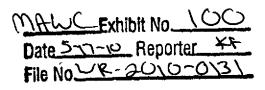
Company Accounting Schedules

FILED
June 07, 2010
Data Center
Missouri Public
Service Commission

CAS-1	Overall Revenue Requirement Summary-Total Company Statement of Income Per Books and Pro forma-Total Company Rate Base Summary-Total Company
CAS-2	Overall Revenue Requirement Summary-By District
CAS-3	Rate Base Summary
CAS-4	Utility Plant in Service
CAS-5	Accumulated Depreciation and Amortization
CAS-6	Customer Advances and Contributions in Aid of Construction
CAS-7	Working Capital
CAS-8	Statement of Income Per Books and Pro Forma
CAS-9	Adjustment to Revenues Per Books and Pro Forma
CAS-10	Summary of Operations and Maintenance Expenses and Genera Taxes
CAS-11	Overall Revenue Requirement Summary
CAS-12	Pro Forma State and Federal Income Taxes at Present and Proposed Rates
CAS-13	Test Year Operating Revenues at Present Rates vs. Proposed Rates-Summary
CAS-14	Test Year Operating Revenues at Present Rates vs. Proposed Rates-Detail
CAS-15	Adjustment of Expenses



	Overall R	evenue Requirement Summary Test Year Ended June 30, 2009		
Missouri Public Servi Company: Missouri-A District: Brunswick	ice Commission American Water Company	1951 1961 Enteet 30110 30, 2003		Case No. WR-2010-XXXX Schedule CAS-2-BRU Page 1 of 1
Line				
No.				
1				
2		0		
3 4	Desertation	Supporting Schedule	Amount	
5	<u>Description</u>	Schedule	<u>Amount</u>	
6	Rate Base	CAS-3-BRU	\$2,142,648	
7			¥-1,	
8	Operating Income at Present Rates	CAS-8-BRU	(104,698)	
9			`	~
10	Earned Rate of return		-4.89%	
11	Descripted Date of Beturn	Chan Tantiman	9.049/	
12 13	Requested Rate of Return	Chao Testimony	8.91%	
14	Required Operating Income		190,910	
15	ricquired operating moorne	•	100,010	
16	Operating Income Deficency		295,608	
17				
18	Gross Revenue Conversion Factor		1.63566	
19				
20	Revenue Deficiency		483,514	
21 22	Adjusted Operating Revenues	CAS-8-BRU	200 666	
23	Adjusted Operating Revenues	CAS-6-BRU	300,585	•
24	Total Revenue Requirement		\$784,099	
25	4		ψ1 0+1,000	
26	•			
27	,			•
28	Gross Revenue Conversion Factor			
29	Revenue \$1,00			
30		7.691		
31		0.000		
32		2.309		
33		1.732		
34 35		<u>9.202</u> 8.625		
35 36		<u>0.025 </u>		
37	recramment 401	1.070		
38	Conversion Factor 1.6	33566		
39	176			
40		•		
<u>'`</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 Page 1 of 1
Line #					
1 2 3 Rate Base Component 4	Supporting Reference	Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base	
5 Utility Plant in Service 6	CAS-4-BRU	\$3,038,148	\$149,841	\$3,187,989	
7 Accumulated Provision for Depreciation 8	CAS-5-BRU	(718,205)	(60,360)	(778,565)	
9 Accumulated Amortization 10	W/P's	0	0	0	
11 Utility Plant Acquisition Adjustments 12	W/P's	0	0	0	
13 Net Utility Plant 14		2,319,943	89,481	2,409,424	
15 16 Less: 17 Customer Advances 18 Contributions in Aid of Construction 19 Accumulated Deferred ITC (3%) 20 Deferred Income Taxes 21 Pension Liability 22 23	CAS-6-BRU CAS-6-BRU W/P's W/P's W/P's	0 152,405 0 217,519 5,334	0 (2,278) 0 (3,395) (5)	0 150,127 0 214,124 5,329	
24 Subtotal 25 26 27 Add:		375,258	(5,678)	369,580	
28 Cash Working Capital 29 Materials and Supplies 30 Prepayments 31 OPEB's Contributed to External Fund 32 Pension/OPEB Tracker 33 Regulatory Deferrals 34	CAS-7-BRU W/P's W/P's W/P's W/P's W/P's	56,000 1,359 1,338 33,846 1,742 18,942	0 0 0 (5,645) (158) (4,620)	56,000 1,359 1,338 28,201 1,584 14,322	
34 35 Subtotal 36		113,227	(10,423)	102,804	
37 Total Original Cost Rate Base 38		\$2,057,812	\$84 ,736	\$2,142,648	
39 40		·			

Utility P	lant in Service
For the Test Yea	er 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#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$0	\$192	\$192	
4	302	Franchise & Consents	1,092	0	1,092	
5	303	Miscellaneous Intangible Plant Studies	5,724	5,02 <u>0</u>		
6		Subtotal	6,817	5,212	12,029	
7		Source of Supply Plant				
8	310	Land & Land Rights	11,981	0	11,981	
9	311	Structures & Improvements	23,993	0	23,993	
10	312	Collection & Impound Resevoirs	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	346,192	0	346,192	
15		Pumping Plant				
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	Ó	
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	o ·	0	
23	327	Pump Equip Hydraulic	0	Ô	Ö	
24	328	Other Pumping Equipment	14_155	0	14,155	
25		Subtotal	181,329	 0	181,329	
26		Treatment Plant				
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	553,560	64,772	618,332	
32		Transmission & Distribution Plant				
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	871,687	40,618	912,305	

Utility	Plant in S	ervice
For the Test Ye	ear 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

District	: Brunswick						Page 2 of 2
Line#				Per Books	Pro Forma	Dec Compo	
1 1	Acct No	Account Description		06/30/09	Adjustments	Pro Forma <u>UPIS</u>	
2	ACCI NO	Transmission & Distribution Plant	· Bal Fwd	90/30/09 871,687	40,618	912,305	
3	344	Fire mains	· Barrwa	0,1,00,	40,010	912,505	
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		32,433 0	0,507	01,002	
7	346.3	Meters - Not Class By Type		41,514	ň	41,514	
8	347	Meter Installation		107,094	o n	107,094	'
9	348	Hydrants		104,524	5	104,529	
10	349	Other Transmission & Distribution Plant		.0	ő	0	
11	343	Subtotal		1,480,093	66,378	1,546,472	
12		General Plant		1,400,093		1,040,412	
13	389	General Land & Land Rights		n	0	٥	
14	390	Stores Shops Equipment Structures		566	98	664	
15	390.1	Office Structures		99,272	0	99,272	
16	390.1	General Structures - HVAC		39,212 ()	0	99,272	
17	390.3	Miscellaneous Structures		17, 571	ŏ	17,571	
18	390.3	Office Furniture and Equipment		2,054	139	2,193	
19	391.2	Computers & Peripheral Equipment		19,992	2,608	22,600	
20	391.25	Computers of Peripheral Equipment			6,288	12,679	
21	391.25	Personal Computer Software		6,391 G	118	12,075	
22	391.26	Other Office Equipment		44,974	0	44,974	
23	392.11	Transportation Equipment - Light Trucks		19,919	18	19,937	
23 24	392.11	Transportation Equipment - Light Tracks Transportation Equipment - Heavy Trucks		(9,9 (8	0	19,937	
24 25	392.12			0	136	136	
26	392.2	Transportation Equipment - Cars		0	0	130	
26 27	393	Transportation Equipment - Other		40.034	0	~	
28	394	Stores Equipment		16,034	3,887	16,034	
	39 4 395	Tools, Shop, & Garage Equipment		34,950	•	38,837	
29	395 396	Laboratory Equipment		25,810	0	25,810	
30	39 6 397	Power Operated Equipment		3,369		3,369	
31		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	42.470	24,548	
35		Subtotal		470,157	13,479	483,636	
36		Watel Blant :- Oa- !		20.000 (10		<u> </u>	
37		Total Plant in Service		\$3,038,148	\$149,841	\$3,187,989	
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: Brunswick Case No. WR-2010-XXXX Schedule CAS-5-BRU Page 1 of 2

DISUICE.	Brunswick					Page 1 or
Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	<u>Reserve</u>	
2		Intangible Plant	•			
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		Source of Supply Plant				
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	4,245	441	4,686 ~	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	o '	o	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		Pumping Plant				
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	O	O	
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	Ŏ	Ō	Ö	
24	328	Other Pumping Equipment	_ (4,423)	259_	(4,164)	
25		Subtotal	40,004	3,005	43,009	
26		Treatment Plant				
27	330	Water Treatment Land & land Rights	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_	5,64 <u>1</u>	
31	002.1	Subtotal	243,184	9,197	252,381	
32		Transmission & Distribution Plant	270,107	0,101		
33	340	Transmission & Distribution Land	0	0	n	
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	343.1	Transmission & Distribution Mains 6" - 8"	14,652	5,167	(1,140) 19,819	
39	343.2 343.3	Transmission & Distribution Mains > 10"	14,052	5, 1 67 9	19,019	
39 40	343.3	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-XXX Schedule CAS-5-BRI Page 2 of	
Line#			•					
_,,,,				Per Books	Pro Forma	Pro Forma		
1	Acct No	Account Description		06/30/09	Adjustments	Reserve		
2		Transmission & Distribution Plant	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		234,102	20,702	254,804		
12		General Plant						
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	3 9 2.12	Transportation Equipment - Heavy Trucks		0	0	Ô		
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	55Ì	2,625		
28	3 94	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		93,276	22,862	116,138		
36								
37		Total Plant in Service		\$718,205	\$60,360	\$778,565		

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

ine#			Day Baaka	Dec 55	D	•
1	Sant Bla	Account Description	Per Books	Pro Forma	Pro Forma	
2	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>Balance</u>	
3		Customer Advances				
4	252.11	Advances for Construction - Mains	n	0	٥	
5 .	202.11	Advances for Construction - Extensions	0	0	0	
6		Advances for Construction - Extensions Advances for Construction - Services	. 0	0	0	
7		Advances for Construction - Hydrants	0	0	0	
8		Advances for Construction - Prydrams Advances for Construction - WIP	0	0	9	
9	252.71	Advances for Construction - Taxable Extensions	0	0	Õ	
10	232.71	Total Customer Advances			0	
		Total Customer Advances	- <u> </u>		= 	
11						
12						
13						
14		Contributions in Aid of Constanting				
15 16	074.44	Contributions in Aid of Construction	455		455	
	271.11	Contributions in Aid - NT Mains	155	0	155	
17	271.12 271.21	Contributions in Aid - NT Extension Deposit Contributions in Aid - NT Services	190	0	190	
18			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	U	9,500	
22	074 74	Contributions in Aid - WIP	0	Ü	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	o o	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	Ō	ō	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	152,405	(2,278)	150,127	
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: Brunswick

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

Line#							
1			Average				
2		Proforma	Daily	Revenue	Expense	Net	Cash
3	Expense Category	<u>Expense</u>	<u>Expense</u>	<u>Lag</u>	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroli	88,350	242	86.83	12.00	74.83	18,113
5	Tax Withholding	41,979	115	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	C
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	
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	C
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	_ 25,47 1
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	(,
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	-	\ \	.5.00		56,215
34	tem teaching orbins tradenounces	100,010				:	35,2,10
3 4 35	Total Cash and Working Capital Requirement Used					,	56,000
	Total Gasti and Proving Capital Neglinethell Osed						30,000
36							
37							
38	All Land Mary and Land and Salaman Late dis-	•					
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: Brunswick

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

Line #	·						
1 2 3		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6 7	Operating Revenues	CAS-9-BRU	\$298,661	\$1,924	\$300,585	483,514	\$784;099
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 Incom	e Taxes	(111,194)	(101,141)	(212,335)	479,795	267,460
20			(,,	(14.71.17	(= : = , = = = ,		
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 Cred	lit	9	.,,	9		9
26	g. magginant (air ata		J		•	•	•
27	Utility Operating Income		(\$108,445)	\$3,747	(\$104,698)	\$295,608	\$190,910
28	and absenced manne		74.00, 1103	4011.41	(4.4.,000)	<u> </u>	# 100,0 10
20 .							

,		Adjustment to F		Books and Pro d June 30, 2009		<u> </u>		-	
Missouri Public Service Commission Company: Missouri-American Water Company District: Brunswick		1014.0	SSE FOUR EMO	00110 00, 2000					R-2010-XXX CAS-9-BR Page 1 of
Line #									
1 2 3		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	
4 5 Sales of Water 6 Metered Sales 7 Residential		\$163,652	(\$5,618)	(\$3)	\$158,031	\$1 4,516	\$24,147	\$196,694	
8 Commercial 9 Industrial 10 Other Public Authority 11 Sales for Resale	71,325 58,587 17,028	57,419 958 7,869 56,380	(1,852) (4) (97) 2,207	(2) 0 0 0	55,565 954 7,772 58,587	(1,059)	\$8,567 \$116 \$1,179 (\$41,559)	63,073 1,070 8,951 17,028	
12 Miscellaneous 13	54,297	0	0	0	0	40.457	\$0	0	
14 Total Metered Sales 15 16		286,278	(5,364)	(5)	280,909	13,457	(7,550)	286,816	
17 Sewer Service 18 19 Fire Service		0	0	0	0	0	0	0	
20 Private Fire Service 21		9,181	0	Ö	9,181	, 0	1,386	10,567	
22 Total Fire Service2324 Total Sales of Water		9,181 295,459	(5,364)	(5)	9,181	13,457	1,386	10,567 297,383	
25 26 Other Operating Revenues				(9)		10,101			
27 Reconnect Charges 28 Returned Check Charge 29 Application Fee		100 108 0			100 108 0			100 108 0	
30 Miscellaneous Other Revenue 31 Rents from Water Property 32		2,974 20			2,974 20			2,974 20	
Total Other Operating Revenues 34 35		3,202	0	0	3,202	0	0	3,202	
36 Total Operating Revenues3738		\$298,661	(\$5,364)	(\$5)	\$293,292	13,457	(6,164)	\$300,585	
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: Brunswick

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

Line#

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated.

Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-BRU which provides additional detail and support.

3	, , ,		•	,,	
4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	Expense	Adjustment	Present Rates
6		04044.0011	0404 777	445 570	#400.000
7	Labor	CAS-11-BRU	\$104,757	\$25,572	\$13 0,3 29
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		316,216	57,586	373,802
23	·				
24	Depreciation	CAS-11-BRU	59,515	40,772	100,287
25	Amortization	CAS-11-BRU	126	_ 0	126
26	Total Depreciation and Amortization		59,641	40,772	100,413
27	•				
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		33,998	4,707	38,705
33					
34			3,372	0	3,372
35			477	Ō	477
36			(6,607)	ō	(6,607)
37			9	0	9
38			(2,749)	ő	(2,749)
39			(B, 1 TO)	v	(2,143)
40					
_ 40	<u> </u>				

Missouri Public Service Commission Company: Missouri-American Water Company Division: Brunswick Case No. WR-2010-XXXX Schedule CAS-11-BRU Page 1 of 4

168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedute CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p6 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	Lapunde	Схране	CAPOING	CAPCINE	Lxperise	- Cqc.iise	
9	Purchased Water	0.04,707	- 02 0,012				 -			-
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				
25	Maintenance - Other	77,415								
	Total Operations and Maintenance	316,216	25,572	21,345	19,062	1,268	0	3,370	2,648	
27	Depreciation	59,515								
28	Amortization	126				<u> </u>				
	Total Depreciation and Amortization	59,641	0	0	0	Ö	0	0	Q	
29a	Property Taxes	23,638								
29b	Payroll taxes	7,825				Ē	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	C
				· ·						

Case No. WR-2010-XXXX Schedule CAS-11-BRU Page 2 of 4

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

ż			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p9	CAS-15 p10	CAS-15 p11	CAS-15 p12	CAS-15 p13	CAS-15 p13	CAS-15 p13	CAS-15 p14 Main Breaks	CAS-15 p15
•	Line Number	Description	Waste Disp.	Regulatory Expense	ins, Other Expense	Mgt Fees Expense	Rent Expense	Rent Expense	Rent Expense	Main Breaks Expense	Transportation Expense
6	8	Labor	Expense	Exhause	Expense	Expense	Expense	Expense	Expense	Expense	LAPENDE
7	9	Purchased Water	<u> </u>								
8		Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal	3,000								
11	13	Support Services				(109)					
12	14	Group Insurance									
. 13	15	Pensions									
14	16	Regulatory Expense		66							
15 [17	Insurance Other Than Group			(713)						
16	18	Customer Accounting									
17 [Rents					(15)				
18 [20	General Office Expense						0			
19 [Miscellaneous							(0)		(2,835)
20 [25	Maintenance - Other								0	
21 [L.,						,	
22		Total Operations and Maintenance	3,000	66	(713)	(109)	(15)	0	(0)	0	(2,835)
23					L			<u></u>		<u> </u>	
24	27	Depreciation						<u> </u>			
25	28	Amortization	<u></u>					<u></u>		<u> </u>	L
26			<u> </u>								
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28		<u></u>									
29		Property Taxes						L 			
30		Payroll taxes				<u> </u>		<u> </u>			
31	29c	Gross Receipts Taxes	_ 								
32	29d	Other General Taxes									
33		T-3-T-3-T-3-T-3-T-3-T-3-T-3-T-3-T-3-T-3							<u> </u>		L
34		Total Taxes other than income	0	0	0	0	0	0	0	0	
35			 					_			<u> </u>
36										 -	
37			_								ļ
38		<u> </u>			<u> </u>			<u> </u>			
39					<u> </u>						<u> </u>
40		<u> </u>						<u> </u>			
41		<u> </u>			L		LJ			ــــــــــــــــــــــــــــــــــــــ	L

Case No. WR-2010-XXXX Schedule CAS-11-BRU Page 3 of 4

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

3 4	168 Line		Schedule CAS-15 p16	Schedule CAS-15 p17 Property Taxes	Schedule CAS-15 p18 PSC Assess	Schedule CAS-15 p19 Tank Painting	Schedule CAS-15 p20 Franchise Tax	Schedule CAS-15 p21 Uncoffectible	Schedule CAS-15 p21 Uncollectible	Schedule CAS-15 p22 Depreciation	Schedule CAS-15 p23 Postage
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense _	Expense	Expense	Expense
6 [88	Labor		·							
7 [9	Purchased Water							["		
8 [Fuel and Power									
9 [Chemicals									
10	12	Waste Disposal		_							
11 [13	Support Services									
12 [14	Group Insurance									
13	15	Pensions				Γ					
14	16	Regulatory Expense									
15		Insurance Other Than Group									
16		Customer Accounting				[(2,034)	0		\$34
17 [Rents					L				
18	20	General Office Expense									
19 [Miscellaneous					0				
20 [25	Maintenance - Other	(12,073)			(1,000)					
21 [
22		Total Operations and Maintenance	(12,073)	0	0	(1,000)	0	(2,034)	O	0	34
23											
24		Depreciation								40,772	
25	28	Amortization									
26											
27 [Total Depreciation and Amortization	0	0	0	0	0	0	0	40,772	0
28											
29	29a	Property Taxes		2,402							
30 [Payroll taxes				L					
31	29c	Gross Receipts Taxes			462						
32	29d	Other General Taxes									
33 [
34		Total Taxes other than income	0	2,402	462	0	0	0	0	0	0
35 [[. · · · · · ·		
36											
37											
38 [
39 [,		1	<u> </u>	L					
40 [i				
41											

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

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

3 4 5	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
6	8	Labor	\$0	Expense	Expense	Expense	Схранов	Expense		\$25,572	\$130,329
7		Purchased Water								0	0
8		Fuel and Power	·						 	3,370	17,612
9		Chemicals								2,648	8,033
10		Waste Disposal	<u> </u>							3,000	6,000
11 [Support Services								(109)	28,500
12		Group Insurance								21,345	34,031
13		Pensions								19,062	28,032
14 [16	Regulatory Expense								66	572
15		Insurance Other Than Group	Ī							(713)	
16		Customer Accounting								(2,000)	8,847
17	19	Rents	<u> </u>							(15)	
18 [General Office Expense								0	4,537
19		Miscellaneous								(1,567)	37,880
20 [25	Maintenance - Other		\$0						(13,073)	64,342
21										<u> </u>	
22		Total Operations and Maintenance	0	0	0	0	0		0	57,586	373,802
23			L					L		<u> </u>	
24		Depreciation								40,772	100,287
25	28	Amortization	!					<u></u>	<u> </u>	0	126
26			<u></u>						<u></u>		
27		Total Depreciation and Amortization	0	0	0	0	0		0	40,772	100,413
28									<u></u>		
29		Property Taxes	<u> </u>						<u> </u>	2,402	26,040
30		Payroll taxes							L	1,818	9,643
31		Gross Receipts Taxes	<u> </u>							462	2,514
32	29d	Other General Taxes	<u></u>		\$25					25	508
33			<u></u> _				L		<u> </u>		
34		Total Taxes other than income	0	0	25	0	0		0	4,707	38,705
35					<u></u>				<u> </u>	L	
36			ļ						L		
37			<u> </u>				L				
38			L				L				
39							<u> </u>				
40			ļ								
41 [<u></u>			<u> </u>	<u> </u>	<u></u>	<u> </u>	L	

	Proforma State and Federal Income T					<u></u>
Missouri Public Service C Company: Missouri-Ame District: Brunswick		nded June 30, 2009			Case No. WR- Schedule C	
Line#						
1	The Company's federal and state income to	taves will be affected	thy all of the are form	a adjustm ents made		
2	at present and proposed rates.	MACS WIII DO GIIGACA	by all of the pro form	a avjustinents made		
3	at present and proposed rates.					
4						
5						
6						
7		At Presen	t Pates	At Propose	d Pates	
8		Federal	State	Federal	State	
9	· ·	regeral	Jiate	rederal	Jualle	
10	Utility Operating Income Before Income Taxes	(\$212,335)	(\$212,335)	\$267,460	\$267,460	
11	ounty Operating monte before monte raxes	(\$212,000)	(4212,000)	\$207,40U	\$207,400	
12	Interest Expense Deduction	68,136	<u>68,136</u>	68,136	68,136	
13	interest expense beduction	06,136	00,130	00,130	00,130	
14	Income Before Addbacks (Deducts)	(280,471)	(280,471)	199,324	199,324	
15	Income before Additions (Deducts)	(200,411)	(200,471)	195,324	199,324	
16	Addback (Deducts):					
17	Tax over Book Depreciation	5,635	5,635	5.635	5,635	
18	Non-deductible Meals	5,635 59	5,635 59	5,633	5,635 59	
19	Amortization Preferred Stock Expense	39 1	1	59 1	ວອ . 1	
20	Non-deductible Reserve Deficiency	0	0	Ó	. '	
21	Non-deductions reserve Deliciency	. •	U		. 0	
22	Total Addbacks (Deducts)	5,695	5,695	5,695	5,695	
23	Total Additions (Deducts)	3,093	5,095		5,695	
24	Taxable Income	(274,776)	(974 776)	205,019	205,019	
25 -	. Taxable moune	(2/4,//0)	(274,776)	200,019	205,019	
26	Effective Tax Rate (1)	33.1754%	<u>5.</u> 2133%	33.1754%	5.2133%	
27	PHEMIAE 197 URIC(1)	33.173476	<u> </u>	33.173476	3.2 133%	
28	Proforma Income Tax at Present / Proposed Rates	(91,158)	(14,325)	68,016	10,688	
29	Fromitia income rax at Fleschi / Froposed Nates	(91,130)	(14,323)	00,010	10,000	
30	Per Books Amount / Present Rates	3,372	477	(91,158)	/4.4 20E\	
31	rei books Altioniti i i i i i i i i i i i i i i i i i i	3,312	477	(91,198)	(14,325)	
32	Proforma adjustment	(\$94,530)	(\$14,802)	\$159,174	\$25,013	
33	i iolonia adjustniciit	(\$34,330)	<u>(414,002)</u>	<u> </u>	\$20,013	
33 34						
3 4 35						
36	(4) December - C 0500 eletistes ante for DNC - 1,000/ 5 of	··				
37	(1) Based on a 6.25% statutory rate for SIT and 35% for F	11				
38			•			

		Test		Present Rates vs Proposed Ra	ites		· · · · · · · · · · · · · · · · · · ·
Compan	l Public Service Commissio y: Missouri-American Water Brunswick		For the Test Year E	nded June 30, 2009			WR-2010-XXXX le CAS-13-BRU Page 1 of 1
		Present Pro F	orma Rates	Proposed Pro	Forma Rates		
Line#	Class/ Description	Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Dollar Change	Percentage Change
r .	lonthly Billing;	(000 Gai)	Nevende	(000 Gai)	Revenue	Change	Change
	esidential	14,980	\$196,693	14,980	\$256,945	\$60,252	30.63%
	ommercial	6,1 63	63,074	6,163	82,652	19,578	31.04%
	ndustrial	32	1,070	32	1,003	(67)	-6.26%
	ther Public Authority	74 7	8,951	747	10,442	1,491	16. 66%
	ther Water Utilities	1,095	17,028	1,095	13,519	(3,509)	-20.61%
	liscellaneous	0	0	0	0	0	0.00%
	rivate Fire	0	10,567	0	10,567	0	0.00%
•	ublic Fire	0	0	0	0	0_	0.00%
12 Ti	otal	23,017	297,383	23,017	375,128	\$77,745	26.14%
14	liscellaneous Revenues:						
16	10001101100001						
	econnect Charges		100		440	340	340.00%
	eturned Check Charge		108		108	0	0.00%
	pplication Fee		0		440	440	0.00%
	liscellaneous Other Revenue	0	2,974	•	2,974	. 0	0.00%
21 R	ents from Water Property		20		20	Ö	0.00%
	lisc Sales		-		0	ō	0.00%
24			\$300,585		\$379,110	78,525	26.12%
25 26							
27							
28							
29 30							
31							
32							
33							
34			•				
35							
36							
37							
38							
39							
_40							

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-BRU Page 1 of 7

District: Brunswick Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ Customer Customer Meter Sales Total Meter Sales Proposed Total Dollar Percentage Description Current Billings Change 1 ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change Residential: 3 Minimum Charge: 5/8" Monthly \$15.00 (\$2,908)-4.52% 4,096 \$15.71 \$64,348 4.096 \$61,440 -37.95% 5 5/8" Low Income 202 \$15.71 \$3,175 202 \$9.75 \$1,970 (\$1,205)6 0.00% 3/4" Monthly 0 0 19.20 20.11 0 0 (28)-4.51% 7 593 1" Monthly 22 28.50 621 22 27.21 1-1/2" Monthly 0 49.56 0 47.32 0 0.00% 0 0 9 0 0.00% 2" Monthly 74.82 O 71.44 0.00% 3" Monthly 133.71 0 127.67 0 0 0 0.00% 4" Monthly 217.87 208.02 6" Monthly 0 408.90 0 0.00% G 428.25 .0 0.00% 8" Monthly 680.67 0 0 649.91 0 0 0.00% 0 14 10" Monthly 1,156.27 0 1,104.01 0 0.00% 15 12" Monthly 1,907.31 0 1,821.11 16 17 Volumetric Charges: First Block 64,393 50.09% 18 14,980 \$8.5814 128,549 14,980 \$12.8800 192,942 0.00% 19 Second Block 8.5814 12.8800 Third Block 0.00% 20 n 8.5814 ٥ O 12.8800 0 0 0.00% 21 Fourth Block 0 8,5814 0 0 12.8800 0 ٥ 0.00% FAL's and Credits 0 0 0.00% Reconcile to Books 24 Total 14,980 \$196,693 14,980 \$256,945 \$60,252 30.63%

Missouri Public Service Commission

Case No. WR-2010-XXXX Schedule CAS-14-BRU

			Present Pro F	orma Rates			Prop	osed Pro Form	a Rates		
.ine#	Class/ Description	Customer Meter	Sales ('000 Gai)	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
2	Commercial:	Billings	(000 Gai)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
	Minimum Charge:										
	5/8" Monthly	664		\$15.71	\$10,424	664	•	\$15.00	\$9,953	(\$471)	-4.529
	3/4" Monthly	0		20.11	φιο _ι -τε-τ	0		19.20	ψο,ουο	(3-7-1)	0.009
-	1" Monthly	93		28.50	2,645	93		27,21	2,525	(120)	-4.549
	1-1/2" Monthly	ő		49.56	2,0-3	0		47.32	2,323	(120)	0.009
	2" Monthly	48		74.82	3,569	48		71.44	3,408	(161)	-4.51 ⁹
_	3" Monthly	õ		133.71	0,000	0		127.67	0,400	0	0.009
	4" Monthly	ő		217.87	Ô	ő		208.02	å	o o	0.00
_	6" Monthly	ŏ		428.25	0	ő		408.90	ŏ	o o	0.009
	8" Monthly	ő		680.67	ŏ	ő		649.91	Ö	Ö	0.00
	10" Monthly	ŏ		1,156.27	Õ	ő		1,104.01	ő	Ö	0.00
-	12" Monthly	ő	•	1,907.31	ŏ	å		1,821.11	Ö	ō	0.00
15	12 11.011,111	•		1,007.01	•	·		1,021.11	V	·	0.00
16											
	Volumetric Charge	s:									
	First Block	91	5,449	\$7.9394	43,258		5,449	\$11.1000	60,478	17,220	39.819
	Second Block		715	4.4478	3,178		715	8.8000	6,288	3,110	97.86
	Third Block		0	3.4325	0		. 0	4.7000	0	0,1,0	0.009
	Fourth Block		ō	2.3114	ō		õ	3.1400	ŏ	ŏ	0.00
	FAL's and Credits		Ō		Ō		Õ		ō	Ŏ	0.009
	Reconcile to Books	3								ō	0,00
	Total	•	6,163	•	\$63,074	•	6,163	-	\$82,652	\$19,578	31.049
25		=		=		•		=			
26											
27											
28			•								
29											
30											
31											
32											
33											

Missauri Public Service Commission

Company: Missouri-American Water Company District: Brunswick Case No. WR-2010-XXXX Schedule CAS-14-BRU Page 3 of 7

Present Pro Forma Rates Proposed Pro Forma Rates Line# Class/ Customer Customer Percentage Sales Current Total Meter Sales Proposed Total Dollar Description Meter Change 1 Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change 2 Industrial: Minimum Charge: 0.00% 5/8" Monthly 0 \$15.71 \$0 0 \$15.00 \$0 \$0 0.00% 3/4" Monthly 0 20.11 0 0 19.20 0 0 24 28.50 684 24 27.21 653 (31)-4.53% 1" Monthly 0.00% 1-1/2" Monthly 0 49,56 0 0 47.32 0 0 0.00% 0 Q 2" Monthly 0 74.82 0 71.44 0 0.00% 0 0 3" Monthly 133,71 0 0 127.67 0 4" Monthly 0 217.87 Q 208.02 0 0 0.00% 0 0.00% 11 6" Monthly 0 428.25 0 0 408.90 0 0.00% 8" Monthly 0 680.67 0 0 649.91 0 0 0.00% 0 0 0 10" Monthly 1.156,27 1,104.01 0 0 12" Monthly 1.907.31 0 1,821.11 0 0.00% 0 15 16 17 Volumetric Charges: First Block 350 (36)-9.33% 18 32 \$12.2559 386 32 \$11,1000 0.00% 19 Second Block 0 6.8656 0 8.8000 0 0 0.00% 20 Third Block 0 5.2983 0 0 4.7000 0 0 0.00% 21 Fourth Block 0 3.5681 0 3,1400 0 0 0 0.00% FAL's and Credits 0 0 0.00% Reconcile to Books 0 \$1,070 \$1,003 (\$67) -6.26% 24 Total 25

Missouri Public Service Commission

Company: Missouri-American Water Company District: Brunswick Case No. WR-2010-XXXX Schedule CAS-14-BRU Page 4 of 7

			orma Rates			Liofi	osed Pro Form	la ixaucs		1
Class/	Customer				Customer					
Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
Other Public Auti	nority:									
Vinimum Charge:]
5/8" Monthly	86		\$15.71	\$1,351	86		\$15.00	\$1,290	(\$61)	-4.52%
3/4" Monthly	0		20.11	0	0		19.20	Ō	0	0.00%
i" Monthly	0		28.50	0	0		27.21	Ò	0	0.00%
I-1/2" Monthly	0		49.56	0	0		47.32	0	0	0.00%
2" Monthly	12		74.82	898	12		71.44	857	(41)	-4.57%
3" Monthly	0		133.71	0	0		127.67	0	0	0.00%
I" Monthly	0		217.87	0	0		208.02	0	0	0.00%
5" Monthly	0	,	428.25	0	0		408.90	0	0	0.00%
3" Monthly	0		680.67	0	0		649.91	0	0	0.00%
10" Monthly	0		1,156.27	0	0		1,104.01	0	0	0.00%
12" Monthly	0		1,907.31	0	0		1,821,11	0	0	0.00%
										_ 1
/olumetric Charge	<u>s:</u>									· [
First Block		747	\$8.9679	6,702		747	\$11.1000	8,295	1,593	23.77%
Second Block		0	5.0238	0		C	8.8000	0	0	0.00%
Third Block	•	0	3.8772	0	•	0	4.7000	0	0	0.00%
Fourth Block		0	2,6108	0		0	3.1400	0	0	0.00%
AL's and Credits		a		0		0		0	0	0.00%
Reconcile to Book	s		_				_		0	0.00%
l Total	• _	747	_	\$8,951		747	-	\$10,442	\$1,491	16.66%
			=		•		•			
	Description Other Public Autifinimum Charge: 1/8" Monthly "Monthly "Mont	Description Meter Billings Other Public Authority: Ainimum Charge: A'' Monthly 0 " Monthly 0 " Monthly 12 " Monthly 0 " Monthly	Description Meter Billings (1000 Gal) Other Public Authority: Ainimum Charge: Ai' Monthly 86 Ai' Monthly 0 Monthly 12 Monthly 12 Monthly 0 Monthly	Description Meter Billings (1000 Gal) Rate	Description Meter Billings (1000 Gal) Rate Revenue	Description Meter Billings Current Rate Revenue Billings	Description Meter Billings (1000 Gal) Rate Revenue Billings (1000 Gal) (1000 G	Description Meter Billings Current Rate Revenue Billings City Cooperation City Cooperation City Cooperation City Cooperation City City	Description Meter Billings Sales Current Rate Revenue Billings Cu00 Gal Rate Revenue Billings Cu00 Gal Rate Revenue Revenue Revenue Rate Revenue Reven	Description Meter Sales Current Rate Revenue Billings (1000 Gal) Rate Revenue Billings (1000 Gal) Rate Revenue Change

Missouri Public Service Commission Company: Missouri-American Water Company

34 35

Case No. WR-2010-XXXX Schedule CAS-14-BRU

	t: Brunswick		Present Pro F	orma Rates			Pron	osed Pro Form	na Ratee		Page 5 of 7
Line#	Class/	Customer	Flesent Flu F	Offila Nates		Customer	РТОР	osed Flo Folh	la Nales		
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	Boothphon	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Other Water Util		(000,00.)	1.000			(000 000)	Tatio	7.0.70.1.20		<u> </u>
3	Minimum Charge										
4	5/8" Monthly	12		\$15.71	\$189	12		\$15.00	\$180	(\$9)	-4.76%
5	3/4" Monthly	Ô		20.11	0	0		19.20	0	, o	0.00%
6	1" Monthly	12		28.50	342	12		27.21	32 7	(15)	-4.39%
7	1-1/2" Monthly	0		49.56	0	0		47,32	0	Ò	0.00%
8	2" Monthly	12	,	74.82	898	12		71.44	857	(41)	-4.57%
9	3" Monthly	0		133.71	0	0		127.67	0	` oʻ	0.00%
10	4" Monthly	0		217.87	0	0		208,02	0	0	0.00%
11	6" Monthly	0		428.25	0	0		408,90	0	0	0.00%
12	8" Monthly	0		680.67	0	0		649.91	0	0	0.00%
13	10" Monthly	0		1,156.27	0	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,907.31	0	0		1,821,11	0	0	0.00%
15	•			·				•			
16											
17	Volumetric Charg	es:									
18	First Block		1,095	\$14.2459	15,599		1,095	\$11.1000	12,155	(3,444)	-22.08%
19	Second Block		0	7.9807	0		0	8.8000	0	0	0.00%
20	Third Block		0	6.1589	0	*	0.	4.7000	0	Q	0.00%
21	Fourth Block		0	4.1474	0		0	3.1400	0	0	0.00%
22	FAL's and Credits	3	0		0		0		0	0	0.00%
23	Reconcile to Boo	ks								0	0.00%
24	Total		1,095		\$17,028		1,095	,	\$13,519	(\$3,509)	20.619
25		:		•		:		,			
26											
27								•			
28											
								•			
28 29 30 31								·			

Missouri Public Service Commission

Company: Missouri-American Water Company District: Brunswick

Case No. WR-2010-XXXX Schedule CAS-14-BRU Page 6 of 7

Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ Customer Customer Description Sales Dollar Percentage Meter Current Total Meter Sales Proposed Total Change Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change 2 Miscellaneous: Minimum Charge: 0.00% 5/8" Monthly 0 \$15.71 \$0 0 \$15.00 \$0 \$0 0.00% 3/4" Monthly 0 20.11 0 0 19.20 0 0 1" Monthly ٥ 28.50 27.21 0 0 0.00% 0 0 0.00% 1-1/2" Monthly 49.56 0 0 47.32 O 0 2" Monthly 0 74.82 71,44 0 0.00% 0 0 0.00% 3" Monthly 0 133.71 0 0 0 127,67 O 4" Monthly 0 217.87 208.02 0 0.00% 0.00% 11 6" Monthly 0 428.25 O 408.90 0 ۵ 0.00% 12 8" Monthly 0 680.67 0 0 649.91 0 0.00% 13 10" Monthly 1,156.27 ٥ ٥ 0 1,104.01 0 12" Monthly 1,907.31 0 1,821,11 0 0 0.00% 15 16 17 Volumetric Charges: 18 First Block \$0.0000 \$0.0000 O 0.00% 0 0 Second Block 0 0.0000 0 0.0000 0 0.00% 0 Third Block 0 0.0000 0 ٥ 0 0.00% 0.0000 0 Fourth Block 0 0.0000 0.0000 0 0.00% 0 0 **FAL's and Credits** 0.00% 0 0 Reconcile to Books 0 0.00% 24 Total \$0 0.00% 25

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

Case No. WR-2010-XXXX Schedule CAS-14-BRU Page 7 of 7

			Present	Rates	Propose	d Rates		
Line # 1	Size	Number of Connections	Annual Rate	Total Revenue	Annual Rate	Total Revenue	Dollar Change	Percentage Change
2 3	Private Fire Service:						 	
4 5	Private Fire Hydrant	3.00	\$2,78 0.52	\$8,339	2,780.52	\$8,339	\$0	0.00%
6 7	2"	0.00	398.52	0	398.52	0	0	0.00%
8	3"	0.00	684.84	0	684.84	0	0	0.00%
10 11	4"	0.00	1,086.48	0	1,086.48	0	0	0.00%
12 13	6"	1.00	2,228.16	2,228	2,228.16	2,228	0	0.00%
14 15	8°	0.00	3,833.64	0	3,833.64	. 0	0	0.00%
16 17	10"	0.00	5,892.96	0	5,892.96	0	0	0.00%
18 19	12"	0.00	8,402.40	0	8,402.40	o	0	0.00%
20 21	FAL's and Credits		•	0	•	0	. 0	0.00%
22 23 24 25	Total	4	:	\$10,567	•	\$10,567	\$0	0.00%
26 27	Public Fire Protection:							
28 29 30	Public Fire Hydrants	64	0.00	0	0.00	0	0	0.00%

		all Revenue Requirement Summary		
Missouri Public Service Company: Missouri-Am District: Cedar Hill Sew	Commission erican Water Company	he Test Year Ended June 30, 2009		Case No. SR-2010-XXXX Schedule CAS-2-CDH Page 1 of 1
Line				
No.				
1				
2				
3		~		
4 5	Description	Schedule	Amount	e e
5 6	Data Dana	CAS-3-CDH	\$1,850,629	
7	Rate Base	CA3-3-CDH	\$1,000,029	
8	Operating Income at Present Rates	CAS-8-CDH	(180,628)	
9	Spording Mosnic at 1 1000m 1 date	5.10 G G511	(,00,010,	
10	Earned Rate of return		-9.76%	
11				
12	Requested Rate of Return	Chao Testimony	B.91%	
13				
14	Required Operating Income		1 64,891	
15 16	Occasion Issuer Definers		246 540	
17	Operating Income Deficency		345,519	
18	Gross Revenue Conversion Factor		1,63994	
19			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
20	Revenue Deficiency	,	566,631	,
21	-			
22	Adjusted Operating Revenues	CAS-8-CDH	298,6 56	
23				
24	Total Revenue Requirement		\$865,287	
25 26				
26 27				
28	Gross Revenue Conversion Factor			
29		\$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	Conversion Factor	1 63004		
38	CONACISION LACTOR	1.63994		
39				

- -

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

2 3 4	Rate Base Component	Supporting Reference	* Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base
5 6	Utility Plant in Service	CAS-4-CDH	2,902,815	360,069	3,262,883
7 8	Accumulated Provision for Depreciation	CAS-5-CDH	(324,396)	(76,527)	(400,923
9	Accumulated Amortization	W/P's	0	0	0
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
13 14 15	Net Utility Plant		2,578,419	283,541	2,861,960
16	Less:				
7	Customer Advances	CAS-6-CDH	0	0	C
8	Contributions in Aid of Construction	CAS-6-CDH	857,520	(13,316)	844,204
9	Accumulated Deferred ITC (3%)	W/P's	0	0	_ (
0	Deferred Income Taxes	W/P's	207,830	18,168	225,998
12	Pension Liability	W/P's	6,935	(7)	6,928
3 4 5 6	Subtotal		1,072,285	4,845	1,077,130
7	Add:				
8	Cash Working Capital	CAS-7-CDH	62,000	0	62,000
9	Materials and Supplies	W/P's	0	o o	02,550
0	Prepayments	W/P's	1,739	Ö	1,739
1	OPEB's Contributed to External Fund	W/P's	0	ō	.,
2	Pension/OPEB Tracker	W/P's	2,264	(205)	2,059
3 4	Regulatory Deferrals	W/P's	0	o´	(
5	Subtotal		66,003	(205)	65,798
7 8	Total Original Cost Rate Base		1,572,137	278,491	1,850,629

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

Dublic Con	vian Commission	For the Test Year Ended June			Case No. SR-2010-XXX
					Schedule CAS-4-CD
Cedar Hill S	Sewer				Page 1 or
		Per Books	Pro Forma	Pro Forma	
Acct No		<u>06/30/09</u>	<u>Adjustments</u>	<u>upis</u>	
				•	
	Other Including Allocated Plant	\$71,866	\$38,233	\$110,099	
351	WW Struct & Imp Coli	132,894	0	132,894	
352.1	WW Collection Sewers Forced	, σ	0	0	
352.2	WW Collecting Mains	309,222	321,836	631,058	
353	WW Services Sewer	0	0	0	
356	WW Power Gen Equip Collecting	20,928	0	20,928	
357	WW Communication Equipment	18,240	0	18,240	
363	WW Collecting Mains	5,160	0	5,160	
365	WW Pump Equip Other Power	126,846	0	126,846	
370.1		0	0	0	
371	WW Struct & Imp TDP	596,288	0	596,288	
372	WW Collecting Mains Other	1,395,246	0	1,395,246	
373	WW Plant Sewers	194,073	0	194,073	
374	WW Outfall Sewer Lines		0	14,701	
392			0		
	• •			, .	
	•	•	·		
			,		
			•		
	Total Plant in Service	\$2,902,815	\$360,069	\$3,262,883	
					•
			•		
			•		
-	•				
	•				
1	351 352.1 352.1 352.2 353 356 357 363 365 370.1 371 372 373 374	Sewer Plant Other Including Allocated Plant 351 WW Struct & Imp Coll 352.1 WW Collection Sewers Forced 352.2 WW Collecting Mains 353 WW Services Sewer 356 WW Power Gen Equip Collecting 357 WW Communication Equipment 363 WW Collecting Mains 365 WW Pump Equip Other Power 370.1 WW Land & Ld Rights Gen 371 WW Struct & Imp TDP 372 WW Collecting Mains Other 373 WW Plant Sewers 374 WW Outfall Sewer Lines	Per Books Observed	Per Books	Per Books

			Accumulated Depreciation and A			
	<u> </u>		Test Year Ended June 30,	2006	<u> </u>	
		vice Commission				Case No. SR-2010-XXXX
Compa	ny: Missouri	-American Water Company				Schedule CAS-5-CDH
District	: Cedar Hill S	ewer				Page 1 of 1
Line#						
Citie #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>06/30/09</u>	Adjustments	Res <u>er</u> ve	
2	2100t 140	Sewer Plant	<u>uoi30103</u>	Adjustments	1/626(46	
3		OCTICI TIME				
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	0,7 10	0	0	
7	352.2	WW Collecting Mains	53,472	(12,112)	41,360	
8	353	WW Services Sewer	0	(12,112)		
9	363	WW Pump Equip Elect	396	387	783	
10	370.1	WW Land & Ld Rights Gen	0	0	100	
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	330 1111	1111 iniae Equipment	11,204	030	11,930	
20						
21		Total Plant in Service	\$324,396	\$76,527	\$400,923	•
22		Total Tallett Gervios	4024,000	<u> </u>	- 4400, 320	
23						
24					•	
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39				•		
40						
<u> 40</u>						

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

Missouri Public Service Commission

Case No. SR-2010-XXXX

	ny: Missouri Cedar Hill S	-American Water Company Sewer		<u> </u>		Schedule CAS-6-CDH Page 1 of 1
Line#						
] .			Per Books	Pro Forma	Pro Forma	
1 1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	<u>Balance</u>	
2		Customer Advances				
4	252.11	<u>Customer Advances</u> Advances for Construction - Mains	0	٥	0	
5	232.11	Advances for Construction - Mains Advances for Construction - Extensions	0	0	0	
6		Advances for Construction - Extensions Advances for Construction - Services	0	ŏ	0	
7		Advances for Construction - Services Advances for Construction - Hydrants	0	0	Ö	
8		Advances for Construction - Hydranis Advances for Construction - WIP	0	0	0	
9	252.71	Advances for Construction - Taxable Extensions	0	ŏ	0	
10	252.71	Total Customer Advances	——— "	<u>v</u>	0	
		rotal Customer Advances	U			
11						
12						
13						
14		O-state stiens in Ald of Constantion				
15	074.44	Contributions in Aid of Construction	400.000	•	420.000	
16	271.11	Contributions in Aid - NT Mains	130,000	0	130,000 0	
17	271.12	Contributions in Aid - NT Extension Deposit	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	•
21		Contributions in Aid - NT Other	527,356	0	527,356	
22	074 74	Contributions in Aid - WIP	0	0	0	
23	271.71	Contributions in Aid - Taxable Mains	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	Ü	0	Ü	
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	Ü	
28		Contributions in Aid - Taxable WIP	0	0	D	
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	857,520	(13,316)	844,204	
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	#					

Line #							
1			Average				
2		Proforma	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
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	C
9	Service Company Charges	37,050	102	65.70	(10.98)	76.68	7, 78 3
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	6 5.70	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	6 5
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	All Load/Loas are based as internal study						
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

38 39 Case No. SR-2010-XXXX Schedule CAS-8-CDH Page 1 of 1

Line #							
1 2 3		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
4							
5			****				
6	Operating Revenues	CAS-9-CDH	\$295,296	\$3,360	\$298,656	\$566,631	\$865,287
ĺ ś	Operating Expenses						
9	Operating and Maintenance	CAS-10-CDH	282,598	141,497	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 Incom	ne 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 Cre	dit	9		9		9
26							
27	Utility Operating Income		(\$107,936)	(\$72,692)	(\$180,628)	\$345,520	\$164,892
28							
29		•					
1							

	Adjustment to F	Reveneus Per	Books and Pro	Forma			
lissouri Public Service Commission	For the To	est Year Ende	d June 30, 2009				Case No. S
ompany: Missouri-American Water Company							Schedul
istrict: Cedar Hill Sewer							Ochedur
e#							
	<u>.</u>						
1	Test year	Eliminate	Bill Analysis	Bill	Normalizaton		Pro Forma
2	Ending	Unbilled	And Other	Analysis	& Annual	Other	Present Rate
3 4	06/30/09	Revenue	Adjustments	at Rates	Adjustments	Adjustments	Revenue
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			D
13			(20)				
14 Total Metered Sales	20	0	(20)	0	0	0	0
15 16							
	295,194	5,929	0	301,123	0	(2,549)	298,574
7 Sewer Service 18	290,194	5,925		301,123		(2,343)	230,314
9 Fire Service							
20 Private Fire Service	0		0	0		0	0
21	•	•	· ·				J
22 Total Fire Service	0	0	0		0	0	0
3	<u></u>						
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
11 Rents from Water Property	20			20			20
2				<u>.</u>			
33 Total Other Operating Revenues	82	0	0	82	0	0	82
34							
35					_		
36 Total Operating Revenues	\$295,296	\$5,929	(\$20)	\$301,2 <u>0</u> 5	\$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#

2

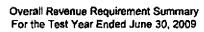
The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-CDH which provides additional detail and support.

5 7	Expense Description	Reference	Expense	Adjustment	Pro forma Present Rates	
7			Lxpense	Adjustitient	Tresent Itales	
`	Labor	CAS-11-CDH	\$123,694	\$88,152	\$211,846	
3	Purchased Water	CAS-11-CDH	0	0	0	
9 .	Fuel and Power	CAS-11-CDH	22,493	2,944	25,437	
0	Chemicals	CAS-11-CDH	83	(83)	0	
1	Waste Disposal	CAS-11-CDH	33,261	(15,121)	18,140	
2	Support Services	CAS-11-CDH	37,189	(139)	37,050	
3	Group Insurance	CAS-11-CDH	12,686	31,737	44,423	
4	Pensions	CAS-11-CDH	10,045	34,181	44,226	
5	Regulatory Expense	CAS-11-CDH	658	86	744	
6	Insurance, Other than Group	CAS-11-CDH	6,719	(303)	6,416	
7	Customer Accounting	CAS-11-CDH	7,255	236	7,491	
8	Rents	CAS-11-CDH	12	. 0	12	
9	General Office Expense	CAS-11-CDH	15,286	0	15,286	
0	Miscellaneous	CAS-11-CDH	805	1,130	1,935	
1 .	Maintenance - Other	CAS-11-CDH	12,412	(1,323)	11,089	
2	Total Operations and Maintenance		282,598	141,497	424,095	
3						
4	Depreciation	CAS-11-CDH	97,935	7,215	105,150	
5	Amortization	CAS-11-CDH	<u>12,944</u>	0	12,944	
6	Total Depreciation and Amortization		110,879	7,215	118,094	
7			<u></u>			
8	Property Taxes	CAS-11-CDH	(24)	36,685	36,661	
9	Payroll Taxes	CAS-11-CDH	9,848	5,574	15,422	
0	PSC Fees	CAS-11-CDH	2,052	31,469	33,521	
1	Other General Taxes	CAS-11-CDH	628	32	660	
2	Total Taxes Other Than Income Taxes		12,504	73,760	86,264	
3						
4					3,372	
5	•				477	
6					(6,607)	
7					9	
8					(2,749)	
9					7 =1. 1 .7	

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

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

	8	Description	30-Jun-09 123,694	Labor Expense \$88,152	Group Ins Expense	Pension Expense	401X Expense	Payroll Taxes Expense	Fuel & Power Expense	Chemical Expense	Purch Water Expense
	9	Purchased Water	1								0
	10	Fuel and Power	22,493						2,944		
		Chemicals	83			-				(83)	
		Waste Disposal	33,261								
	13	Support Services	37,189								
	14	Group Insurance	12,686		31,737						
		Pensions	10,045		0.17.0.	34,181		_ 			
	16	Regulatory Expense	658			71.07		<u> </u>			
	17	Insurance Other Than Group	6,719				- ,				
	18	Customer Accounting	7,255								
	19	Rents	12					·			
	20	General Office Expense	15,286								
		Miscellaneous	805				1.117				
		Maintenance - Other	12,412					-			
-		THE STATE OF THE S									
		Total Operations and Maintenance	282,598	88,152	31,737	34,181	1,117	0	2,944	(83)	0
-		Total Spotagolia and Hall Jonana			- 0.,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
-	27	Depreciation	97,935								
+	28	Amortization	12,944								
 		7 HITOTOGOGION	 								
┢		Total Depreciation and Amortization	110,879		0		0	0	0	0	0
-		rotal popicolation and ranjointageon	+		<u>`</u>	·			<u> </u>		
\vdash	29a	Property Taxes	(24)						·		
┢		Payroll taxes	9,848					5,574			
\vdash	29c	Gross Receipts Taxes	2,052					 -			
├-	29d	Other General Taxes	628					·	 -		
-	200	Other General Tunes						 			
+		Total Taxes other than income	12,504	0	0.	0	0	5,574	-0	0	, O
-		TOTAL TENDO OUISI UIGII MOOTIIS	+		-			- 	 		
								├──	 		
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-			+					 			
-			 		·						
-		1	I						1		l
1-		 	1						 		



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

Case No. WR-2010-XXXX Schedule CAS-11-CDH Page 2 of 4

	168		Schedule CAS-15 p9	Schedule CAS-15 p10	Schedule CAS-15 p11	Schedule CAS-15 p12	Schedula CAS-15 p13	Schedule CAS-15 p13	Schedule CA\$-15 p13	Schedule CAS-15 p14	Schedule CAS-15 p15
1	Line		Waste Olsp.	Regulatory	ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	Transportation
ŀ	Number	<u>Description</u>	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
ŀ	<u>8</u> 9	Labor Purchased Water	 		<u> </u>	-	 	<u> </u>			
ł	10	Fuel and Power	 	ļ							
ŀ	11	Chemicals	 				 		 -		
ŀ	12	Waste Disposal	(15,121)								
ŀ	13	Support Services	119,121)			(139)					
ŀ	14	Group Insurance	+		ļ <u>.</u>						
t	15	Pensions	 						·		
ł	16	Regulatory Expense	 	86							
ł	17	Insurance Other Than Group	 		(303)				 		
ŀ	18	Customer Accounting	 	· · · · · · · · · · · · · · · · · · ·							
t	19	Rents	 				0				
Ì	20	General Office Expense	† 					0			
ţ	21	Miscellaneous	1						(0)		1
Ì	25	Maintenance - Other _								0	T
Ī			1.								
Ì		Total Operations and Maintenance	(15,121)	86	(303)	(139)	_0	0	(0)	0	1:
ſ											
Į	27	Depreciation									
{	28	Amortization									
[Total Depreciation and Amortization	0	0	0	0	0	0	0	0	
					Ĺ <u></u>						<u> </u>
l	29a	Property Taxes	<u> </u>	<u> </u>	<u> </u>	<u> </u>			L		
L		Payroll taxes	<u> </u>		<u> </u>						L
Į	29c	Gross Receipts Taxes	<u> </u>	<u> </u>	<u> </u>	l					
Ļ	29d	Other General Taxes	<u> </u>					<u> </u>	L		
ļ			<u> </u>	<u> </u>	<u> </u>						
ļ		Total Taxes other than income	0	0	0	0	0	0	0	0	
Ļ			 		<u> </u>		}	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ŀ			<u> </u>	L	ļ		<u>-</u>	Ļ <u> </u>			<u> </u>
ļ			-}	·	<u> </u>	L		Ļ <u> </u>		 _	_
1		<u> </u>	 	 	ļ <u></u>	ļ	ļ <u>. </u>	Ļ		ļ. <u> </u>	 -
ļ		<u> </u>		<u> </u>		L	ļ	ļ <u>.</u>	·	 _	
ļ		 	 -		 	ļ					
Ĺ		<u></u>	ــــــــــــــــــــــــــــــــــــــ	<u> </u>	l	L	[<u> </u>	L	<u> </u>	<u></u>

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

Case No. WR-2010-XXXX Schedule CAS-11-CDH Page 3 of 4

2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 021	CAS-15 p22	CAS-15 p23
5	Line Number	Description	t Negative Salva Expense	Property Taxes Expense	PSC Assess Expense	Tank Painting Expense	Franchise Tax Expense	Uncollectible Expense	Uncoilectible Expense	Depreciation Expense	Postage Expense
6	8	Labor	expense	Expense	£_dpense	Expense	Expense	Expense	Expense	Expense	Expense
7 1		Purchased Water	- 								******
8		Fuel and Power	 								
9		Chemicals	<u> </u>								
10	12	Waste Disposal									
11		Support Services	T -								
12	14	Group Insurance			_						
13	15	Pensions									
14	16_	Regulatory Expense									
15		Insurance Other Than Group									
16 [18	Customer Accounting						191	0		\$44
17 [Rents		<u> </u>							
18 [20	General Office Expense									
19 [Miscellaneous	Ī				(0)				
20	25	Maintenance - Other	(23)			(1,300)					
21 [L	<u> </u>		
22		Total Operations and Maintenance	(23)	0	0	(1,300)	(0)	191	0	0	44
23 24	27	Depreciation	 							7,215	
25		Amortization	-			 -	}		 	1,213	}
26		America	 						 -		
27		Total Depreciation and Amortization	ō	0	0	0	0	0	0	7,215	
8		Total Doplowdon alloyatoridadon	1				<u> </u>			1,210	<u> </u>
9	29a	Property Taxes		36,685							
30 [Payroll taxes					,				
31 [29c	Gross Receipts Taxes			31,469				L		
32	29d	Other General Taxes	I								
33			I								
34		Total Taxes other than income	0	36,685	31,469	0	0	0	0	0	0
35											
36			ļ								
37 [1								
38									L		
39								L			
40							<u> </u>		<u> </u>		
41		<u> </u>		<u> </u>			<u> </u>		L		

Company: Missouri-American Water Company Operation: Cedar Hill Sewer

Operation: Cedar Hill Sewe Case No. WR-2010-XXXX Case No. WR-2010-XXXX Schedule CAS-11-CDH Page 4 of 4

2	168		Schedule CAS-15 p24	Schedule CAS-15 p25	Schedute CAS-15 p26	Schedule	Schedule	Schedute	Schedule	Present	Total Present
,	Line		Elim Lobby fees		Franchise			'	i	Rate	Rates
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments	Expense
6	8	Labor	\$0	<u> </u>	Experior		CAPOTISO	Capenda		\$88,152	\$211,846
7 1	9	Purchased Water	- -							000,702	0
8	10	Fuel and Power								2,944	25,437
9	-11	Chemicals	 							(83)	0
10	12	Waste Disposal	 							(15,121)	18,140
11	13	Support Services								(139)	37,050
12	14	Group Insurance	<u> </u>						· · · · · · · · · · · · · · · · · · ·	31,737	44,423
13	15	Pensions								34,181	44,226
14	16	Regulatory Expense	1							86	744
15	17	Insurance Other Than Group								(303)	6,416
16	18	Customer Accounting								236	7,491
17	19	Rents								0	12
18	20	General Office Expense								0	15,286
19	21	Miscellaneous			,					1,130	1,935
20	25	Maintenance - Other		\$0						(1,323)	11,089
21											
22		Total Operations and Maintenance	0	. 0	0	0	0		0	141,497	424,095
23											
24	27	Depreciation								7,215	105,150
25	28	Amortization								0	12,944
26											
27		Total Depreciation and Amortization	C	0	0	0	0		0	7,215	118,094
28											
29	29a	Property Taxes								36,685	36,661
30	29b	Payroll taxes								5,574	15,422
31 [29c	Gross Receipts Taxes								31,469	33,521
32	29d	Other General Taxes			\$32					32	660
33											
34		Total Taxes other than income	0	0	32	0	0		0	73,760	86,264
35											
36											
37											
38											
39											
40											
41 [

	Proforma State and Federal Income T				
Missouri Public Servic Company: Missouri-A District: Cedar Hill Se	merican Water Company	nded June 30, 2009			Case No. SR-2010-XXX Schedule CAS-12-CD Page 1 of
Line#					
1 2 3 4	The Company's federal and state income at present and proposed rates.	axes will be affected	I by all of the pro forma	adjustments made	
5 6 7 8		At Presen	t Rates State	At Propose Federal	d Rates State
9 10 11	Utility Operating Income Before Income Taxes	(\$329,797)	(\$329,797)	\$231,009	\$231,009
12 13	Interest Expense Deduction	58,850	58,850	58,850	58,850
14 15	Taxable Income	(388,647)	(388,647)	172,159	172,159
16 17 18 19	Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(63,133) 77 2 0	(63,133) 77 2 0	(63,133) 77 2 0	(63,133) 77 2 . 0
21 22 23	Total Addbacks (Deducts)	(63,055)	(63,055)	(63,055)	(63,055)
24 25	Taxable Income	(451,702)	(451,702)	109,104	109,104
26 27	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
28 29	Proforma Income Tax at Present / Proposed Rates	(149,854)	(23,548)	36,196	5,688
30 31	Per Books Amount / Present Rates	3,372	(\$24.025)	(149,854)	(23,548)
32 33 34 35 36 37 38 39	Proforma adjustment (1) Based on a 6.25% statutory rate for SIT and 35% for F	(\$153,226) TT	<u>(\$24,025)</u>	<u>\$186,050</u>	<u>\$29,236</u>

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Test Year Operating Revenues at Present Rates vs Proposed Rates For the Test Year Ended June 30, 2009 Missouri Public Service Commission Case No. SR-2010-XXXX Company: Missouri-American Water Company Schedule CAS-13-CDH District: Cedar Hill Sewer Page 1 of 1 Proposed Pro Forma Rates Present Pro Forma Rates Line: Class/ Description Sales Total Sales Total Dollar Percentage ('000 Gal) Revenue ('000 Gal) Revenue Change Change Monthly Billing: 3 4 Residential 0 (\$27)0 (\$27)\$0 -1.60% Commercial 1,112 26.34% 4.241 5,358 1,117 1,112 0.00% Industrial Ö Other Public Authority 0 0.00% 0 0.00% Other Water Utilities 0 0 0 Miscellaneous 0.00% 0 0 Private Fire 0.00% (81)(81)11 Public Fire 0.00% 0 0 26.17% Residential Flat Rate: 271,658 342,760 71,102 Commercial Flat Rate: 22,783 28,746 26.17% 5,963 26.19% 14 Total 1,112 298,574 1,112 376,756 \$78,182 15 16 Miscellaneous Revenues: 18 19 Reconnect Charges 0 0.00% 0 0 20 Returned Check Charge 0 0.00% 0 0 Application Fee 0 0 0.00% 0 Miscellaneous Other Revenue 62 0.00% 62 0 Rents from Water Property 20 20 0.00% 0 Misc Sales 0 0.00% 0 25 26 \$298,656 \$376,838 26.18% 78,182 27 28 29 30 31 32 33 34 35 36

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. SR-2010-XXXX Schedule CAS-14-CDH Page 1 of 2

Dist	rict: Cedar Hill Sewer										Page 1 of 2
			Present Pro	Forma Rates			Prot	osed Pro Form	na Rates		-
Line i	Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar <u>Change</u>	Percentage Change
2	Residential:										
3	Minimum Charge:					•					
4	5/8" Monthly	0		\$23.52	\$0	0		\$29.68	\$ O	\$0	0.00%
5	3/4" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
6	1" Monthly	0		\$0.00	0	0		\$0.00	0	0	0. 00 %
7	1-1/2" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
8	2" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
9	3" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
10	4" Monthly	0		\$0.00	0	. 0		\$0.00	0	0	0.00%
11	6" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
13	10" Monthly	0		\$0.00	O	0		\$0.00	0	0	. 0.00%
14	12" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
15 16	•			·							
17	Valuatia Characa										
18	Volumetric Charges: First Block		0	#G 0000	0		^	\$0.0000	0	٥	0.00%
	Second Block		0	\$0.0000	0		0		0	0	0.00%
19	Third Block		0	\$3.9825	0		0	\$5.0247	0	=	0.00%
20	Fourth Block		-	\$3.9825	0		0	\$5.0247	0	0	
21			0	\$3.9825	0		0	\$5.0247	0	0	0.00%
22	FAL's and Credits		0		(27)		0		(27)	0	-1,60%
23	Reconcile to Books				(807)				(607)	0	0.00%
24	Total	:	0	=	(\$27)	:	0		(\$27)	\$0	-1.60%
25	Decidential Flat Date										
26	Residential Flat Rate:										
27	A LES MANAGES	0.000		****	4000 100	0.000		10.00	0000 155	000.050	00.4504
28	Single Family Residence	6,809		\$33.81	\$230,199	6,809		42.66	\$290,455	\$60,256	26.18%
29	Multi-Family Residence	244		\$27.05	\$6,594	244		34.13	\$8,320	\$1,726	26.18%
30	Mobile Home	1,146		\$30.43	\$34,8 <u>65</u>	1,146		38.39	\$43,985	\$9,120	26.16%
31	Total			=	\$271,658				\$342,760	\$71,102	26.17%
32											
33											
34											
35											
36											
37											
38											
39											
40									<u> </u>		

								15-1			
			т		rating Revenues For the Test Yea			d Rates			
Com	ouri Public Service Comm pany: Missouri-American ict: Cedar Hill Sewer		oany								SR-2010-XXXX le CAS-14-CDH Page 2 of 2
7130	or ocas Uni desel		Present Pro	Forma Rates			Prop	osed Pro Form	a Rates		rage z Or z
.ine #	Class/	Customer				Customer					
1	Description	Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
	Commercial:										_
	Minimum Charge:										
	5/8" Monthly	0		\$23.52	\$0	0		\$29.68	\$0	\$0	0.00%
	3/4" Monthly	O		\$0.00	0	0		\$0.00	0	0	0.00%
	1" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
	1-1/2" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
	2" Monthly	O		\$0.00	O	0		\$0.00	0	0	0.00%
	3" Monthly	0		\$0.00	٥	0		\$0.00	0	0	0.00%
	4" Monthly	0		\$0.00	0	0		\$0.00	0	0	0, 00 %
	6" Monthly	0		\$0.00	0	0		\$0.00	O	0	0.00%
	8" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
	10" Monthly	0		\$0.00	0	0		\$0.00	0	0	0.00%
14 15 16	12" Monthly	0		\$0.00	0	, 0		\$0.00	0	0	0.00%
	Volumetric Charges:										
_	First Block		41	\$0.0000	0		41	\$0.0000	0	0	0.00%
19	Second Block		1,071	\$3.9825	4,266		1,071	\$5.0247	5,383	1,117	26.18%
_	Third Block		. 0	\$3.9825	' 0		. 0	\$5.0247	. 0	0	0.00%
21	Fourth Block		0	\$3.9825	D		0	\$5.0247	0	0	0.00%
22	FAL's and Credits		0		(25)		0		(25)	0	0.00%
	Reconcile to Books	_		_				_		0	0.00%
24	Total		1,112	_	\$4,241	'	1,112	_	\$5,358	\$1,117	26.34%
25		•		-		•		•			
26 27	Flat Rate										
29	Commercial Flat Rate:										
	Commercial	674		\$33.81 _	\$22,783	674		\$42.66	\$28,746	<u>\$5,963</u>	26.17%
31	Total			_	\$22,783			_	\$28,746	\$5,963	\$0
32				-				-			
33											
34 35 36 37 38 39 40											
36											
37								•			
38											
39											
40											

		Revenue Requirement Summary te Test Year Ended June 30, 2009		
Missouri Public Serv Company: Missouri- District: Jefferson Ci	ice Commission American Water Company	e rest real chided Julie Ju, 2005		Case No. WR-2010-XXXX Schedule CAS-2-JFC Page 1 of 1
Line No. 1				•
2 3 4 5	Description	Supporting Schedule	Amount _.	
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 Deficency		345,774	
17 18	Gross Revenue Conversion Factor		1.63795	
19				
20 21	Revenue Deficiency		566,360	
22 23	Adjusted Operating Revenues	CAS-8-JFC	6,193,383	
24 25	Total Revenue Requirement		\$6,759,743	
26				
27 28	Gross Revenue Conversion Factor	000 000		
29 30	Revenue \$1, Uncollectibles 0.90820%	,000.000 9.082		
31	PSC Assessment 0.00000%	0.000		
32		990.918		
33 34	State Income Taxes 5.21327% Federal Income Taxes 33.17536%	51.659		
3 4 35		328.741 389.482		•
36	Net Amount \$	363.462 1610.518		
37				
38	Conversion Factor	1.63795		
39				
40				

		Rate Base Summary			
Missouri Public Service Commission Company: Missouri-American Water Company District: Jefferson City		Test Year Ended June 30,	2009	<u> </u>	Case No. WR-2010-XXXX Schedule CAS-3-JFC Page 1 of 1
Line#					
1					
2 Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base	
4 5 Utility Plant in Service 6	CAS-4-JFC	26,926,608	1,208,473	28,135,081	
7 Accumulated Provision for Depreciation 8	CAS-5-JFC	(5,478,581)	(525,969)	(6,004,550)	
9 Accumulated Amortization 10	W/P's	0	0	0	
11 Utility Plant Acquisition Adjustments 12	W/P's	0	0	0	
13 Net Utility Plant 14		21,448,027	682,504	22,130,531	
15 16 Less:			_		
17 Customer Advances 18 Contributions in Aid of Construction 19 Accumulated Deferred ITC (3%)	CAS-6-JFC CAS-6-JFC W/P's	27,736 3,250,953 0	0 86,354 0	27,736 3,337,307 0	
20 Deferred Income Taxes	W/P's	1,927,836	. 117,369	2,045,205	
21 Pension Liability 22	W/P's	127,494	(120)	127,374	
23 24 Subtotal 25 26 27 Add:		5,334,019	203,603	5,537,622	
28 Cash Working Capital	CAS-7-JFC	126,000	0	126,000	
29 Materials and Supplies	W/P's	149,711	0	149,711	
30 Prepayments	W/P's	31,976	0	31,976	
31 OPEB's Contributed to External Fund 32 Pension/OPEB Tracker	W/P's W/P's	0 41,628	0 (3, 769)	0 37,859	
33 Regulatory Deferrals 34	W/P's	142,065	(34,650)	107,415	
35 Subtotal 36		491,380	(38,419)	452,961	
37 Total Original Cost Rate Base 38		16,605,388	440,483	17,045,871	
39 40					

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

Missouri Public Service Commission

Case No. WR-2010-XXXX Schedule CAS-4-JFC

Company: Missouri-American Water Company
District: Jefferson City

Page 1 of 2

JISUICE	Jefferson C	ity				Page 1
ine#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>06/30/09</u> ·	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
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	178,422	62,339	240,761	
7		Source of Supply Plant				
8	310	Land & Land Rights	0	0	O	
9	311	Structures & Improvements	60,365	0	60,365	
10	312	Collection & Impound Resevoirs	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	448,762		448,762	
15		Pumping Plant			 	
16	320	Pumping Land & Land Rights	944	0	944	
17	321	Pumping Structures & Improvements	619,499	Ö	619,499	
18	322	Boiler Plant Equipment	0	Ō	0	
19	323	Force Mains	644,675	0	644,675	
20	324	Steam Pumping Equipment	Ó	ā	0	
21	325	Electric Pumping Equipment	1,537,932	Ö	1,537,932	
22	326	Diesel Pumping Equipment	0	. 0	0	•
23	327	Pump Equip Hydraulic	Ď	Ö	0	
24	328	Other Pumping Equipment	29,226	ō	29,226	
25		Subtotal	2,832,276		2,832,276	
26		Treatment Plant				
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	ŏ	153,082	
31	****	Subtotal	5,478,334	145,406	5,623,741	
32		Transmission & Distribution Plant		1.01.00		
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	↓ ¬0,5	Subtotal	13,093,535	507,660	13,601,195	
, •		Sustatu	10,000,000		10,001,133	

				Utility Plant in Service			
			For the	Test Year Ended June	30, 2009		
		vice Commission					Case No. WR-2010-XXXX
Compa	ny: Missouri	-American Water Company					Schedule CAS-4-JFC
District:	Jefferson C	City				· · · · · · · · · · · · · · · · · · ·	Page 2 of 2
t ! 44							
Line #				Per Books	· Pro Forma	Pro Forma	
1	Acct No	Account Description		06/30/09		UPIS	
2	ACCI NO	Transmission & Distribution Plant	Bal Fwd		Adjustments		
3	344	Fire mains	bai Fwd	13,093,535 0	507,660 0	13,601,195 0	
4	344 345	Services		~	•	•	
5				479,569	22,547	502,116	
6	346.1	Meters - Bronze Case	-	859,652	172,081	1,031,732	
	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		16,637,544	707,641	17,345,185	
12		General Plant					
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	Q	262,134	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		0	a	. 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. <i>2</i> 6	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	O.	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	O	58,122	
30	396	Power Operated Equiperant		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		1,351,270	293,087	1,644,357	
36							
37		Total Plant in Service		\$26,926,608	\$1,208,473	\$28,135,081	•
38							
39							
40							

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

Missouri Public Service Commission
Company: Missouri-American Water Company

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

Line#		•	Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	Adjustments	Reserve	
2	VCCI 140	- Intangible Plant	<u>60/30/03</u>	<u> Adidantenta</u>	iveserve.	
3	301	Organization	\$0	\$0	\$0	
4	302	Franchise & Consents	0	o O	0	
5	303	Miscellaneous Intangible Plant Studies	Ö	5,115	5,115	
6	303	Subtotal		5,115	5,115	
7		Source of Supply Plant				
é	310	Land & Land Rights	a	o ·	0	
9	311	Structures & Improvements	1,431	1,109	2,540	
10	312	Collection & Impound Resevoirs	1,401	1,103	2,540	
11	313	Lake, River, & Other Intakes	66,219	5,1 56	71,375	
12	314	Wells & Springs	00,219	5,130	71,373	
13	316	Supply Mains	0	ő	Ď	
14	310	Subtotal .	67,651	6,264	73,915	
15		Pumping Plant	67,651	0,204	73,010	
16	320	Pumping Land & Land Rights	0	0	O	
17	320 321	Pumping Structures & Improvements	96,369	8,038	104,407	
18	322	Boiler Plant Equipment	90,309	8,036	704,401	
19	323	Force Mains	15,802	9,670	25,472	
20	323 324	Steam Pumping Equipment	15,802	9,870	20,472	
21	325	Electric Pumping Equipment	375,793	28,144	403,937	
22	325 326		375,793	20,144	. 403,937	•
23	327	Diesel Pumping Equipment	(30,608)	0	(30,608)	
	327 328	Pump Equip Hydraulic		•		
24 25	3 20	Other Pumping Equipment Subtotal	(2,759) 454,597	535 46,387	(2,224)	
		_	454,597	40,367	500,984	
26	330	Treatment Plant	0	0	٥	
27	331	Water Treatment Land & land Rights	~	0 19,843	466,296	
28		Water Treatment Structures & Improvements	446,453		-	
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	240	Transmission & Distribution Plant	•	•	•	
33	340	Transmission & Distribution Land	42.830	2 000	U	
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 40	343.3	Transmission & Distribution Mains > 10" Subtotal	<u>161,424</u> 2,088,016	<u>36,898</u> 129,184	<u>198,322</u> 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

District.	venerson c	olty					Page z or z
Line #							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>06/30/09</u>	<u>Adiustments</u>	<u>Reserve</u>	
2		Transmission & Distribution Plant	Bal Fwd	2,088,016	129,184	2,217,200	
3	344	Fire mains		0	0	0	
4	345	Services		54,385	10,002	64,387	
5	346.1	Meters - Bronze Case		16,2 84	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		2,613,912	181,662	2,795,574	
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, <i>7</i> 92	917	120,709	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		0	Ò	o .	
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) D	127,860	127,860	
21	391.26	Personal Computer Software		. 0	1,787	1,787	•
22	391.3	Other Office Equipment		Ó	(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	151,807	
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		535,061	200,726	735,787	
36		~ m~ v= um1				100,101	
37		Total Plant in Service		\$5,478,581	\$525,969	\$6,004,550	
1 "		- our right hit was true		40,410,001	<u>Ψ020,803</u>	\$0,004,000	
Ì							

	Customer Advances and Contributions In Aid of Construction For the Test Year Ended June 30, 2009											
lissouri	Public Ser	vice Commission	the Test Year Ended June	30, 2009		Case No. WR-2010-XXX						
		-American Water Company				Schedule CAS-6-JF						
	Jefferson C					Page 1 of						
.ine #												
			Per Books	Pro Forma	Pro Forma							
1	Acct No	Account Description	06/30/09	Adjustments	Balance							
2			<u> </u>									
3		Customer Advances										
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	27,736	0	27,736							
11					 							
12												
13												
14												
15		Contributions in Aid of Construction										
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.	<u>o</u>	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	Ü	0	Ü							
25	271.27	Contributions in Aid - Taxable Services	. 0	U	Ü							
26 27	271.37 271.47	Contributions in Aid - Taxable Meters	0	0	Ü							
28	2/1.4/	Contributions in Aid - Taxable Hydrants Contributions in Aid - Taxable WIP	0	Ö	0							
29		Contributions in Aid - Taxable VVIP 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	(144,001)	(47,454)	(132,200)							
32	Various	Total Contributions in Aid of Construction	3,250,953	86,354	3,337,307							
33		Police Contributions in The Of Constitution	3,200,000		0,001,001							
35		•										
36												
37												
34 35 36 37 38 39				•								
39												
40			•									

	W	forkıl	ng Cap	ital		
For the	Test'	Year	Ended	June	30.	2009

Missouri Public Service Commission Company: Missourl-American Water Company District: Jefferson City Case No. WR-2010-XXXX Schedule CAS-7-JFC Page 1 of 1

r	:	
	ıne	

40

1 2		Proforma	Average Daily	Revenue	Expense	Net	Cash .
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroli	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	Uncoilectables	54,624	150	41.30	41.31	(0.01)	(1)
16	Rents	5,261	14	41.30	41.27	0.03	`o´
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.						
1 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#							
1 2 3		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6 7	Operating Revenues	CAS-9-JFC	\$5,320,009	\$873,374	\$6,193,383	566,360	\$6,759,743
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 Incom	e 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 Cred	l it	(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	• • •						
29							
1							

	Adjustment to F							
Missouri Public Service Commission Company: Missouri-American Water Company District: Jefferson City	For the To	est Year Ende	d June 30, 200	•		<u>-</u>	Case No. WR- Schedule	
.ine#		•						
1 2 3	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	
5 Calca as Mana								
5 Sales of Water 6 Metered Sales								
7 Residential	\$2,937,857	(\$33,591)	(\$2)	\$2,904,264	\$213,848	\$183 ,795	\$3,301,907	
8 Commercial	1,504,880	(22,009)	0	1,482,871	73,292	\$97,492	1,653,655	
9 . Industrial	239,990	(1,732)	0	238,258		\$332,952	571,210	
10 Other Public Authority	432,865	(23)	0	432,842		\$19,707	452,549	
11 Sales for Resale	0	0	0	0		\$0	0	
12 Miscellaneous	678	0	(678)	(0)		\$0	(0)	
13								
14 Total Metered Sales	5,116,270	(57,355)	(680)	5,058,235	287,140	633,946	5,979,321	
15							,	
16 17 Sewer Service	0	0	0	٥			0	
18							_ 	
19 Fire Service								
20 Private Fire Service	165,618	0	0	165,618	0.	10,324	175,942	
21	740,010	•	٠.	.00,012	Ť	.0,52.	., 0,0,1-	
22 Total Fire Service	165,618	0	0	165,618	0	10,324	175,942	
23		•						
24 Total Sales of Water	5,281,888	(57,355)	(680)	5,223,853	287,140	644,270	6,155,262	
25				-				
26 Other Operating Revenues								
27 Reconnect Charges	1,360			1,360			1,360	
28 Returned Check Charge	1,476			1,476			1,476	
29 Application Fee	0			24.048			0	
30 Miscellaneous Other Revenue 31 Rents from Water Property	34,918 367			34,918			34,918 367	
32 Rents from water Property	30/			367			367	
33 Total Other Operating Revenues	38,121	0	0	38,121		0	38,121	
34				<u> </u>				
35			•					
36 Total Operating Revenues	\$5,320,009	(\$57,355)	(\$680)	\$5,261,974	\$287,140	\$644,270	\$6,193,383	
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: Jefferson City Case No. WR-2010-XXXX Schedule CAS-10-JFC Page 1 of 1

Line#

2

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

4 5	Expense Description	Schedule Reference	Test Year Expense	Ad <u>jus</u> tment	Pro forma Present Rates
6					<u> </u>
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	5 9,986	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	1,57 7	13,672
6	Insurance, Other than Group	CAS-11-JFC	100,147	20,469	120,616
.7	Customer Accounting	CAS-11-JFC	136,568	(18,007)	118,561
8	Rents	CAS-11-JFC	5,262	(1)	5,261
19	General Office Expense	CAS-11-JFC	76,130	O	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
2	Total Operations and Maintenance		3,130,963	370,007	3,500,970
23	•	•			
24	Depreciation	CAS-11-JFC	432,480	204,798	637,278
5	Amortization	CAS-11-JFC	3,009_	0	3,009
26	Total Depreciation and Amortization		435,489	204,798	640,287
27					· · · · ·
28	Property Taxes	CAS-11-JFC	341,011	928	341,939
29	Payroll Taxes	CAS-11-JFC	71,776	2,703	74,479
0	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		461,690	18,665	480,355
33					
34	-				(283,234)
35					(40,096)
36					564,713
37					(4,618)
38					236,765
39					
40					

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

3 4	168 Цле		Test Year Ended	Schedule CAS-15 p1 Labor	Schedule CAS-15 p2 Group Ins	Schedule CAS-15 p3 Pension	Schedule CAS-15 p4 401K	Schedule CAS-15 p5 Payroll Taxes	Schedule CAS-15 p6 Fuel & Power	Schedule CAS-15 p7 Chemical	Schedule CAS-15 p8 Purch Water
6	Number 8		30-Jun-09 911.723	Ехрепsе \$91,818	Expense	Expense	Expense	Expense	Expense	Expense	Expense
7		Purchased Water	4,125	\$31,010				 			4,288
Ŕ	10	Fuel and Power	199,160	I —				 	45,678		7,200
9	11	Chemicals	245,631					 	40,070	59,986	
10	12	Waste Disposal								03,365	
11	13	Support Services	683,667								
12	14	Group Insurance	117,122		151,623			 	 		
13	15	Pensions	65,732			141,474		 -	 	_	
14	16	Regulatory Expense	12,095								
15	17	Insurance Other Than Group	100,147								
16	18	Customer Accounting	136,568								
17	19	Rents	5,262								
18	20	General Office Expense	76,130								
19	21	Miscellaneous	276,302			-	3,781				
20	25	Maintenance - Other	297,299								
21											
22		Total Operations and Maintenance	3,130,963	91,818	151,623	141,474	3,781	0	45,678	59,986	4,288
23											
24	27	Depreciation	432,480					\			
25	28	Amortization	3,009								
26											
27		Total Depreciation and Amortization	435,489	Ö	0	0	0	0	0	0	0
28			 				L				
29		Property Taxes	341,011	<u> </u>							
30	29b	Payroll taxes	71,776					2,703	i		
31		Gross Receipts Taxes	37,352					 	<u> </u>		
32	29d	Other General Taxes	11,551						}		
33		Total Total State of the state	404 600					0.700	<u> </u>		
34		Total Taxes other than income	461,690	0	0	0.	0	2,703	0	0	
35								 	<u> </u>		
36		<u> </u>	━{					 	ļ	<u> </u>	
37								 	 		
38								-	 		
39			 					 	├ <i>-</i>		<u> </u>
40			+								ļ
41		<u> </u>						L	L J		l .

Case No. WR-2010-XXXX Schedule CAS-11-JFC Page 2 of 4

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

2 (168		Schedule CAS-15 p9	Schedule CAS-15 p10	Schedule CAS-15 p11	Schedule CAS-15 p12	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p14	Schedule CAS-15 p15
4	Line		Waste Disp.	Regulatory	Ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	Transportation
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal	0								
11 [13	Support Services				(2,522)					
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense		1,577							
15	17	insurance Other Than Group			20,469						
16	18	Customer Accounting									
17	19	Rents					(1)				
18	20_	General Office Expense						0			
19	21	Miscellaneous							0		(14,791)
20	25	Maintenance - Other								0	
21											
22		Total Operations and Maintenance	0	1,577	20,469	(2,522)	(1)	0	0	0	(14,791)
23											
24	27	Depreciation									
25	28	Amortization									
26									L		
27		Total Depreciation and Amortization	0	0	0	Q	0	0	0	0	0
28											
29		Property Taxes								<u> </u>	
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes		ļ <u>.</u>	<u> </u>						
33			Ļ <u>_</u> _								
34		Total Taxes other than income	0	0	0	0	0	0	0	0	<u>ō</u>
35											
36											
37										}	
38											
39									L		l
40					L						
41					l						

Case No. WR-2010-XXXX Schedule CAS-11-JFC Page 3 of 4

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

1 2			Schedute	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Line	· ·		Property Taxes	PSC Assess	Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
5	Number	Description	Expense	Ехреляе	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power					_				
9	11	Chemicals									
10	12	Waste Disposal									
11	13	Support Services									
12	14	Group Insurance							· ·		
13	15	Pensions	1								
14	16	Regulatory Expense									
15	. 17	Insurance Other Than Group	 			 					
16	18	Customer Accounting						(18,527)	0		\$520
17	19	Rents	 								
18	20	General Office Expense	 								
19	21	Miscellaneous	1			<u> </u>	0				
20	25	Maintenance - Other	(92,024)			(23,342)					
21						1=3,4=1=7			···········		
22		Total Operations and Maintenance	(92,024)	0	D	(23,342)	0	(18,527)	0	0	520
23			1 12,42 9			1-919-7			_		
24	27	Depreciation				 				204,798	
25	28	Amortization	 							30 1,1 00	
26											
27		Total Depreciation and Amortization	0	0	Ō	- 0	0	0	0	204,798	0
28		1 0(4: Depitalitati = 14 / 41101(= 430).	 			 				20 71.00	-
29	29a	Property Taxes		928			 -				
30	29b	Payroll taxes	+								
31	29c	Gross Receipts Taxes			14,443	 					
32	29d	Other General Taxes		·	14,440						
33		Other General Texas	 	 		 				_ _	
34		Total Taxes other than income	 	928	14,443		0	0	0	0	0
35		1 Men 1 SVC3 OWEL BIRIT HICKNIS	 -	- 320	19,740	 -					<u> </u>
36			+	 		 					
37						 					
38		 		 	 -	 - 	<u> </u>		L		L
				 			 				
39			 	 	L 		 			<u></u>	ļ- -
40		 	 -	[
41		<u> </u>		<u></u>			L				L

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

168		Schedule CAS-15 p24	Schedule CAS-15 p25	Schedule CAS-15 p26	Schedule	Schedule	Schedule	Schedule	Present	Total Present
Line		Elim Lobby fees		Franchise	_	_	_		Rate	Rates
Numbe		Expense	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments	Expense
8	Labor	\$0								\$1,003,541
9	Purchased Water								4,288	8,413
10	Fuel and Power								45,678	244,838
11	Chemicals					ļ	ļ <u></u>		59,986	305,617
12	Waste Disposal						<u> </u>		0 500	004 446
13	Support Services			<u>_</u>	ļ				(2,522)	
14	Group Insurance								151,623	268,74
15	Pensions							L	141,474	207,206
16	Regulatory Expense				ļ				1 <u>,5</u> 77	13,672
17	Insurance Other Than Group								20,469	120,616
18	Customer Accounting								(18,007)	
19	Rents								(1)	
20	General Office Expense							Ļ	0	76,130
21	Miscellaneous								(11,009)	
25	Maintenance - Other		\$0						(115,366)	181,933
			L				L			
<u> </u>	Total Operations and Maintenance	0	0	Ö	0	0		0	370,007	3,500,970
							· -			
27	Depreciation								204,798	637,278
28	Amortization							<u> </u>	0	3,009
							1			
	Total Depreciation and Amortization	0	Ô	0	0	0		0	204,798	640,287
							7			
29a	Property Taxes		•						928	341,939
29b	Payroll taxes								2,703	74,479
29c	Gross Receipts Taxes								14,443	51.79
290	Other General Taxes			\$591					591	12,14
										<u> </u>
	Total Taxes other than income	0	. Ô	591	0	0		0	18,665	480,355
		_ 							,	1
		 						 		
	 					 -		 		
		 								
								 		
\ 			 -		 -			ļ		
						<u> </u>		 		Ļ

	Proforma State and Federal Income 1				
Missouri Public Servi Company: Missouri-A District: Jefferson Cit	merican Water Company	naed June 30, 200!	· · · · · · · · · · · · · · · · · · ·		Case No. WR-2010-X Schedule CAS-12 Page 1
Line #					
1 2 3 4 5	The Company's federal and state income at present and proposed rates.	taxes will be affecte	d by all of the pro form	a adjustments made	
6 7 8		At Preser Federal	nt Rates State	At Propos Federal	ed Rates State
9 10 11	Utility Operating Income Before Income Taxes	\$ 1,5 7 1,771	\$1,571, 7 71	\$2,132,987	\$2,132,987
12 13	Interest Expense Deduction	542,059	542,059	542,059	542,059
14 15	Taxable Income	1,029,712	1,029,712	1,590,928	1,590,928
16 17 18 19 20	Addback (Deducts): Tax over Book Depreciation Non-deductible Meats Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(454,067) 1,454 34 0	(454,067) 1,454 34 0	(454,067) 1,454 34 0	(454,067) 1,454 34 0
21 22 23	Total Addbacks (Deducts)	(452,579)	(452,579)	(452,579)	(452,579)
24 25	Taxable income	577,133	577,133	1,138,349	1, 138,34 9
26 27	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
28 29	Proforma Income Tax at Present / Proposed Rates	191,466	30,087	377,651	59,345
30 31	Per Books Amount / Present Rates	(283,234)	(40,096)	191,466	30,087
32 33 34 35 36	Proforma adjustment	<u>\$474,700</u>	\$70,183	\$186,185	\$29,258
37 38 39 40	(1) Based on a 6.25% statutory rate for SIT and 35% for I	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 Case No. WR-2010-XXXX Schedule CAS-13-JFC

	ct: Jefferson City	Present Pro I	orma Rates	Proposed Pro	Forma Rates		Page 1 of
.ine #	Class/	FICSEIN FIU I	Office (Vales	Fioposed Fio	ruma Nates		
	Description	Sales	Total	Şales	Total	Dollar	Percentage
1	Description	('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
2	Monthly Billing:	(000 Gai)	11e VE FIGE	1000 38)	Nevente	Change	Onlinge
3	monthly Bhang.						
4	Residential	520,880	\$3,301,906	520,880	\$3,731,076	\$429,170	13.009
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	0.289
7	Other Public Authority	99,939	452,549	99,939	487,168	34,619	7.65%
8	Other Water Utilities	0	0	00,000	0	01,010	0.009
9	Miscellaneous	0	õ	n	ŏ	ő	0.00%
10	Private Fire	.0	175,942	0	175,942	õ	0.00%
11	Public Fire	0	D	ň	173,3-12	Ď	0.009
12	Total	1,189,472	6,155,262	1,189,472	6,711,461	\$556,199	9.049
13	. 0141	1,100,712	0,100,202	1,100,412	0,711,401	4000,100	
14							
15	Miscellaneous Revenues:						
16	macendiesus neveriues.						
17	Reconnect Charges		1,360		11,190	9,830	722,79%
18	Returned Check Charge		1,476		1,488	12	0.819
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		34,918	•	34,918	ŏ	0.00%
21	Rents from Water Property		367		367	ŏ	0.00%
22	Misc Sales		0		0	ŏ	0.00%
23	miss dates		· ·		V	· ·	0.007
24			\$6,193,383		\$6,759,424	566,041	9.14%
25			40,100,000		40,100,124	300,041	0.177
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-JFC Page 1 of 8

District: Jefferson City Present Pro Forma Rates Proposed Pro Forma Rates Line# Class/ Customer Customer Description Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage ('000 Gal) ('000 Gal) Change **Billings** Rate Revenue Billings Rate Revenue Change Residential: Minimum Charge: 5/8" Monthly 102,435 \$326,767 27.01% \$11.81 \$1,209,755 102,435 \$15.00 \$1,536,522 5/8" Low Income 3,304 \$11.81 \$39,024 3,304 \$9.75 \$32,217 (\$6,807)-17.44% 6 3/4" Monthly 0.00% 12.92 0 16.06 0 7 1" Monthly 26.53% 1,640 15,15 24,848 1,640 19.17 31,440 6,592 8 1-1/2" Monthly 24 20.74 42.54% 496 24 29.60 707 211 9 2" Monthly 57 27.42 1,560 57 42.09 2,395 835 53.53% 3" Monthly 0 0.00% 43.06 0 0 71.26 Ð 0 Q 0.00% 11 4" Monthly 65.40 0 0 112.94 0 0 12 6" Monthly 0 121.18 Ω 0 217.08 0.00% 0 0 8" Monthly 0 0.00 0 0 216.62 0 0 0.00% 0.00% 10" Monthly 0.00 0 0 367.97 0 0 15 12" Monthly ٥ 0.00% 0.00 0.00 0 16 Volumetric Charges: 17 18 First Block 520.834 \$3.8900 2.026.044 520,834 101,563 5.01% \$4.0850 2,127,607 19 Second Block 3.8900 179 5.03% 46 46 4.0850 188 20 Third Block 0 0.0000 0 0 0.0000 0 0.00% 0 21 Fourth Block 0 0.00000 ٥ 0.0000 0 0 0.00% 22 FAL's and Credits 0 0 0 0.00% 0 Reconcile to Books 0.00% 24 Total 520,880 \$3,301,906 520,880 \$3,731,076 \$429,170 13.00% 25

26 27 28

Missouri Public Service Commission
Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-JFC Page 2 of 8

District: Jefferson City Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ . Customer Customer Description Sales Total Meter Sales Proposed Total Dollar Percentage Meter Current Change Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change Commercial: 3 Minimum Charge: 5/8" Monthly \$33,474 27.01% 10,493 \$11.81 \$123,926 10,493 \$15.00 \$157,400 0.00% 3/4" Monthly 0 12.92 0 16.06 6 51,775 13,737 26.53% 1" Monthly 3.418 15.15 3,418 19.17 65.512 42.72% 7 29.60 1-1/2" Monthly 852 20.74 17,662 852 25,207 7.545 8 2" Monthly 27.42 42.09 82,370 28.712 53.51% 1,957 53,658 1,957 9 65.48% 3" Monthly 121 43.06 5,206 121 71.26 8.615 3,409 2,795 72.67% 4" Monthly 59 65.40 3,846 59 112.94 6,641 6" Monthly 1.151 79.16% 12 121.18 217.08 2,605 1,454 12 0 0.00% 8" Monthly 0 0.00 0 216.62 0.00% 10" Monthly 0 0.00 0 0 367.97 0 12" Monthly 0 0.00% 0.00 0.00 0 0 15 16 17 Volumetric Charges: First Block 0.00% 18 300,829 \$3.8900 1,170,224 300,829 \$3.8900 1,170,224 0 0.00% Second Block 2.6049 216,788 83,222 2.6049 216,788 0 83,222 Third Block 0.0000 0 0.0000 0 0.00% 20 0 0.00% 21 Fourth Block ٥ 0.0000 0 ٥ 0.0000 0 FAL's and Credits 0.00% 0 0 -0 0.00% Reconcile to Books \$90,823 24 Total 384,051 \$1,644,539 384,051 \$1,735,362 5.52% 25

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-JFC

District: Jefferson City Page 3 of 8 Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ Customer Customer Description Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage 1 Billings ('000 Gai) Change Rate Revenue Billings ('000 Gal) Rate Revenue Change 2 State Penitentiary (Interruptible Rate): Minimum Charge: 5/8" Monthly 0.00% ٥ \$0.00 \$0 0 \$15.00 **S**0 \$0 5 3/4" Monthly \$0.00 0 0 0.00% 0 16.06 0 6 1" Monthly 0 0.00% \$0.00 0 19.17 0 0 1-1/2" Monthly \$0.00 0 29.60 ٥ 0 0.00% 2" Monthly ٥ 0.00% \$0.00 0 42.09 0 0 9 3" Monthly \$0.00 0 ٥ 0.00% 71.26 0 4" Monthly 10 0 0.00% \$0.00 112.94 0 O 6" Monthly \$0.00 0 0 0.00% 217,08 12 8" Monthly \$0.00 ٥ 216.62 0 0.00% 13 14 Volumetric Charges: 15 First Block Q \$0.0000 0 0 \$0.0000 0 0 0.00% 16 Second Block 0.0000 ٥ 0 0 0.0000 0 0 0.00% FAL's and Credits 0 0.00% a D 0 0 Reconcile to Books 18 0.00% \$0 19 Total 0 \$0 0 \$0 0.00% 20 Capital Complex (Interruptible Rate): Minimum Charge: 5/8" Monthly \$0.00 \$0 0 \$15.00 \$0 \$0 0.00% 24 3/4" Monthly \$0.00 0 ٥ 0 16,06 0 0 0.00% 25 1" Monthly \$0.00 0 19.17 0 0 0.00% 1-1/2" Monthly \$0.00 0 ٥ 29.60 0 0 0.00% 27 2" Monthly \$0.00 0 0 O 42.09 0 0.00% 28 3" Monthly 0 \$0.00 0 71.26 0 0 0.00% 29 4" Monthly \$0.00 0 112.94 Ò 0.00% 6" Monthly ٥ 30 0 20.02 0 217.08 0 0 0.00% 31 8" Monthly \$0.00 0 0 0.00% 216.62 0 32 Volumetric Charges: 34 First Block 702 \$5.2737 3.702 702 \$5.2700 3.700 (2)-0.05% 35 Second Block 175 \$4.2984 751 175 \$4,3000 752 0.13% 36 Third block 1.780 \$2,6199 4,663 1,780 \$2.6200 4,663 0.00% 0 FAL's and Credits 0 0 0 0 0 0.00% Reconcile to Books 38 0.00% 2,657 Total \$9,116 39 2,657 \$9,115 (\$1) -0.01% 40

Missouri Public Service Commission

Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2010-XXXX Schedule CAS-14-JFC Page 4 of 8

Distric	t: Jefferson City										Page 4 of 8
	_		Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line#		Customer				Customer					_
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	_	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Industrial:										
	Minimum Charge:										
ı	5/8" Monthly	36		\$11.81	\$423	36		\$15.00	\$537	\$114	26.95%
	3/4" Monthly	0		12.92	\$0	0		16.06	0	0	0.00%
	1" Monthly	24		15,15	\$364	24		19.17	460	96	26.37%
	1-1/2" Monthly	0		20.74	\$0	0		29.60	0	0	0.00%
	2" Monthly	32		27.42	\$877	32		42.09	1,347	470	53.59%
9	3" Monthly	12		43.06	\$ 517	12		71.26	855	338	65.38%
10	4" Monthly	12		65.40	\$785	12		112.94	1,355	570	72.61%
11	6" Monthly	0		121.18	\$0	0		217.08	0	0	0.00%
12	8" Monthly	. 0		0.00	\$0	0		216.62	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15	•										
	Volumetric Charge	es:									
17	First Block		92,346	\$3.8900	359,226		92,346	\$3.8900	359,226	0	0.00%
	Second Block		1,485	2.6049	3,868		1,485	2.6049	3,868	Ŏ	0.00%
19	Third Block		0	0.0000	0		0	0.0000	0	Ō	0.00%
	Fourth Block		ō.	0.0000	ō		. 0	0.0000	- ' ŏ	o ·	0.00%
	FAL's and Credits		Ö	0.0500	ō		Ö	4.5552	Ö	ŏ	0.00%
	Reconcile to Book		•		_		•		ŭ	Ö	_0.00%
23	Total		93,831	-	\$366,060	•	93,831	-	\$367,648	\$1,588	0.43%
24	1042.	-	30,00	•	4000,000	:	- 50,00.		400.,040		
	Large industrial:										
1	Minimum Charge:										
	2" Monthly	10		\$1,197.65	\$44.07 7	. 10		\$1,197.65	\$44.077	¢0	0.00%
		0			\$11,977	10			\$11,977	\$0	
28	3" Monthly			1,213,30	0	0		1,213.30	0	0	0.00%
	4" Monthly	13 0		1,235.62	16,063	13		1,235.62	16,063	0	0.00%
	6" Monthly	U		1,291.42	0	0		1,291. 42	. 0	. 0	0.00%
31											
	Volumetric Charge	3 <u>\$.</u>	****								
	First Block		88,115	2.01	177,110		88,115	2.0100	177,110	0	0.00%
34	Second Block		٥	2.01	0		0	2.0100	0	0	0.00%
	FAL's and Credits		0		0		0		0	0	0.00%
36	Reconcile to Book	(S		-				-			
37	Total		88,115		205,150		88,115	-	205,150	0	0.00%
38		•		•		•		•			
39											
40	_										

Missouri Public Service Commission

Company: Missouri-American Water Company District: Jefferson City

Case No. WR-2010-XXXX Schedule CAS-14-JFC Page 5 of 8

<u> </u>	t: Jefferson City										Page 5 of
			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Autf		<u> </u>								
	Minimum Charge:										
4	5/8" Monthly	714		\$ 11,8 1	\$8,437	714		\$15.00	\$10,716	\$2,279	27.01
	3/4" Monthly	0		12.92	0	0		16.06	0	0	0.00
	1" Monthly	908		15,15	13,756	908		19.17	17,406	3,650	26.53
7	1-1/2" Monthly	362		20.74	7,508	362		29.60	10,715	3,207	42.71
8	2" Monthly	1,292		27.42	35,427	1,292		42.09	54,383	18,956	53.51
9	3" Monthly	133		43.06	5,727	133		71.26	9,478	3,751	65.509
10	4" Monthly	59		65,40	3,859	59		112.94	6,663	2,804	72.66
11	6" Monthly	0		121.18	0	0		217.08	0	0	0.00
12	8" Monthly	0		0.00	0 ·	0		216.62	0	0	0.00
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00
14	12" Monthly	0		0.00	0	0		0.00	٥	0	0.00
15	-										
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		91,530	\$3.8900	356,053		91,530	\$3.8900	356,053	0	0.00
19	Second Block		8,503	2.6049	22,149		8,503	2.6049	22,149	0	0.00
20	Third Block		0 .	0.0000	0 .		. 0	0.0000	. 0	0	0.00
	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00
-	FAL's and Credits		(95)		(367)		(95)		(395)	(28)	7.53
	Reconcile to Book	s ₋						٠.		0	0.00
24	Total		99,939		\$452,549		99,939		\$487,168	\$34,619	7.65
25		-		•		•		•			
26									•		
27	•										
28											

Missouri Public Service Commission

Company: Missouri-American Water Company District: Jefferson City Case No. WR-2010-XXXX Schedule CAS-14-JFC Page 6 of 8

	<u> </u>		Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Water Utilit										
3	Minimum Charge:	•									
4	5/8" Monthly	0		\$11.81	\$0	0		\$15.00	\$0	\$0	0.00%
	3/4" Monthly	0		12.92	0	Q		16.06	0	0	0.00%
6	1" Monthly	٥		15.15	0	0		19.17	0	0	0.00%
7	1-1/2" Monthly	0		20.74	0	Ō		29.60	0	0	0.00%
8	2" Monthly	0		27.42	0	0		42.09	0	0	0.00%
	3" Monthly	0		43.06	0	0		71.26	0	0	0.00%
10	4" Monthly	0		65.40	0	0		112.94	0	0	0.00%
11	6" Monthly	0		121.18	0	0		217.08	0	0	0.00%
12	8" Monthly	0		0.00	0	Đ		216.62	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	. 0	O	0.00%
14	12" Monthly	0		0,00	0	0		0.00	0	0	0.00%
15	•										
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		0	\$3.8900	0		0	\$3.8900	Q	0	0.00%
19	Second Block		0	2.6049	0		0	2.6049	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	Ö	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
	Reconcile to Book	s								0	0.00%
24	Total		0	_	\$0		0		\$0	\$0	0.00%
25		:		=				=		 	
26											
26 27											
~~											

Missouri Public Service Commission

Company: Missouri-American Water Company District: Jefferson City

Case No. WR-2010-XXXX Schedule CAS-14-JFC Page 7 of 8

			Present Pro F	orma Rates			Pro	posed Pro Form	a Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate_	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Miscellaneous:										
	Minimum Charge:										
	5/8" Monthly	0		\$11.81	\$0	0		\$15.00	\$0	\$0	0.00%
	3/4" Monthly	0		12.92	0	. 0		16.06	0	0	0.009
6	1" Monthly	0		15.15	0	0		19.17	0	0	0.00%
7	1-1/2" Monthly	C		20.74	0	. 0		29.60	0	0	0.00%
8	2" Monthly	0		27.42	٥	0		42.09	0	0	0.00%
9	3" Monthly	0		43.06	0	0		71.26	0	0	0.009
10	4" Monthly	0		65.40	0	0		112.94	0	0	0.009
11	6" Monthly	0		121.18	0	0		217.08	0	Ď	0.00%
12	8" Monthly	O		0.00	0	0		216.62	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.009
15	•										
16											
17	Volumetric Charge	<u>es:</u>									
18	First Block		0	\$0.0000	. 0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.009
20	Third Black	•	0	0.0000	0	•	0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	s .		_						0	0.00%
24	Total		0	_	\$0		0		\$0	\$0	0.009
25		•		•				- =			

Missouri Public Service Commission

Case No. WR-2010-XXXX

	ну: Missouri-American Wa t: Jefferson City	ater Company					Schedi	ile CAS-14-JF0 Page 8 of
			Present	Rates	Propose	Rates		
Line#	Connection Size	Number of Connections	Annual Rate	Total Revenue	Annual Rate	Total Revenue	Dollar Change	Percentage Change
	Private Fire Service:	Comications	1,010	110701110	Titalo	- NOVOINGE		
	Private Fire Hydrant	39	\$1,196.87	\$46,439	\$1,196.87	\$46,43 9	\$0	0.00%
	2"	8	132.92	1,063	132,92	1,063	0	0.00
8 9	3"	1	299.27	299	299.27	299	0	0.00
	4"	26	531.97	13,831	531.97	13,831	0	0.00
	6"	49	1,196.87	58,647	1,196.87	58,647	0	0.00
	8"	20	2,127.62	42,552	2,127.62	42,552	0	0.00
	10"	4	3,324.48	13,298	3,324.48	13,298	0	0.00
	12"	0	0.00	0	0.00	0	0	0.00
	FAL's and Credits			(187)		(187)	. 0	0.00
	Total	147	:	\$175,942	- =	\$175,942	\$0	0.00
26 27	Public Fire Protection:							
28 29 30 31	Public Fire Hydrants	958	0.00	0	0.00	0	0	0.009
32 33 34								
35 36 37								
38 39 40								

	O ₁	verall Revenue Requirement Summary or the Test Year Ended June 30, 2009		
Missouri Public Service Company: Missouri-Am District: Joplin	Commission			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 Deficency		2,056,045	
17 18	Gross Revenue Conversion Factor		1.64222	
19 20	Revenue Deficiency		3,376,478	
21	Adjusted Operating Revenues	CAS-8-JOP	17,471,909	
23		CAG-0-30F		·
24 25 26	Total Revenue Requirement		\$20,848,387	
27 28 29 30 31 32 33 34 35 36 37 38 39	Gross Revenue Conversion Factor Revenue Uncollectibles 1.16600% PSC Assessment 0.00000% Before Tax Amount State Income Taxes 5.21327% Federal Income Taxes 33.17536% Total Taxes and Expenses Net Amount Conversion Factor	\$1,000.000 11.660 0.000 988.340 51.525 327.885 391.070 \$608.930 1.64222		

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			Rate Base Summary Test Year Ended June 30,	2000		
Com	ouri Public Service Commission pany: Missouri-American Water Company ict: Joplin		rest Year Enged June 30,	2009		Case No. WR-2010-XXXX Schedule CAS-3-JOP Page 1 of 1
Line	#					
1 2 3 4	Rate Base Component	Supporting Reference	Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base	
5	Utility Plant in Service	CAS-4-JOP	123,148,764	4,743,196	127,891,960	
6 7 8	Accumulated Provision for Depreciation	CAS-5-JOP	(15,735,904)	(2,093,603)	(17,829,507)	
9	Accumulated Amortization	W/P's	0	0	0	
11 12	Utility Plant Acquisition Adjustments	W/P's	0	0	0	
13 14 15	Net Utility Plant		107,412,860	2,649,593	110,062,453	-
16 17 18 19 20 21 22 23	Less: Customer Advances Contributions in Aid of Construction Accumulated Deferred ITC (3%) Deferred Income Taxes Pension Liability	CAS-6-JOP CAS-6-JOP W/P's W/P's	5,583,137 20,680,702 8,146 8,816,954 285,395	1,217,451 4,276,038 (720) 180,748 (268)	6,800,588 24,956,740 7,426 8,997,702 285,127	
24 25 26 27	Subtotal Add:		35,374,334	5,673,249	41,047,583	
28 29 30 31 32 33 34	Cash Working Capital Materials and Supplies Prepayments OPEB's Contributed to External Fund Pension/OPEB Tracker Regulatory Deferrals	CAS-7-JOP W/P's W/P's W/P's W/P's	92,000 400,022 71,577 644,660 93,186 137,309	0 0 0 (107,534) (8,437) (33,490)	92,000 400,022 71,577 537,126 84,749 103,819	
35 36	Subtotal		1,438,754	(149,461)	1,289,293	
37 38 39 40	Total Original Cost Rate Base		73,477,281	(3,173,117)	70,304,163	

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

District: .	Joplin			<u> </u>		Page 1 of
Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	UPIS	
2		Intangible Plant				
3	301	Organization	\$0	\$10,288	\$10,288	
4	302	Franchise & Consents	20,740	٥	20,740	
5	303	Miscellaneous Intangible Plant Studies	85,032	129,328	214,360	
6	•	Subtotal	105,772	139,616	245,388	
7		Source of Supply Plant				
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 Resevoirs	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	14,353,855	0	14,353,855	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	12, 5 61	0	12,561	
17	321	Pumping Structures & Improvements	3,001,376	Ů	3,001,376	
18	322	Boller Plant Equipment	348	0	348	
19	323	Force Mains	1,419,884	O	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	ō ·	0	
24	328	Other Pumping Equipment	357,547	C	357,547	
25		Subtotal	11,666,462	651,221	12,317,683	
26		Treatment Plant				
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	26,336,573	317,711	26,654,284	
32		Transmission & Distribution Plant				
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	V-10-V	Subtotal	50,925,669	2,434,671	53,360,340	

				Utility Plant in Service	-		
liccour	Dublia Cand	ce Commission	For the	Test Year Ended June	30, 2009		Case No. WR-2010-XXX
		ce commission imerican Water Compaлу					Schedule CAS-4-JO
iciiihaii	y: missouri-A	merican water company					
)istrict:	Јорип		 -				Page 2 of
.ine#							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		06/30/09	Adjustments	UPIS	
2		Transmission & Distribution Plant	Bal Fwd	50,925,669	2,434,671	53,360,340	
3	344	Fire mains	- · · - · -	5,220	0	5,220	
4	345	Services		9,577,783	339,207	9,916,990	
5	346.1	Meters - Bronze Casé		791,351	237,964	1,029,315	
6	346.2	Meters - Plastic Case		7,503	0	7.503	
7	346.3	Meters - Not Class By Type		119.173	0	119,173	
8	347	Meter Installation		3,465,447	ő	3,465,447	
9	348	Hydrants		1,088,717	17,835	1,106,552	
10	349	Other Transmission & Distribution Plant		0	17,000	0	
11	343	Subtotal		65,980,862	3,029,676	69,010,538	
12		General Plant		00,960,662		69,010,536	
13	389	General Land & Land Rights		369.306	0	369,306	
14				•	5,226		
	390	Stores Shops Equipment Structures		1,190,661		1,195,887	
15	390.1	Office Structures		5,796	0	5,796 0	
16	390	General Structures - HVAC		0	0	•	
17	390.3	Miscellaneous Structures		80,488	0	80,488	
18	391	Office Furniture and Equipment		66,621	21,616	88,237	
19	391.2	Computers & Peripheral Equipment		186,211	140,472	326,682	
20	391.25	Computer Software		11,993	336,733	348,726	
21	391.26	Personal Computer Software		2,627	6,325	8,952	
22	391.3	Other Office Equipment		9,819	. 0	9,819	•
23	392.11	Transportation Equipment - Light Trucks		215,298	943	216,241	•
24	392.1 <i>2</i>	Transportation Equipment · Heavy Trucks		9,581	0	9,581	
25	392.2	Transportation Equipment - Cars		20,637	7,287	27,924	
26	392.3	Transportation Equipment - Other		57,160	0	57,160	
27	393	Stores Equipment		28,142	0	28,142	
28	394	Tools, Shop, & Garage Equipment		1,753,571	76,187	1,829,758	
29	395	Laboratory Equipment		88,728	0	88,728	
30	396	Power Operated Equipemnt		257,247	0	257,247	•
31	397	Communication Equipment (non telephone)		294,148	· 7,723	301,871	
32	397.2	Telephone Equipment		0	1,879	1,879	
33	398	Miscellaneous Equipment		57,207	581	57,788	
34	399	Other Tangable Property		0	0	0	
35		Subtotal		4,705,240	604,972	5,310,212	
36						414.412.4	
37		Total Plant in Service		\$123,148,764	\$4,743,196	\$127,891,960	
38				* VI 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		7.27,007,000	-
39 40				•			

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

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

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District:	Jobiiu					Page 1 c
ine#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	. <u>06/30/09</u>	<u>Adjustments</u>	Reserve	
2		Intangible Plant				
3	301	Organization	\$0	\$0	\$0	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	0	11,368	11,368_	
6		Subtotal		11,368	11,368	
7		Source of Supply Plant				
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	365,982	104,603	470,585	
10	312	Collection & Impound Resevoirs	86,025	1,040	87,065	
11	313	Lake, River, & Other Intakes	61,550	7,962	69,512	
12	314	Wells & Springs	540,270	46,487	586,757	
13	316	Supply Mains	344,042	49,104	393,146	
14	0.0	Subtotal	1,397,868	209,197	1,607,065	
15		Pumping Plant	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,000,100	
16	320	Pumping Land & Land Rights	0	0	۵	
17	321	Pumping Structures & Improvements	243,898	38,943	282,841	
18	322	Boiler Plant Equipment	10	5	15	
19	323	Force Mains	47,462	21,298	68,760	
20	324	Steam Pumping Equipment	47,402	21,230	00,700	
21	325	Electric Pumping Equipment	1,158,453	90.419	1.248,872	
22	326	Diesel Pumping Equipment	35,336	2,529	37,865	
23	327	Pump Equip Hydraulic	. 0	2,029	. 0	
	327		111,792	6,544	118,336	
24	320	Other Pumping Equipment Subtotal	1,596,951	159,738	1,756,689	
25			1,590,951	109,736	1,730,009	
26	220	Treatment Plant	0	0	0	
27	330	Water Treatment Land & land Rights	. 0	•	445.077	
28	331	Water Treatment Structures & Improvements	316,895	98,482	415,377	
29	332	Water Treatment Equipment	1,283,787	344,584	1,628,371	
30	332.4	Water Treatment Equipment - Filter Plant	11,414	3,798	15,212	
31		Subtotal	1,612,097	446,863	2,058,960	
32		Transmission & Distribution Plant	•			
33	340	Transmission & Distribution Land	0	0	0	
34	341	Transmission & Distribution Structures & Improvements	106,830	66,590	173,420	
35	342	Distribution Reservoirs & Standpipes	1,103,078	91,330	1,194,408	
36	343	Transmission & Distribution Mains Conv	3,456,061	(127,532)	3.328,529	
37	343.1	Transmission & Distribution Mains < 4"	145,301	48,354	193,655	
38	343.2	Transmission & Distribution Mains 6" - 8"	1,294,820	258,655	1,553,475	
39	343.3	Transmission & Distribution Mains > 10"	915,853	<u>169,937</u>	<u>1,085,790</u>	
40		Subtotal	7,021,944	507,333	7,529,277	

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

Missouri Public Service Commission Case No. WR-2010-XXXX Company: Missouri-American Water Company Schedule CAS-5-JOP District: Jopfin Page 2 of 2 Line# Per Books Pro Forma Pro Forma 06/30/09 Acct No. Account Description <u>Adjustments</u> Reserve 2 Transmission & Distribution Plant **Bal Fwd** 7,021,944 507,333 7,529,277 3 344 Fire mains 147 59 206 345 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 2.172 24,902 22,730 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 868 868 11 Subtotal 10,152,103 10,947,180 795,077 12 General Plant 13 389 General Land & Land Rights 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 17 390.3 Miscellaneous Structures 5.528 1.449 6.977 18 5,486 391 Office Furniture and Equipment 36.815 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 261 (13,940)(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)27 614 393 Stores Equipment 9.719 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 Equiperant 191,421 13,158 204.579 397 Communication Equipment (non telephone) 11,667 31 38.036 49,703 32 397.2 Telephone Equipment 31,957 1,109 33,066

20,233

976,885

\$15,735,904

2,410

471,361

\$2,093,603

22,643

1,448,245

\$17.829,507

33

34

35

36 37 398

399

Miscellaneous Equipment

Other Tangable Property

Total Plant in Service

Subtotal

			vances and Contributions in A	-		
	y: Missouri-A	ce Commission merican Water Company	or the Test Year Ended June 3	50, 2009		Case No. WR-2010-XXXX Schedule CAS-6-JOP Page 1 of 1
Line#						·
1 2	Acct No	Account Description	Per Books 06/30/09	Pro Forma <u>Adjustments</u>	Pro Forma <u>Balance</u>	
3		Customer Advances				
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_	•
10		Total Customer Advances	5,583,137	1,217,451	6,800,588	
11						
12						
13						
14						
15		Contributions in Aid of Construction				
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	·ò	0	
22		Contributions in Aid - WIP	4,442,585	Õ	4,442,585	
23	271.71	Contributions in Aid - Taxable Mains	2,384,233	Õ	2,384,233	
24	271.12	Contributions in Aid - Taxable Extension Deposit	1,070,663	Õ	1,070,663	
25	271.27	Contributions in Aid - Taxable Services	1,026,526	Õ	1,026,526	
26	271.37	Contributions in Aid - Taxable Meters	0	Ö	0	
27	271.47	Contributions in Aid - Taxable Hydrants	Ď	Ô	Ó	
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	20,680,702	4,276,038	24,956,740	
33					12-11-2	
34						
35						
36						
37						
38						
39						
40						

	Worki	ng Capital	
For the	Test Year	Ended June	30, 2009

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-7-JOP Page 1 of 1

District: Joplin

39

40

All Lead/Lags are based on internal study.

1			0				
2		Proforma	Average Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
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	002,200	0,0,1	43.81	0.00	43.81	0,000
9	Service Company Charges	1,524,738	4,177	43.81	(10.98)	54.78	228,841
10	Group Insurance	211,887	5 8 1	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	40 1(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	Total Cook and Madring Control Programment Nood						
35	Total Cash and Working Capital Requirement Used					:	92,000
36							
37							
38	All I and it any one board on follow that it						

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

30 31

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

Line#							
1 2 3		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6 7	Operating Revenues	CAS-9-JOP	\$14,121,312	\$3,350,597	\$17,471,909	3,376,478	\$20,848,387
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 Ta	axes	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, 9 72	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
28		-					
29							
1 11							

		Adjustment to R		d June 30, 200					
Comp	uri Public Service Commission any: Missouri-American Water Company ct: Joplin	For the 10		u June 30, 200	·			Case No. Wi Schedule	CAS-9-10 Page 1 of
Line #									
1 2 3		Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizatón & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
4 5 6	Sales of Water Metered Sales								
7 8 9 10 11	Residential Commercial Industrial Other Public Authority Sales for Resale Miscellaneous	\$7,519,017 3,032,772 1,989,142 414,980 509,906 (5,019)	(\$149,545) (32,724) (921) 412 (16,845) 0	(\$5) 1 (1) 0 0	\$7,369,467 3,000,049 1,988,220 415,392 493,061 (5,019)	\$403,759 168,932	\$857,667 \$375,209 \$1,574,009 \$47,656 \$75,464 \$5,019	\$8,630,893 3,544,190 3,562,229 463,048 568,525 0	
13 14 15	Total Metered Sales	13,460,798	(199,623)	(5)	13,261,170	572,691	2,935,023	16,768,884	
16 17 18	Sewer Service	0	0	0	0	0	0	0	
19 20 21	Fire Service Private Fire Service	431,623	. 0	0	431,823	0	42,511	474,134	· ·
22 23	Total Fire Service	431,623	0	0	431,623	0	42,511	474,134	
24 25	Total Sales of Water	13,892,421	(199,623)	(5)	13,692,793	572,691	2,977,534	17,243,018	
26 27 28 29 30	Other Operating Revenues Reconnect Charges Returned Check Charge Application Fee Miscellaneous Other Revenue	4,860 4,968 0 218,086			4,860 4,968 0 218,086			4,860 4,968 0 218,086	
31 32 33	Rents from Water Property Miscellaneous Unmetered Sales Total Other Operating Revenues	977 228,891	0 ·	0	977 0 228,891	0	0	977 0 228,891	
34 35 36 37	Total Operating Revenues	<u>\$14,121,312</u>	(\$199,623)	(\$5)	\$13 ,921,684	\$572,691	\$2,977,534	\$17,471,909	
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: Joplin

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

Line

1 2 3 The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-JOP which provides additional detail and support.

3 4 5 6	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	<u>(566,565)</u>	76,292
22 23	Total Operations and Maintenance		6,611,046	957,664	7,568,710
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 27	Total Depreciation and Amortization		1,755,065	1,069,699	2,824,764
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		1,478,439	53,351	1,531,790
33					
34					(783,389)
35					(110,903)
36					1,535,075
37					(1,985)
38	•				638,798
39					
40					

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

Missouri Public Service Commission Company: Missouri-American Water Company Division: Jopfin Case No. WR-2010-XXXX Schedule CAS-11-JOP Page 1 of 4

Line No. 1

2 3 4 5	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
6	8	Labor	1,495,420	\$468,305							
7	9	Purchased Water	-					f			0
8	10	Fuel and Power	837,485						122,111		
9		Chemicals	328,539							233,720	
10	12	Waste Disposal	30,934								
11		Support Services	1,530,387								
12		Group Insurance	239,675		339,911						
13	15	Pensions	93,418			345,830					
14		Regulatory Expense	27,074								
15	17	Insurance Other Than Group	221,044								
16		Customer Accounting	332,400								
17 [Rents	35,062								
18	20	General Office Expense	115,651								
19 [Miscellaneous	681,100				14,622				
20 [25	Maintenance - Other	642,857								
21 {											
22		Total Operations and Maintenance	_6,611,046	466,305	339,911	345,830	14,622	0	122,111	233,720	0
23 [
24		Depreciation	1,748,328								
25	28	Amortization	6,737								
26											
27		Total Depreciation and Amortization	1,755,065	0	0	0	0	0	0	0	0
28	_										
29	29a	Property Taxes	1,235,731								
30	29b	Payroll taxes	117,518					26,938			
31 [29c	Gross Receipts Taxes	99,332								
32	29d	Other General Taxes	25,858								
33 [
34		Total Taxes other than income	1,478,439	_ 0	0	0	0	26,938	0	_ 0	0
35 [
36											
37											
38											
39											
40					-						
41											

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

Case No. WR-2010-XXXX Schedule CAS-11-JOP Page 2 of 4

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

Line No.

168 Line Number	Description	Schedule CAS-15 p9 Waste Disp. Expense	Schedule CAS-15 p10 Regulatory Expense	Schedule CAS-15 p11 Ins. Other Expense	Schedule CAS-15 p12 Mgt Fess Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p14 Main Breaks Expense	Schedula CAS-15 p15 Transportation Expense
8	Labor									
9	Purchased Water									
10	Fuel and Power									
11	Chemicals									I
12	Waste Disposal	2,576								
13	Support Services				(5,649)					
14	Group Insurance									
15	Pensions									
16	Regulatory Expense		3,530							I
17	Insurance Other Than Group			44,627						
18	Customer Accounting									
19	Rents					412				
20	General Office Expense						0			
21	Miscellaneous							0		(21,52
25	Maintenance - Other								0	
							,			
	Total Operations and Maintenance	2,576	3,530	44,627	(5,649)	412	0	0	0	(21,52
27	Depreciation									
28	Amortization									
	7							•		
	Total Depreciation and Amortization	0	0	0	0	0	0	0	0	
29a	Property Taxes	7								
29b	Payroll taxes									
29c	Gross Receipts Taxes									1
29d	Other General Taxes									
	Total Taxes other than income	0	O	0	0	0	0	0	0	
					 					
										
										
	 					 			 	
	 			 					 	
	 			 	 				<u> </u>	
	 	- 		 -					 	}

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

Case No. WR-2010-XXXX
Schedule CAS-11-JOP
Page 3 of 4

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

Line No. 1

2	400		Schedule CAS-15 p16	Schedule	Schedule	Schedule	Schedule	Schedute	Schedule 040.45 - 04	Schedule	Schedule CAS-15 p23
3	168 Line			CAS-15 p17 Property Taxes	CAS-15 p18 PSC Assess	CAS-15 p19 Tank Painting	CAS-15 p20 Franchise Tax	CAS-15 p21 Uncollectible	CAS-15 p21 Uncollectible	CAS-15 p22 Depreciation	Postage
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
ě i	8	Labor	+		- LAPONE	240,20					
7 (9	Purchased Water		· · · · · · · · · · · · · · · · · · ·							
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal									
11	13	Support Services									
12 [14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16 🚶	18	Customer Accounting						(24,085)	٥		\$1,843
17 [19	Rents									
18	20	General Office Expense									
19 [21	Miscellaneous					(0)				
20	25	Maintenance - Other	(522,250)			(44,315)					
21 [
22 [Total Operations and Maintenance	(522,250)	D	0	(44,315)	(O)	(24,085)	0	0	1,843
23											
24 [27	Depreciation								1,069,699	
25 [28	Amortization									
26 [
27 [Total Depreciation and Amortization	0	0	0	0	0	0	0	1,069,699	0
28											
29 [29a	Property Taxes		(21,697)							
30 [29b	Payroll taxes									
31 [29c	Gross Receipts Taxes			46,786						
32 [29d	Other General Taxes					i				
33											
34		Total Taxes other than income	0	(21,697)	46,786	0	0	0	Ô	0	0
35 [
36 [_		
37 [
38											
39				1							
40 [
41											

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

Missouri Public Service Commission Company: Missouri-American Water Company Division: Joplin Case No. WR-2010-XXXX Schedule CAS-11-JOP Page 4 of 4

Lìne No. 1

2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule		
3	168		CAS-15 p24	CAS-15 p25	CAS-15 p26	ļ	1		}	Present	Total Present
4	Line :	_	Elim Lobby fees		Franchise		_	_	1 _ 1	Rate	Rates
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments	Expense
6	8	Labor	\$0						<u> </u>		\$1,961,725
7	9	Purchased Water			<u> </u>					0	0
8	10	Fuel and Power	<u> </u>							122,111	959,596
9		Chemicals	1							233,720	562,259
10		Waste Disposal								2,576	33,510
11		Support Services							<u> </u>	(5,649)	
12		Group Insurance								339,911	579,586
13	15	Pensions					<u></u>			345,830	439,248
14		Regulatory Expense	<u> </u>						L	3,530	30,604
15	17	Insurance Other Than Group			<u></u>					44,627	265,671
16		Customer Accounting					·			(22,242)	
17		Rents								412	35,474
18	20	General Office Expense								0	115,651
19	21	Miscellaneous							\	(6,902)	
20	25	Maintenance - Other		\$0						(566,565)	76,292
21											, ,
22		Total Operations and Maintenance	0	Ö	0	0	0		0	957,664	7,568,710
23											
24	27	Depreciation								1,069,699	2,818,027
25	28	Amortization								0	6,737
26											
27		Total Depreciation and Amortization	. 0	0	0	0	0		0	1,069,699	2,824,764
28											
29	29a	Property Taxes								(21,697)	1,214,034
30		Payroll taxes	1							26,938	144,456
31		Gross Receipts Taxes							1	46,786	146,118
32	29d	Other General Taxes			\$1,324					1,324	27,182
33											
34		Total Taxes other than income	Ö	0	1,324	0	0		0	53,351	1,531,790
35					1,527		- -			55,55.	-1,00 1,7 00
36	· · · · · · · · · · · · · · · · · · ·		 								
37			 								
38			 				 -				
39			 						 		
40			 						 		├─
41			{ - 						 		
* '		\	<u> </u>				<u> </u>		<u> </u>		L

	Proforma State and Federal Income T For the Test Year E			_		
Missouri Public Servi Company: Missouri-A District: Joplin		nded June 30, 2009			Case No. WR Schedule	
						rage i oi
Line #						
1	The Company's federal and state income	taxes will be affected	d by all of the pro form:	a adjustments made		
2	at present and proposed rates.					
3						
4						
5						
6 7	,	4.5	. = .	• • • •		
•		At Preser		At Propos		
8 9		Federal	State	Federal	State	
10	Hillita Operating Income Before Income Toyon	05 E46 C44	TE E4C C44	40 000 750	e0 000 750	
11	Utility Operating Income Before Income Taxes	\$5,546,644	\$5,546,644	\$8,883,752	\$8,883,752	
12	Interest Expense Deduction	2,235,672	2,23 <u>5,6</u> 72_	2,235,672	2,235,672	
13	micres: Expense Deduction	2,295,012	2,200,012	2,233,012	2,200,072	
14	Taxable Income	3,310,972	3,310,972	6,648,080	6,648,080	
15	Taxable Income	0,010,012	0,010,012	0,040,000	0,040,000	
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	٥	
21		·		·		
22	Total Addbacks (Deducts)	(669,429)	(669,429)	(669,429)	(669,429)	
23				<u> </u>		
24	Taxable Income	2,641,543	2,641,543	5,978,651	5,978,651	
25	•					
26	Effective Tax Rate (1)	<u>33.1754%</u>	5.2133%	33.1754%	5.2133%	
27						
28	Proforma Income Tax at Present / Proposed Rates	876,342	137,711	1,983,439	311,683	
29	Deep also Assessed I Deep 4 Deep	/=00 ann	(440.000)	474.410		
30	Per Books Amount / Present Rates	(783,389)	(110,903)	876,342	137,711	
31 32	Proforma adjustment	<u>\$1,659,731</u>	\$248,614	\$ 1,107,097	£472.070	
	Protottia adjustitietit	\$1,009,731	3240,014	\$1,107,097	\$ 173,972	
33						
34 35						
36						
37	(1) Based on a 6.25% statutory rate for SIT and 35% for F	:гт				
38	11) Desort on a 0.20% sectorory late for 311 with 35% lot i	**				
39						
40						

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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

Case No. WR-2010-XXXX Schedule CAS-13-JOP

<u>Distri</u>	et: Joplin	_			_		Page 1 of 1
		Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line #	Class/						
	Description	Sales	Total	Sales	Total	Dollar	Percentage
1		('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
2	Monthly Billing:						
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	32.4 9 %
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_		<u>0</u>	0	0.00%
12	Total	4,266,829	17,243,019	4,266,829	20,562,746	\$3,319,727	19.25%
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			\$17,471,910		\$20,847,961	3,376,051	19.32%
25							
26							
27	•						•

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-JOP

District: Joplin Page 1 of 7 Proposed Pro Forma Rates Present Pro Forma Rates Line # Class/ Customer Customer Description Meter Dollar Percentage Meter Sales Current Total Sales Proposed Total 1 Billings ('000 Gal) Rate Revenue **Billings** ('000 Gal) Rate Revenue Change Change 2 Residential: Minimum Charge: 3 3.23% 4 5/8" Monthly 212,214 \$14.53 \$3,083,466 212,214 \$15.00 \$3,183,206 \$99,740 5 5/8" Low Income \$14.53 \$9.75 \$111.684 -32.90% 11,455 \$166,438 11,455 (\$54,754) 0.00% 6 3/4" Monthly 18.59 0 19.20 7 27,165 716.077 27,165 27.21 739.168 23,091 3.22% 1" Monthly 26.36 3.23% 1-1/2" Monthly 45.84 619 14 47.32 639 20 14 2" Monthly 69.20 28,538 412 71.44 29,462 924 3.24% 412 0.00% 10 3" Monthly 0 123.66 0 0 127.67 0 0.00% 11 4" Monthly 0 201.47 0 208.02 0 0 0 12 408.90 0 0.00% 6" Monthly 0 396.04 0 0 13 649.91 0 0.00% 8" Monthly 0 629.47 0 0 Ò 14 10" Monthly 0 1,069.31 0 0 1,104.01 0 0 0.00% 15 12" Monthly 1,821,11 0.00% 1,763.85 Ð O 16 17 Volumetric Charges: 18 First Block 1,404,160 \$3.2811 4,607,189 1,404,160 \$4.2570 5,977,508 1,370,319 29.74% 19 Second Block 3.2811 4.2570 29.74% 8,706 28,566 8,706 37.062 8,496 Third Block 4.2570 0.00% 20 a 3.2811 0 Û 0 0 21 Fourth Block 0 3.2811 Q 4.2570 0 0 0.00% 0 22 **FAL's and Credits** 0 0 0.00% 23 Reconcile to Books 0.00% 24 Total 1,412,866 \$8,630,893 1,412,866 \$10,078,729 \$1,447,836 16.78%

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-JOP Page 2 of 7

District: Joplin

Present Pro Forma Rates Proposed Pro Forma Rates Line# Class/ Customer Customer Percentage Sales Total Meter Sales Proposed Total Dollar Description Meter Current Revenue Change 1 Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Change 2 Commercial: Minimum Charge: 5/8" Monthly 20.439 \$14.53 \$296,971 20,439 \$15.00 \$306,578 \$9,607 3.23% 5 3.25% 3/4" Monthly 46 18.59 861 46 19.20 889 28 3.22% 6 5,764 1" Monthly 6.781 26.36 178.747 6.781 27.21 184.511 3.22% 1-1/2" Monthly 152 45.84 6.959 152 47.32 7,183 224 8 2" Monthly 4,459 69.20 308,549 4,459 71.44 318,537 9.988 3.24% 3" Monthly 0.00% 0 123.66 0 127.67 0 10 4" Monthly 189 189 39,399 1.241 3.25% 201.47 38,158 208.02 71 396.04 71 28,950 910 3.25% 11 6" Monthly 28.040 408.90 12 649.91 231 3.25% 8" Monthly 11 629.47 7,113 11 7.344 0.00% 13 10" Monthly 0 1,069.31 0 1,104.01 0 0.00% 14 12" Monthly Ω 1,763.85 0 0 1,821.11 Ð n 15 16 17 Volumetric Charges: First Block \$3.7300 236 484 13.17% 18 544.895 \$3.2960 1.795.975 544.895 2,032,459 86.83% 19 Second Block 428,893 1.8466 791,994 428,893 3.4500 1,479,682 687,688 Third Block 96.49% 20 61,243 1.4250 87,271 61,243 2.8000 171,480 84,209 21 Fourth Block 3,702 0,9597 3,553 3,702 2.8000 10,365 6,812 191.73% FAL's and Credits ۵ 0 0 0.00% 0.00% 23 Reconcile to Backs \$4,587,377 24 Total 1,038,733 \$3,544,191 1,038,733 \$1,043,186 29.43% 25

Missouri Public Service Commission

38 39 40

Company: Missouri-American Water Company District: Joplin Case No. WR-2010-XXXX Schedule CAS-14-JOP

Page 3 of 7

	- dopim		Present Pro	Forma Rates			Prop	osed Pro Form	na Rates		. ugo 0 00 7
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Industrial;										
3	Minimum Charge:										
4	5/8" Monthly	84		\$14,53	\$1,221	84		\$15.00	\$1,260	\$39	3,19%
5	3/4" Monthly	12		18.59	223	12		19.20	230	7	3.14%
6	1" Monthly	144		26.36	3,796	144		27.21	3,918	122	3.21%
7	1-1/2" Monthly	٥		45.84	0	0		47.32	0	0	0.00%
8	2" Monthly	398		69.20	27,542	398		71.44	28,433	891	3.24%
9	3" Monthly	٥		123.66	0	0.		127.67	0	0	0.00%
10	4" Monthly	178		201,47	35,862	178		208.02	37,028	1,166	3.25%
11	6" Monthly	60		396.04	23,762	60		408.90	24,534	772	3.25%
12	8" Monthly	12		629.47	7,554	12		649.91	7,799	245	3.24%
13	10" Monthly	0		1,069.31	0	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,763.85	0	0		1,821.11	0	0	0.00%
15	·			•							
16											
17	Volumetric Charge	<u>s:</u>									
18	First Block	_	465,162	\$4.1204	1,916,655		465,162	\$3.7300	1,735,055	(181,600)	-9.47%
19	Second Block		296,585	2.3083	684,606		296,585	3.2000	949,071	264,465	38.63%
20	Third Block		201,052	1.7814	358,155		201,052	2.5000	502,631	144,476	40.34%
21	Fourth Block		407,826	1.1997	489,269		407,826	1.8000	734,088	244,819	50.04%
22	FAL's and Credits		(18,831)		13,584		(18,831)		15,404	1,820	13.40%
23	Reconcile to Books	\$								0	0.00%
24	Total	-	1,351,795	-	\$3,562,229	•	1,351,795	'	\$4,039,451	\$477,222	13.40%
25		•		• •		•		:			
26											
2 7	Empire Electric D	Istrict:									
28	8" Monthly	0		629.47	Ó	0		649.91	0	\$0	0.00%
29	·				•	-		•	•	4 4	0,000
30				•							
31	Volumetric Charge	s:									
	All Usage		0	1.1997	0		0	1.8000	O	0	0.00%
33	FAL's and Credits		0		ō		Ö		ŏ	ŏ	0.00%
34	Total	-	0	-	\$0	•		•	\$0	\$0	0.00%
35		=		-		•		1			
36											
37								-			
37											

Missouri Public Service Commission

Company: Missouri-American Water Company District: Joplin

Gase No. WR-2010-XXXX Schedule CAS-14-JOP Page 4 of 7

Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ Customer Customer Total Meter Sales Proposed Total Dollar Percentage Description Meter \$ales Current 1 Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change Change 2 Other Public Authority: Minimum Charge: \$206 3.23% 5/8" Monthly 439 \$14.53 \$6,376 439 \$15.00 \$6.582 3/4" Monthly 0 18.59 0 19.20 0 0.00% 1" Monthly 504 26.36 504 27.21 13,714 429 3.23% 13,285 3.19% 1-1/2" Monthly 13 45.84 13 47.32 19 596 615 8 3.24% 2" Monthly 711 69.20 49,201 711 50,794 1,593 71.44 0.00% 3" Monthly 0 123.66 a 127.67 0 4" Monthly 85 85 208.02 557 3.25% 10 201.47 17,125 17,682 0.00% 6" Monthly 11 0 396.04 O 408.90 0 3.25% 8" Monthly 48 629.47 30,215 48 649.91 31,196 981 0.00% 13 10" Monthly 0 1,069.31 ٥ 0 1,104.01 0 14 12" Monthly 0.00% 0 1,763,85 0 1,821.11 0 0 15 16 17 Volumetric Charges: 18 First Block 43,504 \$3.5839 155,913 43,504 \$3,7300 162,269 6,356 4.08% 19 Second Block 91,372 2.0076 183,438 91,372 3.4500 315,232 131,794 71.85% 20 Third Block 8,375 1.5492 12,974 8,375 2.8000 23,449 10,475 80.74% 21 Fourth Block 0 1.0432 0 2.8000 0.00% (2,721)FAL's and Credits -(2,721)(6,075)(8,049)(1,974)32.48% 23 Reconcile to Books 0.00% 140,529 \$463,048 140,529 \$613,484 \$150,436 32.49% 24 Total

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-JOP Page 5 of 7

District: Joplin

		Present Pro I	Forma Rates			Pro	posed Pro Forn	na Rates		
Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
Other Water Utili						•				
Minimum Charge:										
5/8" Monthly	0		\$14.53	\$0	0		\$15.00	\$0	\$0	0.00%
3/4" Monthly	0		18.59	0	0		19.20	C	0	0.00%
1" Monthly	12		26.36	316	12		27.21	327	11	3.48%
1-1/2" Monthly	0		45.84	0	0		47.32	0	0	0.00%
2" Monthly	12		69.20	830	12		71.44	857	27	3.25%
3" Monthly	0		123.66	0	0		127.67	0	0	0.00%
4" Monthly	0		201.47	0	0		208.02	0	. 0	0.00%
6" Monthly	24		396.04	9,5 05	24		408.90	9,814	309	3.25%
8" Monthly	24		629.47	15,107	24		649.91	15,598	491	3.25%
10" Monthly	0		1,069.31	0	0		1,104.01	0	0	0.00%
12" Monthly	0		1,763.85	0	0		1,821.11	0	0	0.00%
	<u>es:</u>									
				13,863		3,065	\$3 .7300			-17.53%
				124,635			3.4500	169,716		36.17%
		•		141,764	1		2.8000	203,017	61,253	43.219
		198,142	1.3168	260,913		198,142	1.8000	356,655	95,742	36.69%
		a		1,591		0		2,154	563	35.35%
	is _		_		i			 _	0	0.00%
Total	•	322,906	_	\$ 568,524		322,906		\$769,571	\$201,047	35.36%
	-		_		•		-			
	Description Other Water Utili Minimum Charge: 5/8" Monthly 3/4" Monthly 1" Monthly 1-1/2" Monthly 2" Monthly 3" Monthly 4" Monthly 6" Monthly 6" Monthly 12" Monthly 12" Monthly 12" Monthly 12" Monthly 15" Monthly 16" Month	Description Meter Billings Other Water Utilities: Minimum Charge: 5/8" Monthly 0 3/4" Monthly 12 1-1/2" Monthly 12 1-1/2" Monthly 0 4" Monthly 12 3" Monthly 0 4" Monthly 0 6" Monthly 0 6" Monthly 24 8" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 0 14" Monthly 0 15" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 10" Monthly 1	Class/ Customer Description Meter Billings ('000 Gal) Other Water Utilities: Minimum Charge: 5/8" Monthly 0 3/4" Monthly 12 1-1/2" Monthly 12 3" Monthly 12 3" Monthly 0 6" Monthly 24 8" Monthly 24 10" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 10 6" Monthly 0 12" Monthly 0 12" Monthly 10 13" Monthly 10 14" Monthly 10 15" Monthly 10 16" Monthly 10 17" Monthly 10 18" Mon	Description Meter Billings ('000 Gal) Rate	Class Customer Description Meter Sales Current Rate Revenue	Class/ Description Meter Billings Current Rate Revenue Meter Billings	Class	Class	Class	Class

Missouri Public Service Commission

Company: Missouri-American Water Company District: Joplin

Case No. WR-2010-XXXX Schedule CAS-14-JOP Page 6 of 7

Present Pro Forma Rates Proposed Pro Forma Rates Line# Class/ Customer Customer Dollar Percentage Total Meter Sales Total Description Meter Sales Current Proposed Change Change Billings ('000 Gal) ('000 Gal) Rate Revenue Rate Revenue Billings 2 Miscellaneous: Minimum Charge: 0.00% \$0 \$0 5/8" Monthly 0 \$14.53 \$0 0 \$15.00 0.00% 5 3/4" Monthly 18.59 0 0 19.20 0 0 0 0 0 0 0.00% 1" Monthly 26.36 27.21 0 0.00% 1-1/2" Monthly 0 45.84 0 0 47.32 O 0.00% 8 69.20 0 71.44 0 2" Monthly 0 0.00% 0 0 3" Monthly 0 127.67 9 0 123.66 0 0 0.00% 10 4" Monthly Ð 201.47 208.02 0.00% 11 6" Monthly ٥ 396.04 0 0 408.90 ٥ 0.00% 649.91 12 8" Monthly 0 629.47 0 0.00% 13 10" Monthly 0 1,069.31 0 1,104.01 0 0 0 0.00% 14 12" Monthly Đ 1,763.85 0 1,821.11 0 0 15 16 17 Volumetric Charges: 0.00% 18 First Block 0 \$0.0000 0 \$0.0000 0 0 19 Second Block 0 0.0000 0 ٥ 0.0000 0 0 0.00% 0.00% Third Block 0 0.0000 0 0 0.0000 0 0 20 0.00% 21 Fourth Block 0 0.0000 0 0.0000 0 0 ٥ 0 0.00% FAL's and Credits 0 0 23 Reconcile to Books 0.00% 24 Total \$0 \$0 \$0 0.00%

<u> </u>			Test Year C		at Present Rates vs Propor Finded June 30, 2009	sed Rates		
Compa	uri Public Service Commis any: Missouri-American Wa t: Joplin			Tot the lest real	Ended Stille 50, 2003			WR-2010-XXXX ile CAS-14-JOP Page 7 of 7
		_	Present	Rates	Proposed	d Rates		
Line#	Connection Size	Number of	Annual	Total	Annual	Total	Dollar	Percentage
1		Connections	Rate	Revenue	Rate	Revenue	Change	Change
2	Private Fire Service:							
	Private Fire Hydrant	5	\$1,373. 6 4	\$6,868	1,373.64	\$6,868	\$0	0.00%
	2"	3	196.80	590	196.80	590	0	0.00%
	3"	0	338.16	0	338.16	0	. 0	0.00%
10 11	4"	49	536.64	26,295	536.64	26,295	0	0.00%
12 13	6"	166	1,100,76	182,726	1,100.76	182,726	0	0.00%
14 15	8"	116	1,893.84	219,685	1,893.84	21 9,68 5	0	0.00%
17	10"	7	2,911.20	20,378	2,911.20	20,378	0	0.00%
19	12"	4	4,150.92	16,604	4,150.92	16,604	0	0.00%
21	FAL's and Credits			988	_	988	0	0.00%
23 24 25	Total	350	=	\$474,134		\$474,134	\$0	0.00%
27	Public Fire Protection:							
29 30 31 32 33 34 35 36 37	Public Fire Hydrants	1,760	0.00 _	0	0.00	0	0	0.00%
38 39 40								

and the second of the second o

		Overall Revenue Requirement Summary For the Test Year Ended June 30, 2009		
Missouri Public Servic Company: Missouri-Ar District: Mexico	e Commission merican Water Company			Case No. WR-2010-XXXX Schedule CAS-2-MEX Page 1 of 1
Line No. 1				
2				
4 5	Description	Schedule	Amount	
6 7	Rate Base	CAS-3-MEX	\$16,513,514	:
8	Operating Income at Present Rates	CAS-8-MEX	918,533	
9	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 Deficency		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			V 110111,0220	
27 28	Gross Revenue Conversion Factor			
29	Revenue .	\$1,000.000		·
30	Uncollectibles 0.64200%			
31 32	PSC Assessment 0.00000% Before Tax Amount	993.580		
33	State Income Taxes 5.21327%			
34	Federal Income Taxes 33.17536%			
35	Total Taxes and Expenses	387.842		
36	Net Amount	\$612.158		
37				
38	Conversion Factor	1.63357		
39				1
40				

		Rate Base Summary Test Year Ended June 30,			
Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico		Test Year Ended June 30,	2009		Case No. WR-2010-XXX Schedule CAS-3-ME Page 1 of
Line #					
1 2 3 Rate Base Component	Supporting Reference	Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base	
5 Utility Plant in Service 6	CAS-4-MEX	21,510,803	1,129,239	22,640,042	
7 Accumulated Provision for Depreciation 8	CAS-5-MEX	(3,157,759)	(423,386)	(3,581,145)	•
9 Accumulated Amortization 10	W/P's	0	0	o	
11 Utility Plant Acquisition Adjustments 12	W/P's	Đ	0	0	
13 Net Utility Plant 14 15		18,353,044	705,853	19,058,897	
16 Less: 17 Customer Advances 18 Contributions in Aid of Construction 19 Accumulated Deferred ITC (3%) 20 Deferred Income Taxes 21 Pension Liability 22 23	CAS-6-MEX CAS-6-MEX W/P's W/P's W/P's	246,034 863,111 0 1,540,087 57,613	33,098 (12,981) 0 77,928 (55)	279.132 850.130 0 1,618,015 57,558	·
24 Subtotal 25 26 27 Add:		2,706,845	97,989	2,804,834	
28 Cash Working Capital	CAS-7-MEX	65,000	0	65.000	
29 Materials and Supplies	W/P's	26,839	O	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 34	W/P's	30,258	(7,380)	22,878	
35 Subtotal 36		291,195	(31,743)	259,452	
37 Total Original Cost Rate Base 38		15,937,394	576,121	16,513,5 1 4	
39 40					

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

Missouri Public Service Commission Company: Missourf-American Water Company District: Mexico Case No. WR-2010-XXXX Schedule CAS-4-MEX Page 1 of 2

	Mexico	······································				raye i oi
Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant	_			
3	301	Organization	\$0	\$2,077	\$2,077	
4	302	Franchise & Consents	0	0	O	
5	303	Miscellaneous Intangible Plant Studies	1,127	26,067	27,194	
6		Subtotal	_1,127	28,144	29,271	
7		Source of Supply Plant				
8	310	Land & Land Rights	25,516	0	25,516	
9	311	Structures & Improvements	76,329	0	76,329	
10	312	Collection & Impound Resevoirs	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	2,044,901	0	2,044,901	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	58,808	0	58,808	
17	321	Pumping Structures & Improvements	73,206	Ō	73,206	
18	322	Boiler Plant Equipment	0	Ō	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	Ō	893,451	
22	326	Diesel Pumping Equipment	0	· o	0	
23	327	Pump Equip Hydraulic	Ŏ.	Ō	Õ	
24	328	Other Pumping Equipment	32,220	Ō	32,220	
25		Subtotal	1,063,011	0	1,063,011	
26		Treatment Plant				
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	O	68,824	
31		Subtotal	7,190,331	125,713	7,316,045	
32		Transmission & Distribution Plant				
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	6,523,395	458,781	6,982,176	
		Contons				

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

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-4-MEX Page 2 of 2

District: Mexico

ne #				Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description		06/30/09	Adjustments	UPIS
2	1	Transmission & Distribution Plant	Bal Fwd	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	ō	64,837
8	347	Meter Installation		812,322	ō	812,322
9	348	Hydrants		475,916	23,476	499,391
10	349	Other Transmission & Distribution Plant		11,767	0	_11,767
11		Subtotal		10,793,670	807,527	11,601,197
12		General Plant				
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	39 9	Other Tangable Property		0	0_	0
35		Subtotal		417,763	167,854	585,617
36						
37		Total Plant in Service		\$21,510,803	\$1,129,239	\$22,640,042
38						
39					•	
40						

Accumulated Depreciation and Amortiz	ation
For the Test Year Ended June 30, 20	09

Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico Case No. WR-2010-XXXX Schedule CAS-5-MEX Page 1 of 2

301 302 303 310 311 312 313	Account Description Intangible Plant Organization Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements	Per Books 06/30/09 \$0 . 0 . 0	Pro Forma Adjustments \$0 0 4,702 4,702	Pro Forma <u>Reserve</u> \$0 0 4,702 4,702	
301 302 303 310 311 312	Intangible Plant Organization Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements	\$0 0 0 0	\$0 0 4,702	\$0 0 4,702	
302 303 310 311 312	Organization Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements	0 0	0 4,702	0 4,702	
302 303 310 311 312	Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements	0 0	0 4,702	0 4,702	
303 310 311 312	Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements	0	0 4,702	0 4,702	
310 311 312	Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements	0		4,702 4,702	
310 311 312	Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements	0		4,702	
311 312	Land & Land Rights Structures & Improvements	0	,		
311 312	Land & Land Rights Structures & Improvements	-	•		
311 312	Structures & Improvements		. 0	0	
312		31,299	1,403	32,702	
	Collection & Impound Resevoirs	145	2	147	
	Lake, River, & Other Intakes	375	143	518	
• . •					
320		0	0	0	
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		401		481 .	
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		(216.760)	16.350	(200 410)	
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	, , , ,	1 494	590	2 084	
		(187.887)	17 970		
				1,00,011	
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		-	47.558	620.350	
UUL. 1			127 222		
		1,011,042		1,100,004	
340		0	n	0	
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J-7J.J	•				
	314 316 320 321 322 323 324 325 326 327 328 330 331 332 332.4 340 341 342 343 343.1 343.2 343.3	314 Wells & Springs 316 Supply Mains Subtotal Pumping Plant 320 Pumping Land & Land Rights 321 Pumping Structures & Improvements 322 Boiler Plant Equipment 323 Force Mains 324 Steam Pumping Equipment 325 Electric Pumping Equipment 326 Diesel Pumping Equipment 327 Pump Equip Hydraulic 328 Other Pumping Equipment 328 Other Pumping Equipment 300 Water Treatment Land & land Rights 331 Water Treatment Structures & Improvements 332 Water Treatment Equipment 332 Water Treatment Equipment 332.4 Water Treatment Equipment 332.4 Transmission & Distribution Plant 340 Transmission & Distribution Land 341 Transmission & Distribution Structures & Improvements 342 Distribution Reservoirs & Standpipes 343 Transmission & Distribution Mains Conv 343.1 Transmission & Distribution Mains < 4" 343.2 Transmission & Distribution Mains 6" - 8"	314 Wells & Springs 332,022 316 Supply Mains 192,631 Subtotal 556,473 Pumping Plant 0 320 Pumping Land & Land Rights 0 321 Pumping Land Equipment 0 322 Boiler Plant Equipment 0 323 Force Mains 401 324 Steam Pumping Equipment 0 325 Electric Pumping Equipment 0 326 Diesel Pumping Equipment 0 327 Pump Equip Hydraulic 0 328 Other Pumping Equipment 1,494 Subtotal (187,887) Treatment Plant 0 330 Water Treatment Land & land Rights 0 331 Water Treatment Structures & Improvements 572,792 332 Water Treatment Equipment - Filter Plant 3,830 332.4 Water Treatment Equipment - Filter Plant 3,830 340 Transmission & Distribution Plant 341 Transmission & Distribution Structures & Improvements 12,207 342 Distribution Reservoirs & Standpipes	314 Wells & Springs 332,022 13,050 316 Supply Mains 192,631 10,713 Subtotal 556,473 25,310 Pumping Plant 0 0 320 Pumping Land & Land Rights 0 0 321 Pumping Structures & Improvements 26,978 950 322 Boiler Plant Equipment 0 0 323 Force Mains 401 80 324 Steam Pumping Equipment 0 0 325 Electric Pumping Equipment 0 0 326 Diesel Pumping Equipment 0 0 327 Pump Equip Hydraulic 0 0 0 0 0 0 328 Other Pumping Equipment 1,494 590 Subtotal (187,887) 17,970 Treatment Plant 0 0 330 Water Treatment Equipment 495,019 78,230 332.4 Water Treatment Equipment 3830 1,435	314 Wells & Springs 332,022 13,050 345,072 316 Supply Mains 192,631 10,713 203,344 320,044 325,310 581,783 320,044 325,310 326,310 3

Accumulated Depreciation and Amortization
Eartha Toot Vest Endad June 20 2000

Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico Case No. WR-2010-XXXX Schedule CAS-5-MEX Page 2 of 2

							Page 2 of 2
Line #							
				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		<u>06/30/09</u>	<u>Adjustments</u>	Reserve	
2		Transmission & Distribution Plant	Bal Fwd	1,250,697	52, 70 8	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	Q.	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		1,563,257	159,800	1,723,057	
12		General Plant					
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	1
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	Q	
25	392.2	Transportation Equipment - Cars		18,338	1,362	19,700	
26	392.3	Transportation Equipment - Other		O	a	. 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 Equiperant		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	0		
35		Subtotal		154,276	88,380	242,656	
36		_ +				272,000	
37		Total Plant in Service		\$3,157,759	\$423,386	\$3,581,145	
					4 (20,000	40,001,170	

			ences and Contributions in			
45.000			the Test Year Ended June	30, 2009		0 - M - W/D 0040 VVVV
		vice Commission				Case No. WR-2010-XXXX Schedule CAS-6-MEX
District:		-American Water Company				Page 1 of 1
DISTING	MOXICO					rage i oi i
Line #						•
			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>Balance</u>	
2						
3		Customer Advances				
4	252.11	Advances for Construction - Mains	1,809	38,066	37,8 7 6	
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	246,034	33,098	279,132	
11						
12						
13						
14						
15		Contributions in Aid of Construction		_		
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	e
21		Contributions in Aid - NT Other	16,969	0	16,969	
22	074 74	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 0	36,461	
26 27	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212	
28	271.47	Contributions in Aid - Taxable Hydrants Contributions in Aid - Taxable WIP	28	0	28 0	
29 29		Contributions in Aid - Taxable WIP 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	(47,576) _(237 <u>,7</u> 06)	(13,861)	(81,459) (2 <u>3</u> 7,706)	
32	Various	Total Contributions in Aid of Construction	863,111	(12,981)	850,130	
33		Total Corta latagets in Aid or Consude (Ion	003,111	112,301)	030,130	
33 34						
35						
36						
30 37						
38						
39						
40						

	Working Capital	
	For the Test Year Ended June 30, 2009	. <u>.</u>
Missouri Public Service Commission		Case No. WR-2010-XXXX
Company: Missouri-American Water Company		Schedule CAS-7-MEX
District: Mexico		Page 1 of 1
Line#		
	•	F
1	Average .	

١,			Augreen				•
2		Proforma	Average Daily	Revenue	Expense	Net	Cash
3	Expense_Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
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	Ó
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	1,554,533	•				159,401
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. 6 4	235
25	FICA Taxes	401	1	45.27	10.66	34.61	38
26	FUTA Taxes	25, 86 0	7 1	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	3,052,456					65,366
34	•						
35	Total Cash and Working Capital Requirement Used						65,000
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

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

District: Mexico

Line #							
1 2		Schedule	Test year Ended	A. altinopher	Pro Forma Present	A disease a sala	Pro Forma Proposed
3		Reference	6/30/09	Adjustments	Rates	Adjustments	Rates
4							
5	0 8 0	04.0.0.1457	40 050 700	£004 707	40 474 450	000 070	#4 077 FOO
6	Operating Revenues	CAS-9-MEX	\$3,252,723	\$221,727	\$3,474,450	903,073	\$4,377,523
7	Burney Burney						
8	Operating Expenses	OAD 40 MEY	4 504 505	(00.704)	4 554 504	c 700	4 500 000
9	Operating and Maintenance	CAS-10-MEX	1,594,295	(39,761)	1,554,534	5,7 9 8	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	040 40 1451	407.400	4.40	407 570		407 570
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 Incon	ne 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 Cre	dit	(476)		(476)		(476)
26	r						
27	Utility Operating Income		\$968,732	(\$50,199)	\$918,533	\$552,822	\$1, <u>4</u> 71,355
28							
29							