3/4"	Ö		0.00	0	0		13.00	0	0	0.00%
20	1"	0		0.00	0	0		16.00	0	0	0.00%
21	1-1/2"	Ō		0.00	0	0		28.70	0	0	0.00%
22	2"	0		0.00	0	0		35.30	0	0	0.00%
23	3*	0		0.00	0	0		153.00	0	0	0.00%
24	4"	0		0.00	0	0		318.00	0	0	0.00%
25	6"	0		0.00	0	0		588.00	0	0	0.00%
26	8"	0		0.00	0	0		769.00	Q	0	0.00%
27	10"	0		0.00	0	0		1,126.00	0	0	0.00%
28	12"	0		0.00	0	0		1,582.00	0	0	0.00%
29											
30											
31	Volumetric Charg										
32	Monthly All Water		241,598	0.753400	182,020		241,598	0.800000	193,278	11,258	6.19%
33	Quarterly All Water		0	0.753400	0		0	0.800000	0	0	0.00%
34	Monthly Fixed Ch		0		0		0		0	0	0.00%
35	Quarterly Fixed C	thg and Cr	0		0		0		0	0	0.00%
36											
37		_		-		-		_			
38	Total	2	241,598	2	\$183,425	=	241,598	=	\$197,010	\$13,585	7.41%
39			. —			-					,,
40											



Missouri Public Service Commission

Company: Missourl-American Water Company

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

District: St. Louis Present Pro Forma Rates Proposed Pro Forma Rates Customer Line# Class/ Customer Percentage Proposed Total Dollar Total Sales Description Sales Current Meter Meter Change Change Billings (CCF) Rate Revenue Revenue 1 Billings (CCF) Rate 2 Rate F: 3 Minimum Charge: Monthly 0.00% \$0 \$0 \$0.00 \$0 601 \$0.00 5 5/8" 601 0.00% 0.00 0 0 559 6 3/4" 559 0.00 0 0.00% 0 0 0.00 0.00 0 42 7 1" 42 0 0.00% 0.00 0.00 0 0 8 1-1/2" 0 0.00% 0.00 0 0 0 0 ٥ 0.00 9 2" 0.00% 0 0 0.00 0 0 0.00 10 3" 0 0.00% ٥ 0.00 0 0 11 4" 0 0.00 0 0 0.00% 0.00 0.00 0 n 12 6" 0 0.00% 0.00 0 0 0 8" ٥ 0.00 13 0.00% 0.00 0 0 0 0 10" 0 0.00 14 0.00% n 0 0.00 0 0.00 15 12" ۵ 16 17 Quarterly 0.00% 25 0.00 0 0.00 0 18 5/8" 25 0 0.00% 1,075 0.00 0 0.00 0 3/4" 19 1.075 28 0.00 0 0 0.00% 0 1" 28 0.00 20 0.00% 0 0.00 0 0.00 21 1-1/2" 0 0.00% 2" 0.00 0 0.00 22 0.00% 0 0 0.00 23 3" 0.00 0.00% 0 0.00 0 n 0.00 24 4" 0 0.00% 0 0.00 0 6" 0.00 25 Đ 0.00 0 0.00% 8* 0.00 26 0.00% 0.00 0 10" 0.00 0 27 0 0.00% 0.00 28 12" 0.00 0 29 30 Volumetric Charges: 31 60,059 1.653100 99,284 7.676 8.38% Monthly All Water 60,059 1.525300 91,608 32 1.653100 0.00% Quarterly All Water 0 0 0 1.525300 0 0 33 0 0.00% 0 0 0 0 Monthly Fixed Chg and Cr 34 0 Quarterly Fixed Chg and Cr 0 0.00% 0 0 0 35 36 37 60,059 \$99,284 \$7,676 8.38% 60,059 \$91,608 38 Sub-total 39 40



Missouri Public Service Commission

Company: Missouri-American Water Company

District: St. Louis

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	t: St. Louis		Present Pro F	orma Rates			Pro	posed Pro Fort	na Rates	· ··· · ·	Page 5 of 8
Line#	Class/	Customer				Customer	-				
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	_	Billings	(CCF)	Rate	Revenue	Billings	(CCF)	Rate	Revenue	Change	Change
	Rate F:			_							
3	Detector Check N										
4	5/8"	38		\$110.40	\$4,195	38		\$110.40	\$4,195	\$0	0.00%
5	3/4"	2,095		119.04	249,389	2,095		119.04	249,389	0	0.00%
6	1"	30		136.32	4,090	30		136.32	4,090	0	0.00%
7	1 1/2"	5		179.40	897	5		179.40	897	0	0.00%
8	2"	23		231.00	5,313	23		231.00	5,313	0	0.00%
9	3"	5		368.76	1,844	5		368.76	1,844	0	0.00%
10	4"	6		523.68	3,142	6		523.68	3,142	0	0.00%
11	6"	7		954.36	6,681	7		954.36	6,681	0	0.00%
12											
13											
	Tap Size										
15	2" or Less	113		\$21.92	\$2,477	113		21.92	2,477	0	0.00%
16	4"	463		87.52	40,522	463		87.52	40,522	0	0.00%
17	6 "	1,812		196.92	356,819	1,812		196.92	356,819	0	0.00%
18	8"	1,099		350.12	384,782	1,099		350.12	384,782	0	0.00%
19	10"	44		547.08	24,072	44		547.08	24,072	0	0.00%
20	12"	64		787.88	50,424	64		787.88	50,424	0	0.00%
21	20"	1		0.00	0	1		0.00	0	0	0.00%
22											
23	Rate E										
24	Public Fire										
25	Annual										
26	# of Hydrants	30,107		196.92	5,928,670	30,107		288.92	8,698,383	2,769,713	46.72%
27	•								•		
	Semi-Annual										
29 i	# of Hydrants	0		98.46	0	0		144.46	0	0	0.00%
30	•										
31											
	Sub-total	-	0	-	\$7,063,317	_	0	-	\$9,833,030	\$2,769,713	39.21%
33		_		-		_		-	•		
34											
	Total Rate F and	E	60,059	_	\$7,154,925		60,059	_	\$9,932,314	\$2,777,389	38.82%
36		-		=		=		=			
37											
38											
39									•		
40											



Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Louis

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

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	Ct. Ot. LOUIS		Present Pro F	orma Rates			Pro	oosed Pro Forn	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Rate H:		<u> </u>								
3	Minimum Charge:										
4	Monthly										0.000
5	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		0.00	0	0	0.00%
7	1"	0		0.00	0	0		0.00	0	0	0.00%
8	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
9	2"	0		0.00	0	0		0.00	0	0	0.00%
10	3"	0		0.00	0	0		0.00	0	0	0.00%
11	4*	0		0.00	0	0		0.00	0	0	0.00%
12	6"	0		0.00	0	0		0.00	0	0	0.00%
13	8"	0		0.00	0	0		0.00	0	0	0.00%
14	10"	0		0.00	0	0		0.00	0	0	0.00%
15	12"	0		0.00	0	0		0.00	0	0	0.00%
16											
17	Quarterly								_		0.000
18	5/8"	0		0.00	0	0		0.00	0	0	0.00%
19	3/4"	0		0.00	0	0		0.00	0	0	0.00%
20	1"	0		0.00	0	0		0.00	0	0	0.00%
21	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
22	2"	0		0.00	0	0		0.00	0	0	0.00%
23	3"	0		0.00	0	0		0.00	0	0	0.00%
24	4"	0		0.00	0	0		0.00	0	0	0.00%
25	6 "	0		0.00	0	0		0.00	0	0	0.00%
26	8"	0		0.00	0	0		0.00	0	0	0.00%
27	10"	0		0.00	0	0		0.00	0 .	0	0.00%
28	12"	0		0.00	0	0		0.00	0	0	0.00%
29									•		
30											
31	Volumetric Charge	<u>es:</u>								_	
32	Monthly All Water		377,167	0.363200	136,987		377,167	0.363200	136,987	0	0.00%
33	Quarterly All Water	er	0	0.363200	0		0	0.363200	0	0	0.00%
34	Monthly Fixed Ch	g and Cr	0		0		0		. 0	0	0.00%
35	Quarterly Fixed C		0		0		0		0	0	0.00%
36	Annual Fixed Cha				764,000				764,000	0	0.00%
37 38	Total	•	377,167	<u>.</u>	\$900,987	-	377,167		\$900,987	\$0	0.00%
39 40		•		•		-					



Missouri Public Service Commission

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Company: Missouri-American Water Company

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

District: St. Louis Proposed Pro Forma Rates Present Pro Forma Rates Customer Line# Class/ Customer Percentage Dollar Sales Proposed Total Total Meter Description Meter Sales Current Change Change (CCF) Rate Revenue (CCF) Billinas Rate Revenue 1 Billings Rate J: 2 Minimum Charge: Monthly 38.07% \$544 \$150 \$8.50 5 \$6.15 \$394 64 5/8" 64 27.01% 174 37 20 8.70 137 6 3/4" 20 6.87 16.67% 9.70 427 61 44 7 1" 44 8.31 366 346 17.62% 165 14.00 2.310 8 1-1/2" 11.90 1.964 165 0.00% 763 16.20 12,361 763 16.20 12.361 9 2" 102.31% 56.00 35,560 17,983 635 27.68 17,577 635 10 3" 171.00% 56,222 810 110.00 89,100 11 4" 810 40.59 32.878 85.626 53.046 162.82% 201.00 32,580 426 12 6" 426 76.48 118.34% 261.00 30.015 16,268 115 13 8" 115 119.54 13,747 114.72% 380.00 14,060 7,512 37 14 10" 37 176.96 6,548 0.00% 0 532.00 0 234.36 15 12" 0 16 17 Quarterly 12.20 0 0 0.00% 0.00 0 0 18 0 5/8" 13.00 0 0 0.00% 0 0 19 3/4" 0 0.00 0 0 0.00% 0 0 16.00 0 0.00 20 1" 0.00% 28.70 0 0 0.00 0 0 21 1-1/2" 0 0.00% 0 35.30 0 0 0 22 0 0.00 0.00% 0 0 0 0 153.00 0 0.00 23 3" 0 0 0.00% 318.00 4" 0 0.00 0 0 24 0.00% 588.00 0 0 6" 0 0.00 0 0 25 0.00% 0 0 769.00 0 0 26 8* 0 0.00 0 0 0.00% 0 1.126.00 10" 0 0.00 0 27 0 0 0.00% 0 0 1.582.00 28 12" 0 0.00 29 30 Volumetric Charges: 31 9,946,139 0.819500 8,150,861 657,440 8.77% Monthly All Water 9,946,139 0.753400 7,493,421 32 0 0.819500 0.00% 0.753400 0 Quarterly All Water (542,623)0 0.00% Monthly Fixed Chg and Cr (504,249)(504.249)(542,623) 0.00% 0 Quarterly Fixed Chg and Cr 35 36 37 \$7,878,415 \$7,069,350 9,441,890 \$809,065 11.44% 38 Total 9,441,890 39



Missouri Public Service Commission

Company: Missouri-American Water Company

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Distric	ct: St. Louis										Page 8 of 8
	·		Present Pro F	orma Rates			Prop	osed Pro Forn	na Rates		
Line #		Customer				Customer			~	0-41	Davagatora
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	_	Billings	(CCF)	Rate	Revenue	Billings	(CCF)	Rate	Revenue	Change	Change
2	Rate K;										
3	Minimum Charge	:									
4	Monthly					_			4.00	4.7	20 520
5	5/8*	7		\$6.15	\$43	7		\$8.50	\$60	\$17	39.53%
6	3/4"	38		6.87	261	38		8.70	331	70	26.82%
7	1"	0		8.31	0	0		9.70	0	0	0.00%
8	1-1/2"	0		11.90	0	0		14.00	0	0	0.00%
9	2"	0		16.20	0	0		16.20	0	0	0.00%
10	3"	0		27.68	0	0		56.00	0	0	0.00%
11	4*	0		40.59	0	0		110.00	0	0	0.00%
12	6"	0		76.48	0	0		201.00	0	0	0.00%
13	8"	0		119.54	0	0		261.00	0	0	0.00%
14	10"	0		176.96	0	0		380.00	0	0	0.00%
15	12"	0		234.36	0	0		532.00	0	0	0.00%
16											
17	Quarterly										
18	5/8"	1,446		19.10	27,619	1,446		12.20	17,641	(9,978)	-36.13%
19	3/4"	1,200		21.26	25,512	1,200		13.00	15,600	(9,912)	-38.85%
20	1"	222		25.57	5,677	222		16.00	3,552	(2,125)	-37.43%
21	1-1/2"	27		36.33	981	27		28.70	775	(206)	-21.00%
22	2"	340		49.24	16,742	340		35.30	12,002	(4,740)	-28.31%
23	- 3"	32		83.70	2,678	32		153.00	4,896	2,218	82.82%
24	4"	22		122.45	2,694	22		318.00	6,996	4,302	159.69%
25	6"	44		230.10	10,124	44		588.00	25,872	15,748	155.55%
26	8"	51		359.28	18,323	51		769.00	39,219	20,896	114.04%
27	10"	30		531.51	15,945	30		1,126.00	33,780	17,835	111.85%
28	12"	Ö		703.75	0	0		1,582.00	0	0	0.00%
29		ŭ			_			•			
30											
31	Volumetric Charg	106,									
32	Monthly-First 150	n Gallons	59	0.000000	0		59	1.653100	98	98	0.00%
33	Monthly > 1500 C	Salione	695	1.681000	1,168		695	1.653100	1,149	(19)	-1.63%
33 34	Quarterly-First 45		13,095	0.000000	0		13,095	1.653100	21,647	21,647	0.00%
34 35	Quarterly > 4500		209,706	1.681000	352,516		209,706	1.653100	346,665	(5,851)	-1.66%
	Monthly Fixed Ch		203,700	1.001000	0		0	.,	0	0,051)	0.00%
36	Quarterly Fixed C		0		0		Ö		Ö	Ŏ	0.00%
37 38	Total		223,555	-	\$480,283	-	223,555	-	\$530,283	\$50,000	10.41%
	TOTAL	=	220,000	=	Ţ.55,200	=		=			
39											
40											

WARRENSBURG DISTRICT





		erall Revenue Requirement Summary he Test Year Ended December 31, 2002		
Missouri Public Servic Company: Missouri-A District: Warrensburg				Case No. WR-2003-XXX Schedule CAS-2-WAR Page 1 of 1
Line				
No. 1				
2				
3	Description	Schedule	A management	•
4 5	Description	Schedule	Amount	
6	Rate Base	CAS-3-WAR	\$9,486,447	
7 8	Operating Income at Present Rates	CAS-8-WAR	636,593	
9	Operating moonle at Fresent Nates	ONO-O-WAIN		
10	Earned Rate of return		6.71%	
11 12	Requested Rate of Return	Grubb Testimony	8.30%	
13		Grapp Toganieny		
14	Required Operating Income		787,375	
15 16	Operating Income Deficency		150,782	
17				
18	Gross Revenue Conversion Factor		1.64022	
19 20	Revenue Deficiency		247,315	
21	-			
22	Adjusted Operating Revenues	CAS-8-WAR	2,473,801	
23 24	Total Revenue Requirement		\$ 2,721,116	
25	Total Novolue Noquilonion		42,121,110	
26				
27	Gross Revenue Conversion Factor			
28 29	Revenue	\$1,000.000		
30	Uncollectibles 1.04520%	10.452		
31	PSC Assessment 0.00000%	0.000		
32	Before Tax Amount	989.548		
33	State Income Taxes 5.21327%	51.588		
34	Federal Income Taxes 33.17536%_	<u>328.286</u> _		
35	Total Taxes and Expenses	390.326		
36	Net Amount	\$609.674		
37	Conversion Footon	4 04000		
38	Conversion Factor	1.64022		
39 40				
9 U				



Rate Base Summary Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Warrensburg Case No. WR-2003-XXX Schedule CAS-3-WAR Page 1 of 1

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-11 It	3 M	

40

2 3 4	Rate Base Component	Supporting Reference	Per Books <u>12/31/02</u>	Adjustments	Pro Forma Rate Base
5 6	Utility Plant in Service	CAS-4-WAR	15,159,102	809,493	15,968,595
7 8	Accumulated Provision for Depreciation	CAS-5-WAR	(2,618,119)	(370,376)	(2,988,495)
9	Accumulated Amortization	W/P's	0	0	0
11 12	Utility Plant Acquisition Adjustments	W/P's	0	15,309	15,309
13 14	Net Utility Plant		12,540,983	454,426	12,995,409
15 16	Less:				
17 18 19	Customer Advances Contributions in Aid of Construction Accumulated Deferred ITC (3%)	CAS-6-WAR CAS-6-WAR W/P's	430,991 2,174,363 0	254,398 (38,704) 0	685,389 2,135,659 0
20 21 22 23	Deferred Income Taxes Pension Liability	W/P's W/P's	699,766 68,839	47,063 66,796	746,829 135,635
24 25 26	Subtotal		3,373,959	329,553	3,703,512
27	Add:				
28	Cash Working Capital	CAS-7-WAR	0	0	0
29	Materials and Supplies	W/P's	45,204	0	45,204
30	Prepayments	W/P's	7,466	0	7,466
31 32	OPEB's Contributed to External Fund Premature Retirement	W/P's W/P's	68,548	(1,816)	66,732
33	Regulatory Deferrals	W/P's	0 47,521	0 27,627	75 140
34	Regulatory Deletrals	AAL 2	47,321	21,021	75,148
35 36	Subtotal		168,739	25,811	194,550
37 38	Total Original Cost Rate Base		9,335,763	150,684	9,486,447
39					



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

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

Line # 1	Acct No	Account Description	Per Books 12/31/02	Pro Forma Adjustments	Pro Forma <u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$0	\$7,341	\$7,341	
4	302	Franchise & Consents	5,083	0	5,083	
5	303	Miscellaneous Intangible Plant Studies	0	4,100	4,100	
6		Subtotal	5,083	11,441	16,524	
7		Source of Supply Plant				
8	310	Land & Land Rights	9,981	0	9,981	
9	311	Structures & Improvements	26,376	18,420	44,796	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	Õ	Ō	0	
12	314	Wells & Springs	799,149	0	799,149	
13	316	Supply Mains	182,694	0	182,694	
14		Subtotal	1,018,200	18,420	1,036,620	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	88,185	6,447	94,632	
18	322	Boiler Plant Equipment	0	0	0	
19	323	Force Mains	5,325	0	5,325	
20	324	Steam Pumping Equipment	0	0	0	
21	325	Electric Pumping Equipment	299,871	0	299,871	
22	326	Diesel Pumping Equipment	0	0	0	
23	327	Pump Equip Hydraulic	0	0	0	
24	328	Other Pumping Equipment	<u>12,673</u>	0 .	<u>12,673</u>	
25		Subtotal	406,054	6,447	412,501	
26		Treatment Plant				
27	330	Water Treatment Land & land Rights	511	0	511	
28	331	Water Treatment Structures & Improvements	786,691	101,308	887,999	
29	332	Water Treatment Equipment	3,432,911	0	3,432,911	
30	332.4	Water Treatment Equipment - Filter Plant		0_	0	
31		Subtotal	4,220,113	101,308	4,321,421	
32		Transmission & Distribution Plant				
33	340	Transmission & Distribution Land	37,348	0	37,348	
34	341	Transmission & Distribution Structures & Improvement:	84,116	0	84,116	
35	342	Distribution Reservoirs & Standpipes	588,541	12,894	601,435	
36	343	Transmission & Distribution Mains Conv	3,129,581	0	3,129,581	
37	343.1	Transmission & Distribution Mains < 4'	56,822	0	56,822	
38	343.2	Transmission & Distribution Mains 6" - 8'	1,146,690	285,252	1,431,942	
39	343.3	Transmission & Distribution Mains > 10'	<u> 781,215</u>	<u>5,526_</u>	<u>786,741</u>	
40		Subtotal	5,824,313	303,672	6,127,985	

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

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

38 39 40 Case No. WR-2003-XXX Schedule CAS-4-WAR Page 2 of 2

Line# Per Books Pro Forma Pro Forma 12/31/02 Adjustments UPIS Account Description Acct No 2 Transmission & Distribution Plant Bal Fwd 5,824,313 303,672 6,127,985 3 344 Fire mains 90,985 n 90.985 345 Services 1,588,771 1,506,997 81,774 Meters - Bronze Case 346.1 212.048 114,551 326,599 6 346.2 Meters - Plastic Case 0 Meters - Not Class By Type 346.3 204.671 0 204.671 347 Meter Installation 594.511 594.511 Q, 348 Hydrants 676.264 26,709 702,973 10 349 Other Transmission & Distribution Plant 0 0 11 Subtota! 9,109,789 526,706 9.636.495 12 General Plant 13 389 General Land & Land Rights 2,222 0 2,222 14 390 Stores Shops Equipment Structures 0 O 15 390.1 Office Structures 133,680 2.459 136,139 16 390 General Structures - HVAC 0 0 0 17 390.3 Miscellaneous Structures 0 0 18 391 Office Furniture and Equipment 32,242 94,139 126,381 Computers & Peripheral Equipment 11.684 19 391.2 431 12,115 Computer Software 9.071 20 391.25 0 9.071 Personal Computer Software 21 391.26 0 2.247 2.247 22 391.3 Other Office Equipment 0 205 205 23 392.11 Transportation Equipment - Light Trucks 21,214 98,220 77,006 Transportation Equipment - Heavy Trucks 24 392.12 Ö 25 392.2 Transportation Equipment - Cars 0 2.520 2,520 26 392.3 Transportation Equipment - Other 27 393 Stores Equipment 0 Tools, Shop, & Garage Equipment 28 394 12.949 155 13,104 29 395 Laboratory Equipment 55,594 737 56,331 Power Operated Equipernnt 30 396 22,694 0 22.694 Communication Equipment (non telephone) 31 397 12,402 102 12,504 Telephone Equipment 32 397.2 2.038 420 2.458 Miscellaneous Equipment 33 398 41,879 218 42,097 Other Tangable Property 399 6,726 34 0 6.726 35 Subtotal 399,863 145,171 545,034 36 \$809,493_ 37 Total Plant in Service \$15,159,102 \$15,968,595



Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

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

Line#			Per Books	Pro Forma	Pro Forma	
1 2	Acct No	Account Description Intangible Plant	<u>12/31/02</u>	<u>Adjustments</u>	Reserve	
3	301	Organization	\$0	\$0	\$0	
4	302	Franchise & Consents	0	0	Ö	
5	303	Miscellaneous Intangible Plant Studies	ŏ	21,677	21,677_	
6	000	Subtotal	0_	21,677	21,677_	
7		Source of Supply Plant		2,,071		
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	742	(712)	30	
10	312	Collection & Improvements Collection & Improvements	0	0	0	
11	313	Lake, River, & Other Intakes	ů	ñ	ň	
12	314	Wells & Springs	66,566	16,702	83,268	
13	314	Supply Mains	35,731_	2,964	38,695_	
14	210	Subtotal	103,039	18,954	<u> </u>	
15		•	103,039	16,534	121,995	
16	320	Pumping Plant	O	0	O	
17	320 321	Pumping Land & Land Rights	31,534	1,297	32,831	
18	321	Pumping Structures & Improvements	31,334 0	1,297	32,631 N	
	322 323	Boiler Plant Equipment	0	103	103	
19		Force Mains	0	103	103	
20	324	Steam Pumping Equipment	Ÿ	40.363	(100.040)	
21	325	Electric Pumping Equipment	(132,705)	10,363	(122,342)	
22	326	Diesel Pumping Equipment	0	0	U	
23	327	Pump Equip Hydraulic	0	0	0	
24	328	Other Pumping Equipment	5,372	263	5,635	
25		Subtotal	(95,799)	12,026	(83,773)	
26		Treatment Plant	_	_	_	
27	330	Water Treatment Land & land Rights	0	0	0	
28	331	Water Treatment Structures & Improvements	62,104	15,260	77,364	
29	332	Water Treatment Equipment	392,027	92,832	484,859	
30	332.4	Water Treatment Equipment - Filter Plant	2,411	0	2,411	
31		Subtotal	456,542	108,092	564,634	
32		Transmission & Distribution Plant				
33	340	Transmission & Distribution Land	0	0	0	
34	341	Transmission & Distribution Structures & Improvements	2,319	4,287	6,606	
35	342	Distribution Reservoirs & Standpipes	159,329	9,568	168,897	
36	343	Transmission & Distribution Mains Conv	1,080,959	44,895	1,125,854	
37	343.1	Transmission & Distribution Mains < 4"	0	787	787	
38	343.2	Transmission & Distribution Mains 6" - 8"	0	(7,554)	(7,554)	
39	343.3	Transmission & Distribution Mains > 10"	0_	10,360	10,360	
40		Subtotal	1,242,606	62,344	1,304,950	



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

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

District.	warrensbu	rg					Page 2 of 2
Line#							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>12/31/02</u>	<u>Adjustments</u>	<u>Reserve</u>	
2		Transmission & Distribution Plant	Bal Fwd	1,242,606	62,344	1,304,950	
3	344	Fire mains		9,287	1,218	10,505	
4	345	Services		359,286	29,615	388,901	
5	346.1	Meters - Bronze Case		0	1,555	1,555	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		214,980	10,581	225,561	
8	347	Meter Installation		62,910	12,589	75,499	
9	348	Hydrants		174,993	16,777	191,770	
10	349	Other Transmission & Distribution Plant		0_	0_	0_	
11		Subtotal		2,064,064	134,677	2,198,741	
12		General Plant					
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		0	0	0	
15	390.1	Office Structures		42,922	3,892	46,814	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		0	0	0	
18	391	Office Furniture and Equipment		(5,818)	(1,297)	(7,115)	
19	391.2	Computers & Peripheral Equipment		0	25,556	25,556	
20	391.25	Computer Software		0	19,818	19,818	
21	391.26	Personal Computer Software		0	4,312	4,312	
22	391.3	Other Office Equipment		0	448	448	
23	392.11	Transportation Equipment - Light Trucks		0	11,038	11,038	
24	392,12	Transportation Equipment - Heavy Trucks		0	0	0	
25	392.2	Transportation Equipment - Cars		0	2,653	2,653	
26	392.3	Transportation Equipment - Other		34,338	(0)	34,338	
27	393	Stores Equipment		0	0	0	
28	394	Tools, Shop, & Garage Equipment		5,496	804	6,300	
29	395	Laboratory Equipment		2,974	2,192	5,166	
30	396	Power Operated Equiperant		0	1,055	1,055	
31	397	Communication Equipment (non telephone)		0	1,854	1,854	
32	397.2	Telephone Equipment		4,379	752	5,131	
33	398	Miscellaneous Equipment		5,577	1,750	7,327	
34	399	Other Tangable Property		405	<u> 123</u>	528_	
35		Subtotal		90,273	74,950	165,223	
36 37		Total Plant in Service		\$2,618,119	\$370,376	\$2,988,495	



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: Warrensburg

Case No. WR-2003-XXX Schedule CAS-6-WAR Page 1 of 1

Line# Per Books Pro Forma Pro Forma Acct No. Account Description 12/31/02 **Adjustments** Balance 2 3 Customer Advances 252.11 Advances for Construction - Extensions 365,610 254,398 620.008 5 252.71 Advances for Construction - Taxable Extensions 65,381 65,381 6 **Total Customer Advances** 430,991 254,398 685,389 7 8 9 10 Contributions in Aid of Construction 11 12 271.11 Contributions in Aid - NT Mains 120,418 120,418 0 13 271.12 Contributions in Aid - NT Extension Deposit 53,689 53.689 Contributions in Aid - NT Services 14 271.21 74,265 0 74,265 15 271.30 Contributions in Aid - NT Meters 0 16 Contributions In Aid - NT Hydrants 100,724 100,724 Contributions in Aid - NT Other 17 3,068 3.068 18 271.71 Contributions in Aid - Taxable Mains 1,746,073 0 1.746.073 Contributions in Aid - Taxable Extension Deposit 19 271.12 435,137 435,137 20 271.27 Contributions in Aid - Taxable Services 7.895 0 7.895 Contributions In Aid - Taxable Meters 21 271.37 24,281 0 24,281 Contributions in Aid - Taxable Hydrants 22 271.47 0 0 23 Various Accumulated Amortization - CIAC (391,187)(429,891)(38,704)Total Contributions in Aid of Construction 24 2,174,363 (38,704)2,135,659 25 26



Working Capital For the Test Year Ended December 31, 2002

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

38 39 40 Case No. WR-2003-XXX Schedule CAS-7-WAR Page 1 of 1

Line #							
1		Proforma	Average				
2		Proposed	Daily	Revenue	Expense	Net	Cash
3	Expense Category	<u>Expense</u>	<u>Expense</u>	<u>Lag</u>	(Lead)/Laq	(Lead)/Laq	<u>Requirment</u>
4	Base Payroll	178,642	489	42.40	10.23	32.17	15,745
5	Tax Withholding	84,881	233	42.40	17.39	25.01	5,816
6	Fuel and Power	156,084	428	42.40	37.22	5.18	2,215
7	Chemicals	27,246	75	42.40	36.78	5.62	420
8	Purchased Water	0	0	42.40	53.15	(10.75)	0
9	Service Company Charges	178,276	488	42.40	(4.13)	46.53	22,727
10	Group Insurance	40,481	111	42.40	(8.54)	50.94	5,650
11	OPEB's	24,215	66	42.40	(0.04)	42.44	2,816
12	Pensions	44,863	123	42.40	36,78	5.62	691
13	ESOP	2,161	6	42.40	36.78	5.62	33
14	Insurance Other than Group	32,394	89	42.40	36.78	5.62	499
15	Uncollectables	25,306	69	42.40	36.78	5.62	390
16	Rents	15,499	42	42.40	24.37	18.03	766
17	401(k)	28,222	77	42.40	48.80	(6.40)	(495)
18	Other O&M	263,315	721	42.40	36.78	5.62	4,054
19	Total O&M Expenses	1,101,585				·	61,327
20	•	. ,					
21	Depreciation Amortization Expense	345,573	947	42,40	-	42.40	40,143
22	Property Taxes	192,241	527	42.40	182.50	(140.10)	(73,789)
23	Public Service Commission Fee	10,831	30	42.40	36.78	5.62	167
24	Franchise and Environment Tax	3,818	10	42.40	110.50	(68,10)	(712)
25	FICA Taxes	332	1	42.40	13.44	28.96	26
26	FUTA Taxes	19,290	53	42.40	62.05	(19.65)	(1,038)
27	SUTA Taxes	5	0	42.40	62,05	(19.65)	(//555/
28	Federal Income Tax - Current	84,961	233	42.40	60,25	(17.85)	(4,155)
29	State Income Tax - Current	13,351	37	42.40	62.17	(19.77)	(723)
30	Deferred Income Taxes	95,603	262	42.40	0.00	42.40	11,106
31	Interest Expense	333,064	913	42.40	91.15	(48.75)	(44,485)
32	Preferred Dividends	4,744	13	42.40	45.63	(3.23)	
33	Total Working Capital Requirement	2,205,399	.0	12.70		(0.20)	(12,175)
34	Total tronking outlier rodonometric						1,-,,,,,,
35	Total Cash and Working Capital Requirement Used		•				0
	Total Oddit and Fronting Odpital Roddition to bu						
36							
37							



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: Warrensburg

Case No. WR-2003-XXX Schedule CAS-8-WAR 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
4							
5 6	Operating Revenues	CAS-9-WAR	\$2,443,411	\$30,390	\$2,473,801	\$247,315	\$2,721,116
7	Operating Revenues	CAS-9-VVAR	\$2, 44 3,411	\$30,390	\$2,473,001	Φ247,310	\$2,721,110
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-WAR	916,197	155,005	1,071,202	2,585	1,073,787
10	Depreciation Expense	CAS-10-WAR	323,774	21,799	345,573	-,-	345,573
11	Amortization Expense	CAS-10-WAR	0	0	. 0		. 0
12	•						
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-WAR	175,605	16,636	192,241		192,241
15	Payroll Taxes	CAS-10-WAR	18,495	1,132	19,627		19,627
16	PSC Fees	CAS-10-WAR	11,563	0	11,563	0	11,563
17	Other	CAS-10-WAR	3,711	(625)	3,086		3,086
18							
19	Utility Operating Income Before Income	Taxes	994,066	(163,557)	830,509	244,730	1,075,239
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-WAR	72,512	12,449	84,961	81,190	166,151
23	State Income Tax	CAS-12-WAR	30,910	(17,559)	13,351	12,758	26,109
24	Deferred Income Taxes		94,579	1,024	95,603	0	95,603
25	Amortization of Investment Tax Credit		0		0		0
26							
27	Utility Operating Income		\$796,065	(\$159,472)	\$636,593	\$150,782	\$787,375
28							
29							



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: Warrensburg Case No. WR-2003-XXX Schedule CAS-9-WAR
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
,	sales of Water							
	Metered Sales							
	Residential	\$1,235,688	\$9,488	(\$360)	\$1,244,817	\$16,580		\$1,261,397
	Commercial	478,771	3,974	45	482,791	(9,848)		472,943
	Industrial	73,997	2,439	161	76,597	(0,0,0)		76,597
)	Other Public Authority	353,488	(5,952)	16	347,552			347,552
	Sales for Resale	194,130	15,119	2	209,251			209,251
<u>!</u>	Miscellaneous	0	0	0	0			0
4	Total Metered Sales	2,336,074	25,069	(136)	2,361,007	6,732	0	2,367,739
5	- ···		1		-1-0-1501			-1-0-11-00
ŝ								
, (Sewer Service	0	0	0	0	0_	0	0
1		-						
	Fire Service							
•	Private Fire Service	54,725	ė	(1,275)	53,450		. 0	53,450
l	T () C - 0 - 1 -			(4.07.0)	==-			
2	Total Fire Service	54,725	0	(1,275)	53,450	0	0	53,450
} \$ 7	otal Sales of Water	2,390,799	25,069	(1,411)	2,41 <u>4,45</u> 7	6,732	0	2,421,189
5								=1:=:1:==
	Other Operating Revenues							
	Reconnect Charges	4,248			4,248			4,248
	Returned Check Charge	1,043			1,043			1,043
	Application Fee	47,380			47,380			47,380
	Miscellaneous Other Revenue	(60)			(60)			(60)
1 2	Rents from Water Property	0			0			0
	otal Other Operating Revenues	52,611	0	0	52,611	0	0	52,611
	am ana abanana namana		<u></u> _	· · · ·	02,011			<u> </u>
5 5 1	otal Operating Revenues	\$2,443,411	\$25,069	(\$1,411)	\$2,46 <u>7,</u> 069	\$6,732	\$0	\$2,473,801
7	· -							3-11301



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: Warrensburg

Case No. WR-2003-XXX Schedule CAS-10-WAR 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-WAR which provides additional detail and support.

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Expense Description	Schedule Reference	Test Year Expense	_Adjustment	Pro forma Present Rates
Labor	CAS-11-WAR	\$240,892	\$22,631	\$263,523
Purchased Water	CAS-11-WAR	0	0	0
Fuel and Power	CAS-11-WAR	144,301	11,783	156,084
Chemicals	CAS-11-WAR	23,174	4,072	27,246
Waste Disposal	CAS-11-WAR	0	0	0
Management Fees	CAS-11-WAR	108,393	69,883	178,276
Group Insurance	CAS-11-WAR	64,695	1,090	65,785
Pensions	CAS-11-WAR	20,739	24,124	44,863
Regulatory Expense	CAS-11-WAR	7,763	(3,833)	3,930
Insurance, Other than Group	CAS-11-WAR	41,117	(8,723)	32,394
Customer Accounting	CAS-11-WAR	51,160	(475)	50,685
Rents	CAS-11-WAR	4,307	11,192	15,499
General Office Expense	CAS-11-WAR	29,343	1,479	30,822
Miscellaneous	CAS-11-WAR	85,272	1,626	86,898
Maintenance - Other	CAS-11-WAR	95,041	20,156	115,197
Total Operations and Maintenance		916,197	155,005	1,071,202
Depreciation	CAS-11-WAR	323,774	21,799	345,573
Amortization	CAS-11-WAR	0	0	0
Total Depreciation and Amortization		323,774	21,799	345,573
Property Taxes	CAS-11-WAR	175,605	16,636	192,241
Payroll Taxes	CAS-11-WAR	18,495	1,132	19,627
PSC Fees	CAS-11-WAR	11,563	0	11,563
Other General Taxes	CAS-11-WAR	3,711	(625)	3,086
Total Taxes Other Than Income Taxes		209,374	17,143	226,517



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

Company: Missouri-American Water Company Operation: Warrensburg Case No, WR-2003-XXX

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

Line No.

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
-8	Labor	240,892	\$22,631				<u> </u>			
9	Purchased Water	-								0
10	Fuel and Power	144,301					T	11,783		1
11	Chemicals	23,174							4,072	,
12	Waste Disposal	-								
13	Management Fees	108,393								
14	Group Insurance	64,695		1,090						
15	Pensions	20,739			24,124					
16	Regulatory Expense	7,763					[
17	Insurance Other Than Group	41,117					l			
18	Customer Accounting	51,160								
19	Rents	4,307								
20	General Office Expense	29,343								
21	Miscellaneous	85,272				(71)	1			
25	Maintenance - Other	95,041					l			
	Total Operations and Maintenance	916,197	22,631	1,090	24,124	(71)	0	11,783	4,072	0
27	Depreciation	323,774							·····	
28	Amortization	-					İ			
	Total Depreciation and Amortization	323,774	0	0	0	0	0	0	0	0
29a	Property Taxes	175,605				<u> </u>	 			
29b	Payroll taxes	18,495				····	1,132			
29c	Gross Receipts Taxes	11,563					 			
29d	Other General Taxes	3,711								
	Total Taxes other than income	209,374	0	0	Ö	0	1,132	0	0	0
						 _				
	7444									
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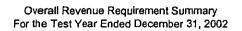
Overall Revenue Requirement Summary For the Test Year Ended December 31, 2002

Company: Missouri-American Water Company Operation: Warrensburg Case No. WR-2003-XXX

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

Line No.

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	_i								
9	11	Chemicals									
10	12	Waste Disposal	0								
11	13	Management Fees				69,883					
12	14	Group Insurance									
13	15	Pensions	T								
14	16	Regulatory Expense	7	(3,833)							
15	17	Insurance Other Than Group			(8,723)						
16	18	Customer Accounting			. 1						
17	19	Rents					11,192			-	
18	20	General Office Expense						(1,684)			3,163
19	21	Miscellaneous							(6,385)		
20	25	Maintenance - Other	1							0	
21						-,-					
22		Total Operations and Maintenance	0	(3,833)	(8,723)	69,883	11,192	(1,684)	(6,385)	0	3,163
23									(3)==/		
24	27	Depreciation									
25	28	Amortization									
26			T	_						-	
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28					_ 						
29	29a	Property Taxes									
30	29b	Payroll taxes	 		i						
31	29c	Gross Receipts Taxes							<u> </u>		
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	0	0	0	. 0	0	0	0	0
35			<u> </u>	<u>-</u>				<u>_</u>	-		
36											
37		<u> </u>		 					<u> </u>		
38		<u> </u>	 								
39			- 								
40		 		<u> </u>							
41		†		l							
7, 1				<u> </u>			L	L			



Company: Missouri-American Water Company

Operation: Warrensburg Case No. WR-2003-XXX

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

1 2 3 4 5	168 Lin e Number	Description	Schedule CAS-15 p16 Transpo. Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schødule 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 Depreclation Expense	Schedule CAS-15 p23 One Call Expense
6	8	Labor	Ехропов	LADOIGE	Expense	Ехропос	LAPONSO	Expense	Experise	Expense	Expense
7		Purchased Water					 .				
8		Fuel and Power		<u> </u>				<u> </u>			
9	11	Chemicals		1	"20.						
10	12	Waste Disposal									
11	13	Management Fees									_
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense									
15 [17	Insurance Other Than Group									
16	18	Customer Accounting						(475)	0		
17		Rents									-
18		General Office Expense									
19	21	Miscellaneous	0								\$758
20	25	Maintenance - Other				20,156					
21			_								
22		Total Operations and Maintenance	0	0	0	20,156	0	(475)	0	0	758
23			-					l			
24	27	Depreciation								21,799	
25	28	Amortization					0				
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	21,799	0
28				<u> </u>							
29		Property Taxes		16,636							
30		Payroll taxes		<u> </u>							
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes			(732)		_				
33				<u> </u>							
34		Total Taxes other than income	0	16,636	(732)	0	0	0	0	0	0
35											
36											
37				<u> </u>							
38											
39				<u> </u>							
40				<u> </u>				L			
41		<u> </u>	<u> </u>	<u></u>				<u> </u>			



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

Company: Missouri-American Water Company Operation: Warrensburg Case No. WR-2003-XXX

Line

No.

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

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	Schedula Expensa	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor								\$22,631	\$263,523
7	9	Purchased Water								0	0
8	10	Fuel and Power						-		11,783	156,084
9	11	Chemicals								4,072	27,246
10	12	Waste Disposal								0	0
11		Management Fees	}							69,883	178,276
12 [14	Group Insurance								1,090	65,785
13	15	Pensions								24,124	44,863
14		Regulatory Expense								(3,833)	3,930
15		Insurance Other Than Group								(8,723)	32,394
16	18	Customer Accounting								(475)	
17 {		Rents								11,192	15,499
18	20	General Office Expense								1,479	30,822
19	21	Miscellaneous	\$5,977	\$1,347						1,626	86,898
20 [25	Maintenance - Other			,					20,156	115,197
21						-					
22		Total Operations and Maintenance	5,977	1,347	Ô	0	0		0	155,005	1,071,202
23								_			
24		Depreciation								21,799	345,573
25	28	Amortization	_ [0	0
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	21,799	345,573
28											
29		Property Taxes								16,636	192,241
30		Payroll taxes				``				1,132	19,627
31 [Gross Receipts Taxes								0	11,563
32	29d	Other General Taxes			\$107					(625)	
33											
34		Total Taxes other than income	0	0	107	0	0		0	17,143	226,517
35											
36											
37											
38											
39									i		
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-WAR age 1 of 1

ne#					
1 2 3 4	The Company's federal and state income at present and proposed rates.	taxes will be affected	d by all of the pro form	na adjustments made	
5 6 7 8 9		At Present Federal	Rates State	At Propos Federal	ed Rates State
9 10 11	Utility Operating Income Before Income Taxes	\$830,509	\$830,509	\$1,075,239	\$1,075,239
2	Interest Expense Deduction	332,974	332,974	332,974	332,974
4 5	Taxable Income	497,535	497,535	742,265	742,265
16 17 18 19 20 21	Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(242,462) 1,006 18 0	(242,462) 1,006 18 0	(242,462) 1,006 18 0	(242,462) 1,006 18 0
2	Total Addbacks (Deducts)	(241,438)	(241,438)	(241,438)	(241,438)
5 4 5	Taxable Income	256,097	256,097	500,827	500,827
6 7	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
8 9	Proforma Income Tax at Present / Proposed Rates	84,961	13,351	166,151	26,109
0 1	Per Books Amount / Present Rates	72,512	30,910	<u>84,961</u>	13,351
2 3 4 5	Proforma adjustment	<u>\$12,449</u>	(\$17,559)	<u>\$81,190</u>	\$12,758
6 7 8 9	(1) Based on a 6.25% statutory rate for SIT and 35% for	FIT			



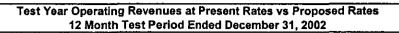
Missouri Public Service Commission

40

Company: Missouri-American Water Company

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

Distri	ct: Warrensburg						Page 1 of 1
		Present Pro I	Forma Rates	Proposed Pro	Forma Rates		
Line#							_
	Description	Sales	, Total	Sales	Total	Dollar	Percentage
1		('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
2	Monthly Billing:						
3	-					***	5.500/
4	Residential	369,795	\$1,261,389	369,795	\$1,331,041	\$69,652	5.52%
5	Commercial	176,107	472,915	176,107	427,627	(45,288)	-9.58%
6	Industrial	43,287	76,597	43,287	70,548	(6,049)	-7.90%
7	Other Public Authority	158,041	347,552	158,041	326,381	(21,171)	-6.09%
8	Other Water Utilities	111,347	209,251	111,347	182,861	(26,390)	-12.61%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	53,450	0	53,450	0	0.00%
11	Public Fire	0	0	050.577	246,880	246,880	0.00% 8.99%
12	Total	858,577	2,421,154	858,577	2,638,788	\$217,634	0.99%
13							
14	Missallana Barrana						
15	Miscellaneous Revenues:						
16	Danasas Charana		4.040		4 040	^	0.00%
17 18	Reconnect Charges		4,248 1,043		4,248 1,043	0	0.00%
	Returned Check Charge				47,380	0	0.00%
19	Application Fee Miscellaneous Other Revenue		47,380			0	0.00%
20			(60) 0		(60) 0	. 0	0.00%
21	Rents from Water Property		U		U	0	0.00%
22							
23 24			\$2,473,765		\$2,691,399	217,634	8.80%
	,		Ψ2,473,103		Ψ2,031,033	217,034	0.00 %
25 26							
26 27							
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Missouri Public Service Commission

Company: Missouri-American Water Company District: Warrensburg

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

ļ	_		Present Pro F	orma Rates			Prop	oosed Pro Forn	na Rates		
Line #	Class/	Customer	•		···	Customer					
1	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	66,687		\$7.08	\$472,144	66,687		\$8.50	\$566,840	\$94,696	20.06%
5	3/4" Monthly	12		9.06	112	12		10.90	135	23	20.54%
6	1" Monthly	149		12.84	1,908	149		15.40	2,288	380	19.92%
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>es:</u>									
] 18	First Block		369,327	\$2.1300	786,666		369,327	\$2.0600	760,813	(25,853)	-3.29%
19	Second Block		468	1.1932	559		468	2.0600	965	406	72.63%
20	Third Block		0	0.9208	0		0	2.0600	0	0	0.00%
21	Fourth Block		0	0.6201	0		0	2.0600	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	s	. <u>.</u>	_		<u>-</u>		<u>-</u>		0	0.00%
24	Total		369,795		\$1,261,389	•	369,795		\$1,331,041	\$69,652	5.52%
25		•		-		•		-			



Missouri Public Service Commission

Company: Missouri-American Water Company
District: Warrensburg

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

DISTRIC	t: warrensburg										rage z or r
			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	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	5,038		\$7.08	\$35,668	5,038		\$8.50	\$42,822	\$7, 154	20.06%
5	3/4" Monthly	62		9.06	562	62		10.90	676	114	20.28%
6	1" Monthly	957		12.84	12,288	957		15.40	14,738	2,450	19.94%
7	1-1/2" Monthly	322		22.33	7,190	322		26.80	8,630	1,440	20.03%
8	2" Monthly	797		33.71	26,867	797		40.50	32,279	5,412	20.14%
9	3" Monthly	24		60.24	1,446	24		72.00	1,728	282	19.50%
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		128,072	\$2.5093	321,372		128,072	\$2.0600	263,829	(57,543)	-17.91%
19	Second Block		48,033	1.4057	67,520		48,033	1.3100	62,923	(4,597)	-6.81%
20	Third Block		2	1.0848	2		2	1.3100	2	0	0.00%
21	Fourth Block		0	0.7305	0		0	1.3100	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	s							4.55.000	0	0.00%
24	Total		176,107		\$472,915		176,107	•	\$427,627	(\$45,288)	-9.58%
26				`							





Missouri Public Service Commission

Company: Missouri-American Water Company

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

District: Warrensburg Present Pro Forma Rates Proposed Pro Forma Rates Line# Class/ Customer Customer Sales Proposed Total Dollar Percentage Total Meter Description Meter Sales Current Change Rate Revenue Billings ('000 Gal) Rate Revenue Change Billings ('000 Gal) Industrial: 3 Minimum Charge: 0.00% \$0 5/8" Monthly 0 \$7.08 \$0 0 \$8.50 \$0 0.00% 0 0 10.90 0 5 3/4" Monthly 0 9.06 0 554 92 19.91% 36 15.40 36 12.84 462 1" Monthly 20.15% 268 12 26.80 322 54 1-1/2" Monthly 22.33 12 510 20.17% 2" Monthly 75 33.71 2,528 75 40.50 3,038 19.50% 723 12 72.00 864 141 9 3" Monthly 12 60.24 20.20% 118.00 2.832 476 4" Monthly 24 98.15 2.356 24 0.00% 192.93 0 232.00 0 0 11 6" Monthly 0 0 0.00% 0 368.00 Ō 8" Monthly 0 306.65 0 12 0.00% 625.00 0 520.92 0 0 10" Monthly 0 1.032.00 0 a 0.00% 859.27 0 12" Monthly 15 16 17 Volumetric Charges: -18.25% 8,140 \$2.0600 16,768 (3,744)8.140 \$2.5200 20,512 18 First Block 46,794 (3,632)-7.20% 50,426 35.720 1.3100 Second Block 35,720 1.4117 0.00% Third Block 1.0895 0 0 1.3100 0 0 0.00% 0 0 0.7336 0 0 1.0000 21 Fourth Block 0 (624)54 -7.96% (678)(573)**FAL's and Credits** (573)0.00% 23 Reconcile to Books \$76,597 43,287 \$70,548 (\$6,049) -7.90% 24 43,287 Total

25 26 27

28 29 30

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Missouri Public Service Commission

Company: Missouri-American Water Company
District: Warrensburg

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

	t. Trairenspurg		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 Auth	nority:									
3	Minimum Charge:										
4	5/8" Monthly	869		\$7.08	\$6,149	869		\$8.50	\$7,382	\$1,233	20.05%
5	3/4" Monthly	15		9.06	136	15		10.90	164	28	20.59%
6	1" Monthly	44		12.84	565	44		15.40	678	113	20.00%
7	1-1/2" Monthly	60		22.33	1,340	60		26.80	1,608	268	20.00%
8	2" Monthly	418		33.71	14,091	418		40.50	16,929	2,838	20.14%
9	3" Monthly	82		60.24	4,940	82		72.00	5,904	964	19.51%
10	4" Monthly	146		98.15	14,330	146		118.00	17,228	2,898	20.22%
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		43,233	\$2.8432	122,920		43,233	\$2.0600	89,060	(33,860)	-27.55%
19	Second Block		114,541	1.5928	182,441		114,541	1.3100	150,048	(32,393)	-17.76%
20	Third Block		4,327	1.2292	5,319		4,327	1.3100	5,668	349	6.56%
21	Fourth Block		67,778	0.8277	56,100		67,778	1.3100	88,790	32,690	58.27%
22	FAL's and Credits		(71,838)		(60,779)		(71,838)		(57,078)	3,701	-6.09%
23	Reconcile to Book	s _		_						0	0.00%
24	Total	_	158,041	_	\$347,552		158,041	_	\$326,381	(\$21,171)	-6.09%
25		-		•		•		_			



Missouri Public Service Commission

Company: Missouri-American Water Company
District: Warrensburg

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

10.34.1	t: warrensburg		Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line #	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	ities:									
3	Minimum Charge:	L				_			**	•	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	0		12.84	0	0		15.40	0	U	0.00%
7	1-1/2" Monthly	0		22.33	0	0		26.80	0	0	0.00%
∖ B	2" Monthly	24		33.71	809	24		40.50	972	163	20.15%
9	3" Monthly	0		60.24	0	0		72.00	0	0	0.00%
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 Charg	es:									
18	First Block		1,226	\$4.6680	5,721		1,226	\$2.0600	2,525	(3,196)	-55.86%
19	Second Block		22,797	2.6151	59,616		22,797	2.0600	46,962	(12,654)	-21.23%
20	Third Block		36,000	2.0048	72,173		36,000	1.5000	54,000	(18,173)	-25.18%
21	Fourth Block		51,324	1.3591	69,754		51,324	1.5000	76,986	7,232	10.37%
22	FAL's and Credits	S	0		0		0		0	0	0.00%
23	Reconcile to Bool	ks		-					4400.004	(000,000)	0.00%
24	Total		111,347		\$209,251	•	111,347	:	\$182,861	(\$26,390)	-12.61%
25		•		•							

Missouri Public Service Commission

Company: Missouri-American Water Company

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

District: Warrensburg Proposed Pro Forma Rates Present Pro Forma Rates Customer Line # Class/ Customer Proposed Total Dollar Percentage Total Meter Sales Sales Current Description Meter ('000 Gal) Rate Revenue Change Change ('000 Gal) Rate Revenue Billings Billings 1 Miscellaneous: Minimum Charge: 0.00% \$0 \$0 \$8.50 5/8" Monthly 0 \$7.08 \$0 0 0.00% 0 10.90 0 0 0 3/4" Monthly 0 9.06 0 0.00% 15.40 0 0 1" Monthly 0 12.84 0.00% 0 0 0 0 26.80 1-1/2" Monthly 0 22.33 0.00% 40.50 0 0 33.71 0 2" Monthly 0 8 0.00% 72.00 0 0 0 9 3" Monthly 60.24 0 0 0.00% ٥ 0 118.00 4" Monthly 0 98.15 0.00% 232.00 0 0 0 192.93 0 11 6" Monthly 0 0 0 0.00% a 368.00 8" Monthly 0 306.65 12 0.00% 625.00 0 0 0 520.92 10" Monthly 0 0.00% 1,032.00 0 0 0 859.27 12" Monthly 0 15 16 Volumetric Charges: 17 0.00% 0 \$0.0000 0 0 0 \$0.0000 0 First Block 18 0.00% 0 0 0 0.0000 0.0000 Second Block 0 19 0.00% 0.0000 0 0 0 0.0000 0 20 Third Block 0.00% 0.0000 0 0 0 0 0 0.0000 Fourth Block 0 0.00% 0 0 0 FAL's and Credits 0 0.00% Reconcile to Books \$0 \$0 \$0 0.00% 0 Total 24

25 26 27

28 29 30

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Missouri Public Service Commission
Company: Missouri-American Water Company

39 40 Case No. WR-2003-XXX Schedule CAS-14-WAR

Page 7 of 7 District: Warrensburg Proposed Rates Present Rates Connection Number Line # Percentage Total Dollar Total Annual of Annual Size Change Rate Revenue Change Rate Revenue Connections Private Fire Service: 3 \$0 0.00% \$5,810 \$5,810 968.28 4 Private Fire Hydrant 6 \$968.28 5 0 0.00% 138.84 278 138.84 278 6 2" 2 7 0 0.00% 0 0 238.44 ٥ 238.44 8 3* 9 0 0.00% 378.36 5,675 15 378.36 5,675 10 4" 11 0.00% 0 775.92 20,950 27 775.92 20,950 12 6" 13 0.00% 0 18,692 1,335.12 8" 14 1,335.12 18,692 14 15 2.052 0 0.00% 2,052.12 2,052 2.052.12 16 10" 1 17 0 0.00% 0 2,925.96 0 2,925.96 0 12" 18 19 0 0.00% (7) (7) FAL's and Credits 20 21 \$0 0.00% \$53,450 \$53,450 65 22 Total 23 24 25 **Public Fire Protection:** 26 27 389.40 246,880 246,880 0.00% 0.00 0 634 28 **Public Fire Hydrants** 29 30 31 32 33 34 35 36 37 38

PARKVILLE SEWER DISTRICT





	Ov	erall Revenue Requirement Summary he Test Year Ended December 31, 2002		
Missouri Public Serv Company: Missouri- District: Parkville Se	rice Commission American Water Company	ne fest fear Ended December 31, 2002		Case No. WR-2003-XXX Schedule CAS-2-PKS Page 1 of 1
Line				
No.				
2				
3 4	Description	Schedule	Amount	
5	Describation		Amount	
6	Rate Base	CAS-3-PKS	\$35,541	
7 8 9	Operating Income at Present Rates	CAS-8-PKS	1,941	
10	Earned Rate of return		5.46%	
12	Requested Rate of Return	Grubb Testimony	8.30%	
14 15	Required Operating Income		2,950	
16 17	Operating Income Deficency		1,009	
18 19	Gross Revenue Conversion Factor		1.62308	
20	Revenue Deficiency		1,637	
22 23	Adjusted Operating Revenues	CAS-8-PKS	49,578	
24	Total Revenue Requirement		\$51,215	İ
25 26				
27				
28 29	Gross Revenue Conversion Factor Revenue	\$4 000 000		
30	Uncollectibles 0.00000%	\$1,000.000 0.000		
31	PSC Assessment 0.00000%	0.000		
32	Before Tax Amount	1,000.000		
33	State Income Taxes 5.21327%	52.133		
34	Federal Income Taxes 33.17536%	331,754		
35 36	Total Taxes and Expenses Net Amount	383.887 \$616.113		•
37	Het Villoritr	φυτυ, είδ		
38	Conversion Factor	1.62308		
39	=			
40				



Rate Base Summary For the Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Sewer (Platte County) Case No. SR-2003-XXX Schedule CAS-3-PKS Page 1 of 1

Line #

1 2 3 4	Rate Base Component	Supporting Reference	Per Books <u>12/31/02</u>	Adjustments	Pro Forma Rate Base
5 6	Utility Plant in Service	CAS-4-PKS	81,603	603	82,206
7 8	Accumulated Provision for Depreciation	CAS-5-PKS	(25,190)	(2,358)	(27,548)
9	Accumulated Amortization	W/P's	0	0	0
11 12	Utility Plant Acquisition Adjustments	W/P's	0	213	213
13 14 15	Net Utility Plant		56,413	(1,542)	54,871
16	Less:				
17	Customer Advances	CAS-6-PKS	0	0	0
18	Contributions in Aid of Construction	CAS-6-PKS	16,257	0	16,257
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	3,731	(400)	3,331
21 22	Pension Liability	W/P's	956	928	1,884
23 24	Subtotal		20,944	528	21,472
25	Supiolai			320	21,412
26					
27	Add:				
28	Cash Working Capital	CAS-7-PKS	1,000	0	1,000
29	Materials and Supplies	W/P's	0	Õ	0.000
30	Prepayments	W/P's	104	Ō	104
31	OPEB's Contributed to External Fund	W/P's	1,066	(28)	1,038
32	Premature Retirement	W/P's	0	` o´	. 0
33	Regulatory Deferrals	W/P's	0	0	0
34	•				
35	Subtotal		2,170	(28)	2,142
36					
37	Total Original Cost Rate Base		37,639	(2,098)	35,541
38					- ··
39					
40				<u> </u>	

<i>,,</i> ′	1×2 1 _{2,0}

			Utility Plant in Service For the Test Year Ended December 1	9 nor 24, 2002		
Compan	ıў: Missouri	vice Commission -American Water Company ewer (Platte County)	For the Test Year Ended Decemb	oer 31, 2002		Case No. SR-2003-XX Schedule CAS-4-PK Page 1 of
Line#		•				
1 2	Acct No	Account Description Sewer Plant	Per Books <u>12/31/02</u>	Pro Forma Adjustments	Pro Forma <u>UPIS</u>	
3 4 5	370,1	Other Including Allocated Plant WW Land & Ld Rights Gen	\$150 9,300	\$603 0	\$753 9,300	
6 7 8	352.2 353 374	WW Collecting Mains WW Services Sewer WW Outfall Sewer Lines	30,459 7,951 33,743	0 0 0	30,459 7,951 33,743	
9 10 11		Total Plant in Service	\$81,603	\$603	\$82,206	
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						
39 40						

Accumulated	Depreciation	and Amortization	
Accountatated	Debiacianous	and Amortization	
Took Voor	Endad Dags	mbe <i>r</i> 31, 2002	
iest iear	Eliaca Décei	iliber 31, ZVVZ	

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Sewer (Platte County) Case No. SR-2003-XXX Schedule CAS-5-PKS Page 1 of 1

Line #			Per Books	Pro Forma	Pro Forma
1 2 3	Acct No	Account Description Sewer Plant	12/31/02	Adjustments	Reserve
4		Other Including Allocated Plant	\$0	\$1,377	\$1,377
5	370.1	WW Land & Ld Rights Gen	2,543	0	2,543
6	352.2	WW Collecting Mains	13,548	371	13,919
7	353	WW Services Sewer	5,477	146	5,623
8 9	374	WW Outfall Sewer Lines	3,622	464	4,086
10 11		Total Plant in Service	\$25,190	\$2,358	\$27,548

Accumulated Depreciation and Amortization Test Year Ended December 31, 2002

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Sewer (Platte County) Case No. SR-2003-XXX Schedule CAS-5-PKS Page 1 of 1

ľ	Line#			Per Books	Pro Forma	Pro Forma
l				Per Books	Più Fuilla	FIO FUITIA
Į	1	Acct No	Account Description	<u>12/31/02</u>	<u>Adjustments</u>	Reserve
ţ	2		Sewer Plant			
١	3					
Į	4		Other Including Allocated Plant	\$0	\$1,377	\$1,377
Ì	5	370.1	WW Land & Ld Rights Gen	2,543	0	2,543
Ì	6	352.2	WW Collecting Mains	13,548	371	13,919
l	7	353	WW Services Sewer	5,477	146	5,623
Į	8	374	WW Outfall Sewer Lines	3,622	464	4,086
۱	9					
ļ	10		Total Plant in Service	\$25,190	\$2,358	\$27,548



Working Capital For the Test Year Ended December 31, 2002

Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Sewer

40

Case No. SR-2003-XXX Schedule CAS-7-PKS Page 1 of 1

1 2		Proforma Proposed	Average Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroll	1,165	<u></u>	39.87	10.23	29.64	95
5	Tax Withholding	554	2	39.87	17.39	22.48	34
6	Fuel and Power	759	2	39.87	37.22	2.65	6
7	Chemicals	0	ō	39.87	36.78	3.09	Ö
8	Purchased Water	Õ	ŏ	39.87	53.15	(13.28)	ŏ
9	Service Company Charges	2,476	7	39.87	(4.13)	44.00	298
10	Group Insurance	136	ń	39.87	(8.54)	48.41	18
11	OPEB's	398	1	39.87	(0.04)	39.91	44
12	Pensions	367	i	39.87	36.78	3.09	3
13	ESOP	25	Ö	39.87	36.78	3.09	ő
14	Insurance Other than Group	166	ő	39.87	36.78	3.09	1
15	Uncollectables	0	ő	39.87	36.78	3.09	ó
16	Rents	128	ŏ	39.87	24.37	15.50	5
17	401(k)	42	ŏ	39.87	48.80	(8.93)	(1)
18	Other O&M	37,267	102	39.87	36.78	3.09	315
19	Total O&M Expenses	43,483		Q3 .01		0.00	818
20	,	.9,					0.0
21	Depreciation Expense	2,835	8	39.87	_	39.87	310
22	Property Taxes	992	. 3	39.87	182.50	(142.63)	(388)
23	Public Service Commission Fee	(18)	(0)	39.87	(30.00)	69.87	(3)
24	Franchise and Environment Tax	(195)	(1)	39.87	110.50	(70.63)	38
25	FICA Taxes	2	0	39.87	13.44	26.43	0
26	FUTA Taxes	107	ō	39.87	62.05	(22.18)	(6)
27	SUTA Taxes	0	ŏ	39.87	62.05	(22.18)	0
28	Federal Income Tax - Current	103	ō	39.87	60.25	(20.38)	(6)
29	State Income Tax - Current	16	ŏ	39.87	62.17	(22.30)	(1)
30	Deferred Income Taxes	380	1	39.87	0.00	39.87	41
31	Interest Expense	1,247	3	39.87	91.15	(51.28)	(175)
32	Preferred Dividends	18	Ŏ	39.87	45.63		(
33	Total Working Capital Requirement	48,970				(/,	628
34	- • •					1	
35	Total Cash and Working Capital Requirement Used					•	1,000
36	• • • •					•	.,,300
37							
38							
39							
40						*	



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

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-8-PKS

Page 1 of 1

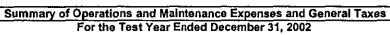
	Parkville		
line #			

Line #							
1 2 3		Schedule <u>Reference</u>	Test year Ended 12/31/02	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6 7	Operating Revenues	CAS-9-PKS	\$49,480	\$98	\$49,578	\$1,637	\$51,215
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-PKS	42,242	1,173	43,415	0	43,415
10	Depreciation Expense	CAS-10-PKS	894	16	910		910
11 12	Amortization Expense	CAS-10-PKS	1,925	0	1,925		1,925
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-PKS	0	992	992		992
15	Payroll Taxes	CAS-10-PKS	132	(23)	109		109
16	PSC Fees	CAS-10-PKS	(88)	O´	(88)	0	(88)
17 18	Other	CAS-10-PKS	`52	(177)	(125)		(125)
19 20	Utility Operating Income Before Incom	ne Taxes	4,323	(1,883)	2,440	1,637	4,077
21	Income Taxes						
22	Federal Income Tax	CAS-12-PKS	1,246	(1,143)	103	543	646
23	State Income Tax	CAS-12-PKS	531	(515)	16	86	102
24	Deferred Income Taxes		873	(493)	380	0	380
25 26	Amortization of Investment Tax Cre	dit	0	(144)	0	J	0
27 28	Utility Operating Income		\$1,673	\$268	\$1,941	\$1,008	\$2,949

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

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

	Test year	Eliminate	Bill Analysis	Bill	Normalizaton		Pro Forma
	Ending	Unbilled	And Other	Analysis	& Annual	Other	Present Rate
	12/31/02	Revenue	Adjustments	at Rates	Adjustments	Adjustments	Revenue
Sales of Water							
Metered Sales				**			
Residential Commercial				\$0 0			\$0 0
Commercial Industrial							0
				0			0
Other Public Authority Sales for Resale				0			0
2 Miscellaneous				0			0
3				U			U
Total Metered Sales	0	0	0	O	0	0	0
5	<u></u>			<u>_</u>			
3							
7 Sewer Service	49,480	0	98	49,578	0	0	49,578
					·		
Fire Service							
Private Fire Service	0	0	0	0	0	0	0
2 Total Fire Service	0	0	0	0	Ö	0	0
,							
1 Total Sales of Water	49,480	0	98	49,578	0	0	49,578
5							
Other Operating Revenues							
7 Reconnect Charges	0			0		•	0
Returned Check Charge	0			0			0
Application Fee	0			0			0
Miscellaneous Other Revenu				0			0
Rents from Water Property	0			0			0
2						·	
Total Other Operating Revenu 4	s0	0	0	0	0_	0	0
!							
5 Total Operating Revenues	\$49,480	\$0	\$98	\$4 <u>9,5</u> 78	\$0	\$0	¢40.570
Total Operating Revenues 7	<u> </u>	4 0	490	<u> </u>	<u> </u>	20	\$49,578
/ B							
) 							



Missouri Public Service Commission

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

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

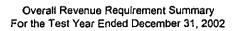
Line# 1

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-PKS which provides additional detail and support.

3		Schedule	Test Year		Pro forma
, T	Evpapa Description			Adimatasas	•
6	Expense Description	Reference	Expense	<u>Adjustment</u>	Present Rates
7	Labor	CAS-11-PKS	\$1,726	(60)	¢1 710
6	Purchased Water		φ1,720	(\$8)	\$1,718
٥	Fuel and Power	CAS-11-PKS	0	Ů,	Ü
9		CAS-11-PKS	U 45	(45)	U
10	Chemicals	CAS-11-PKS	15	(15)	0
11	Waste Disposal	CAS-11-PKS	34,973	759	35,732
12	Management Fees	CAS-11-PKS	1,506	970	2,476
13	Group Insurance	CAS-11-PKS	533	(313)	220
14	Pensions	CAS-11-PKS	362	5	367
15	Regulatory Expense	CAS-11-PKS	108	(53)	55
16	Insurance, Other than Group	CAS-11-PKS	345	(17 9)	166
17	Customer Accounting	CAS-11-PKS	84	0	84
18	Rents	CAS-11-PKS	55	73	128
19	General Office Expense	CAS-11-PKS	407	136	543
20	Miscellaneous	CAS-11-PKS	2,102	(202)	1,900
21	Maintenance - Other	CAS-11-PKS	26	Ò	26_
22	Total Operations and Maintenance		42,242	1,173	43,415
23	,				
24	Depreciation	CAS-11-PKS	894	16	910
25	Amortization	CAS-11-PKS	1,925	0	1,925_
26	Total Depreciation and Amortization		2,819	16	2,835
27					2,000
28	Property Taxes	CAS-11-PKS	0	992	992
29	Payroll Taxes	CAS-11-PKS	132	(23)	109
30	PSC Fees	CAS-11-PKS	(88)	0	(88)
31	Other General Taxes	CAS-11-PKS	52	(177)	(125)
32	Total Taxes Other Than Income Taxes	5.10-11-CRG	96	792	888
33	Total Tange Spire High Historia Tange				000



Company: Missouri-American Water Company Operation: Parkville Sewer

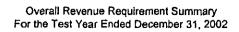
Case No. WR-2003-XXX

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Line No.

1 2 3 4	168 Line		Test Year Ended	Schedule CAS-15 p1 Labor	Schedule CAS-15 p2 Group Ins	Schedule CAS-15 p3 Pension	Schedule CAS-15 p4 401K/EIP	Schedule CAS-15 p5 Payroll Taxes	Schedule CAS-15 p6 Fuel & Power	Schedule CAS-15 p7 Chemical	Schedule CAS-15 p8 Purch Water
5	Number 8	Description Labor	31-Dec-02 1,726	Expense (\$8)	Expense	Expense	Expense	Expense	Expense	Expense	Expense
7	9	Purchased Water	1,720	(40)		<u> </u>		 			0
8	10	Fuel and Power	 						0		
9	11	Chemicals	15					 	ļ	(15)	
10	12	Waste Disposal	34,973							(10)	
11	13	Management Fees	1,506					 			
12	14	Group Insurance	533		(313)						
13		Pensions	362		(5,13)	5					
14		Regulatory Expense	108								
15	17	Insurance Other Than Group	345				\				
16	18	Customer Accounting	84								
17		Rents	55								
18	20	General Office Expense	407								
19		Miscellaneous	2,102				4				
20	25	Maintenance - Other	26						ii		
21									·		
22		Total Operations and Maintenance	42,242	(8)	(313)	5	4	0	0	(15)	0
23									(· · · · · · · · · · · · · · · · · · ·		
24	27	Depreciation	894								
25	28	Amortization	1,925								
26											
27		Total Depreciation and Amortization	2,819	0	0	0	0	0	0	0	Ó
28											
29	29a	Property Taxes	-								
30	29b_	Payroll taxes	132					(23)			
31	29c	Gross Receipts Taxes	(88)								-
32	29d	Other General Taxes	52								
33											
34		Total Taxes other than income	96	0	0	0	0	(23)	0	0	0
35									l		
36											
37											
38							L				
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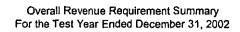
Company: Missouri-American Water Company Operation: Parkville Sewer

Case No. WR-2003-XXX

Case No. SR-2003-XXX Schedule CAS-11-PKS Page 2 of 4

Line No.

168 Line Number	Description	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
8	Labor	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
9	Purchased Water					 				
10	Fuel and Power									
11	Chemicals								<u> </u>	
12	Waste Disposal	759								_ .
13	Management Fees				970			-		
14	Group Insurance				- <u> </u>					
15	Pensions					·				
16	Regulatory Expense		(53)							
17	Insurance Other Than Group			(179)						
18	Customer Accounting									
19	Rents					73				
20	General Office Expense						(52)			18
21	Miscellaneous							(225)		
25	Maintenance - Other								0	
	Total Operations and Maintenance	759	(53)	(179)	970	73	(52)	(225)	0	188
27	Depreciation							-		
28	Amortization									
<u></u>	Total Depreciation and Amortization	0	0	0	0	0	0	0	0	
			<u></u>							
29a	Property Taxes									
29b	Payroll taxes									
29c	Gross Receipts Taxes									
29d	Other General Taxes									
	<u> </u>									
	Total Taxes other than income	0	0	0	0	0	0	0	0	
										
L										
										
L	<u> </u>		l							



Company: Missouri-American Water Company Operation: Parkville Sewer Case No, WR-2003-XXX

Line No.

Case No. SR-2003-XXX Schedule CAS-11-PKS Page 3 of 4

1		<u></u>		· · · · · · · · · · · · · · · · · · ·							
2 3	168		Schedule CAS-15 p16	Schedule CAS-15 p17	Schedule CAS-15 p18	Schedule CAS-15 p19	Schedule CAS-15 p20	Schedule	Schedule	Schedule	Schedule
4	Line		Transpo.	Property Taxes	PSC Assess	Tank Painting	Amortization	CAS-15 p21 Uncollectable	CAS-15 p21 Uncollectable	CAS-15 p22 Depreciation	CAS-15 p23 One Call
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	<u> </u>								
7		Purchased Water			7						
8 (10	Fuel and Power									
9	11	Chemicals	T								
10	12	Waste Disposal									
11	13	Management Fees									
12	14	Group Insurance									
13	15	Pensions									
14		Regulatory Expense					-				
15		Insurance Other Than Group									
16		Customer Accounting	1		_			0	0		
17		Rents								".	
18	20	General Office Expense									
19	21	Miscellaneous	0								\$0
20	25	Maintenance - Other	<u> </u>			0					
21		,	1								
22		Total Operations and Maintenance	0	0	0	0	0	0	0	Ö	0
23										· · · · · · · · · · · · · · · · · · ·	
24	27	Depreciation					_			16	
25	28	Amortization					0		-		
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	16	0
28											
29		Property Taxes		992						-	
30		Payroll taxes									
31		Gross Receipts Taxes									
32	29d	Other General Taxes	"""		(179)						
33											
34		Total Taxes other than income	0	992	(179)	0	0	0	0	ō	0
35										···	
36											
37											
38											
39											
40											
41											



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

Company: Missouri-American Water Company Operation: Parkville Sewer

Case No. WR-2003-XXX

Line No.

Case No. SR-2003-XXX Schedule CAS-11-PKS Page 4 of 4

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	1 2,753.00							(\$8)	
7		Purchased Water	 							, 0	0
8		Fuel and Power								0	0
9	11	Chemicals	1							(15)	0
10	12	Waste Disposal								759	35,732
11	13	Management Fees								970	2,476
12		Group Insurance	T							(313)	220
13	15	Pensions							ابستا	5	367
14	16	Regulatory Expense								(53).	55
15		Insurance Other Than Group								(179)	166
16		Customer Accounting]							0	84
17		Rents								73	128
18		General Office Expense								136	543
19		Miscellaneous	\$0	\$19						(202)	1,900
20	25	Maintenance - Other								0	26
21											
22		Total Operations and Maintenance	0	19	0	0	0	_ .	0	1,173	43,415
23											
24		Depreciation		L						16	910
25	28	Amortization				 				0	1,925
26			<u> </u>		<u> </u>						
27		Total Depreciation and Amortization	0	0	0	0	0		0	16	2,835
28			<u> </u>		<u> </u>	<u> </u>					
29		Property Taxes								992	992
30		Payroll taxes		<u>. </u>				·		(23)	109
31	29c	Gross Receipts Taxes								0	(88)
32	29d	Other General Taxes		L.—	\$2					(177)	(125)
33											
34		Total Taxes other than income		0	2	0	0		0	792	888
35											
36					<u> </u>				ļ		
37				!							
38					ļ						
39	<u> </u>	<u> </u>		<u></u>	ļ	<u> </u>	 				
40					ļ						<u> </u>
41	<u> </u>	l	.L	<u> </u>	L	L	L				



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 Sewer (Platte County) Case No. WR-2003-XXX Schedule CAS-12-PKS Page 1 of 1

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 Present Federal	Rates State	At Proposed Rates Federal State		
	Utility Operating Income Before Income Taxes	\$2,440	\$2,440	\$4,077	\$4,077	
	Interest Expense Deduction	1,247	1,247	1,247	1,247	
	Taxable Income	1,193	1,193	2,830	2,830	
	Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(897) 14 0 0	(897) 14 0 0	(897) 14 0 0	(897) 14 0 0	
	Total Addbacks (Deducts)	(883)	(883)	(883)	(883)	
	Taxable Income	310	310	1,947	1,947	
	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%	
i	Proforma Income Tax at Present / Proposed Rates	103	16	646	102	
1	Per Books Amount / Present Rates	1,246	531	103	16	
	Proforma adjustment	(\$1,143)	<u>(\$515)</u>	· \$543	\$86	

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

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. SR-2003-XXX Schedule CAS-13-PKS

Page 1 of 1

District: Parkville Sewer

1			Present Pro I	orma Rates			Prop	osed Pro Form	a Rates		l l
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
è	Monthly Billing:	Dillings	(000 00.7		, covolido		(000 00.)				
3	,,,,,,,										
4	Residential	1,212		\$40.94	\$49,619	1,212		\$42.29	\$ 51,255	\$1,636	3.30%
5											
6											
7					4				4441	¢.	0.000
8	FAL's and Credits				(41)				(41)	\$0	0.00%
9	Reconcile to Book	5								\$0	0.00%
10											
11				_							
12	Total			_	49,578				51,214	\$1,636	3.30%

PRO FORMA ADJ. DETAIL





Adjustment for Labor Expenses For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 1 of 26

Line #

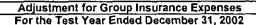
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Narative Discussion of Proposed Adjustment for Labor Expenses

The Company has calculated it's pro forma labor expense by using the December 31, 2002 manpower levels plus planned additions through November 1, 2003. Overtime labor included was based on a three year average of overtime hours by job classification. Labor rates used for union personnel reflect those rates that will be in effect by November 1, 2003 based on contractual agreements. Labor rates for non union personnel are based on rates that went into effect on April 1, 2003. Gross labor dollars were allocated to O&M expense based on the actual test year O&M rates by job classification. Corporate employee labor was allocated to each district (operation) based on an allocation factor appropriate for the department, i.e. human resources was based on employees.

Calculation of Pro forma Adjustment for Labor Expenses

Pro forma amount	\$ Brunswick <u>BRU</u> 83,719	efferson City <u>JFC</u> 755,794	\$ Joplin <u>JOP</u> 1,395,110	\$ Mexico <u>MEX</u> 341,647	Parkville Water <u>PKW</u> 288,165	\$ St Charles SCH 767,619	\$ St Joseph <u>SJO</u> 1,787,648	
Per books amount	83,701	728,487	1,311,020	284,408	295,144	658,382	1,579,956	
Pro forma adjustment	\$ 18	\$ 27,308	\$ 84,090	\$ 57,239	\$ (6,979)	\$ 109,237	\$ 207,692	
Pro forma amount	\$ St Louis <u>STL</u> 19,090,333	Varrensburg <u>WAR</u> 262,790	rkville Sewer <u>PKS</u> 1,712	\$ •	\$ -	\$ -	\$ -	\$ Total 24,774,537
Per books amount	17,744,452	240,159	1,720					22,927,429
Pro forma adjustment	\$ 1,345,881	\$ 22,631	\$ (8)	\$ 	\$ 	\$ 	\$ 	\$ 1,847,108



Missouri-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 2 of 26

Line #

Narative Discussion of Proposed Adjustment for Group Insurance Expenses

The Company has calculated it's pro forma Group Insurance expense based on expected changes in manpower levels by November 1, 2003, benefit levels and rates in effect January 1, 2003, and plan changes expected to occur before November 1, 2003. Corporate employee costs were allocated to each district (operation) based on appropriate factors noted in the labor discussion. OPEB cost was based on the latest actuarial information provided by the Company actuary. An additional adjustment was made to reflect the amortization of the unrecognized gains and tosses. The Company agreed to make this adjustment for the determination of the revenue requirement in this proceeding. The pro forma cost for OPEB also reflects the amortization of regulatory asset per prior Commission approval.

Calculation of pro forma Adjustment for Group Insurance Expenses

Pro forma amount	\$	Brunswick BRU 20,594	\$	Jefferson City <u>JFC</u> 174,984	\$	Joplin <u>JOP</u> 321,653	\$ Mexico <u>MEX</u> 92,326		arkville Water <u>PKW</u> 65,789	\$	St Charles SCH 181,791	\$	St Joseph <u>SJO</u> 463,295	
Per books amount	Ť	15,736	•	199,207	•	287,910	74,980	•	64,263	Ť	226,322	Ť	462,163	
Pro forma adjustment	-\$	4,858	•	(24,223)	\$	33,743	17,346	-\$	1,526	\$	(44,531)	9	1,132	
1 to forma adjacanem		=					 .,,0,0		1,020					
Pro forma amount	\$	St Louis <u>STL</u> 4,559,017	\$	Warrensburg <u>WAR</u> 65,785		rkville Sewer <u>PKS</u> 220	\$ -	\$	-	\$		\$		\$ Total 5,945,454
Per books amount		2,849,322		64,695		533								4,245,131
Pro forma adjustment	\$	1,709,695	\$	1,090	\$	(313)	\$ -	\$	_	\$	-	\$		\$ 1,700,323



Adjustment for Pension Expenses For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 3 of 26

Line #

Narative Discussion of Proposed Adjustment for Pension Expenses

The Company has calculated its pro forma pension expense based on the changes in labor and applying a pension rate taken from the latest actuarial study provided to the Company by its actuary. The pro forma level also includes the allocated portion of FAS87 cost for the Service Company.

Calculation of pro forma Adjustment for Pension Expenses

Pro forma amount	\$ Brunswick BRU 11,925	\$ Jefferson City <u>JFC</u> 118,837	\$ Joplin <u>JOP</u> 226,275	\$ Mexico <u>MEX</u> 53,523	arkville Water <u>PKW</u> 47,032	\$ St Charles SCH 147,628	\$	St Joseph <u>SJO</u> 293,277	
Per books amount	1,979	35,320	76,357	17,161	16,720	91,904		108,288	
Pro forma adjustment	\$ 9,946	\$ 83,517	\$ 149,918	\$ 36,362	\$ 30,312	\$ 55,724	\$	184,989	
	St Louis	Warrensburg WAR	 rkville Sewer <u>PKS</u>				•	•	Total
Pro forma amount	\$ 3,195,807	\$ 44,863	\$ 367	\$ -	\$ -	\$ -	\$	- \$	4,139,534
Per books amount	909,122	20,739	362						1,277,952
Pro forma adjustment	\$ 2,286,685	\$ 24,124	\$ 5	\$ 	\$ -	\$ -	\$	- \$	2,861,582



Adjustment for 401K/EIP Expenses

For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-15 Page 4 of 26

Line#

Narative Discussion of Proposed Adjustment for 401K/EIP Expenses

The Company has calculated it's pro forma 401k and Employee Investment Program expenses based on changes in manpower levels expected to occur by November 1, 2003. Contribution rates for new employees were assumed to correspond to the rates of personnel in the same job classification in each district. The pro forma for corporate employees was then allocated to each district. The Employee Investment Plan replaces the Employee Stock Ownership Plan which was discontinued in January 2003.

Calculation of pro forma Adjustment for 401K/EIP Expenses

	Brunswick BRU	Jefferson City <u>JFC</u>		Joplin JOP	Mexico <u>MEX</u>	arkville Water <u>PKW</u>	St Charles SCH	St Joseph <u>SJO</u>	
Pro forma amount	\$ 2,587	\$ 28,819	\$	33,919	\$ 6,590	\$ 7,964	\$ 20,851	\$ 40,840	
Per books amount	2,616	29,938		38,159	5,169	7,669	18,865	39,682	
Pro forma adjustment	\$ (29)	\$ (1,119)	\$	(4,240)	\$ 1,421	\$ 295	\$ 1,986	\$ 1,158	
	St Louis STL	Warrensburg WAR	Pa	arkville Sewer <u>PKS</u>					Total
Pro forma amount	\$ 604,839	\$	\$	66	\$ -	\$ -	\$ -	\$ -	\$ 752,663
Per books amount	534,723	6,259		62					683,142
Pro forma adjustment	\$ 70,116	\$ (71)	\$	4	\$ 	\$ 	\$ -	\$ _	\$ 69,521



Adjustment for Payroll Taxes Expenses For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-15 Page 5 of 26

Line#

Narative Discussion of Proposed Adjustment for Payroll Taxes Expenses

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

Calculation of pro forma Adjustment for Payroli Taxes Expenses

Pro forma amount	\$	Brunswick BRU 6,355	Jefferson City <u>JFC</u> \$ 58,09		Joplin <u>JOP</u> 105,415	\$	Mexico <u>MEX</u> 26,245		arkville Water <u>PKW</u> 21,548	\$	St Charles SCH 57,887	\$	St Joseph <u>SJO</u> 135,180		
Per books amount		6,485	57,96		101,744		20,833		23,523		51,798		122,313		
Pro forma adjustment	\$	(130)	\$ 13	0 \$	3,671	\$	5,412	\$	(1,975)	\$	6,089	\$	12,867		
Pro forma amount	\$	St Louis <u>STL</u> 1,443,476	Warrensburg <u>WAR</u> \$ 19,62	27 \$	Parkville S <u>PKS</u> 109	\$	_	\$	_	s	_	\$	-	s	Total 1,873,940
Per books amount	•	1,383,463	18,49		132	•		•		Ť		,		•	1,786,754
Pro forma adjustment	\$	60,013	\$ 1,13	2 \$	(23)	\$_	•	\$	-	\$		\$		\$	87,186

Adjustment of Fuel & Power Expense For the Test Year Ended December 31, 2002

Missourl-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 6 of 26

Line #

Narative Discussion of Proposed Adjustment of Fuel & Power Expense

The Company purchased fuel & electricity for operations from several utility suppliers. The pro forma adjustment was calculated based upon two suppliers. AmerenUE and The Empire District Electric, which have changed rates. AmerenUE's tariff includes rate reductions effective April 1, 2002 and 2003. The rate reduction for 2002 varies from 2.58% to 4.34% depending on the type of service. In 2003 the rates will be reduced between 1.46% and 3.24%. Empire District increased rates 5% effective December 1, 2002.

The pro forma adjustment for Ameren UE bills was calculated by multiplying bills over \$1,000 paid in 2002 by on overall rate reduction percentage based upon type of service as specified within the Ameren UE tariff. The rate reduction percentage effective 4/1/2002 was multiplied by the bills paid from January to March 2002. The rate reduction percentages effective 4/1/2003 and 4/1/2004 were multiplied by the total bills paid in 2002.

The pro forma adjustment for Empire bills was calculated by multiplying bills over \$500 paid in 2002 by an overall increase percentage. All of the Empire bills paid in 2002 did not include the new rate increase. Fuel and power was also adjusted to incorporate the pro forma sales adjustment.

Calculation of pro forma Adjustment of Fuel & Power Expense

Pro forma amount	\$ Brunswick <u>BRU</u> 10,844	erson City <u>JFC</u> 232,342	\$ Joplin <u>JOP</u> 510,297	\$ Mexico <u>MEX</u> 166,709	Parkville Water <u>PKW</u> 138,302	\$ St Charles SCH 62,820	\$ St Joseph SJO 585,808	
Per books amount	10,979	233,712	455,684	150,223	144,134	63,613	549,796	
Pro forma adjustment	\$ (135)	\$ (1,370)	\$ 54,613	\$ 16,486	\$ (5,832)	\$ (793)	\$ 36,012	
Pro forma amount	\$ St Louis <u>STL</u> 6,137,764	 rrensburg <u>WAR</u> 156,084	rkville Sewer <u>PKS</u>	\$ -	\$ -	\$ -	\$ •	\$ Total 8,000,970
Per books amount	6,059,149	144,301	0					7,811,591
Pro forma adjustment	\$ 78,615	\$ 11,783	\$ 	\$ •	\$ 	\$ 	\$ 	\$ 189,379



Adjustment of Chemical Expense

For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-15 Page 7 of 26

Line#

Narative Discussion of Proposed Adjustment of Chemical Expense

The Company purchases the majority of its chemicals through contracts that are negotiated once a year. The pro forma adjustment uses the latest contracted prices. In certain circumstances chemicals may be purchased without a contract. For these circumstances, the pro forma expense reflects an estimated price based upon recent purchases or bids. The pro forma adjustment also reflects anticipated changes in the treatment process causing the usage to increase or decrease from 2002 usages. If there are no anticipated changes to the treatment process then an average pounds per thousand gallons is used to adjust the usage to reflect a normal level. Chemicals was also adjusted to incorporate the pro forma sales adjustment.

Calculation of pro forma Adjustment of Chemical Expense

Pro forma amount	s	Brunswick BRU 6,454		Jefferson City <u>JFC</u> 172,202	\$	Joplin <u>JOP</u> 97,076	:	Mexico <u>MEX</u> \$ 64,399		arkville Water <u>PKW</u> 81,779	\$ St Charles <u>SCH</u>	\$	St Joseph <u>SJO</u> 309,425	
	*	5,681	•	160,351	•	96,091		52,051	•	86,432	4,567	•	694,777	
Per books amount		5,001		100,331		90,091					•			
Pro forma adjustment	\$	773	\$	11,851	\$	985		\$ 12,348	\$	(4,653)	\$ (4,567)	\$	(385,352)	
		St Louis STL		Warrensburg WAR	P	arkville Sewer <u>PKS</u>								Total
Pro forma amount	\$	4,003,191	\$		\$	-	•	\$ -	\$	-	\$ -	\$	- \$	4,761,772
Per books amount		3,982,747		23,174		15								5,105,886
Pro forma adjustment	\$	20,444	\$	4,072	\$	(15)	1	\$.	\$		\$ -	\$_	- \$	(344,114)



Adjustment of Purchased Water Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-15 Page 8 of 26

Line#

1 2

Narative Discussion of Proposed Adjustment of Purchased Water Expense

The Company purchases water from the City of St Louis, St Charles County, and the City of Kansas City. The water purchased from the City of St Louis is delivered to St Louis and St Charles customers, the St Charles County Government water is delivered to St Charles customers, and the City of Kansas City water is delivered to Parkville customers. A pro forma adjustment was made to eliminate all water purchases from the St Charles County Government with the exception of \$150,000 for possible summer load purchases and replace it with Company produced water. Also included in the St. Charles purchased water expenses is the production costs related to the purchases of water from the St. Louis district. A \$200,000 annual contract from the City of St Louis is reflected in the purchased water for St. Louis. A pro forma adjustment for Parkville was made to account for the change in test year system delivery and pro forma system delivery.

Calculation of pro forma Adjustment of Purchased Water Expense

Pro forma amount	\$ Brunswick <u>BRU</u>	- \$	Jefferson City <u>JFC</u>		Joplin <u>JOP</u> \$		\$ Mexico <u>MEX</u>	_	P:	arkville Water <u>PKW</u> 102,995	\$ St Charles SCH 676,058	\$ St Joseph <u>SJO</u>	-	
Per books amount	C)		0		0		0		107,353	1,757,128		0	
Pro forma adjustment	\$ 	- \$		-	\$		\$	_	\$	(4,358)	\$ (1,081,070)	\$ 		
	St Louis		Warrensburg		Parkville Se	ver								·
Pro forma amount	\$ <u>STL</u> 206,302	2 \$	<u>WAR</u>	-	<u>PKS</u> \$	-	\$ •	-	\$	- (\$ -	\$	-	\$ Total 985,355
Per books amount	6,302	2		0		0								1,870,783
Pro forma adjustment	\$ 200,000) \$	S	-	\$	-	\$ 		\$		\$ -	\$ 		\$ (885,428)



Adjustment of Waste Disposal Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 9 of 26

Line #

Narative Discussion of Proposed Adjustment of Waste Disposal Expense

The Pro Forma adjustment for Waste Disposal Expense was calculated by applying anticipated costs on the anticipated bids for the removal of residue from the settling lagoons for the water operations. The Pro Forma Adjustment for Waste Disposal Expense for the sewer operation was calculated by applying the latest known amounts from the waste disposal invoice times the number of customers and annualizing for 12-months, to the 2002 Test Year per book amount.

Calculation of pro forma Adjustment of Waste Disposal Expense

Pro forma amount	\$	Brunswick BRU 3,050		lefferson City <u>JFC</u>	- 5	Joplin JOP	. :	Mexico <u>MEX</u> \$ 34,500		Parkville Water <u>PKW</u>	\$	St Charles SCH		\$ St Joseph SJO 100,084	
r-10 loitha amount	Ψ	0,000	•		•			• • • • • • • • • • • • • • • • • • • •	•		•				
Per books amount		3,514		(0	410)	41,457		0		•	0	42,436	
Pro forma adjustment	\$	(464)	\$		- \$	(410) (\$ (6,957)	\$		\$		=	\$ 57,648	
Pro forma amount	\$	St Louis <u>STL</u> 407,736		Warrensburg <u>WAR</u>	- \$	Parkville Sewer <u>PKS</u> 35,730		\$ -	\$	-	\$			\$	\$ Total 581,100
Per books amount		452,113		(0	34,97	1								574,901
Pro forma adjustment	\$	(44,377)	\$		- 9	75	9 5	\$	\$		\$		-	\$ 	\$ 6,199



Adjustment of Regulatory Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 10 of 26

Line #

Narative Discussion of Proposed Adjustment of Regulatory Expense

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

Calculation of pro forma Adjustment of Regulatory Expense

	Brunswick BRU	Jefferson City JFC		Joplin JOP	Mexico <u>MEX</u>	P	arkville Water <u>PKW</u>	St Charles <u>SCH</u>	St Joseph SJO	
Pro forma amount	\$ 246	\$ 5,894	\$	12,647	\$	\$	2,775	\$ 15,324	\$ 17,510	
Per books amount	512	12,281		26,353	5,629		5,782	31,931	36,485	
Pro forma adjustment	\$ (266)	\$ (6,387)	\$	(13,706)	\$ (2,928)	\$	(3,007)	\$ (16,607)	\$ (18,975)	
	St Louis STL	Warrensburg WAR	Pa	rkville Sewer <u>PKS</u>						Total
Pro forma amount	\$ 184,897	\$ 3,536	\$	49	\$ •	\$	-	\$ •	\$ - \$	245,579
Per books amount	385,264	7,369		102						511,708
Pro forma adjustment	\$ (200,367)	\$ (3,833)	\$	(53)	\$ 	\$	-	\$ -	\$ - \$	(266,129)



Adjustment of Insurance Other Than Group Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line#

1 2

Narative Discussion of Proposed Adjustment of Insurance Other Than Group Expense

The Company has calculated its pro forma Insurance Other Than Group Expense from its latest annual insurance premiums. The Company's insurance coverage includes: Property & Casualty Insurance, which consists of General & Excess Liability, Property Claims Damage, and Workmen's Compensation; and Financial Liability Insurance, which consists of Directors & Officers Liability, Fiduciary Liability, Crime, and Employment Practice Insurance. The pro forma expense also includes Retro-Premium Adjustments for payments due. The pro forma expense relating to Property & Casualty insurance and worker comp was multiplied by the O&M labor percentage factor, in order to reflect the portion of the cost to be expensed

Calculation of pro forma Adjustment of Insurance Other Than Group Expense

Pro forma amount	\$ Brunswick BRU 3,556	Jefferson City JFC \$ 68,53	\$	Joplin <u>JOP</u> 118,299	\$ Mexico <u>MEX</u> 45,272	arkville Water <u>PKW</u> 27,963	\$ St Charles <u>SCH</u> 69,686	\$ St Joseph <u>SJO</u> 144,348	
Per books amount	3,080	79,20	1	138,936	53,763	33,876	105,236	178,187	
Pro forma adjustment	\$ 476	\$ (10,67	1) \$	(20,637)	\$ (8,491)	\$ (5,913)	\$ (35,550)	\$ (33,839)	
	St Louis STL	Warrensburg WAR	Pa	rkville Sewer <u>PKS</u>					Total
Pro forma amount	\$ 1,955,820		4 \$	166	\$ -	\$ -	\$ -	\$ - \$	2,466,033
Per books amount	2,046,250	41,11	7	345					2,679,991
Pro forma adjustment	\$ (90,430)	\$ (8,72	3) \$	(179)	\$ 	\$ 	\$ 	\$ - \$	(213,958)



Adjustment of Management Fees For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-15 Page 12 of 26

Line#

1 2

Narative Discussion of Proposed Adjustment of Management Fees

Test year management fees were adjusted to reflect the impact of annualizing the costs associated with moving the remaining districts of the Company to the Alton Call Center. The adjustment calculates a call center cost per customer based on actual test year expense for the St. Louis District and multiplying that cost times the total number of customer in the Company to arrive at the pro forma level of call center costs. The pro forma adjustment for this is \$986,549. Also, all information technology staff at MAWC were moved to the Service Company. The pro forma adjustment for this is \$860,524.

Calculation of pro forma Adjustment of Management Fees

Pro forma amount	\$ Brunswick BRU 12,380	Jefferson City <u>JFC</u> 297,127	\$ Joplin <u>JOP</u> 637,585	\$ Mexico <u>MEX</u> 136,182	arkville Water <u>PKW</u> 139,897	\$ St Charles SCH 772,529	\$ St Joseph <u>SJO</u> 882,714	
Per books amount	7,529	180,653	387,654	82,799	85,059	469,701	536,694	
Pro forma adjustment	\$ 4,851	\$ 116,474	\$ 249,931	\$ 53,383	\$ 54,838	\$ 302,828	\$ 346,020	
Pro forma amount	\$ St Louis <u>STL</u> 9,321,108	Warrensburg <u>WAR</u> 178,276	arkville Sewer <u>PKS</u> 2,476	\$ -	\$ -	\$ -	\$ -	\$ Total 12,380,274
Per books amount	8,673,213	108,393	1,506					10,533,201
Pro forma adjustment	\$ 647,895	\$ 69,883	\$ 970	\$ -	\$ 	\$ 	\$ -	\$ 1,847,073



Adjustment of Lease Expense

For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line #

Narative Discussion of Proposed Adjustment of Lease Expense

The Company pays rental on railroad crossings, rights of way, and various office and plant equipment. The proforma adjustment is to annualized expenses expected to be in effect by the rate order date. Office rentals decreased by \$121,421 mostly due to the new lease signed by the Corporate office in St. Louis. The increase in software and maintenance related to software of \$116,429 is mostly due to the use of ORCOM across the entire state. Equipment leases decreased \$7,659.

Calculation of pro forma Adjustment of Lease Expense

Pro forma amount	\$ Brunswick BRU 4,040	Jefferson City <u>JFC</u> 59,481	\$ Joplin <u>JOP</u> 105,021	\$ Mexico <u>MEX</u> 21,457		arkville Water <u>PKW</u> 23,005	\$	St Charles SCH 77,419	\$ St Joseph <u>SJO</u> 145,680	
Per books amount	1,293	64,614	94,733	15,813		20,190		62,899	84,136	
Pro forma adjustment	\$ 2,747	\$ (5,133)	\$ 10,288	\$ 5,644	\$_	2,815	\$	14,520	\$ 61,544	
	St Louis STL	Warrensburg WAR	rkville Sewer PKS		•		•		•	Total
Pro forma amount	\$ 1,312,963	\$ 20,673	\$ 200	\$ -	\$	•	\$	-	\$ - \$	1,769,939
Per books amount	1,420,961	17,550	404							1,782,593
Pro forma adjustment	\$ (107,998)	\$ 3,123	\$ (204)	\$ 	\$		\$	-	\$ - \$	(12,654)

Adjustment for Mainbreak Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line#

Narative Discussion of Proposed Adjustment for Mainbreak Expense

The mainbreak adjustment, excluding paving costs, was calculated based on a 2 year average cost by account. It included 12 months ended 12/31/02 and 12 months ended10/31/01. Expenses for November and December of 2001 related to main breaks are not available. The costs were not recorded in a manner that would allow us to separate them from other day to day expenses, therefore 12 months ending 10/31/01 was used for the second year of history. The number of main breaks is based on a 5 year average as of 3/21/03.

The paving expense was derived by taking the percent of breaks that would require paving times the average costs per break. The percent of breaks that would require paving was computed by dividing the number of breaks requiring paving (including contractor breaks) by the total number of breaks(including contractor breaks) for Jan 2000 through March 2003. We then added up the actual paving invoices paid from Jan 2002 through March 2003 and the number of holes it pertained to. Taking the total number of holes divided by the total of the invoices we reached our average cost per break.

Calculation of pro forma Adjustment for Mainbreak Expense

	•	Brunswick <u>BRU</u>		JFC		Joplin <u>JOP</u>		•	Mexico <u>MEX</u>		•	arkville Water <u>PKW</u>		St Charles SCH	_	\$	St Joseph SJO			
Pro forma amount	\$	-	\$		-	Þ	-	Þ		-	Ф		-	Þ	•	Φ		•		
Per books amount		0		()		0			0			0		0			0		
Pro forma adjustment	\$	-	\$		-	\$	_	\$			\$		-	\$	_	\$		-	•	
		St Louis STL	,	Warrensburg <u>WAR</u>		Parkville Sewe	ег													Total
Pro forma amount	\$	4,569,420	\$		-	\$	-	\$		-	\$		-	\$	-	\$		-	\$	4,569,420
Per books amount		3,504,571)		0													3,504,571
Pro forma adjustment	\$	1,064,849	\$		-	\$	-	\$			\$		-	\$	-	\$		Ξ	\$	1,064,849



Adjustment of Employee Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line#

Narative Discussion of Proposed Adjustment of Employee Expense

The Company has calculated its pro forma Employee Expense by dividing the total employee expenses for the three years ended 1999, 2000, and 2001 by the number of employees at the respective year-end, resulting in an average cost per employee. The calculated cost per employee was multiplied by the pro forma number of employees to get pro forma Employee Expense.

Calculation of pro forma Adjustment of Employee Expense

	Brunswick BRU	Jefferson City JFC	Joplin <u>JOP</u>		Mexico MEX	Р	arkville Water PKW		St Charles SCH		St Joseph SJO	
Pro forma amount	\$ 455	\$ 11,869	\$ 20,842	\$	5,088	\$	5,098	\$	16,863	\$		
Per books amount	981	8,446	16,387		3,480		3,480		8,952		21,859	
Pro forma adjustment	\$ (526)	\$ 3,423	\$ 4,455	\$	1,608	\$	1,618	\$	7,911	\$	(4,422)	
	St Louis STL	Warrensburg WAR	arkville Sewer PKS	•		•		•		•	•	Total
Pro forma amount	\$ 410,973	\$ 6,137	\$ 188	\$	-	\$	-	\$	-	\$	- \$	494,951
Per books amount	230,848	2,974	0									297,408
Pro forma adjustment	\$ 180,125	\$ 3,163	\$ 188	\$	<u> </u>	\$	-	\$	•	\$	- \$	197,543



Adjustment of Transportation Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX Schedule CAS-15 Page 16 of 26

Line #

1 2

Narative Discussion of Proposed Adjustment of Transportation Expense

The Company is adjusting it's test year transportation expense based on a three year average. Included in the calculation is the adjustment to eliminate depreciation expense as a component of transportation and to eliminate a non-recurring write-off of a vehicle maintenance reserve account. The Company's pro forma depreciation expense (page 22) of this schedule includes the depreciation on Company vehicles in that adjustment.

The St. Louis Operation had utilized a heavy duty vehicle maintenance reserve account that dated back to 1979. This reserve was intended to accrue for major maintenance dollars related to heavy duty equipment used by the Company. The reserve was discontinued in 1995 with a balance of \$130,758 that was never cleared. This pro forma adjustment eliminates the write-off of the reserve as this write-off is considered to be a one-time item and is a non-recurring item.

Calculation of pro forma Adjustment of Transportation Expense

		Brunswick <u>BRU</u>		Jefferson <u>JFC</u>	City		Joplin <u>JOP</u>			Mexico <u>MEX</u>			arkville Water <u>PKW</u>	•	St Charles SCH		St Joseph SJO		
Pro forma amount	\$		-	\$	-	\$		-	\$		-	\$	-	Þ		- 1)	-	
Per books amount			0		0			0			0		0		•	0		0	
Pro forma adjustment	\$		_	\$		\$		=	\$		_	\$	-	\$		- 9			
		St Louis STL		Warrenst <u>WAR</u>	ourg	Pa	rkville Sewe <u>PKS</u>	er											Total
Pro forma amount	\$	1,116,5	89	\$	-	\$		-	\$		-	\$	-	\$		- \$	3	-	\$ 1,116,589
Per books amount		1,014,8	17		0			0											1,014,817
Pro forma adjustment	- 6	101,7	72	<u>¢</u>		4			•			-		•	·····	. 4			\$ 101,772

Adjustment of Property Tax Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line #

Narative Discussion of Proposed Adjustment of Property Tax Expense

The Company has developed its pro forma property tax expense based on its latest actual property tax bills. The pro forma property tax was calculated by dividing the 2002 property tax bills by December 31, 2001 utility plant in service and materials & supplies producing a property tax rate per \$1 of taxable property base. This rate was multiplied by the true-up utility plant in service and materials & supplies to determine the pro forma property tax expense.

Calculation of pro forma Adjustment of Property Tax Expense

Pro forma amount	\$ Brunswick BRU 13,031	Jefferson City <u>JFC</u> 220,864	\$ Joplin <u>JOP</u> 341,340	\$ Mexico <u>MEX</u> 134,136	Parkville Water <u>PKW</u> 463,473	\$ St Charles SCH 728,397	\$ St Joseph <u>SJO</u> 1,054,407	
Per books amount	10,973	174,230	270,159	125,208	367,988	610,131	996,044	
Pro forma adjustment	\$ 2,058	\$ 46,634	\$ 71,181	\$ 8,928	\$ 95,485	\$ 118,266	\$ 58,363	
Pro forma amount	\$ St Louis <u>STL</u> 7,370,139	Warrensburg <u>WAR</u> 192,241	rkville Sewer <u>PKS</u> 992	\$ -	\$ -	\$ -	\$ - \$	Total 10,519,020
Per books amount	6,186,947	175,605	0					8,917,285
Pro forma adjustment	\$ 1,183,192	\$ 16,636	\$ 992	\$ -	\$ 	\$ <u></u>	\$ - \$	1,601,735

Adjustment of PSC Assessment Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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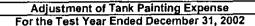
Line #

Narative Discussion of Proposed Adjustment of PSC Assessment Expense

The pro forma adjustment to the Public Service Commission Fee was calculated by applying the lastest known assessment rate to the pro forma operating revenues at present and proposed rates.

Calculation of pro forma Adjustment of PSC Assessment Expense

Pro forma amount	\$	Brunswick BRU 898		Jefferson City <u>JFC</u> 17,799	\$	Joplin <u>JOP</u> 35,292	\$	Mexico <u>MEX</u> 11,217		arkville Water <u>PKW</u> 12,761	\$	St Charles SCH 38,017	s	St Joseph SJO 73,870		
1 to forma amount	•	555	•		•		•		•		•		•			
Per books amount		803		19,271		41,352		8,833		9,073		50,105		57,251		
Pro forma adjustment	\$	95	\$	(1,472)	\$	(6,060)	\$	2,384	\$	3,688	\$	(12,088)	\$	16,619		
Pro forma amount	e	St Louis <u>STL</u> 514,755		Warrensburg <u>WAR</u> 10,831		rkville Sewer <u>PKS</u> (18)	\$	_	\$	_	\$	_	s	-	\$	Total 715,422
PIO IOINIA AMOUNT	Ψ		Ψ		•		۳		•		•		•		•	-,
Per books amount		604,549		11,563		1 61										802,961
Pro forma adjustment	\$	(89,794)	\$	(732)	\$	(179)	\$	-	\$	-	\$	-	\$	-	\$	(87,539)



Missouri-American Water Company Case No. WR-2003-XXX

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Line#

Narative Discussion of Proposed Adjustment of Tank Painting Expense

The proforma adjustment for Tank Painting Expense is based upon applying the estimated cost to paint both the interior and the exterior of each tank and adding to it the cost to perform inspections on the tanks. These costs are then amortized over an eight (8) year life for the interior and a twelve (12) year life for the exterior.

Calculation of pro forma Adjustment of Tank Painting Expense

Pro forma amount	\$ Brunswick BRU 3,142	Jefferson City <u>JFC</u> 19,619	\$ Joplin <u>JOP</u> 60,391	\$ Mexico <u>MEX</u> 25,438	·	Parkville Water <u>PKW</u> 31,353	\$ St Charles <u>SCH</u> 40,955	\$ St Joseph <u>SJO</u> 143,830	
Per books amount	0	0	353,112	2,944		0	О	0	
Pro forma adjustment	\$ 3,142	\$ 19,619	\$ (292,721)	\$ 22,494	\$	31,353	\$ 40,955	\$ 143,830	
Pro forma amount	\$ St Louis <u>STL</u> 543,553	Warrensburg <u>WAR</u> 20,156	arkville Sewer <u>PKS</u>	\$ -	\$	-	\$ -	\$ -	\$ Total 888,437
Per books amount	0	0	0						356,056
Pro forma adjustment	\$ 543,553	\$ 20,156	\$ 	\$ -	\$	•	\$	\$ 	\$ 532,381

Adjustment of Amortization of Premature Property Retirement For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line #

1 2

Narative Discussion of Proposed Adjustment of Amortization of Premature Property Retirement

The Company is proposing to amortize the premature property retirement over a 20 year period. The premature property retirement relates to the old St. Joseph treatment plant.

Calculation of pro forma Adjustment of Amortization of Premature Property Retirement

Pro forma amount	\$ Brunswick <u>BRU</u>		erson City <u>JFC</u>	, -	\$	Joplin <u>JOP</u>	-	\$ Mexico <u>MEX</u>		•	arkville Water <u>PKW</u>	-	\$	St Charles <u>SCH</u>	-	\$ St Joseph SJO 158,893	
Per books amount		0		0			0		0			0			0	0	
Pro forma adjustment	\$ 	-	\$	_	\$		-	\$ 	•	\$		_	\$_		-	\$ 158,893	
	St Louis <u>STL</u>		rensburg WAR		Par	kville Sew <u>PKS</u>	er										Total
Pro forma amount	\$ <u></u>	-		-	\$		-	\$	-	\$		-	\$		•	\$ -	\$ 158,893
Per books amount		0		0			0										0
Pro forma adjustment	\$	-	\$	-	\$			\$	_	\$		-	\$		-	\$ -	\$ 158,893

Adjustment of Uncollectible Expense at present water rates For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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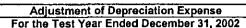
Line #

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

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

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

Pro forma amount	\$ Brunswick BRU 1,863	Jefferson City JFC \$ 40,174	\$	Joplin <u>JOP</u> 125,972	\$ Mexico <u>MEX</u> 26,342	arkville Water PKW 11,268	St Charles <u>SCH</u> \$ 22,861	\$ St Joseph <u>SJO</u> 114,729	
Per books amount	1,981	38,312	!	117,402	31,335	14,939	28,747	126,683	
Pro forma adjustment	\$ (118)	\$ 1,862	\$	8,570	\$ (4,993)	\$ (3,671)	\$ (5,886)	\$ (11,954)	
	St Louis STL	Warrensburg <u>WAR</u>	Pa	rkville Sewer PKS					Total
Pro forma amount	\$ 848,564		\$	-	\$ -	\$ - :	\$ -	\$ - \$	1,217,080
Per books amount	1,019,596	25,781		0					1,404,776
Pro forma adjustment	\$ (171,032)	\$ (475) \$		\$ -	\$ - (\$ <u>-</u>	\$ - \$	(187,696)



Missouri-American Water Company Case No. WR-2003-XXX

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Line #

Narative Discussion of Proposed Adjustment of Depreciation Expense

The calculation is based on the true-up utility plant in service (UPIS) through November 30, 2003. The depreciation rates for the Brunswick, Joplin, Mexico, Parkville, St. Charles, St. Joseph and Warrensburg districts are based on new depreciation rates developed by Mr. John Spanos, Consultant with Gannet Felming. Depreciation rates for the St. Louis and Jefferson City Districts were used from recent rate cases

Calculation of pro forma Adjustment of Depreciation Expense

Pro forma amount	\$	Brunswick BRU 48,009	Jefferson Cit <u>JFC</u> \$ 409,4	y 104 \$	Joplin <u>JOP</u> 1,006,117	\$ Mexico <u>MEX</u> 348,940	arkville Water <u>PKW</u> 381,820	\$	St Charles <u>SCH</u> 1,157,013	\$	St Joseph <u>SJO</u> 2,553,379	
Per books amount		43,236	377,3	344	829,105	365,869	322,890		915,581		2,715,831	
Pro forma adjustment	\$	4,773	\$ 32,0	60 \$	177,012	\$ (16,929)	\$ 58, <u>930</u>	\$	241,432	\$	(162,452)	
Pro forma amount	\$	St Louis <u>STL</u> 21,108,234	Warrensburg WAR \$ 345,5) P i73 \$	arkville Sewer <u>PKS</u> 910	\$	\$	\$	_	\$	•	\$ Total 27,359,399
Per books amount		18,344,212	323,7	74	894							24,238,736
Pro forma adjustment	-\$	2,764,022	\$ 21,7	99 \$	16	\$ -	\$ 	-\$		-\$		\$ 3,120,663

Responsible: Roesch



Adjust One Call Cost For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line #

Narative Discussion of Proposed Adjust One Call Cost

As discussed by Company witness Deters the proforma reflects the addition of one call expenses in various districts.

Calculation of pro forma

Pro forma amount	\$	Brunswick BRU	•	defferson City <u>JFC</u> 12,350	\$	Joplin <u>JOP</u> 12,731	\$	Mexico <u>MEX</u>		Pa \$	arkville Water <u>PKW</u> 8,500	St Charles <u>SCH</u> \$ 27,141	\$	St Joseph SJO 12,125	
Per books amount		0		0		0			0		0	0		0	
Pro forma adjustment	\$		\$	12,350	\$	12,731	\$		_	\$	8,500	\$ 27,141	\$	12,125	
Day former amount	e	St Louis STL		Warrensburg <u>WAR</u> 758		arkville Sewer <u>PKS</u>	ę			\$	- 5	s .	\$	- \$	Total 198,180
Pro forma amount	Þ	124,575 1,143		,758	Þ	0	Φ		-	Ψ	- \	φ -	Ψ	- 4	1,143
Per books amount Pro forma adjustment	\$	123,432		758	\$	-	\$_			\$	- 5	\$	\$	- \$	197,037

Responsible: Deters



Amortization of AAO-Security Costs For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

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Line#

Narative Discussion of Proposed Amortization of AAO-Security Costs

The Commission allowed the Company to defer the costs associated with its security efforts (Case No. WO-2002-273). The amortization reflects deferred amounts to be spent through May 2003 and deferred carrying costs and depreciation on capital projects placed into service. The amortization period of 10 years reflects the Commission's Report and Order in the AAO Case.

Calculation of pro forma Amortization of AAO-Security Costs

	Brunswick BRU	Jefferson City JFC	Joplin <u>JOP</u>	Mexico <u>MEX</u>	f	Parkville Water PKW	St Charles SCH	St Joseph SJO		
Pro forma amount	\$ 3,252	\$ 35,280	\$ 31,968	\$ 6,600	\$	8,652	\$ 20,880	\$ 43,332		
Per books amount	64	2,116	1,479	310		276	1,040	2,415		
Pro forma adjustment	\$ 3,188	\$ 33,164	\$ 30,489	\$ 6,290	\$	8,376	\$ 19,840	\$ 40,917		
	St Louis <u>STL</u>	Warrensburg <u>WAR</u>	rkville Sewer <u>PKS</u>						_	Total
Pro forma amount	\$ 304,740	\$ 6,144	\$ -	\$ -	\$	•	\$ -	\$ -	\$	460,84
Per books amount	15,900	167	0							23,76
Pro forma adjustment	\$ 288,840	\$ 5,977	\$ 	\$ -	\$	-	\$ · -	\$ -	\$	437,081



Adjustment of Relocation Expense For the Test Year Ended December 31, 2002

Missouri-American Water Company Case No. WR-2003-XXX

Schedule CAS-15 Page 25 of 26

Line #

Narative Discussion of Proposed Adjustment of Relocation Expense

The Company has calculated its pro forma relocation expenses by using a 3 year average from 2000 to 2002. The pro forma is then allocated to each operation based on the number of customers at December 31, 2002.

Calculation of pro forma Adjustment of Relocation Expense

	Brunswick <u>BRU</u>	Jefferson City JFC		Joplin JOP		Mexico <u>MEX</u>	Ρ	arkville Water PKW	St Charles <u>SCH</u>	St Joseph SJO	
Pro forma amount	\$	\$ 	\$	10,740	\$		\$	2,356	\$	\$ 14,868	
Per books amount	115	12,300		5,922		1,265		3,425	7,175	8,199	
Pro forma adjustment	\$ 94	\$ (7,295)	\$	4,818	\$	1,029	\$	(1,069)	\$ 5,838	\$ 6,669	
	St Louis STL	Warrensburg WAR	Pa	arkville Sewer PKS							Total
Pro forma amount	\$ 157,005	\$	\$	42	\$	•	\$	-	\$ •	\$ - \$	208,535
Per books amount	86,574	1,656		23							126,654
Pro forma adjustment	\$ 70,431	\$ 1,347	<u> </u>	19	- S		-\$		\$ ·	\$ - \$	81,881



Adjustment of Franchise Tax

For the Test Year Ended December 31, 2002

fissouri-American Water Company ≧ase No. WR-2003-XXX

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Narative Discussion of Proposed Adjustment of Franchise Tax

The pro forma amount was derived from the most recent franchise tax filing, sent April 15, 2003.

Calculation of pro forma Adjustment of Franchise Tax

	Brunswick BRU	Jefferson City JFC		Joplin JOP	Mexico MEX	arkville Water <u>PKW</u>	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 255	\$ 6,110	\$	13,111	\$ 2,800	\$ 2,877	\$ 15,886	\$ 18,152	
Per books amount	247	5,931		12,727	2,718	2,793	15,421	17,621	
Pro forma adjustment	\$ 8	\$ 179	\$	384	\$ 82	\$ 84	\$ 465	\$ 531	
	St Louis STL	Warrensburg WAR	Pa	rkville Sewer <u>PKS</u>					Total
Pro forma amount	\$ 191,672	\$ 3,666	\$	51	\$ •	\$ -	\$ •	\$ -	\$ 254,580
Per books amount	186,069	3,559		49					247,135
Pro forma adjustment	\$ 5,603	\$ 107	\$	2	\$ -	\$ -	\$ -	\$ _	\$ 7,445