

Exh. 100

FILED
June 07, 2010
Data Center
Missouri Public
Service Commission

Company Accounting Schedules

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MAWC Exhibit No. 100
Date 5-7-10 Reporter KR
File No. WR-2010-0131

**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-2-BRU
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Line
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<u>Description</u>	<u>Supporting Schedule</u>	<u>Amount</u>
Rate Base	CAS-3-BRU	\$2,142,648
Operating Income at Present Rates	CAS-8-BRU	(104,698)
Earned Rate of return		-4.89%
Requested Rate of Return	Chao Testimony	8.91%
Required Operating Income		190,910
Operating Income Deficiency		295,608
Gross Revenue Conversion Factor		1.63566
Revenue Deficiency		483,514
Adjusted Operating Revenues	CAS-8-BRU	300,585
Total Revenue Requirement		\$784,099
Gross Revenue Conversion Factor		
Revenue		\$1,000,000
Uncollectibles	0.76910%	7,691
PSC Assessment	0.00000%	0.000
Before Tax Amount		992,309
State Income Taxes	5.21327%	51,732
Federal Income Taxes	33.17536%	329,202
Total Taxes and Expenses		388,625
Net Amount		<u>\$611,375</u>
Conversion Factor		<u>1.63566</u>

Rate Base Summary
Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-3-BRU
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Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-BRU	\$3,038,148	\$149,841	\$3,187,989
6					
7	Accumulated Provision for Depreciation	CAS-5-BRU	(718,205)	(60,360)	(778,565)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>2,319,943</u>	<u>89,481</u>	<u>2,409,424</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-BRU	0	0	0
18	Contributions in Aid of Construction	CAS-6-BRU	152,405	(2,278)	150,127
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	217,519	(3,395)	214,124
21	Pension Liability	W/P's	5,334	(5)	5,329
22					
23					
24	Subtotal		<u>375,258</u>	<u>(5,678)</u>	<u>369,580</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-BRU	56,000	0	56,000
29	Materials and Supplies	W/P's	1,359	0	1,359
30	Prepayments	W/P's	1,338	0	1,338
31	OPEB's Contributed to External Fund	W/P's	33,846	(5,645)	28,201
32	Pension/OPEB Tracker	W/P's	1,742	(158)	1,584
33	Regulatory Deferrals	W/P's	18,942	(4,620)	14,322
34					
35	Subtotal		<u>113,227</u>	<u>(10,423)</u>	<u>102,804</u>
36					
37	Total Original Cost Rate Base		<u>\$2,057,812</u>	<u>\$84,736</u>	<u>\$2,142,548</u>
38					
39					
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Utility Plant in Service
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-4-BRU
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$192	\$192
4	302	Franchise & Consents	1,092	0	1,092
5	303	Miscellaneous Intangible Plant Studies	5,724	5,020	10,744
6		Subtotal	<u>6,817</u>	<u>5,212</u>	<u>12,029</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	11,981	0	11,981
9	311	Structures & Improvements	23,993	0	23,993
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	230,254	0	230,254
13	316	Supply Mains	79,964	0	79,964
14		Subtotal	<u>346,192</u>	<u>0</u>	<u>346,192</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	57,728	0	57,728
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	1,552	0	1,552
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	107,894	0	107,894
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	14,155	0	14,155
25		Subtotal	<u>181,329</u>	<u>0</u>	<u>181,329</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	1,468	0	1,468
28	331	Water Treatment Structures & Improvements	273,949	64,772	338,722
29	332	Water Treatment Equipment	204,386	0	204,386
30	332.4	Water Treatment Equipment - Filter Plant	73,756	0	73,756
31		Subtotal	<u>553,560</u>	<u>64,772</u>	<u>618,332</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	591	(16)	575
34	341	Transmission & Distribution Structures & Improvements	26,326	5	26,331
35	342	Distribution Reservoirs & Standpipes	76,856	173	77,029
36	343	Transmission & Distribution Mains Conv	246,492	39,028	285,519
37	343.1	Transmission & Distribution Mains < 4"	66,201	0	66,201
38	343.2	Transmission & Distribution Mains 6" - 8"	455,221	1,191	456,412
39	343.3	Transmission & Distribution Mains > 10"	0	237	237
40		Subtotal	<u>871,687</u>	<u>40,618</u>	<u>912,305</u>

Utility Plant in Service
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
Schedule CAS-4-BRU
Page 2 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
		Transmission & Distribution Plant	Bal Fwd 871,687	40,618	912,305
3	344	Fire mains	0	0	0
4	345	Services	302,780	17,189	319,968
5	346.1	Meters - Bronze Case	52,495	8,567	61,062
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	41,514	0	41,514
8	347	Meter Installation	107,094	0	107,094
9	348	Hydrants	104,524	5	104,529
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>1,480,093</u>	<u>66,378</u>	<u>1,546,472</u>
12		General Plant			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	566	98	664
15	390.1	Office Structures	99,272	0	99,272
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	17,571	0	17,571
18	391	Office Furniture and Equipment	2,054	139	2,193
19	391.2	Computers & Peripheral Equipment	19,992	2,608	22,600
20	391.25	Computer Software	6,391	6,288	12,679
21	391.26	Personal Computer Software	0	118	118
22	391.3	Other Office Equipment	44,974	0	44,974
23	392.11	Transportation Equipment - Light Trucks	19,919	18	19,937
24	392.12	Transportation Equipment - Heavy Trucks	0	0	0
25	392.2	Transportation Equipment - Cars	0	136	136
26	392.3	Transportation Equipment - Other	0	0	0
27	393	Stores Equipment	16,034	0	16,034
28	394	Tools, Shop, & Garage Equipment	34,950	3,887	38,837
29	395	Laboratory Equipment	25,810	0	25,810
30	396	Power Operated Equipemnt	3,369	0	3,369
31	397	Communication Equipment (non telephone)	10,796	141	10,937
32	397.2	Telephone Equipment	0	35	35
33	398	Miscellaneous Equipment	143,912	11	143,923
34	399	Other Tangable Property	24,548	0	24,548
35		Subtotal	<u>470,157</u>	<u>13,479</u>	<u>483,636</u>
36					
37		Total Plant in Service	<u>\$3,038,148</u>	<u>\$149,841</u>	<u>\$3,187,989</u>
38					
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-BRU
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	309	309
6		Subtotal	0	309	309
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	4,245	441	4,686
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	70,601	2,884	73,485
13	316	Supply Mains	32,793	960	33,753
14		Subtotal	107,639	4,285	111,924
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	6,708	749	7,457
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	279	23	302
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	37,440	1,974	39,414
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	(4,423)	259	(4,164)
25		Subtotal	40,004	3,005	43,009
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	133,654	3,398	137,052
29	332	Water Treatment Equipment	105,427	4,261	109,688
30	332.4	Water Treatment Equipment - Filter Plant	4,103	1,538	5,641
31		Subtotal	243,184	9,197	252,381
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	5,107	527	5,634
35	342	Distribution Reservoirs & Standpipes	23,353	1,298	24,651
36	343	Transmission & Distribution Mains Conv	120,450	653	121,103
37	343.1	Transmission & Distribution Mains < 4"	(1,885)	745	(1,140)
38	343.2	Transmission & Distribution Mains 6" - 8"	14,652	5,167	19,819
39	343.3	Transmission & Distribution Mains > 10"	0	9	9
40		Subtotal	161,676	8,400	170,076

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-BRU
Page 2 of 2

Line #	Acct No	Account Description		Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd	161,676	8,400	170,076
3	344	Fire mains		0	0	0
4	345	Services		16,124	7,100	23,224
5	346.1	Meters - Bronze Case		4,484	989	5,473
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		17,192	757	17,949
8	347	Meter Installation		6,506	1,952	8,458
9	348	Hydrants		28,119	1,505	29,624
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		<u>234,102</u>	<u>20,702</u>	<u>254,804</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		58	13	71
15	390.1	Office Structures		2,741	1,629	4,370
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		882	316	1,198
18	391	Office Furniture and Equipment		2,401	1,280	3,681
19	391.2	Computers & Peripheral Equipment		1,625	1,675	3,300
20	391.25	Computer Software		895	6,019	6,914
21	391.26	Personal Computer Software		0	74	74
22	391.3	Other Office Equipment		7,497	2,245	9,742
23	392.11	Transportation Equipment - Light Trucks		7,218	55	7,273
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	124	124
26	392.3	Transportation Equipment - Other		12,484	(0)	12,484
27	393	Stores Equipment		2,074	551	2,625
28	394	Tools, Shop, & Garage Equipment		8,426	1,168	9,594
29	395	Laboratory Equipment		5,212	774	5,986
30	396	Power Operated Equipemnt		562	172	734
31	397	Communication Equipment (non telephone)		(1,281)	424	(857)
32	397.2	Telephone Equipment		3,051	21	3,072
33	398	Miscellaneous Equipment		32,586	5,402	37,988
34	399	Other Tangable Property		6,844	921	7,765
35		Subtotal		<u>93,276</u>	<u>22,862</u>	<u>116,138</u>
36						
37		Total Plant in Service		<u>\$718,205</u>	<u>\$60,360</u>	<u>\$778,565</u>

**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-6-BRU
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	0	0	0
5		Advances for Construction - Extensions	0	0	0
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>0</u>	<u>0</u>	<u>0</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	155	0	155
17	271.12	Contributions in Aid - NT Extension Deposit	190	0	190
18	271.21	Contributions in Aid - NT Services	1,875	552	2,427
19	271.30	Contributions in Aid - NT Meters	2,070	0	2,070
20		Contributions in Aid - NT Hydrants	0	0	0
21		Contributions in Aid - NT Other	9,500	0	9,500
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	210,600	0	210,600
24	271.12	Contributions in Aid - Taxable Extension Deposit	7,270	0	7,270
25	271.27	Contributions in Aid - Taxable Services	6,252	0	6,252
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(1,996)	(2,830)	(4,826)
31	Various	Accumulated Amortization - CIAC Taxable	(83,511)	0	(83,511)
32		Total Contributions in Aid of Construction	<u>152,405</u>	<u>(2,278)</u>	<u>150,127</u>
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Working Capital
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
Schedule CAS-7-BRU
Page 1 of 1

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	86,350	242	86.83	12.00	74.83	18,113
5	Tax Withholding	41,979	116	86.83	15.50	71.33	8,204
6	Fuel and Power	17,612	48	86.83	28.47	58.36	2,816
7	Chemicals	8,033	22	86.83	13.58	73.25	1,612
8	Purchased Water	0	0	86.83	0.00	86.83	0
9	Service Company Charges	28,500	78	86.83	(10.98)	97.81	7,637
10	Group Insurance	11,247	31	86.83	(9.38)	96.21	2,965
11	OPEB's	1,439	4	86.83	(1.39)	88.22	348
12	Pensions	28,032	77	86.83	(1.39)	88.22	6,775
13	ESOP	0	0	86.83	0.00	86.83	0
14	Insurance Other than Group	5,042	14	86.83	(32.94)	119.77	1,654
15	Uncollectables - Proforma Present	2,217	6	86.83	86.83	0.00	0
16	Rents	45	0	86.83	0.00	86.83	11
17	401(k)	4,530	12	86.83	17.50	69.33	860
18	Other O&M	136,776	375	86.83	18.86	67.97	25,471
19	Total O&M Expenses	373,802					76,466
20							
21	Depreciation Amortization Expense	100,413	275	86.83	86.83	0.00	1
22	Property Taxes	26,040	71	86.83	175.50	(88.67)	(6,326)
23	Public Service Commission Fee	2,514	7	86.83	(45.00)	131.83	908
24	Franchise and Environment Tax	508	1	86.83	29.63	57.21	80
25	FICA Taxes	100	0	86.83	10.80	76.03	21
26	FUTA Taxes	9,274	25	86.83	0.63	86.20	2,190
27	SUTA Taxes	269	1	86.83	2.47	84.36	62
28	Federal Income Tax - Current	(91,158)	(250)	86.83	29.64	57.19	(14,283)
29	State Income Tax - Current	(14,325)	(39)	86.83	29.64	57.19	(2,245)
30	Deferred Income Taxes	(2,163)	(6)	86.83	86.83	0.00	0
31	Interest Expense	63,647	174	86.83	91.00	(4.17)	(727)
32	Preferred Dividends	595	2	86.83	45.00	41.83	68
33	Total Working Capital Requirement	469,516					56,215
34							
35	Total Cash and Working Capital Requirement Used						56,000
36							
37							
38							
39	All Lead/Lags are based on internal study.						
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**Statement of Income Per Books and Pro Forma
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-8-BRU
Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-BRU	\$298,661	\$1,924	\$300,585	483,514	\$784,099
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-BRU	316,216	57,586	373,802	3,719	377,521
10	Depreciation Expense	CAS-10-BRU	59,515	40,772	100,287		100,287
11	Amortization Expense	CAS-10-BRU	126	0	126		126
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-BRU	23,638	2,402	26,040		26,040
15	Payroll Taxes	CAS-10-BRU	7,825	1,818	9,643		9,643
16	PSC Fees	CAS-10-BRU	2,052	462	2,514	-	2,514
17	Other	CAS-10-BRU	483	25	508		508
18							
19	Utility Operating Income Before Income Taxes		(111,194)	(101,141)	(212,335)	479,795	267,460
20							
21	Income Taxes						
22	Current Federal Income Tax	CAS-12-BRU	3,372	(94,530)	(91,158)	159,174	68,016
23	Current State Income Tax	CAS-12-BRU	477	(14,802)	(14,325)	25,013	10,688
24	Deferred Income Taxes		(6,607)	4,444	(2,163)	-	(2,163)
25	Amortization of Investment Tax Credit		9		9		9
26							
27	Utility Operating Income		(\$108,445)	\$3,747	(\$104,698)	\$295,608	\$190,910
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**Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-10-BRU
Page 1 of 1

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-BRU	\$104,575	\$25,572	\$130,329
8	Purchased Water	CAS-11-BRU	0	0	0
9	Fuel and Power	CAS-11-BRU	14,242	3,370	17,612
10	Chemicals	CAS-11-BRU	5,385	2,648	8,033
11	Waste Disposal	CAS-11-BRU	3,000	3,000	6,000
12	Support Services	CAS-11-BRU	28,609	(109)	28,500
13	Group Insurance	CAS-11-BRU	12,686	21,345	34,031
14	Pensions	CAS-11-BRU	8,970	19,062	28,032
15	Regulatory Expense	CAS-11-BRU	506	66	572
16	Insurance, Other than Group	CAS-11-BRU	5,755	(713)	5,042
17	Customer Accounting	CAS-11-BRU	10,847	(2,000)	8,847
18	Rents	CAS-11-BRU	60	(15)	45
19	General Office Expense	CAS-11-BRU	4,537	0	4,537
20	Miscellaneous	CAS-11-BRU	39,447	(1,567)	37,880
21	Maintenance - Other	CAS-11-BRU	77,415	(13,073)	64,342
22	Total Operations and Maintenance		<u>316,216</u>	<u>57,586</u>	<u>373,802</u>
24	Depreciation	CAS-11-BRU	59,515	40,772	100,287
25	Amortization	CAS-11-BRU	126	0	126
26	Total Depreciation and Amortization		<u>59,641</u>	<u>40,772</u>	<u>100,413</u>
28	Property Taxes	CAS-11-BRU	23,638	2,402	26,040
29	Payroll Taxes	CAS-11-BRU	7,825	1,818	9,643
30	PSC Fees	CAS-11-BRU	2,052	462	2,514
31	Other General Taxes	CAS-11-BRU	483	25	508
32	Total Taxes Other Than Income Taxes		<u>33,998</u>	<u>4,707</u>	<u>38,705</u>
34			3,372	0	3,372
35			477	0	477
36			(6,607)	0	(6,607)
37			9	0	9
38			(2,749)	0	(2,749)
39					
40					

Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009

Case No. WR-2010-XXXX
Schedule CAS-11-BRU
Page 1 of 4

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

Line No. 1
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168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K 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	\$104,757	\$25,572							
9	Purchased Water	0								0
10	Fuel and Power	14,242						3,370		
11	Chemicals	5,385							2,648	
12	Waste Disposal	3,000								
13	Support Services	28,609								
14	Group Insurance	12,686		21,345						
15	Pensions	8,970			19,062					
16	Regulatory Expense	506								
17	Insurance Other Than Group	5,755								
18	Customer Accounting	10,847								
19	Rents	60								
20	General Office Expense	4,537								
21	Miscellaneous	39,447				1,268				
22	Maintenance - Other	77,415								
	Total Operations and Maintenance	316,216	25,572	21,345	19,062	1,268	0	3,370	2,648	0
27	Depreciation	59,515								
28	Amortization	126								
	Total Depreciation and Amortization	59,641	0	0	0	0	0	0	0	0
29a	Property Taxes	23,638								
29b	Payroll taxes	7,825					1,818			
29c	Gross Receipts Taxes	2,052								
29d	Other General Taxes	483								
	Total Taxes other than income	33,998	0	0	0	0	1,818	0	0	0

**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-12-BRU
Page 1 of 1

Line #

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
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	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
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(1) Based on a 6.25% statutory rate for SIT and 35% for FIT

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-13-BRU
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	14,980	\$196,693	14,980	\$256,945	\$60,252	30.63%
5	Commercial	6,163	63,074	6,163	82,652	19,578	31.04%
6	Industrial	32	1,070	32	1,003	(67)	-6.26%
7	Other Public Authority	747	8,951	747	10,442	1,491	16.66%
8	Other Water Utilities	1,095	17,028	1,095	13,519	(3,509)	-20.61%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	10,567	0	10,567	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>23,017</u>	<u>297,383</u>	<u>23,017</u>	<u>375,128</u>	<u>\$77,745</u>	<u>26.14%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		100		440	340	340.00%
18	Returned Check Charge		108		108	0	0.00%
19	Application Fee		0		440	440	0.00%
20	Miscellaneous Other Revenue		2,974		2,974	0	0.00%
21	Rents from Water Property		20		20	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$300,585</u>		<u>\$379,110</u>	<u>78,525</u>	<u>26.12%</u>
25							
26							
27							
28							
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2010-XXXX
Schedule CAS-2-CDH
Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4	Description	Schedule	Amount
5			
6	Rate Base	CAS-3-CDH	\$1,850,629
7			
8	Operating Income at Present Rates	CAS-8-CDH	(180,628)
9			
10	Earned Rate of return		-9.76%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		164,891
15			
16	Operating Income Deficiency		345,519
17			
18	Gross Revenue Conversion Factor		1.63994
19			
20	Revenue Deficiency		566,631
21			
22	Adjusted Operating Revenues	CAS-8-CDH	298,656
23			
24	Total Revenue Requirement		\$865,287
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	1.02800%	10,280
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		989,720
33	State Income Taxes	5.21327%	51,597
34	Federal Income Taxes	33.17536%	328,343
35	Total Taxes and Expenses		390,220
36	Net Amount		\$609,780
37			
38	Conversion Factor		1.63994
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Case No. SR-2010-XXXX
 Schedule CAS-3-CDH
 Page 1 of 1

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-CDH	2,902,815	360,069	3,262,883
6					
7	Accumulated Provision for Depreciation	CAS-5-CDH	(324,396)	(76,527)	(400,923)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>2,578,419</u>	<u>283,541</u>	<u>2,861,960</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-CDH	0	0	0
18	Contributions in Aid of Construction	CAS-6-CDH	857,520	(13,316)	844,204
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	207,830	18,168	225,998
21	Pension Liability	W/P's	6,935	(7)	6,928
22					
23					
24	Subtotal		<u>1,072,285</u>	<u>4,845</u>	<u>1,077,130</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-CDH	62,000	0	62,000
29	Materials and Supplies	W/P's	0	0	0
30	Prepayments	W/P's	1,739	0	1,739
31	OPEB's Contributed to External Fund	W/P's	0	0	0
32	Pension/OPEB Tracker	W/P's	2,264	(205)	2,059
33	Regulatory Deferrals	W/P's	0	0	0
34					
35	Subtotal		<u>66,003</u>	<u>(205)</u>	<u>65,798</u>
36					
37	Total Original Cost Rate Base		<u>1,572,137</u>	<u>278,491</u>	<u>1,850,629</u>
38					
39					
40					

**Utility Plant in Service
For the Test Year Ended June 30, 2009**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2010-XXXX
Schedule CAS-4-CDH
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$71,866	\$38,233	\$110,099
5	351	WW Struct & Imp Coll	132,894	0	132,894
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	309,222	321,836	631,058
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	20,928	0	20,928
10	357	WW Communication Equipment	18,240	0	18,240
11	363	WW Collecting Mains	5,160	0	5,160
12	365	WW Pump Equip Other Power	126,846	0	126,846
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	596,288	0	596,288
15	372	WW Collecting Mains Other	1,395,246	0	1,395,246
16	373	WW Plant Sewers	194,073	0	194,073
17	374	WW Outfall Sewer Lines	14,701	0	14,701
18	392	WW Trans Equipment	17,351	0	17,351
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$2,902,815</u>	<u>\$360,069</u>	<u>\$3,262,883</u>
27					
28					
29					
30					
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**Accumulated Depreciation and Amortization
Test Year Ended June 30, 2006**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2010-XXXX
Schedule CAS-5-CDH
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Sewer Plant</u>			
2					
3					
4		Other Including Allocated Plant	\$24,732	\$21,293	\$46,025
5	351	WW Struct & Imp Coll	8,748	2,491	11,239
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	53,472	(12,112)	41,360
8	353	WW Services Sewer	0	0	0
9	363	WW Pump Equip Elect	396	387	783
10	370.1	WW Land & Ld Rights Gen	0	0	0
11	371	WW Struct & Imp TDP	17,068	11,180	28,248
12	372	WW TD Equipment	171,994	51,220	223,214
13	374	WW Outfall Sewer Lines	466	222	687
14	391 WW	WW Office Furniture & Equip	0	0	0
15	392 WW	WW Trans Equipment	12,271	401	12,672
16	394 WW	WW Tool Shop & Garage	22,365	0	22,365
17	395 WW	WW Laboratory Equipment	1,591	789	2,380
18	398 WW	WW Misc Equipment	11,294	656	11,950
19					
20					
21		Total Plant in Service	<u>\$324,396</u>	<u>\$76,527</u>	<u>\$400,923</u>
22					
23					
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Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Case No. SR-2010-XXXX
 Schedule CAS-6-CDH
 Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	0	0	0
5		Advances for Construction - Extensions	0	0	0
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>0</u>	<u>0</u>	<u>0</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	130,000	0	130,000
17	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
18	271.21	Contributions in Aid - NT Services	208,467	1,177	209,644
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	0	0	0
21		Contributions in Aid - NT Other	527,356	0	527,356
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	0	0	0
24	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
25	271.27	Contributions in Aid - Taxable Services	99,825	0	99,825
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(99,337)	(14,493)	(113,830)
31	Various	Accumulated Amortization - CIAC Taxable	(8,792)	0	(8,792)
32		Total Contributions in Aid of Construction	<u>857,520</u>	<u>(13,316)</u>	<u>844,204</u>
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended June 30, 2009

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2010-XXXX
Schedule CAS-7-CDH
Page 1 of 1

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	143,610	393	65.70	12.00	53.70	21,130
5	Tax Withholding	68,236	187	65.70	15.50	50.20	9,385
6	Fuel and Power	25,437	70	65.70	20.52	45.19	3,149
7	Chemicals	0	0	65.70	0.00	65.70	0
8	Purchased Water	0	0	65.70	0.00	65.70	0
9	Service Company Charges	37,050	102	65.70	(10.98)	76.68	7,783
10	Group Insurance	11,247	31	65.70	(9.38)	75.08	2,314
11	OPEB's	1,439	4	65.70	(1.39)	67.09	264
12	Pensions	44,226	121	65.70	(1.39)	67.09	8,130
13	ESOP	0	0	65.70	0.00	65.70	0
14	Insurance Other than Group	6,416	18	65.70	(32.94)	98.64	1,734
15	Uncollectables	2,999	8	65.70	66.26	(0.56)	(5)
16	Rents	12	0	65.70	0.00	65.70	2
17	401(k)	1,552	4	65.70	17.50	48.20	205
18	Other O&M	81,870	224	65.70	26.05	39.65	8,894
19	Total O&M Expenses	424,095					62,985
20							
21	Depreciation Expense	118,094	324	65.70	65.70	0.00	0
22	Property Taxes	36,661	100	65.70	0.00	65.70	6,599
23	Public Service Commission Fee	33,521	92	65.70	(45.00)	110.70	10,167
24	Franchise and Environment Tax	660	2	65.70	29.63	36.08	65
25	FICA Taxes	123	0	65.70	10.79	54.91	19
26	FUTA Taxes	14,950	41	65.70	0.61	65.09	2,666
27	SUTA Taxes	349	1	65.70	2.54	63.16	60
28	Federal Income Tax - Current	(149,854)	(411)	65.70	29.64	36.06	(14,806)
29	State Income Tax - Current	(23,548)	(65)	65.70	29.64	36.06	(2,327)
30	Deferred Income Taxes	24,224	66	65.70	66.26	(0.56)	(37)
31	Interest Expense	52,156	143	65.70	91.00	(25.30)	(3,615)
32	Preferred Dividends	487	1	65.70	45.00	20.70	28
33	Total Working Capital Requirement	531,918					61,804
34							
35	Total Cash and Working Capital Requirement Used						62,000
36							
37							
38							
39							
40							

All Lead/Lags are based on internal study.

Statement of Income Per Books and Pro Forma

For the Test Year Ended June 30, 2009

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Case No. SR-2010-XXXX
 Schedule CAS-8-CDH
 Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-CDH	\$295,296	\$3,360	\$298,656	\$566,631	\$865,287
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-CDH	282,598	141,487	424,095	5,825	429,920
10	Depreciation Expense	CAS-10-CDH	97,935	7,215	105,150		105,150
11	Amortization Expense	CAS-10-CDH	12,944	0	12,944		12,944
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-CDH	(24)	36,685	36,661		36,661
15	Payroll Taxes	CAS-10-CDH	9,848	5,574	15,422		15,422
16	PSC Fees	CAS-10-CDH	2,052	31,469	33,521	0	33,521
17	Other	CAS-10-CDH	628	32	660		660
18							
19	Utility Operating Income Before Income Taxes		(110,685)	(219,112)	(329,797)	560,806	231,009
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-CDH	3,372	(153,226)	(149,854)	186,050	36,196
23	State Income Tax	CAS-12-CDH	477	(24,025)	(23,548)	29,236	5,688
24	Deferred Income Taxes		(6,607)	30,831	24,224	0	24,224
25	Amortization of Investment Tax Credit		9		9		9
26							
27	Utility Operating Income		(\$107,936)	(\$72,692)	(\$180,628)	\$345,520	\$164,892
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
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Adjustment to Revenue Per Books and Pro Forma
For the Test Year Ended June 30, 2009

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Case No. SR-2010-XXXX
 Schedule CAS-9-CDH
 Page 1 of 1

Line #	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
1								
2								
3								
4								
5	Sales of Water							
6	Metered Sales							
7	Residential	\$0		\$0	\$0		\$0	
8	Commercial	20	(20)	0	0		0	
9	Industrial	0		0			0	
10	Other Public Authority	0		0			0	
11	Sales for Resale	0		0			0	
12	Miscellaneous	0		0			0	
13								
14	Total Metered Sales	20	0	(20)	0	0	0	
15								
16								
17	Sewer Service	295,194	5,929	0	301,123	0	(2,549)	298,574
18								
19	Fire Service							
20	Private Fire Service	0		0	0	0	0	
21								
22	Total Fire Service	0	0	0	0	0	0	
23								
24	Total Sales of Water	295,214	5,929	(20)	301,123	0	(2,549)	298,574
25								
26	Other Operating Revenues							
27	Reconnect Charges	0		0		0	0	
28	Returned Check Charge	0		0		0	0	
29	Application Fee	0		0		0	0	
30	Miscellaneous Other Revenue	62		62		0	62	
31	Rents from Water Property	20		20			20	
32								
33	Total Other Operating Revenues	82	0	0	82	0	0	82
34								
35								
36	Total Operating Revenues	\$295,296	\$5,929	(\$20)	\$301,205	\$0	(\$2,549)	\$298,656
37								
38								
39								
40								

Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Case No. SR-2010-XXXX
 Schedule CAS-10-CDH
 Page 1 of 1

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-CDH	\$123,694	\$88,152	\$211,846
8	Purchased Water	CAS-11-CDH	0	0	0
9	Fuel and Power	CAS-11-CDH	22,493	2,944	25,437
10	Chemicals	CAS-11-CDH	83	(83)	0
11	Waste Disposal	CAS-11-CDH	33,261	(15,121)	18,140
12	Support Services	CAS-11-CDH	37,189	(139)	37,050
13	Group Insurance	CAS-11-CDH	12,686	31,737	44,423
14	Pensions	CAS-11-CDH	10,045	34,181	44,226
15	Regulatory Expense	CAS-11-CDH	658	86	744
16	Insurance, Other than Group	CAS-11-CDH	6,719	(303)	6,416
17	Customer Accounting	CAS-11-CDH	7,255	236	7,491
18	Rents	CAS-11-CDH	12	0	12
19	General Office Expense	CAS-11-CDH	15,286	0	15,286
20	Miscellaneous	CAS-11-CDH	805	1,130	1,935
21	Maintenance - Other	CAS-11-CDH	12,412	(1,323)	11,089
22	Total Operations and Maintenance		282,598	141,497	424,095
24	Depreciation	CAS-11-CDH	97,935	7,215	105,150
25	Amortization	CAS-11-CDH	12,944	0	12,944
26	Total Depreciation and Amortization		110,879	7,215	118,094
28	Property Taxes	CAS-11-CDH	(24)	36,685	36,661
29	Payroll Taxes	CAS-11-CDH	9,848	5,574	15,422
30	PSC Fees	CAS-11-CDH	2,052	31,469	33,521
31	Other General Taxes	CAS-11-CDH	628	32	660
32	Total Taxes Other Than Income Taxes		12,504	73,760	86,264
33					3,372
34					477
35					(6,607)
36					9
37					(2,749)
38					
39					
40					

Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009

Company: Missouri-American Water Company
Operation: Cedar Hill Sewer
Case No. WR-2010-XXXX

Case No. SF-2010-XXXX
Schedule CAS-11-CDH
Page 1 of 4

Line
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168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K 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	123,694	\$88,152							
9	Purchased Water									0
10	Fuel and Power	22,493						2,944		
11	Chemicals	83							(83)	
12	Waste Disposal	33,261								
13	Support Services	37,189								
14	Group Insurance	12,886		31,737						
15	Pensions	10,045			34,181					
16	Regulatory Expense	658								
17	Insurance Other Than Group	6,719								
18	Customer Accounting	7,255								
19	Rents	12								
20	General Office Expense	15,286								
21	Miscellaneous	805				1,117				
25	Maintenance - Other	12,412								
	Total Operations and Maintenance	282,598	88,152	31,737	34,181	1,117	0	2,944	(83)	0
27	Depreciation	97,935								
28	Amortization	12,944								
	Total Depreciation and Amortization	110,879	0	0	0	0	0	0	0	0
29a	Property Taxes	(24)								
29b	Payroll taxes	9,848					5,574			
29c	Gross Receipts Taxes	2,052								
29d	Other General Taxes	628								
	Total Taxes other than income	12,504	0	0	0	0	5,574	0	0	0

Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009

Company: Missouri-American Water Company
Operation: Cedar Hill Sewer
Case No. WR-2010-XXXX

Case No. WR-2010-XXXX
Schedule CAS-11-CDH
Page 4 of 4

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168 Line Number	Description	Schedule CAS-15 p24 Elim Lobby fees Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
8	Labor	\$0							\$88,152	\$211,846
9	Purchased Water								0	0
10	Fuel and Power								2,944	25,437
11	Chemicals								(83)	0
12	Waste Disposal								(15,121)	18,140
13	Support Services								(139)	37,050
14	Group Insurance								31,737	44,423
15	Pensions								34,181	44,226
16	Regulatory Expense								86	744
17	Insurance Other Than Group								(303)	6,416
18	Customer Accounting								236	7,491
19	Rents								0	12
20	General Office Expense								0	15,286
21	Miscellaneous								1,130	1,935
25	Maintenance - Other		\$0						(1,323)	11,089
	Total Operations and Maintenance	0	0	0	0	0	0	0	141,497	424,095
27	Depreciation								7,215	105,150
28	Amortization								0	12,944
	Total Depreciation and Amortization	0	0	0	0	0	0	0	7,215	118,094
29a	Property Taxes								36,685	36,661
29b	Payroll taxes								5,574	15,422
29c	Gross Receipts Taxes								31,469	33,521
29d	Other General Taxes			\$32					32	660
	Total Taxes other than income	0	0	32	0	0	0	0	73,760	86,264

**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2009**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2010-XXXX
Schedule CAS-12-CDH
Page 1 of 1

Line #

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
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6

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
7				
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(1) Based on a 6.25% statutory rate for SIT and 35% for FIT

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2009**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2010-XXXX
Schedule CAS-13-CDH
Page 1 of 1

Line:	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	(\$27)	0	(\$27)	\$0	-1.60%
5	Commercial	1,112	4,241	1,112	5,358	1,117	26.34%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	(81)	0	(81)	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Residential Flat Rate:	0	271,858	0	342,760	71,102	26.17%
13	Commercial Flat Rate:	0	22,783	0	28,746	5,963	26.17%
14	Total	<u>1,112</u>	<u>298,574</u>	<u>1,112</u>	<u>376,756</u>	<u>\$78,182</u>	<u>26.19%</u>
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		62		62	0	0.00%
23	Rents from Water Property		20		20	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$298,656</u>		<u>\$376,838</u>	<u>78,182</u>	<u>26.18%</u>
27							
28							
29							
30							
31							
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-2-JFC
Page 1 of 1

Line No.			
1			
2			
3			
4	Description	Supporting Schedule	Amount
5			
6	Rate Base	CAS-3-JFC	\$17,045,871
7			
8	Operating Income at Present Rates	CAS-8-JFC	1,173,013
9			
10	Earned Rate of return		6.88%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		1,518,787
15			
16	Operating Income Deficiency		345,774
17			
18	Gross Revenue Conversion Factor		1.63795
19			
20	Revenue Deficiency		566,360
21			
22	Adjusted Operating Revenues	CAS-8-JFC	6,193,383
23			
24	Total Revenue Requirement		\$6,759,743
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.90820%	9,082
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		990,918
33	State Income Taxes	5.21327%	51,659
34	Federal Income Taxes	33.17536%	328,741
35	Total Taxes and Expenses		<u>389,482</u>
36	Net Amount		<u>\$610,518</u>
37			
38	Conversion Factor		<u>1.63795</u>
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-3-JFC
 Page 1 of 1

Line #

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-JFC	26,926,608	1,208,473	28,135,081
6					
7	Accumulated Provision for Depreciation	CAS-5-JFC	(5,478,581)	(525,969)	(6,004,550)
8					
9	Accumulated Amortization	WIP's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	WIP's	0	0	0
12					
13	Net Utility Plant		<u>21,448,027</u>	<u>682,504</u>	<u>22,130,531</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JFC	27,736	0	27,736
18	Contributions in Aid of Construction	CAS-6-JFC	3,250,953	86,354	3,337,307
19	Accumulated Deferred ITC (3%)	WIP's	0	0	0
20	Deferred Income Taxes	WIP's	1,927,836	117,369	2,045,205
21	Pension Liability	WIP's	127,494	(120)	127,374
22					
23					
24	Subtotal		<u>5,334,019</u>	<u>203,603</u>	<u>5,537,622</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JFC	126,000	0	126,000
29	Materials and Supplies	WIP's	149,711	0	149,711
30	Prepayments	WIP's	31,976	0	31,976
31	OPEB's Contributed to External Fund	WIP's	0	0	0
32	Pension/OPEB Tracker	WIP's	41,628	(3,769)	37,859
33	Regulatory Deferrals	WIP's	142,065	(34,650)	107,415
34					
35	Subtotal		<u>491,380</u>	<u>(38,419)</u>	<u>452,961</u>
36					
37	Total Original Cost Rate Base		<u>16,605,388</u>	<u>440,483</u>	<u>17,045,871</u>
38					
39					
40					

Utility Plant in Service
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-4-JFC
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
3	301	Organization	\$772	\$4,596	\$5,368
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	177,651	57,743	235,394
6		Subtotal	<u>178,422</u>	<u>62,339</u>	<u>240,761</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	60,365	0	60,365
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	388,397	0	388,397
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	0	0	0
14		Subtotal	<u>448,762</u>	<u>0</u>	<u>448,762</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	944	0	944
17	321	Pumping Structures & Improvements	619,499	0	619,499
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	644,675	0	644,675
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	1,537,932	0	1,537,932
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	29,226	0	29,226
25		Subtotal	<u>2,832,276</u>	<u>0</u>	<u>2,832,276</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	70,255	0	70,255
28	331	Water Treatment Structures & Improvements	2,244,007	145,406	2,389,414
29	332	Water Treatment Equipment	3,010,991	0	3,010,991
30	332.4	Water Treatment Equipment - Filter Plant	153,082	0	153,082
31		Subtotal	<u>5,478,334</u>	<u>145,406</u>	<u>5,623,741</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	100,738	(374)	100,364
34	341	Transmission & Distribution Structures & Improvements	198,236	121	198,357
35	342	Distribution Reservoirs & Standpipes	1,040,798	4,284	1,045,082
36	343	Transmission & Distribution Mains Conv	5,971,955	469,493	6,441,448
37	343.1	Transmission & Distribution Mains < 4"	172,674	0	172,674
38	343.2	Transmission & Distribution Mains 6" - 8"	2,348,413	28,471	2,376,884
39	343.3	Transmission & Distribution Mains > 10"	3,260,721	5,665	3,266,386
40		Subtotal	<u>13,093,535</u>	<u>507,660</u>	<u>13,601,195</u>

Utility Plant in Service
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-4-JFC
 Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>		13,093,535	507,660	13,601,195
3	344	Fire mains		0	0	0
4	345	Services		479,569	22,547	502,116
5	346.1	Meters - Bronze Case		859,652	172,081	1,031,732
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		695,445	0	695,445
8	347	Meter Installation		340,520	0	340,520
9	348	Hydrants		1,168,823	5,353	1,174,176
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		<u>16,637,544</u>	<u>707,641</u>	<u>17,345,185</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		7,181	0	7,181
14	390	Stores Shops Equipment Structures		0	2,335	2,335
15	390.1	Office Structures		262,134	0	262,134
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		16,253	45,803	62,056
19	391.2	Computers & Peripheral Equipment		167,719	62,745	230,463
20	391.25	Computer Software		0	150,426	150,426
21	391.26	Personal Computer Software		0	2,826	2,826
22	391.3	Other Office Equipment		0	0	0
23	392.11	Transportation Equipment - Light Trucks		68,310	421	68,731
24	392.12	Transportation Equipment - Heavy Trucks		35,989	0	35,989
25	392.2	Transportation Equipment - Cars		46,942	3,255	50,197
26	392.3	Transportation Equipment - Other		1,320	0	1,320
27	393	Stores Equipment		3,178	0	3,178
28	394	Tools, Shop, & Garage Equipment		205,580	20,728	226,308
29	395	Laboratory Equipment		58,122	0	58,122
30	396	Power Operated Equipemnt		125,691	0	125,691
31	397	Communication Equipment (non telephone)		70,928	3,448	74,376
32	397.2	Telephone Equipment		0	839	839
33	398	Miscellaneous Equipment		281,927	260	282,187
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>1,351,270</u>	<u>293,087</u>	<u>1,644,357</u>
36						
37		Total Plant in Service		<u>\$26,926,608</u>	<u>\$1,208,473</u>	<u>\$28,135,081</u>
38						
39						
40						

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-JFC
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	5,115	5,115
6		Subtotal	0	5,115	5,115
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	1,431	1,109	2,540
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	66,219	5,156	71,375
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	0	0	0
14		Subtotal	67,651	6,264	73,915
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	96,369	8,038	104,407
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	15,802	9,670	25,472
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	375,793	28,144	403,937
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	(30,608)	0	(30,608)
24	328	Other Pumping Equipment	(2,759)	535	(2,224)
25		Subtotal	454,597	46,387	500,984
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	446,453	19,843	466,296
29	332	Water Treatment Equipment	1,355,690	62,779	1,418,469
30	332.4	Water Treatment Equipment - Filter Plant	5,218	3,192	8,410
31		Subtotal	1,807,361	85,814	1,893,175
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	13,830	3,980	17,810
35	342	Distribution Reservoirs & Standpipes	108,656	17,360	126,016
36	343	Transmission & Distribution Mains Conv	1,675,225	41,485	1,716,710
37	343.1	Transmission & Distribution Mains < 4"	18,763	1,943	20,706
38	343.2	Transmission & Distribution Mains 6" - 8"	110,117	27,519	137,636
39	343.3	Transmission & Distribution Mains > 10"	161,424	36,898	198,322
40		Subtotal	2,088,016	129,184	2,217,200

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-JFC
Page 2 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
		Transmission & Distribution Plant	Bal Fwd		
1			2,088,016	129,184	2,217,200
2					
3	344	Fire mains	0	0	0
4	345	Services	54,385	10,002	64,387
5	346.1	Meters - Bronze Case	16,284	7,029	23,313
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	59,325	12,674	71,999
8	347	Meter Installation	21,186	6,206	27,392
9	348	Hydrants	374,717	16,566	391,283
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>2,613,912</u>	<u>181,662</u>	<u>2,795,574</u>
12		General Plant			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	72	72
15	390.1	Office Structures	119,792	917	120,709
16	390	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	391	Office Furniture and Equipment	78,572	453	79,025
19	391.2	Computers & Peripheral Equipment	(142,923)	33,585	(109,338)
20	391.25	Computer Software	0	127,860	127,860
21	391.26	Personal Computer Software	0	1,787	1,787
22	391.3	Other Office Equipment	0	(103)	(103)
23	392.11	Transportation Equipment - Light Trucks	62,501	1,304	63,805
24	392.12	Transportation Equipment - Heavy Trucks	6,823	2,248	9,071
25	392.2	Transportation Equipment - Cars	22,765	2,973	25,738
26	392.3	Transportation Equipment - Other	0	0	0
27	393	Stores Equipment	801	74	875
28	394	Tools, Shop, & Garage Equipment	125,686	7,249	132,935
29	395	Laboratory Equipment	18,049	1,744	19,793
30	396	Power Operated Equipemnt	145,478	6,429	151,907
31	397	Communication Equipment (non telephone)	47,430	2,946	50,376
32	397.2	Telephone Equipment	0	497	497
33	398	Miscellaneous Equipment	50,087	10,691	60,778
34	399	Other Tangable Property	0	0	0
35		Subtotal	<u>535,061</u>	<u>200,726</u>	<u>735,787</u>
36					
37		Total Plant in Service	<u>\$5,478,581</u>	<u>\$525,969</u>	<u>\$6,004,550</u>

**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-6-JFC
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	0	0	0
5		Advances for Construction - Extensions	27,736	0	27,736
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>27,736</u>	<u>0</u>	<u>27,736</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	482,033	0	482,033
17	271.12	Contributions in Aid - NT Extension Deposit	602,859	131,000	733,859
18	271.21	Contributions in Aid - NT Services	0	2,808	2,808
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	10,405	0	10,405
21		Contributions in Aid - NT Other	2,288,683	0	2,288,683
22		Contributions in Aid - WIP	11,775	0	11,775
23	271.71	Contributions in Aid - Taxable Mains	0	0	0
24	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
25	271.27	Contributions in Aid - Taxable Services	0	0	0
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(144,801)	(47,454)	(192,255)
31	Various	Accumulated Amortization - CIAC Taxable	0	0	0
32		Total Contributions in Aid of Construction	<u>3,250,953</u>	<u>86,354</u>	<u>3,337,307</u>
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Working Capital
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
Schedule CAS-7-JFC
Page 1 of 1

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	680,301	1,864	41.30	12.00	29.30	54,610
5	Tax Withholding	323,241	886	41.30	15.50	25.80	22,848
6	Fuel and Power	244,838	671	41.30	24.26	17.04	11,429
7	Chemicals	305,617	837	41.30	13.64	27.66	23,163
8	Purchased Water	8,413	23	41.30	0.00	41.30	952
9	Service Company Charges	881,145	1,866	41.30	(10.98)	52.28	97,554
10	Group Insurance	103,973	285	41.30	(9.38)	50.68	14,436
11	OPEB's	13,149	36	41.30	(1.39)	42.69	1,538
12	Pensions	207,206	568	41.30	(1.39)	42.69	24,235
13	ESOP	0	0	41.30	0.00	41.30	0
14	Insurance Other than Group	120,616	330	41.30	(32.94)	74.24	24,532
15	Uncollectables	54,624	150	41.30	41.31	(0.01)	(1)
16	Rents	5,261	14	41.30	41.27	0.03	0
17	401(k)	19,074	52	41.30	17.50	23.80	1,244
18	Other O&M	733,513	2,010	41.30	30.04	11.26	22,635
19	Total O&M Expenses	3,500,970					299,175
20							
21	Depreciation Amortization Expense	640,287	1,754	41.30	41.30	0.00	0
22	Property Taxes	341,939	937	41.30	174.50	(133.20)	(124,784)
23	Public Service Commission Fee	51,795	142	41.30	(45.00)	86.30	12,246
24	Franchise and Environment Tax	12,142	33	41.30	29.63	11.67	388
25	FICA Taxes	957	3	41.30	10.76	30.54	80
26	FUTA Taxes	70,772	194	41.30	0.65	40.65	7,881
27	SUTA Taxes	2,750	8	41.30	2.69	38.61	291
28	Federal Income Tax - Current	191,466	525	41.30	29.64	11.66	6,116
29	State Income Tax - Current	30,087	82	41.30	29.64	11.66	961
30	Deferred Income Taxes	181,823	498	41.30	41.30	0.00	0
31	Interest Expense	557,295	1,527	41.30	91.00	(49.70)	(75,884)
32	Preferred Dividends	5,208	14	38.41	45.63	(7.22)	(103)
33	Total Working Capital Requirement	5,587,491					126,367
34							
35	Total Cash and Working Capital Requirement Used						126,000
36							
37							
38							
39	All Lead/Lags are based on internal study.						
40							

Statement of Income Per Books and Pro Forma
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-8-JFC
 Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-JFC	\$5,320,009	\$873,374	\$6,193,383	566,360	\$6,759,743
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-JFC	3,130,963	370,007	3,500,970	5,144	3,506,114
10	Depreciation Expense	CAS-10-JFC	432,480	204,798	637,278		637,278
11	Amortization Expense	CAS-10-JFC	3,009	0	3,009		3,009
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-JFC	341,011	928	341,939		341,939
15	Payroll Taxes	CAS-10-JFC	71,776	2,703	74,479		74,479
16	PSC Fees	CAS-10-JFC	37,352	14,443	51,795		51,795
17	Other	CAS-10-JFC	11,551	591	12,142		12,142
18							
19	Utility Operating Income Before Income Taxes		1,291,867	279,904	1,571,771	561,216	2,132,987
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-JFC	(283,234)	474,700	191,466	186,185	377,651
23	State Income Tax	CAS-12-JFC	(40,096)	70,183	30,087	29,258	59,345
24	Deferred Income Taxes		564,713	(382,890)	181,823		181,823
25	Amortization of Investment Tax Credit		(4,618)		(4,618)		(4,618)
26							
27	Utility Operating Income		\$1,055,102	\$117,911	\$1,173,013	\$345,773	\$1,518,786
28							
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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-10-JFC
 Page 1 of 1

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-JFC	911,723	91,818	1,003,541
8	Purchased Water	CAS-11-JFC	4,125	4,288	8,413
9	Fuel and Power	CAS-11-JFC	199,160	45,678	244,838
10	Chemicals	CAS-11-JFC	245,631	59,986	305,617
11	Waste Disposal	CAS-11-JFC	0	0	0
12	Support Services	CAS-11-JFC	683,667	(2,522)	681,145
13	Group Insurance	CAS-11-JFC	117,122	151,623	268,745
14	Pensions	CAS-11-JFC	65,732	141,474	207,206
15	Regulatory Expense	CAS-11-JFC	12,095	1,577	13,672
16	Insurance, Other than Group	CAS-11-JFC	100,147	20,469	120,616
17	Customer Accounting	CAS-11-JFC	136,568	(18,007)	118,561
18	Rents	CAS-11-JFC	5,262	(1)	5,261
19	General Office Expense	CAS-11-JFC	76,130	0	76,130
20	Miscellaneous	CAS-11-JFC	276,302	(11,009)	265,293
21	Maintenance - Other	CAS-11-JFC	297,299	(115,366)	181,933
22	Total Operations and Maintenance		<u>3,130,963</u>	<u>370,007</u>	<u>3,500,970</u>
24	Depreciation	CAS-11-JFC	432,480	204,798	637,278
25	Amortization	CAS-11-JFC	3,009	0	3,009
26	Total Depreciation and Amortization		<u>435,489</u>	<u>204,798</u>	<u>640,287</u>
28	Property Taxes	CAS-11-JFC	341,011	928	341,939
29	Payroll Taxes	CAS-11-JFC	71,776	2,703	74,479
30	PSC Fees	CAS-11-JFC	37,352	14,443	51,795
31	Other General Taxes	CAS-11-JFC	11,551	591	12,142
32	Total Taxes Other Than Income Taxes		<u>461,690</u>	<u>18,665</u>	<u>480,355</u>
34					(283,234)
35					(40,096)
36					564,713
37					(4,618)
38					236,765
39					
40					

Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009

Case No. WR-2010-XXXX
Schedule CAS-11-JFC
Page 1 of 4

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

Line
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168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K 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	911,723	\$91,818							
9	Purchased Water	4,125								4,288
10	Fuel and Power	199,160						45,678		
11	Chemicals	245,631							59,986	
12	Waste Disposal	-								
13	Support Services	683,667								
14	Group Insurance	117,122		151,623						
15	Pensions	65,732			141,474					
16	Regulatory Expense	12,095								
17	Insurance Other Than Group	100,147								
18	Customer Accounting	136,568								
19	Rents	5,252								
20	General Office Expense	76,130								
21	Miscellaneous	276,302				3,781				
25	Maintenance - Other	297,299								
	Total Operations and Maintenance	3,130,963	91,818	151,623	141,474	3,781	0	45,678	59,986	4,288
27	Depreciation	432,480								
28	Amortization	3,009								
	Total Depreciation and Amortization	435,489	0	0	0	0	0	0	0	0
29a	Property Taxes	341,011								
29b	Payroll taxes	71,776					2,703			
29c	Gross Receipts Taxes	37,352								
29d	Other General Taxes	11,551								
	Total Taxes other than income	461,690	0	0	0	0	2,703	0	0	0

Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009

Case No. WR-2010-XXXX
Schedule CAS-11-JFC
Page 4 of 4

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

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168 Line Number	Description	Schedule CAS-15 p24 Elim Lobby fees Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
8	Labor	\$0							\$91,818	\$1,003,541
9	Purchased Water								4,288	8,413
10	Fuel and Power								45,678	244,838
11	Chemicals								59,986	305,617
12	Waste Disposal								0	0
13	Support Services								(2,522)	681,145
14	Group Insurance								151,623	268,745
15	Pensions								141,474	207,206
16	Regulatory Expense								1,577	13,672
17	Insurance Other Than Group								20,469	120,616
18	Customer Accounting								(18,007)	118,561
19	Rents								(1)	5,261
20	General Office Expense								0	76,130
21	Miscellaneous								(11,009)	265,293
25	Maintenance - Other		\$0						(115,366)	181,933
	Total Operations and Maintenance	0	0	0	0	0	0	0	370,007	3,500,970
27	Depreciation								204,798	637,278
28	Amortization								0	3,009
	Total Depreciation and Amortization	0	0	0	0	0	0	0	204,798	640,287
29a	Property Taxes								928	341,939
29b	Payroll taxes								2,703	74,479
29c	Gross Receipts Taxes								14,443	51,795
29d	Other General Taxes			\$591					591	12,142
	Total Taxes other than income	0	0	591	0	0	0	0	18,665	480,355

**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-12-JFC
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 Rates		At Proposed Rates	
	Federal	State	Federal	State
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(1) Based on a 6.25% statutory rate for SIT and 35% for FIT

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-13-JFC
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	520,880	\$3,301,906	520,880	\$3,731,076	\$429,170	13.00%
5	Commercial	386,708	1,653,655	386,708	1,744,477	90,822	5.49%
6	Industrial	181,946	571,210	181,946	572,798	1,588	0.28%
7	Other Public Authority	99,939	452,549	99,939	487,168	34,619	7.65%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	175,942	0	175,942	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>1,189,472</u>	<u>6,155,262</u>	<u>1,189,472</u>	<u>6,711,461</u>	<u>\$556,199</u>	<u>9.04%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		1,360		11,190	9,830	722.79%
18	Returned Check Charge		1,476		1,488	12	0.81%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		34,918		34,918	0	0.00%
21	Rents from Water Property		367		367	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$6,193,383</u>		<u>\$6,759,424</u>	<u>566,041</u>	<u>9.14%</u>
25							
26							
27							
28							
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-2-JOP
Page 1 of 1

Line No.			
1			
2			
3			
4	Description	Schedule	Amount
5			
6	Rate Base	CAS-3-JOP	\$70,304,163
7			
8	Operating Income at Present Rates	CAS-8-JOP	4,208,056
9			
10	Earned Rate of return		5.99%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		6,264,101
15			
16	Operating Income Deficiency		2,056,045
17			
18	Gross Revenue Conversion Factor		1.64222
19			
20	Revenue Deficiency		3,376,478
21			
22	Adjusted Operating Revenues	CAS-8-JOP	17,471,909
23			
24	Total Revenue Requirement		\$20,848,387
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	1.16600%	11,660
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		<u>988,340</u>
33	State Income Taxes	5.21327%	51,525
34	Federal Income Taxes	33.17536%	<u>327,885</u>
35	Total Taxes and Expenses		<u>391,070</u>
36	Net Amount		<u>\$608,930</u>
37			
38	Conversion Factor		<u>1.64222</u>
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-3-JOP
 Page 1 of 1

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-JOP	123,148,764	4,743,196	127,891,960
6					
7	Accumulated Provision for Depreciation	CAS-5-JOP	(15,735,904)	(2,093,603)	(17,829,507)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>107,412,860</u>	<u>2,649,593</u>	<u>110,062,453</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JOP	5,583,137	1,217,451	6,800,588
18	Contributions in Aid of Construction	CAS-6-JOP	20,680,702	4,276,038	24,956,740
19	Accumulated Deferred ITC (3%)	W/P's	8,146	(720)	7,426
20	Deferred Income Taxes	W/P's	8,816,954	180,748	8,997,702
21	Pension Liability	W/P's	285,395	(268)	285,127
22					
23					
24	Subtotal		<u>35,374,334</u>	<u>5,673,249</u>	<u>41,047,583</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JOP	92,000	0	92,000
29	Materials and Supplies	W/P's	400,022	0	400,022
30	Prepayments	W/P's	71,577	0	71,577
31	OPEB's Contributed to External Fund	W/P's	644,660	(107,534)	537,126
32	Pension/OPEB Tracker	W/P's	93,186	(8,437)	84,749
33	Regulatory Deferrals	W/P's	137,309	(33,490)	103,819
34					
35	Subtotal		<u>1,438,754</u>	<u>(149,461)</u>	<u>1,289,293</u>
36					
37	Total Original Cost Rate Base		<u>73,477,281</u>	<u>(3,173,117)</u>	<u>70,304,163</u>
38					
39					
40					

Utility Plant in Service
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-4-JOP
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$10,288	\$10,288
4	302	Franchise & Consents	20,740	0	20,740
5	303	Miscellaneous Intangible Plant Studies	85,032	129,328	214,360
6		Subtotal	<u>105,772</u>	<u>139,616</u>	<u>245,388</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	146,950	0	146,950
9	311	Structures & Improvements	5,692,701	0	5,692,701
10	312	Collection & Impound Reservoirs	110,883	0	110,883
11	313	Lake, River, & Other Intakes	599,752	0	599,752
12	314	Wells & Springs	3,711,544	0	3,711,544
13	316	Supply Mains	4,092,025	0	4,092,025
14		Subtotal	<u>14,353,855</u>	<u>0</u>	<u>14,353,855</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	12,561	0	12,561
17	321	Pumping Structures & Improvements	3,001,376	0	3,001,376
18	322	Boiler Plant Equipment	348	0	348
19	323	Force Mains	1,419,884	0	1,419,884
20	324	Steam Pumping Equipment	6,907	0	6,907
21	325	Electric Pumping Equipment	6,729,652	651,221	7,380,873
22	326	Diesel Pumping Equipment	138,188	0	138,188
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	357,547	0	357,547
25		Subtotal	<u>11,866,462</u>	<u>651,221</u>	<u>12,317,683</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	338,068	0	338,068
28	331	Water Treatment Structures & Improvements	9,145,842	255,806	9,401,648
29	332	Water Treatment Equipment	16,670,517	61,905	16,732,422
30	332.4	Water Treatment Equipment - Filter Plant	182,146	0	182,146
31		Subtotal	<u>26,336,573</u>	<u>317,711</u>	<u>26,654,284</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	27,039	(837)	26,202
34	341	Transmission & Distribution Structures & Improvements	3,324,308	271	3,324,579
35	342	Distribution Reservoirs & Standpipes	5,439,492	9,594	5,449,086
36	343	Transmission & Distribution Mains Conv	0	2,349,230	2,349,230
37	343.1	Transmission & Distribution Mains < 4"	4,298,168	0	4,298,168
38	343.2	Transmission & Distribution Mains 6" - 8"	22,773,909	63,732	22,837,641
39	343.3	Transmission & Distribution Mains > 10"	15,062,753	12,681	15,075,434
40		Subtotal	<u>50,925,669</u>	<u>2,434,671</u>	<u>53,360,340</u>

Utility Plant in Service
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
Schedule CAS-4-JOP
Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>		50,925,669	2,434,671	53,360,340
2		Fire mains		5,220	0	5,220
3	344	Services		9,577,783	339,207	9,916,990
4	345	Meters - Bronze Case		791,351	237,964	1,029,315
5	346.1	Meters - Plastic Case		7,503	0	7,503
6	346.2	Meters - Not Class By Type		119,173	0	119,173
7	346.3	Meter Installation		3,465,447	0	3,465,447
8	347	Hydrants		1,088,717	17,835	1,106,552
9	348	Other Transmission & Distribution Plant		0	0	0
10	349	Subtotal		<u>65,980,862</u>	<u>3,029,676</u>	<u>69,010,538</u>
11		<u>General Plant</u>				
12		General Land & Land Rights		369,306	0	369,306
13	389	Stores Shops Equipment Structures		1,190,661	5,226	1,195,887
14	390	Office Structures		5,796	0	5,796
15	390.1	General Structures - HVAC		0	0	0
16	390	Miscellaneous Structures		80,488	0	80,488
17	390.3	Office Furniture and Equipment		66,621	21,616	88,237
18	391	Computers & Peripheral Equipment		186,211	140,472	326,682
19	391.2	Computer Software		11,993	336,733	348,726
20	391.25	Personal Computer Software		2,627	6,325	8,952
21	391.26	Other Office Equipment		9,819	0	9,819
22	391.3	Transportation Equipment - Light Trucks		215,298	943	216,241
23	392.11	Transportation Equipment - Heavy Trucks		9,581	0	9,581
24	392.12	Transportation Equipment - Cars		20,637	7,287	27,924
25	392.2	Transportation Equipment - Other		57,160	0	57,160
26	392.3	Stores Equipment		28,142	0	28,142
27	393	Tools, Shop, & Garage Equipment		1,753,571	76,187	1,829,758
28	394	Laboratory Equipment		88,728	0	88,728
29	395	Power Operated Equipemnt		257,247	0	257,247
30	396	Communication Equipment (non telephone)		294,148	7,723	301,871
31	397	Telephone Equipment		0	1,879	1,879
32	397.2	Miscellaneous Equipment		57,207	581	57,788
33	398	Other Tangable Property		0	0	0
34	399	Subtotal		<u>4,705,240</u>	<u>604,972</u>	<u>5,310,212</u>
35		Total Plant in Service		<u>\$123,148,764</u>	<u>\$4,743,196</u>	<u>\$127,891,960</u>
36						
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-JOP
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$0	\$0
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	11,368	11,368
5	303	Subtotal	0	11,368	11,368
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	365,982	104,603	470,585
9	311	Collection & Impound Reservoirs	86,025	1,040	87,065
10	312	Lake, River, & Other Intakes	81,550	7,962	69,512
11	313	Wells & Springs	540,270	46,487	586,757
12	314	Supply Mains	344,042	49,104	393,146
13	316	Subtotal	1,397,868	209,197	1,607,065
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	243,898	38,943	282,841
17	321	Boiler Plant Equipment	10	5	15
18	322	Force Mains	47,462	21,298	68,760
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	1,158,453	90,419	1,248,872
21	325	Diesel Pumping Equipment	35,336	2,529	37,865
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	111,792	6,544	118,336
24	328	Subtotal	1,596,951	159,738	1,756,689
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	316,895	98,482	415,377
28	331	Water Treatment Equipment	1,283,787	344,584	1,628,371
29	332	Water Treatment Equipment - Filter Plant	11,414	3,798	15,212
30	332.4	Subtotal	1,612,097	446,863	2,058,960
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	106,830	66,590	173,420
34	341	Distribution Reservoirs & Standpipes	1,103,078	91,330	1,194,408
35	342	Transmission & Distribution Mains Conv	3,456,061	(127,532)	3,328,529
36	343	Transmission & Distribution Mains < 4"	145,301	48,354	193,655
37	343.1	Transmission & Distribution Mains 6" - 8"	1,294,820	258,655	1,553,475
38	343.2	Transmission & Distribution Mains > 10"	915,853	169,937	1,085,790
39	343.3	Subtotal	7,021,944	507,333	7,529,277
40					

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-JOP
Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
2		<u>Transmission & Distribution Plant</u>		7,021,944	507,333	7,529,277
3	344	Fire mains		147	59	206
4	345	Services		2,330,256	205,011	2,535,267
5	346.1	Meters - Bronze Case		(305,461)	2,434	(303,027)
6	346.2	Meters - Plastic Case		(4,266)	137	(4,129)
7	346.3	Meters - Not Class By Type		22,730	2,172	24,902
8	347	Meter Installation		887,046	63,158	950,204
9	348	Hydrants		198,839	14,773	213,612
10	349	Other Transmission & Distribution Plant		868	(0)	868
11		Subtotal		<u>10,152,103</u>	<u>795,077</u>	<u>10,947,180</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		27,852	21,593	49,445
15	390.1	Office Structures		83,292	(8,262)	75,030
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		5,528	1,449	6,977
18	391	Office Furniture and Equipment		36,815	5,486	42,301
19	391.2	Computers & Peripheral Equipment		25,470	54,777	80,247
20	391.25	Computer Software		1,396	286,518	287,914
21	391.26	Personal Computer Software		(1,638)	4,269	2,631
22	391.3	Other Office Equipment		(13,940)	261	(13,679)
23	392.11	Transportation Equipment - Light Trucks		226,971	2,907	229,878
24	392.12	Transportation Equipment - Heavy Trucks		4,743	599	5,342
25	392.2	Transportation Equipment - Cars		(7,861)	6,633	(1,228)
26	392.3	Transportation Equipment - Other		(3,911)	0	(3,911)
27	393	Stores Equipment		9,719	614	10,333
28	394	Tools, Shop, & Garage Equipment		290,783	63,509	354,292
29	395	Laboratory Equipment		10,020	2,662	12,682
30	396	Power Operated Equipemnt		191,421	13,158	204,579
31	397	Communication Equipment (non telephone)		38,036	11,667	49,703
32	397.2	Telephone Equipment		31,957	1,109	33,066
33	398	Miscellaneous Equipment		20,233	2,410	22,643
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>976,885</u>	<u>471,361</u>	<u>1,448,245</u>
36						
37		Total Plant in Service		<u>\$15,735,904</u>	<u>\$2,093,603</u>	<u>\$17,829,507</u>

**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-6-JOP
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	1,403,302	1,222,137	2,625,439
5		Advances for Construction - Extensions	4,174,181	0	4,174,181
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	968	0	968
8		Advances for Construction - WIP	4,686	(4,686)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>5,583,137</u>	<u>1,217,451</u>	<u>6,800,588</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	12,596,447	0	12,596,447
17	271.12	Contributions in Aid - NT Extension Deposit	440,511	4,442,842	4,883,354
18	271.21	Contributions in Aid - NT Services	4,728	79,053	83,781
19	271.30	Contributions in Aid - NT Meters	12,562	3,270	15,832
20		Contributions in Aid - NT Hydrants	43,177	0	43,177
21		Contributions in Aid - NT Other	0	0	0
22		Contributions in Aid - WIP	4,442,585	0	4,442,585
23	271.71	Contributions in Aid - Taxable Mains	2,384,233	0	2,384,233
24	271.12	Contributions in Aid - Taxable Extension Deposit	1,070,663	0	1,070,663
25	271.27	Contributions in Aid - Taxable Services	1,026,526	0	1,026,526
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	12,986	(12,986)	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(954,802)	(236,141)	(1,190,943)
31	Various	Accumulated Amortization - CIAC Taxable	(398,914)	0	(398,914)
32		Total Contributions in Aid of Construction	<u>20,680,702</u>	<u>4,276,038</u>	<u>24,956,740</u>
33					
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Working Capital
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
Schedule CAS-7-JOP
Page 1 of 1

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	1,329,853	3,643	43.81	13.56	30.25	110,198
5	Tax Withholding	631,871	1,731	43.81	15.50	28.31	49,002
6	Fuel and Power	959,596	2,629	43.81	24.60	19.21	50,499
7	Chemicals	562,259	1,540	43.81	13.73	30.08	46,333
8	Purchased Water	0	0	43.81	0.00	43.81	0
9	Service Company Charges	1,524,738	4,177	43.81	(10.98)	54.78	228,841
10	Group Insurance	211,887	581	43.81	(9.38)	53.18	30,873
11	OPEB's	27,788	76	43.81	(1.39)	45.20	3,441
12	Pensions	439,248	1,203	43.81	(1.39)	45.20	54,389
13	ESOP	0	0	43.81	0.00	43.81	0
14	Insurance Other than Group	265,671	728	43.81	(32.94)	76.74	55,859
15	Uncollectables	197,656	542	43.81	43.81	(0.01)	(5)
16	Rents	35,474	97	43.81	(4.57)	48.38	4,702
17	401(k)	45,491	125	43.81	17.50	26.31	3,279
18	Other O&M	1,337,178	3,664	43.81	17.61	26.19	95,959
19	Total O&M Expenses	7,568,710					733,370
20							
21	Depreciation Amortization Expense	2,824,764	7,739	43.81	43.81	0.00	0
22	Property Taxes	1,214,034	3,326	43.81	170.62	(126.81)	(421,801)
23	Public Service Commission Fee	146,118	400	43.81	(45.00)	88.81	35,551
24	Franchise and Environment Tax	27,182	74	43.81	29.63	14.18	1,056
25	FICA Taxes	1,892	5	43.81	10.65	33.16	172
26	FUTA Taxes	137,297	376	43.81	0.80	43.01	16,177
27	SUTA Taxes	5,267	14	43.81	3.16	40.65	587
28	Federal Income Tax - Current	876,342	2,401	43.81	29.64	14.17	34,011
29	State Income Tax - Current	137,711	377	43.81	29.64	14.17	5,345
30	Deferred Income Taxes	326,520	895	43.81	43.81	0.00	0
31	Interest Expense	2,418,728	6,627	43.81	91.00	(47.19)	(312,740)
32	Preferred Dividends	22,605	62	43.81	45.00	(1.19)	(74)
33	Total Working Capital Requirement	15,707,171					91,654
34							
35	Total Cash and Working Capital Requirement Used						92,000
36							
37							
38							
39	All Lead/Lags are based on internal study.						
40							

Statement of Income Per Books and Pro Forma

For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-8-JOP
 Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-JOP	\$14,121,312	\$3,350,597	\$17,471,909	3,376,478	\$20,848,387
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-JOP	6,611,046	957,664	7,568,710	39,370	7,608,080
10	Depreciation Expense	CAS-10-JOP	1,748,328	1,069,699	2,818,027		2,818,027
11	Amortization Expense	CAS-10-JOP	6,737	0	6,737		6,737
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-JOP	1,235,731	(21,697)	1,214,034		1,214,034
15	Payroll Taxes	CAS-10-JOP	117,518	26,938	144,456		144,456
16	PSC Fees	CAS-10-JOP	99,332	46,786	146,118		146,118
17	Other	CAS-10-JOP	25,858	1,324	27,182		27,182
18							
19	Utility Operating Income Before Income Taxes		4,276,762	1,269,882	5,546,644	3,337,108	8,883,752
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-JOP	(783,389)	1,659,731	876,342	1,107,097	1,983,439
23	State Income Tax	CAS-12-JOP	(110,903)	248,614	137,711	173,972	311,683
24	Deferred Income Taxes		1,535,075	(1,208,555)	326,520	-	326,520
25	Amortization of Investment Tax Credit		(1,985)		(1,985)		(1,985)
26							
27	Utility Operating Income		\$3,637,964	\$570,092	\$4,208,056	\$2,056,039	\$6,264,095
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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-10-JOP
 Page 1 of 1

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-JOP	\$1,495,420	\$466,305	\$1,961,725
8	Purchased Water	CAS-11-JOP	0	0	0
9	Fuel and Power	CAS-11-JOP	837,485	122,111	959,596
10	Chemicals	CAS-11-JOP	328,539	233,720	562,259
11	Waste Disposal	CAS-11-JOP	30,934	2,576	33,510
12	Support Services	CAS-11-JOP	1,530,387	(5,649)	1,524,738
13	Group Insurance	CAS-11-JOP	239,675	339,911	579,586
14	Pensions	CAS-11-JOP	93,418	345,830	439,248
15	Regulatory Expense	CAS-11-JOP	27,074	3,530	30,604
16	Insurance, Other than Group	CAS-11-JOP	221,044	44,627	265,671
17	Customer Accounting	CAS-11-JOP	332,400	(22,242)	310,158
18	Rents	CAS-11-JOP	35,062	412	35,474
19	General Office Expense	CAS-11-JOP	115,651	0	115,651
20	Miscellaneous	CAS-11-JOP	681,100	(6,902)	674,198
21	Maintenance - Other	CAS-11-JOP	642,857	(566,565)	76,292
22	Total Operations and Maintenance		<u>6,611,046</u>	<u>957,664</u>	<u>7,568,710</u>
24	Depreciation	CAS-11-JOP	1,748,328	1,069,699	2,818,027
25	Amortization	CAS-11-JOP	6,737	0	6,737
26	Total Depreciation and Amortization		<u>1,755,065</u>	<u>1,069,699</u>	<u>2,824,764</u>
28	Property Taxes	CAS-11-JOP	1,235,731	(21,697)	1,214,034
29	Payroll Taxes	CAS-11-JOP	117,518	26,938	144,456
30	PSC Fees	CAS-11-JOP	99,332	46,786	146,118
31	Other General Taxes	CAS-11-JOP	25,858	1,324	27,182
32	Total Taxes Other Than Income Taxes		<u>1,478,439</u>	<u>53,351</u>	<u>1,531,790</u>
33					(783,389)
34					(110,903)
35					1,535,075
36					(1,985)
37					638,798
38					
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

Case No. WR-2010-XXXX
Schedule CAS-11-JOP
Page 1 of 4

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

Line
No.

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168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p8 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
8	Labor	1,495,420	\$466,305							
9	Purchased Water	-								0
10	Fuel and Power	837,485						122,111		
11	Chemicals	328,539							233,720	
12	Waste Disposal	30,934								
13	Support Services	1,530,387								
14	Group Insurance	239,675		339,911						
15	Pensions	93,418			345,830					
16	Regulatory Expense	27,074								
17	Insurance Other Than Group	221,044								
18	Customer Accounting	332,400								
19	Rents	35,062								
20	General Office Expense	115,651								
21	Miscellaneous	681,100				14,622				
25	Maintenance - Other	642,857								
	Total Operations and Maintenance	6,611,046	466,305	339,911	345,830	14,622	0	122,111	233,720	0
27	Depreciation	1,748,328								
28	Amortization	6,737								
	Total Depreciation and Amortization	1,755,065	0	0	0	0	0	0	0	0
29a	Property Taxes	1,235,731								
29b	Payroll taxes	117,518					26,938			
29c	Gross Receipts Taxes	99,332								
29d	Other General Taxes	25,858								
	Total Taxes other than income	1,478,439	0	0	0	0	26,938	0	0	0

**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-12-JOP
Page 1 of 1

Line #

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

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
10 Utility Operating Income Before Income Taxes	\$5,546,644	\$5,546,644	\$8,883,752	\$8,883,752
12 Interest Expense Deduction	<u>2,235,672</u>	<u>2,235,672</u>	<u>2,235,672</u>	<u>2,235,672</u>
14 Taxable Income	3,310,972	3,310,972	6,648,080	6,648,080
16 Addback (Deducts):				
17 Tax over Book Depreciation	(672,762)	(672,762)	(672,762)	(672,762)
18 Non-deductible Meals	3,257	3,257	3,257	3,257
19 Amortization Preferred Stock Expense	76	76	76	76
20 Non-deductible Reserve Deficiency	0	0	0	0
22 Total Addbacks (Deducts)	<u>(669,429)</u>	<u>(669,429)</u>	<u>(669,429)</u>	<u>(669,429)</u>
24 Taxable Income	2,641,543	2,641,543	5,978,651	5,978,651
26 Effective Tax Rate (1)	<u>33.1754%</u>	<u>5.2133%</u>	<u>33.1754%</u>	<u>5.2133%</u>
28 Proforma Income Tax at Present / Proposed Rates	876,342	137,711	1,983,439	311,683
30 Per Books Amount / Present Rates	<u>(783,389)</u>	<u>(110,903)</u>	<u>876,342</u>	<u>137,711</u>
32 Proforma adjustment	<u>\$1,659,731</u>	<u>\$248,614</u>	<u>\$1,107,097</u>	<u>\$173,972</u>

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

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-13-JOP
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,412,866	\$8,630,893	1,412,866	\$10,078,729	\$1,447,836	16.78%
5	Commercial	1,038,733	3,544,191	1,038,733	4,587,377	1,043,186	29.43%
6	Industrial	1,351,795	3,562,229	1,351,795	4,039,451	477,222	13.40%
7	Other Public Authority	140,529	463,048	140,529	613,484	150,436	32.49%
8	Other Water Utilities	322,906	568,524	322,906	769,571	201,047	35.36%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	474,134	0	474,134	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>4,266,829</u>	<u>17,243,019</u>	<u>4,266,829</u>	<u>20,562,746</u>	<u>\$3,319,727</u>	<u>19.25%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		4,860		30,825	25,965	534.26%
18	Returned Check Charge		4,968		4,968	0	0.00%
19	Application Fee		0		30,359	30,359	0.00%
20	Miscellaneous Other Revenue		218,086		218,086	0	0.00%
21	Rents from Water Property		977		977	0	0.00%
22	Misc Sales				0	0	0.00%
23							
24			<u>\$17,471,910</u>		<u>\$20,847,961</u>	<u>3,376,051</u>	<u>19.32%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-2-MEX
Page 1 of 1

Line No.			
1			
2			
3			
4	Description	Schedule	Amount
5			
6	Rate Base	CAS-3-MEX	\$16,513,514
7			
8	Operating Income at Present Rates	CAS-8-MEX	918,533
9			
10	Earned Rate of return		5.56%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		1,471,354
15			
16	Operating Income Deficiency		552,821
17			
18	Gross Revenue Conversion Factor		1.63357
19			
20	Revenue Deficiency		903,073
21			
22	Adjusted Operating Revenues	CAS-8-MEX	3,474,450
23			
24	Total Revenue Requirement		\$4,377,523
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.64200%	6,420
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		993,580
33	State Income Taxes	5.21327%	51,798
34	Federal Income Taxes	33.17536%	329,624
35	Total Taxes and Expenses		387,842
36	Net Amount		<u>\$612,158</u>
37			
38	Conversion Factor		<u>1.63357</u>
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
 Schedule CAS-3-MEX
 Page 1 of 1

Line #

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-MEX	21,510,803	1,129,239	22,640,042
6					
7	Accumulated Provision for Depreciation	CAS-5-MEX	(3,157,759)	(423,386)	(3,581,145)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>18,353,044</u>	<u>705,853</u>	<u>19,058,897</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-MEX	246,034	33,098	279,132
18	Contributions in Aid of Construction	CAS-6-MEX	863,111	(12,981)	850,130
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,540,087	77,928	1,618,015
21	Pension Liability	W/P's	57,613	(55)	57,558
22					
23					
24	Subtotal		<u>2,706,845</u>	<u>97,989</u>	<u>2,804,834</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-MEX	65,000	0	65,000
29	Materials and Supplies	W/P's	26,839	0	26,839
30	Prepayments	W/P's	14,449	0	14,449
31	OPEB's Contributed to External Fund	W/P's	135,837	(22,659)	113,178
32	Pension/OPEB Tracker	W/P's	18,812	(1,704)	17,108
33	Regulatory Deferrals	W/P's	30,258	(7,380)	22,878
34					
35	Subtotal		<u>291,195</u>	<u>(31,743)</u>	<u>259,452</u>
36					
37	Total Original Cost Rate Base		<u>15,937,394</u>	<u>576,121</u>	<u>16,513,514</u>
38					
39					
40					

**Utility Plant in Service
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-4-MEX
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$2,077	\$2,077
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	1,127	26,067	27,194
6		Subtotal	<u>1,127</u>	<u>28,144</u>	<u>29,271</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	25,516	0	25,516
9	311	Structures & Improvements	76,329	0	76,329
10	312	Collection & Impound Reservoirs	183	0	183
11	313	Lake, River, & Other Intakes	10,775	0	10,775
12	314	Wells & Springs	1,041,915	0	1,041,915
13	316	Supply Mains	890,184	0	890,184
14		Subtotal	<u>2,044,901</u>	<u>0</u>	<u>2,044,901</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	58,808	0	58,808
17	321	Pumping Structures & Improvements	73,206	0	73,206
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	5,326	0	5,326
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	893,451	0	893,451
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	32,220	0	32,220
25		Subtotal	<u>1,063,011</u>	<u>0</u>	<u>1,063,011</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	13,920	0	13,920
28	331	Water Treatment Structures & Improvements	3,360,271	125,713	3,485,985
29	332	Water Treatment Equipment	3,747,316	0	3,747,316
30	332.4	Water Treatment Equipment - Filter Plant	68,824	0	68,824
31		Subtotal	<u>7,190,331</u>	<u>125,713</u>	<u>7,316,045</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	13,336	(169)	13,167
34	341	Transmission & Distribution Structures & Improvements	69,287	55	69,342
35	342	Distribution Reservoirs & Standpipes	379,842	1,933	381,775
36	343	Transmission & Distribution Mains Conv	2,689,823	441,537	3,131,360
37	343.1	Transmission & Distribution Mains < 4"	288,577	0	288,577
38	343.2	Transmission & Distribution Mains 6" - 8"	1,902,179	12,865	1,915,044
39	343.3	Transmission & Distribution Mains > 10"	1,180,350	2,560	1,182,910
40		Subtotal	<u>6,523,395</u>	<u>458,781</u>	<u>6,982,176</u>

**Utility Plant in Service
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-4-MEX
Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>		6,523,395	458,781	6,982,176
2		Transmission & Distribution Plant		6,523,395	458,781	6,982,176
3	344	Fire mains		29,828	0	29,828
4	345	Services		2,390,634	276,438	2,667,072
5	346.1	Meters - Bronze Case		484,971	48,833	533,803
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		64,837	0	64,837
8	347	Meter Installation		812,322	0	812,322
9	348	Hydrants		475,916	23,476	499,391
10	349	Other Transmission & Distribution Plant		11,767	0	11,767
11		Subtotal		<u>10,793,670</u>	<u>807,527</u>	<u>11,601,197</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		2,057	0	2,057
14	390	Stores Shops Equipment Structures		34,240	1,055	35,295
15	390.1	Office Structures		120,233	0	120,233
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		965	5,281	6,246
19	391.2	Computers & Peripheral Equipment		22,469	28,348	50,817
20	391.25	Computer Software		31,048	67,972	99,020
21	391.26	Personal Computer Software		0	1,277	1,277
22	391.3	Other Office Equipment		45,376	0	45,376
23	392.11	Transportation Equipment - Light Trucks		22,859	190	23,049
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		16,428	1,471	17,899
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		11,065	0	11,065
28	394	Tools, Shop, & Garage Equipment		50,803	60,208	111,010
29	395	Laboratory Equipment		13,269	0	13,269
30	396	Power Operated Equipemnt		8,027	0	8,027
31	397	Communication Equipment (non telephone)		23,674	1,557	25,231
32	397.2	Telephone Equipment		3,693	379	4,072
33	398	Miscellaneous Equipment		11,556	117	11,673
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>417,763</u>	<u>167,854</u>	<u>585,617</u>
36						
37		Total Plant in Service		<u>\$21,510,803</u>	<u>\$1,129,239</u>	<u>\$22,640,042</u>
38						
39						
40						

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-MEX
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	4,702	4,702
6		Subtotal	0	4,702	4,702
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	31,299	1,403	32,702
10	312	Collection & Impound Reservoirs	145	2	147
11	313	Lake, River, & Other Intakes	375	143	518
12	314	Wells & Springs	332,022	13,050	345,072
13	316	Supply Mains	192,631	10,713	203,344
14		Subtotal	556,473	25,310	581,783
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	26,978	950	27,928
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	401	80	481
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	(216,760)	16,350	(200,410)
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	1,494	590	2,084
25		Subtotal	(187,887)	17,970	(169,917)
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	572,792	47,558	620,350
29	332	Water Treatment Equipment	495,019	78,230	573,249
30	332.4	Water Treatment Equipment - Filter Plant	3,830	1,435	5,265
31		Subtotal	1,071,642	127,222	1,198,864
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	12,207	1,391	13,598
35	342	Distribution Reservoirs & Standpipes	131,204	6,515	137,719
36	343	Transmission & Distribution Mains Conv	1,084,875	6,276	1,091,151
37	343.1	Transmission & Distribution Mains < 4"	(31,419)	3,246	(28,173)
38	343.2	Transmission & Distribution Mains 6" - 8"	4,482	21,903	26,385
39	343.3	Transmission & Distribution Mains > 10"	49,348	13,377	62,725
40		Subtotal	1,250,697	52,708	1,303,405

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-5-MEX
Page 2 of 2

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd 1,250,697	52,708	1,303,405
3	344	Fire mains	8,476	336	8,812
4	345	Services	11,590	71,000	82,590
5	346.1	Meters - Bronze Case	20,208	11,503	31,711
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	61,258	1,182	62,440
8	347	Meter Installation	73,007	14,805	87,812
9	348	Hydrants	133,458	8,091	141,549
10	349	Other Transmission & Distribution Plant	4,562	176	4,738
11		Subtotal	<u>1,563,257</u>	<u>159,800</u>	<u>1,723,057</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	4,005	649	4,654
15	390.1	Office Structures	39,229	422	39,651
16	390	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	391	Office Furniture and Equipment	(8,523)	1,103	(7,420)
19	391.2	Computers & Peripheral Equipment	2,597	10,102	12,699
20	391.25	Computer Software	15,998	62,144	78,142
21	391.26	Personal Computer Software	0	819	819
22	391.3	Other Office Equipment	9,838	2,223	12,061
23	392.11	Transportation Equipment - Light Trucks	22,834	597	23,431
24	392.12	Transportation Equipment - Heavy Trucks	0	0	0
25	392.2	Transportation Equipment - Cars	18,338	1,362	19,700
26	392.3	Transportation Equipment - Other	0	0	0
27	393	Stores Equipment	3,120	6,486	9,606
28	394	Tools, Shop, & Garage Equipment	26,956	(376)	26,580
29	395	Laboratory Equipment	(6,981)	398	(6,583)
30	396	Power Operated Equipemnt	12,304	411	12,715
31	397	Communication Equipment (non telephone)	(6,722)	1,139	(5,583)
32	397.2	Telephone Equipment	17,737	413	18,150
33	398	Miscellaneous Equipment	3,546	488	4,034
34	399	Other Tangable Property	0	0	0
35		Subtotal	<u>154,276</u>	<u>88,380</u>	<u>242,656</u>
36					
37		Total Plant in Service	<u>\$3,157,759</u>	<u>\$423,386</u>	<u>\$3,581,145</u>

**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-6-MEX
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	1,809	38,066	37,876
5		Advances for Construction - Extensions	241,256	0	241,256
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	2,969	(2,969)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>246,034</u>	<u>33,098</u>	<u>279,132</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	148,925	0	148,925
17	271.12	Contributions in Aid - NT Extension Deposit	(333)	0	(333)
18	271.21	Contributions in Aid - NT Services	2,400	900	3,300
19	271.30	Contributions in Aid - NT Meters	13,278	0	13,278
20		Contributions in Aid - NT Hydrants	65,853	0	65,853
21		Contributions in Aid - NT Other	16,969	0	16,969
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	637,305	0	637,305
24	271.12	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296
25	271.27	Contributions in Aid - Taxable Services	36,461	0	36,461
26	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212
27	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(47,578)	(13,881)	(61,459)
31	Various	Accumulated Amortization - CIAC Taxable	(237,706)	0	(237,706)
32		Total Contributions in Aid of Construction	<u>863,111</u>	<u>(12,981)</u>	<u>850,130</u>
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
Schedule CAS-7-MEX
Page 1 of 1

Line #	Expense Category	Profoma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	251,618	689	45.27	13.53	31.74	21,880
5	Tax Withholding	119,555	328	45.27	15.50	29.77	9,751
6	Fuel and Power	211,699	580	45.27	24.99	20.28	11,763
7	Chemicals	65,225	179	45.27	7.14	38.13	6,813
8	Purchased Water	0	0	45.27	0.00	45.27	0
9	Service Company Charges	307,798	843	45.27	(10.98)	56.24	47,430
10	Group Insurance	41,126	113	45.27	(9.38)	54.65	6,157
11	OPEB's	5,855	16	45.27	(1.39)	46.66	748
12	Pensions	77,315	212	45.27	(1.39)	46.66	9,883
13	ESOP	0	0	45.27	0.00	45.27	0
14	Insurance Other than Group	53,795	147	45.27	(32.94)	78.21	11,526
15	Uncollectables	21,198	58	45.27	45.28	(0.01)	(1)
16	Rents	4,020	11	45.27	0.00	45.27	499
17	401(k)	7,015	19	45.27	17.50	27.77	534
18	Other O&M	388,316	1,064	45.27	14.80	30.47	32,418
19	Total O&M Expenses	<u>1,554,533</u>					<u>159,401</u>
20							
21	Depreciation Amortization Expense	557,219	1,527	45.27	45.27	0.00	0
22	Property Taxes	137,570	377	45.27	175.50	(130.23)	(49,085)
23	Public Service Commission Fee	29,057	80	45.27	(45.00)	90.27	7,186
24	Franchise and Environment Tax	5,488	15	45.27	29.63	15.64	235
25	FICA Taxes	401	1	45.27	10.66	34.61	38
26	FUTA Taxes	25,860	71	45.27	0.79	44.48	3,151
27	SUTA Taxes	1,109	3	45.27	3.10	42.16	128
28	Federal Income Tax - Current	118,805	325	45.27	29.64	15.63	5,087
29	State Income Tax - Current	18,669	51	45.27	29.64	15.63	799
30	Deferred Income Taxes	107,681	295	45.27	45.27	0.00	0
31	Interest Expense	491,470	1,346	45.27	91.00	(45.73)	(61,577)
32	Preferred Dividends	4,593	13	45.27	45.00	0.27	3
33	Total Working Capital Requirement	<u>3,052,456</u>					<u>65,366</u>
34							
35	Total Cash and Working Capital Requirement Used						<u>65,000</u>
36							
37							
38							
39	All Lead/Lags are based on internal study.						
40							

**Statement of Income Per Books and Pro Forma
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-8-MEX
Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-MEX	\$3,252,723	\$221,727	\$3,474,450	903,073	\$4,377,523
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-MEX	1,594,295	(39,761)	1,554,534	5,798	1,560,332
10	Depreciation Expense	CAS-10-MEX	344,877	210,982	555,859		555,859
11	Amortization Expense	CAS-10-MEX	1,360	0	1,360		1,360
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-MEX	137,130	440	137,570		137,570
15	Payroll Taxes	CAS-10-MEX	25,205	2,165	27,370		27,370
16	PSC Fees	CAS-10-MEX	22,849	6,208	29,057		29,057
17	Other	CAS-10-MEX	5,220	268	5,488		5,488
18							
19	Utility Operating Income Before Income Taxes		1,121,787	41,425	1,163,212	897,275	2,060,487
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-MEX	(187,699)	306,504	118,805	297,675	416,480
23	State Income Tax	CAS-12-MEX	(26,572)	45,241	18,669	46,778	65,447
24	Deferred Income Taxes		367,802	(260,121)	107,681		107,681
25	Amortization of Investment Tax Credit		(476)		(476)		(476)
26							
27	Utility Operating Income		\$968,732	(\$50,199)	\$918,533	\$552,822	\$1,471,355
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