

**Adjustment to Revenues Per Books and Pro Forma
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-9-MEX
Page 1 of 1

Line #	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$1,561,014	(\$17,662)	(\$5)	\$1,543,347	\$91,818	\$1,687,800
8	Commercial	394,809	(984)	(1)	393,824	52,380	457,838
9	Industrial	516,015	(523)	0	515,492	\$14,553	530,045
10	Other Public Authority	229,577	(846)	0	228,731	\$6,284	235,015
11	Sales for Resale	368,457	(693)	0	367,764	\$9,407	377,171
12	Miscellaneous	0	0	0	0	\$0	0
13							
14	Total Metered Sales	<u>3,069,872</u>	<u>(20,708)</u>	<u>(6)</u>	<u>3,049,158</u>	<u>144,198</u>	<u>3,287,869</u>
15							
16							
17	Sewer Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18							
19	Fire Service						
20	Private Fire Service	132,012	0	(1)	132,011	0	135,742
21							
22	Total Fire Service	<u>132,012</u>	<u>0</u>	<u>(1)</u>	<u>132,011</u>	<u>0</u>	<u>135,742</u>
23							
24	Total Sales of Water	<u>3,201,884</u>	<u>(20,708)</u>	<u>(7)</u>	<u>3,181,169</u>	<u>144,198</u>	<u>3,423,611</u>
25							
26	Other Operating Revenues						
27	Reconnect Charges	1,600			1,600		1,600
28	Returned Check Charge	516			516		516
29	Application Fee	0			0		0
30	Miscellaneous Other Revenue	48,498			48,498		48,498
31	Rents from Water Property	225			225		225
32							
33	Total Other Operating Revenues	<u>50,839</u>	<u>0</u>	<u>0</u>	<u>50,839</u>	<u>0</u>	<u>50,839</u>
34							
35							
36	Total Operating Revenues	<u>\$3,252,723</u>	<u>(\$20,708)</u>	<u>(\$7)</u>	<u>\$3,232,008</u>	<u>\$144,198</u>	<u>\$3,474,450</u>
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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

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

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

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-MEX	327,774	43,398	371,172
8	Purchased Water	CAS-11-MEX	0	0	0
9	Fuel and Power	CAS-11-MEX	183,716	27,984	211,700
10	Chemicals	CAS-11-MEX	61,899	3,326	65,225
11	Waste Disposal	CAS-11-MEX	150,712	(100,212)	50,500
12	Management Fees	CAS-11-MEX	308,935	(1,137)	307,798
13	Group Insurance	CAS-11-MEX	46,981	56,660	103,641
14	Pensions	CAS-11-MEX	20,319	56,996	77,315
15	Regulatory Expense	CAS-11-MEX	5,765	413	6,178
16	Insurance, Other than Group	CAS-11-MEX	45,057	8,738	53,795
17	Customer Accounting	CAS-11-MEX	72,572	(24,621)	47,951
18	Rents	CAS-11-MEX	4,020	0	4,020
19	General Office Expense	CAS-11-MEX	32,015	0	32,015
20	Miscellaneous	CAS-11-MEX	110,237	(2,280)	107,957
21	Maintenance - Other	CAS-11-MEX	224,293	(109,025)	115,268
22	Total Operations and Maintenance		1,594,295	(39,761)	1,554,534
24	Depreciation	CAS-11-MEX	344,877	210,982	555,859
25	Amortization	CAS-11-MEX	1,360	0	1,360
26	Total Depreciation and Amortization		346,237	210,982	557,219
28	Property Taxes	CAS-11-MEX	137,130	440	137,570
29	Payroll Taxes	CAS-11-MEX	25,205	2,165	27,370
30	PSC Fees	CAS-11-MEX	22,849	6,208	29,057
31	Other General Taxes	CAS-11-MEX	5,220	268	5,488
32	Total Taxes Other Than Income Taxes		190,404	9,081	199,485
34					(187,699)
35					(26,572)
36					367,802
37					(476)
38					153,055

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

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

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

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168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
8	Labor	327,774	\$43,398							
9	Purchased Water									0
10	Fuel and Power	183,716						27,984		
11	Chemicals	61,899							3,326	
12	Waste Disposal	150,712								
13	Support Services	308,935								
14	Group Insurance	46,981		56,660						
15	Pensions	20,319			56,996					
16	Regulatory Expense	5,765								
17	Insurance Other Than Group	45,057								
18	Customer Accounting	72,572								
19	Rents	4,020								
20	General Office Expense	32,015								
21	Miscellaneous	110,237				1,663				
25	Maintenance - Other	224,293								
	Total Operations and Maintenance	1,594,295	43,398	56,660	56,996	1,663	0	27,984	3,326	0
27	Depreciation	344,877								
28	Amortization	1,360								
	Total Depreciation and Amortization	346,237	0	0	0	0	0	0	0	0
29a	Property Taxes	137,130								
29b	Payroll taxes	25,205					2,165			
29c	Gross Receipts Taxes	22,849								
29d	Other General Taxes	5,220								
	Total Taxes other than income	190,404	0	0	0	0	2,165	0	0	0

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

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

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

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168 Line Number	Description	Schedule CAS-15 p24 Elim Lobby fees Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
8	Labor	\$0							\$43,398	\$371,172
9	Purchased Water								0	0
10	Fuel and Power								27,984	211,700
11	Chemicals								3,326	65,225
12	Waste Disposal								(100,212)	50,500
13	Support Services								(1,137)	307,798
14	Group Insurance								56,660	103,641
15	Pensions								56,996	77,315
16	Regulatory Expense								413	6,178
17	Insurance Other Than Group								8,738	53,795
18	Customer Accounting								(24,621)	47,951
19	Rents								0	4,020
20	General Office Expense								0	32,015
21	Miscellaneous								(2,280)	107,957
25	Maintenance - Other		\$0						(109,025)	115,268
	Total Operations and Maintenance	0	0	0	0	0	0	0	(39,761)	1,554,534
27	Depreciation								210,982	555,859
28	Amortization								0	1,360
	Total Depreciation and Amortization	0	0	0	0	0	0	0	210,982	557,219
29a	Property Taxes								440	137,570
29b	Payroll taxes								2,165	27,370
29c	Gross Receipts Taxes								6,208	29,057
29d	Other General Taxes			\$268					268	5,488
	Total Taxes other than income	0	0	268	0	0	0	0	9,081	199,485

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

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

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

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
2 at present and proposed rates.
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	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
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(1) Based on a 6.25% statutory rate for SIT and 35% for FIT

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

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

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	227,379	\$1,687,797	227,379	\$2,204,102	\$516,305	30.59%
5	Commercial	92,248	457,837	92,248	588,813	130,976	28.61%
6	Industrial	136,036	530,045	136,036	627,534	97,489	18.39%
7	Other Public Authority	51,840	235,015	51,840	301,180	66,165	28.15%
8	Other Water Utilities	100,038	377,171	100,038	460,597	83,426	22.12%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	135,742	0	135,742	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>607,541</u>	<u>3,423,607</u>	<u>607,541</u>	<u>4,317,968</u>	<u>\$894,361</u>	<u>26.12%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		1,600		5,230	3,630	226.88%
18	Returned Check Charge		516		516	0	0.00%
19	Application Fee		0		5,015	5,015	0.00%
20	Miscellaneous Other Revenue		48,498		48,498	0	0.00%
21	Rents from Water Property		225		225	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$3,474,446</u>		<u>\$4,377,452</u>	<u>903,006</u>	<u>25.99%</u>
25							
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
Schedule CAS-2-MEX
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Line No.	Description	Schedule	Amount
1			
2			
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5			
6	Rate Base	CAS-3-MEX	\$16,513,514
7			
8	Operating Income at Present Rates	CAS-8-MEX	918,533
9			
10	Earned Rate of return		5.56%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		1,471,354
15			
16	Operating Income Deficiency		552,821
17			
18	Gross Revenue Conversion Factor		1.63357
19			
20	Revenue Deficiency		903,073
21			
22	Adjusted Operating Revenues	CAS-8-MEX	3,474,450
23			
24	Total Revenue Requirement		\$4,377,523
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.64200%	6,420
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		993,580
33	State Income Taxes	5.21327%	51,798
34	Federal Income Taxes	33.17536%	329,624
35	Total Taxes and Expenses		387,842
36	Net Amount		\$612,158
37			
38	Conversion Factor		1.63357
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

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

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

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-MEX	21,510,803	1,129,239	22,640,042
6					
7	Accumulated Provision for Depreciation	CAS-5-MEX	(3,157,759)	(423,386)	(3,581,145)
8					
9	Accumulated Amortization	WIP's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	WIP's	0	0	0
12					
13	Net Utility Plant		<u>18,353,044</u>	<u>705,853</u>	<u>19,058,897</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-MEX	246,034	33,098	279,132
18	Contributions in Aid of Construction	CAS-6-MEX	863,111	(12,981)	850,130
19	Accumulated Deferred ITC (3%)	WIP's	0	0	0
20	Deferred Income Taxes	WIP's	1,540,087	77,928	1,618,015
21	Pension Liability	WIP's	57,613	(55)	57,558
22					
23					
24	Subtotal		<u>2,706,845</u>	<u>97,989</u>	<u>2,804,834</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-MEX	65,000	0	65,000
29	Materials and Supplies	WIP's	26,839	0	26,839
30	Prepayments	WIP's	14,449	0	14,449
31	OPEB's Contributed to External Fund	WIP's	135,837	(22,659)	113,178
32	Pension/OPEB Tracker	WIP's	18,812	(1,704)	17,108
33	Regulatory Deferrals	WIP's	30,258	(7,380)	22,878
34					
35	Subtotal		<u>291,195</u>	<u>(31,743)</u>	<u>259,452</u>
36					
37	Total Original Cost Rate Base		<u>15,937,394</u>	<u>576,121</u>	<u>16,513,514</u>
38					
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**Utility Plant in Service
For the Test Year Ended June 30, 2009**

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$2,077	\$2,077
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	1,127	26,067	27,194
5	303	Subtotal	<u>1,127</u>	<u>28,144</u>	<u>29,271</u>
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	25,516	0	25,516
8	310	Structures & Improvements	76,329	0	76,329
9	311	Collection & Impound Reservoirs	183	0	183
10	312	Lake, River, & Other Intakes	10,775	0	10,775
11	313	Wells & Springs	1,041,915	0	1,041,915
12	314	Supply Mains	890,184	0	890,184
13	316	Subtotal	<u>2,044,901</u>	<u>0</u>	<u>2,044,901</u>
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	58,808	0	58,808
16	320	Pumping Structures & Improvements	73,206	0	73,206
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	5,326	0	5,326
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	893,451	0	893,451
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	32,220	0	32,220
24	328	Subtotal	<u>1,063,011</u>	<u>0</u>	<u>1,063,011</u>
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	13,920	0	13,920
27	330	Water Treatment Structures & Improvements	3,360,271	125,713	3,485,985
28	331	Water Treatment Equipment	3,747,316	0	3,747,316
29	332	Water Treatment Equipment - Filter Plant	68,824	0	68,824
30	332.4	Subtotal	<u>7,190,331</u>	<u>125,713</u>	<u>7,316,045</u>
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	13,336	(169)	13,167
33	340	Transmission & Distribution Structures & Improvements	69,287	55	69,342
34	341	Distribution Reservoirs & Standpipes	379,842	1,933	381,775
35	342	Transmission & Distribution Mains Conv	2,689,823	441,537	3,131,360
36	343	Transmission & Distribution Mains < 4"	288,577	0	288,577
37	343.1	Transmission & Distribution Mains 6" - 8"	1,902,179	12,865	1,915,044
38	343.2	Transmission & Distribution Mains > 10"	1,180,350	2,560	1,182,910
39	343.3	Subtotal	<u>6,523,395</u>	<u>458,781</u>	<u>6,982,176</u>
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Utility Plant in Service
For the Test Year Ended June 30, 2009

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Transmission & Distribution Plant</u>		6,523,395	458,781	6,982,176
3	344	Fire mains		29,828	0	29,828
4	345	Services		2,390,634	276,438	2,667,072
5	346.1	Meters - Bronze Case		484,971	48,833	533,803
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		64,837	0	64,837
8	347	Meter Installation		812,322	0	812,322
9	348	Hydrants		475,916	23,476	499,391
10	349	Other Transmission & Distribution Plant		11,767	0	11,767
11		Subtotal		<u>10,793,670</u>	<u>807,527</u>	<u>11,601,197</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		2,057	0	2,057
14	390	Stores Shops Equipment Structures		34,240	1,055	35,295
15	390.1	Office Structures		120,233	0	120,233
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		965	5,281	6,246
19	391.2	Computers & Peripheral Equipment		22,469	28,348	50,817
20	391.25	Computer Software		31,048	67,972	99,020
21	391.26	Personal Computer Software		0	1,277	1,277
22	391.3	Other Office Equipment		45,376	0	45,376
23	392.11	Transportation Equipment - Light Trucks		22,859	190	23,049
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		16,428	1,471	17,899
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		11,065	0	11,065
28	394	Tools, Shop, & Garage Equipment		50,803	60,208	111,010
29	395	Laboratory Equipment		13,269	0	13,269
30	396	Power Operated Equipemnt		8,027	0	8,027
31	397	Communication Equipment (non telephone)		23,674	1,557	25,231
32	397.2	Telephone Equipment		3,693	379	4,072
33	398	Miscellaneous Equipment		11,556	117	11,673
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>417,763</u>	<u>167,854</u>	<u>585,617</u>
37		Total Plant in Service		<u>\$21,510,803</u>	<u>\$1,129,239</u>	<u>\$22,640,042</u>
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

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

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

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

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

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

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

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	1,809	36,066	37,876
5		Advances for Construction - Extensions	241,256	0	241,256
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	2,969	(2,969)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>246,034</u>	<u>33,098</u>	<u>279,132</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	148,925	0	148,925
17	271.12	Contributions in Aid - NT Extension Deposit	(333)	0	(333)
18	271.21	Contributions in Aid - NT Services	2,400	900	3,300
19	271.30	Contributions in Aid - NT Meters	13,278	0	13,278
20		Contributions in Aid - NT Hydrants	65,853	0	65,853
21		Contributions in Aid - NT Other	16,969	0	16,969
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	637,305	0	637,305
24	271.12	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296
25	271.27	Contributions in Aid - Taxable Services	36,461	0	36,461
26	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212
27	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(47,578)	(13,881)	(61,459)
31	Various	Accumulated Amortization - CIAC Taxable	(237,706)	0	(237,706)
32		Total Contributions in Aid of Construction	<u>863,111</u>	<u>(12,981)</u>	<u>850,130</u>
33					
34					
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Working Capital
For the Test Year Ended June 30, 2009

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

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

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

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

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

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

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-MEX	\$3,252,723	\$221,727	\$3,474,450	903,073	\$4,377,523
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-MEX	1,594,295	(39,761)	1,554,534	5,798	1,560,332
10	Depreciation Expense	CAS-10-MEX	344,877	210,982	555,859		555,859
11	Amortization Expense	CAS-10-MEX	1,360	0	1,360		1,360
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-MEX	137,130	440	137,570		137,570
15	Payroll Taxes	CAS-10-MEX	25,205	2,165	27,370		27,370
16	PSC Fees	CAS-10-MEX	22,849	6,208	29,057		29,057
17	Other	CAS-10-MEX	5,220	268	5,488		5,488
18							
19	Utility Operating Income Before Income Taxes		1,121,787	41,425	1,163,212	897,275	2,060,487
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-MEX	(187,699)	306,504	118,805	297,675	416,480
23	State Income Tax	CAS-12-MEX	(26,572)	45,241	18,669	46,778	65,447
24	Deferred Income Taxes		367,802	(260,121)	107,681		107,681
25	Amortization of Investment Tax Credit		(476)		(476)		(476)
26							
27	Utility Operating Income		\$968,732	(\$50,199)	\$918,533	\$552,822	\$1,471,355
28							
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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

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

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

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-MEX	327,774	43,398	371,172
8	Purchased Water	CAS-11-MEX	0	0	0
9	Fuel and Power	CAS-11-MEX	183,716	27,984	211,700
10	Chemicals	CAS-11-MEX	61,899	3,326	65,225
11	Waste Disposal	CAS-11-MEX	150,712	(100,212)	50,500
12	Management Fees	CAS-11-MEX	308,935	(1,137)	307,798
13	Group Insurance	CAS-11-MEX	46,981	56,660	103,641
14	Pensions	CAS-11-MEX	20,319	56,996	77,315
15	Regulatory Expense	CAS-11-MEX	5,765	413	6,178
16	Insurance, Other than Group	CAS-11-MEX	45,057	8,738	53,795
17	Customer Accounting	CAS-11-MEX	72,572	(24,621)	47,951
18	Rents	CAS-11-MEX	4,020	0	4,020
19	General Office Expense	CAS-11-MEX	32,015	0	32,015
20	Miscellaneous	CAS-11-MEX	110,237	(2,280)	107,957
21	Maintenance - Other	CAS-11-MEX	224,293	(109,025)	115,268
22	Total Operations and Maintenance		<u>1,594,295</u>	<u>(39,761)</u>	<u>1,554,534</u>
24	Depreciation	CAS-11-MEX	344,877	210,982	555,859
25	Amortization	CAS-11-MEX	1,360	0	1,360
26	Total Depreciation and Amortization		<u>346,237</u>	<u>210,982</u>	<u>557,219</u>
28	Property Taxes	CAS-11-MEX	137,130	440	137,570
29	Payroll Taxes	CAS-11-MEX	25,205	2,165	27,370
30	PSC Fees	CAS-11-MEX	22,849	6,208	29,057
31	Other General Taxes	CAS-11-MEX	5,220	268	5,488
32	Total Taxes Other Than Income Taxes		<u>190,404</u>	<u>9,081</u>	<u>199,485</u>
33					(187,699)
35					(26,572)
36					367,802
37					(476)
38					153,055
39					
40					

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

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

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

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168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
8	Labor	327,774	\$43,398							
9	Purchased Water									0
10	Fuel and Power	183,716						27,984		
11	Chemicals	61,899							3,326	
12	Waste Disposal	150,712								
13	Support Services	308,935								
14	Group Insurance	46,981		56,660						
15	Pensions	20,319			56,996					
16	Regulatory Expense	5,765								
17	Insurance Other Than Group	45,057								
18	Customer Accounting	72,572								
19	Rents	4,020								
20	General Office Expense	32,015								
21	Miscellaneous	110,237				1,663				
25	Maintenance - Other	224,293								
	Total Operations and Maintenance	1,594,295	43,398	56,660	56,996	1,663	0	27,984	3,326	0
27	Depreciation	344,877								
28	Amortization	1,360								
	Total Depreciation and Amortization	346,237	0	0	0	0	0	0	0	0
29a	Property Taxes	137,130								
29b	Payroll taxes	25,205					2,165			
29c	Gross Receipts Taxes	22,849								
29d	Other General Taxes	5,220								
	Total Taxes other than income	190,404	0	0	0	0	2,165	0	0	0

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

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

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

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168 Line Number	Description	Schedule CAS-15 p16 Net Negative Salv Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p18 Tank Painting Expense	Schedule CAS-15 p20 Franchise Tax Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 Postage Expense
8	Labor									
9	Purchased Water									
10	Fuel and Power									
11	Chemicals									
12	Waste Disposal									
13	Support Services									
14	Group Insurance									
15	Pensions									
16	Regulatory Expense									
17	Insurance Other Than Group									
18	Customer Accounting						(24,993)	0		\$372
19	Rents									
20	General Office Expense									
21	Miscellaneous					(0)				
25	Maintenance - Other	(100,874)			(8,151)					
	Total Operations and Maintenance	(100,874)	0	0	(8,151)	(0)	(24,993)	0	0	372
27	Depreciation								210,982	
28	Amortization									
	Total Depreciation and Amortization	0	0	0	0	0	0	0	210,982	0
29a	Property Taxes		440							
29b	Payroll taxes									
29c	Gross Receipts Taxes			6,208						
29d	Other General Taxes									
	Total Taxes other than income	0	440	6,208	0	0	0	0	0	0

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

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

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

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168 Line Number	Description	Schedule CAS-15 p24 Elim Lobby fees Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
8	Labor	\$0							\$43,398	\$371,172
9	Purchased Water								0	0
10	Fuel and Power								27,984	211,700
11	Chemicals								3,326	65,225
12	Waste Disposal								(100,212)	50,500
13	Support Services								(1,137)	307,798
14	Group Insurance								56,660	103,641
15	Pensions								56,996	77,315
16	Regulatory Expense								413	6,178
17	Insurance Other Than Group								8,738	53,795
18	Customer Accounting								(24,621)	47,951
19	Rents								0	4,020
20	General Office Expense								0	32,015
21	Miscellaneous								(2,280)	107,957
25	Maintenance - Other		\$0						(109,025)	115,268
	Total Operations and Maintenance	0	0	0	0	0	0	0	(39,761)	1,554,534
27	Depreciation								210,982	555,859
28	Amortization								0	1,360
	Total Depreciation and Amortization	0	0	0	0	0	0	0	210,982	557,219
29a	Property Taxes								440	137,570
29b	Payroll taxes								2,165	27,370
29c	Gross Receipts Taxes								6,208	29,057
29d	Other General Taxes			\$268					268	5,488
	Total Taxes other than income	0	0	268	0	0	0	0	9,081	199,485

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

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

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

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
2 at present and proposed rates.
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	At Present Rates		At Proposed Rates		
	Federal	State	Federal	State	
7					
8					
9					
10	Utility Operating Income Before Income Taxes	\$1,163,212	\$1,163,212	\$2,060,487	\$2,060,487
11					
12	Interest Expense Deduction	525,130	525,130	525,130	525,130
13					
14	Taxable Income	638,082	638,082	1,535,357	1,535,357
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(280,640)	(280,640)	(280,640)	(280,640)
18	Non-deductible Meals	656	656	656	656
19	Amortization Preferred Stock Expense	15	15	15	15
20	Non-deductible Reserve Deficiency	0	0	0	0
21					
22	Total Addbacks (Deducts)	(279,968)	(279,968)	(279,968)	(279,968)
23					
24	Taxable Income	358,114	358,114	1,255,389	1,255,389
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	118,805	18,669	416,480	65,447
29					
30	Per Books Amount / Present Rates	(187,699)	(26,572)	118,805	18,669
31					
32	Proforma adjustment	\$306,504	\$45,241	\$297,675	\$46,778

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

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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
District: Mexico

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	227,379	\$1,687,797	227,379	\$2,204,102	\$516,305	30.59%
5	Commercial	92,248	457,837	92,248	588,813	130,976	28.61%
6	Industrial	136,036	530,045	136,036	627,534	97,489	18.39%
7	Other Public Authority	51,840	235,015	51,840	301,180	66,165	28.15%
8	Other Water Utilities	100,038	377,171	100,038	460,597	83,426	22.12%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	135,742	0	135,742	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>607,541</u>	<u>3,423,607</u>	<u>607,541</u>	<u>4,317,968</u>	<u>\$894,361</u>	<u>26.12%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		1,600		5,230	3,630	226.88%
18	Returned Check Charge		516		516	0	0.00%
19	Application Fee		0		5,015	5,015	0.00%
20	Miscellaneous Other Revenue		48,498		48,498	0	0.00%
21	Rents from Water Property		225		225	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$3,474,446</u>		<u>\$4,377,452</u>	<u>903,006</u>	<u>25.99%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

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

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

Line No.			
1			
2			
3			
4	Description	Schedule	Amount
5			
6	Rate Base	CAS-3-PKS	\$28,758
7			
8	Operating Income at Present Rates	CAS-8-PKS	(7,019)
9			
10	Earned Rate of return		-24.41%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		2,562
15			
16	Operating Income Deficiency		9,581
17			
18	Gross Revenue Conversion Factor		1.62865
19			
20	Revenue Deficiency		15,605
21			
22	Adjusted Operating Revenues	CAS-8-PKS	64,108
23			
24	Total Revenue Requirement		\$79,713
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue	\$1,000.000	
30	Uncollectibles	0.34240%	3.424
31	PSC Assessment	0.00000%	0.000
32	Before Tax Amount		996.576
33	State Income Taxes	5.21327%	51.954
34	Federal Income Taxes	33.17536%	330.618
35	Total Taxes and Expenses		385.996
36	Net Amount		\$614.004
37			
38	Conversion Factor		1.62865
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

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

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

Line #

Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1				
2				
3				
4				
5	Utility Plant in Service	79,996	3,725	83,721
6				
7	Accumulated Provision for Depreciation	(32,478)	(2,488)	(34,966)
8				
9	Accumulated Amortization	0	0	0
10				
11	Utility Plant Acquisition Adjustments	0	0	0
12				
13	Net Utility Plant	<u>47,519</u>	<u>1,237</u>	<u>48,755</u>
14				
15				
16	Less:			
17	Customer Advances	0	0	0
18	Contributions in Aid of Construction	16,761	(262)	16,499
19	Accumulated Deferred ITC (3%)	912	(80)	832
20	Deferred Income Taxes	5,727	457	6,184
21	Pension Liability	1,067	(1)	1,066
22				
23				
24	Subtotal	<u>24,468</u>	<u>114</u>	<u>24,582</u>
25				
26				
27	Add:			
28	Cash Working Capital	4,000	0	4,000
29	Materials and Supplies	0	0	0
30	Prepayments	268	0	268
31	OPEB's Contributed to External Fund	0	0	0
32	Pension/OPEB Tracker	348	(32)	316
33	Regulatory Deferrals	0	0	0
34				
35	Subtotal	<u>4,616</u>	<u>(32)</u>	<u>4,584</u>
36				
37	Total Original Cost Rate Base	<u>27,667</u>	<u>1,091</u>	<u>28,758</u>
38				
39				
40				

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$150	\$3,725	\$3,875
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	29,163	0	29,163
8	353	WW Services Sewer	7,951	0	7,951
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	9,300	0	9,300
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	33,433	0	33,433
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$79,996</u>	<u>\$3,725</u>	<u>\$83,721</u>
27					
28					
29					
30					
31					
32					
33					
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39					
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**Accumulated Depreciation and Amortization
Test Year Ended June 30, 2006**

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$10,050	\$1,933	\$11,983
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	0	0
8	353	WW Services Sewer	0	0	0
9	363	WW Pump Equip Elect	0	0	0
10	370.1	WW Land & Ld Rights Gen	0	0	0
11	371	WW Struct & Imp TDP	15,917	437	16,354
12	372	WW TD Equipment	6,510	119	6,629
13	374	WW Outfall Sewer Lines	0	0	0
14	391 WW	WW Office Furniture & Equip	0	0	0
15	392 WW	WW Trans Equipment	0	0	0
16	394 WW	WW Tool Shop & Garage	0	0	0
17	395 WW	WW Laboratory Equipment	0	0	0
18	398 WW	WW Misc Equipment	0	0	0
19					
20					
21		Total Plant in Service	<u>\$32,478</u>	<u>\$2,488</u>	<u>\$34,966</u>
22					
23					
24					
25					
26					
27					
28					
29					
30					
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**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009**

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	0	0	0
5		Advances for Construction - Extensions	0	0	0
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>0</u>	<u>0</u>	<u>0</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	0	0	0
17	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
18	271.21	Contributions in Aid - NT Services	0	0	0
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	0	0	0
21		Contributions in Aid - NT Other	278	0	278
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	0	0	0
24	271.12	Contributions in Aid - Taxable Extension Deposit	17,218	0	17,218
25	271.27	Contributions in Aid - Taxable Services	0	0	0
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(101)	(262)	(363)
31	Various	Accumulated Amortization - CIAC Taxable	(634)	0	(634)
32		Total Contributions in Aid of Construction	<u>16,781</u>	<u>(262)</u>	<u>16,499</u>
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended June 30, 2009

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

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

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	4,017	11	38.80	13.63	25.17	277
5	Tax Withholding	1,909	5	38.80	15.50	23.30	122
6	Fuel and Power	1	0	38.80	27.10	11.70	0
7	Chemicals	0	0	38.80	13.78	25.01	0
8	Purchased Water	0	0	38.80	35.68	3.12	0
9	Service Company Charges	5,700	16	38.80	(10.98)	49.77	777
10	Group Insurance	803	2	38.80	(9.38)	48.17	106
11	OPEB's	103	0	38.80	(1.39)	40.19	11
12	Pensions	1,289	4	38.80	(1.39)	40.19	142
13	ESOP	0	0	38.80	0.00	38.80	0
14	Insurance Other than Group	1,027	3	38.80	(32.94)	71.73	202
15	Uncollectables	205	1	38.80	38.81	(0.01)	0
16	Rents	9	0	38.80	(127.50)	166.29	4
17	401(k)	68	0	38.80	17.50	21.30	4
18	Other O&M	48,321	132	38.80	25.56	13.23	1,752
19	Total O&M Expenses	63,452					3,397
20							
21	Depreciation Expense	3,407	9	38.80	38.80	0.00	0
22	Property Taxes	1,469	4	38.80	174.50	(135.70)	(546)
23	Public Service Commission Fee	7,196	20	38.80	(45.00)	83.80	1,652
24	Franchise and Environment Tax	102	0	38.80	29.63	9.17	3
25	FICA Taxes	7	0	38.80	10.65	28.14	1
26	FUTA Taxes	414	1	38.80	0.78	38.02	43
27	SUTA Taxes	18	0	38.80	3.18	35.62	2
28	Federal Income Tax - Current	(4,792)	(13)	38.80	29.64	9.16	(120)
29	State Income Tax - Current	(753)	(2)	38.80	29.64	9.16	(19)
30	Deferred Income Taxes	609	2	38.80	38.81	(0.01)	0
31	Interest Expense	1,005	3	38.80	91.00	(52.20)	(144)
32	Preferred Dividends	9	0	38.80	45.00	(6.20)	0
33	Total Working Capital Requirement	72,143					4,269
34							
35	Total Cash and Working Capital Requirement Used						4,000
36							
37							
38							
39	All Lead/Lags are based on internal study.						
40							

Statement of Income Per Books and Pro Forma - Parkville Sewer

For the Test Year Ended June 30, 2009

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

Case No. SR-2010-XXXX

Schedule CAS-8-PKS

Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-PKS	\$63,040	\$1,068	\$64,108	\$15,605	\$79,713
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-PKS	62,151	1,301	63,452	53	63,505
10	Depreciation Expense	CAS-10-PKS	1,316	255	1,571		1,571
11	Amortization Expense	CAS-10-PKS	1,836	0	1,836		1,836
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-PKS	(5)	1,474	1,469		1,469
15	Payroll Taxes	CAS-10-PKS	419	20	439		439
16	PSC Fees	CAS-10-PKS	410	6,786	7,196	0	7,196
17	Other	CAS-10-PKS	97	5	102		102
18							
19	Utility Operating Income Before Income Taxes		(3,184)	(8,773)	(11,957)	15,552	3,595
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-PKS	(1,124)	(3,668)	(4,792)	5,160	368
23	State Income Tax	CAS-12-PKS	(159)	(594)	(753)	811	58
24	Deferred Income Taxes		2,202	(1,593)	609	0	609
25	Amortization of Investment Tax Credit		(2)		(2)		(2)
26							
27	Utility Operating Income		<u>(\$4,101)</u>	<u>(\$2,918)</u>	<u>(\$7,019)</u>	<u>\$9,581</u>	<u>\$2,562</u>
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
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Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended June 30, 2009

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

Case No. SR-2010-XXXX

Schedule CAS-9-PKS

Page 1 of 1

Line #	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential	\$0		\$0	\$0		\$0
8	Commercial	254		0	0		0
9	Industrial	0		0			0
10	Other Public Authority	0		0			0
11	Sales for Resale	0		0			0
12	Miscellaneous	0		0			0
13							
14	Total Metered Sales	254	0	(254)	0	0	0
15							
16							
17	Sewer Service	62,770	(370)	0	62,400	1,692	64,092
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	63,024	(370)	(254)	62,400	1,692	64,092
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	12			12	0	12
31	Rents from Water Property	4			4		4
32							
33	Total Other Operating Revenues	16	0	0	16	0	16
34							
35							
36	Total Operating Revenues	\$63,040	(\$370)	(\$254)	\$62,416	\$0	\$64,108
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: Parkville Sewer (Platte County)

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

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-PKS	\$5,472	\$453	\$5,925
8	Purchased Water	CAS-11-PKS	0	0	0
9	Fuel and Power	CAS-11-PKS	1	0	1
10	Chemicals	CAS-11-PKS	21	(21)	0
11	Waste Disposal	CAS-11-PKS	45,621	(922)	44,699
12	Support Services	CAS-11-PKS	5,722	(22)	5,700
13	Group Insurance	CAS-11-PKS	906	875	1,781
14	Pensions	CAS-11-PKS	26	1,263	1,289
15	Regulatory Expense	CAS-11-PKS	101	13	114
16	Insurance, Other than Group	CAS-11-PKS	825	202	1,027
17	Customer Accounting	CAS-11-PKS	949	(350)	599
18	Rents	CAS-11-PKS	9	(0)	9
19	General Office Expense	CAS-11-PKS	125	0	125
20	Miscellaneous	CAS-11-PKS	608	16	624
21	Maintenance - Other	CAS-11-PKS	1,765	(206)	1,559
22	Total Operations and Maintenance		<u>62,151</u>	<u>1,301</u>	<u>63,452</u>
24	Depreciation	CAS-11-PKS	1,316	255	1,571
25	Amortization	CAS-11-PKS	1,836	0	1,836
26	Total Depreciation and Amortization		<u>3,152</u>	<u>255</u>	<u>3,407</u>
28	Property Taxes	CAS-11-PKS	(5)	1,474	1,469
29	Payroll Taxes	CAS-11-PKS	419	20	439
30	PSC Fees	CAS-11-PKS	410	6,786	7,196
31	Other General Taxes	CAS-11-PKS	97	5	102
32	Total Taxes Other Than Income Taxes		<u>921</u>	<u>8,285</u>	<u>9,206</u>

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

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

Case No. SR-2010-XXXX
Schedule CAS-11-PKS
Page 3 of 4

Line
No.

Line No.	168 Line Number	Description	Schedule CAS-15 p16 Net Negative Salvage Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Franchise Tax Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 Postage 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									
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16	18	Customer Accounting						(357)	0		\$7
17	19	Rents									
18	20	General Office Expense									
19	21	Miscellaneous					0				
20	25	Maintenance - Other	(6)			(200)					
22		Total Operations and Maintenance	(6)	0	0	(200)	0	(357)	0	0	7
24	27	Depreciation								255	
25	28	Amortization									
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	255	0
29	29a	Property Taxes		1,474							
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes			6,786						
32	29d	Other General Taxes									
34		Total Taxes other than income	0	1,474	6,786	0	0	0	0	0	0

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

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

Case No. SR-2010-XXXX
Schedule CAS-11-PKS
Page 4 of 4

Line
No.

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188 Line Number	Description	Schedule CAS-15 p24 Elim Lobby fees Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
8	Labor	\$0							\$453	\$5,925
9	Purchased Water								0	0
10	Fuel and Power								0	1
11	Chemicals								(21)	0
12	Waste Disposal								(922)	44,699
13	Support Services								(22)	5,700
14	Group Insurance								875	1,781
15	Pensions								1,263	1,289
16	Regulatory Expense								13	114
17	Insurance Other Than Group								202	1,027
18	Customer Accounting								(350)	599
19	Rents								(0)	9
20	General Office Expense								0	125
21	Miscellaneous								16	624
25	Maintenance - Other		\$0						(206)	1,559
	Total Operations and Maintenance	0	0	0	0	0	0	0	1,301	63,452
27	Depreciation								255	1,571
28	Amortization								0	1,836
	Total Depreciation and Amortization	0	0	0	0	0	0	0	255	3,407
29a	Property Taxes								1,474	1,469
29b	Payroll taxes								20	439
29c	Gross Receipts Taxes								6,786	7,196
29d	Other General Taxes			\$5					5	102
	Total Taxes other than income	0	0	5	0	0	0	0	8,285	9,206

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

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

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

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
2 at present and proposed rates.
3
4
5
6

	At Present Rates		At Proposed Rates		
	Federal	State	Federal	State	
7					
8					
9					
10	Utility Operating Income Before Income Taxes	(\$11,957)	(\$11,957)	\$3,595	\$3,595
11					
12	Interest Expense Deduction	914	914	914	914
13					
14	Taxable Income	(12,871)	(12,871)	2,681	2,681
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(1,586)	(1,586)	(1,586)	(1,586)
18	Non-deductible Meals	14	14	14	14
19	Amortization Preferred Stock Expense	0	0	0	0
20	Non-deductible Reserve Deficiency	0	0	0	0
21					
22	Total Addbacks (Deducts)	(1,572)	(1,572)	(1,572)	(1,572)
23					
24	Taxable Income	(14,443)	(14,443)	1,109	1,109
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	(4,792)	(753)	368	58
29					
30	Per Books Amount / Present Rates	(1,124)	(159)	(4,792)	(753)
31					
32	Proforma adjustment	(\$3,668)	(\$594)	\$5,160	\$811
33					
34					
35					
36					
37	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
38					
39					
40					

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

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

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

Line No.	Description	Schedule	Amount
1			
2			
3			
4	Description	Schedule	Amount
5			
6	Rate Base	CAS-3-PKW	\$24,621,393
7			
8	Operating Income at Present Rates	CAS-8-PKW	1,207,352
9			
10	Earned Rate of return		4.90%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		2,193,766
15			
16	Operating Income Deficiency		986,414
17			
18	Gross Revenue Conversion Factor		1.63070
19			
20	Revenue Deficiency		1,608,545
21			
22	Adjusted Operating Revenues	CAS-8-PKW	4,793,084
23			
24	Total Revenue Requirement		\$6,401,629
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.46730%	4,673
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		995,327
33	State Income Taxes	5.21327%	51,889
34	Federal Income Taxes	33.17536%	330,203
35	Total Taxes and Expenses		386,765
36	Net Amount		\$613,235
37			
38	Conversion Factor		1.63070
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

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

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

Line #

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-PKW	38,863,501	1,103,709	39,967,210
6					
7	Accumulated Provision for Depreciation	CAS-5-PKW	(5,440,560)	(612,470)	(6,053,030)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>33,422,941</u>	<u>491,239</u>	<u>33,914,180</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-PKW	2,247,492	110,914	2,358,405
18	Contributions in Aid of Construction	CAS-6-PKW	4,249,206	(28,349)	4,220,857
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	2,782,470	156,932	2,939,402
21	Pension Liability	W/P's	66,148	(63)	66,085
22					
23					
24	Subtotal		<u>9,345,316</u>	<u>239,433</u>	<u>9,584,749</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-PKW	0	0	0
29	Materials and Supplies	W/P's	114,741	0	114,741
30	Prepayments	W/P's	16,590	0	16,590
31	OPEB's Contributed to External Fund	W/P's	118,688	(19,798)	98,890
32	Pension/OPEB Tracker	W/P's	21,598	(1,955)	19,643
33	Regulatory Deferrals	W/P's	55,678	(13,580)	42,098
34					
35	Subtotal		<u>327,295</u>	<u>(35,333)</u>	<u>291,962</u>
36					
37	Total Original Cost Rate Base		<u>24,404,921</u>	<u>216,472</u>	<u>24,621,393</u>
38					
39					
40					

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$2,384	\$2,384
4	302	Franchise & Consents	13	0	13
5	303	Miscellaneous Intangible Plant Studies	102,667	30,056	132,723
6		Subtotal	<u>102,680</u>	<u>32,440</u>	<u>135,120</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	1,735	0	1,735
9	311	Structures & Improvements	18,918	0	18,918
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	247,231	0	247,231
13	316	Supply Mains	206,733	0	206,733
14		Subtotal	<u>474,618</u>	<u>0</u>	<u>474,618</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	18,392	0	18,392
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	132,796	0	132,796
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	1,907,882	0	1,907,882
22	326	Diesel Pumping Equipment	12,817	0	12,817
23	327	Pump Equip Hydraulic	81,548	0	81,548
24	328	Other Pumping Equipment	69,057	0	69,057
25		Subtotal	<u>2,222,492</u>	<u>0</u>	<u>2,222,492</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & land Rights	432	0	432
28	331	Water Treatment Structures & Improvements	502,006	126,164	628,170
29	332	Water Treatment Equipment	2,658,536	0	2,658,536
30	332.4	Water Treatment Equipment - Filter Plant	69,579	0	69,579
31		Subtotal	<u>3,230,553</u>	<u>126,164</u>	<u>3,356,717</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	35,898	(194)	35,704
34	341	Transmission & Distribution Structures & Improvements	289,578	63	289,641
35	342	Distribution Reservoirs & Standpipes	3,565,514	2,230	3,567,744
36	343	Transmission & Distribution Mains Conv	3,493,769	579,009	4,072,778
37	343.1	Transmission & Distribution Mains < 4"	345,490	0	345,490
38	343.2	Transmission & Distribution Mains 6" - 8"	3,929,025	14,771	3,943,796
39	343.3	Transmission & Distribution Mains > 10"	13,598,373	2,939	13,601,312
40		Subtotal	<u>25,257,646</u>	<u>598,818</u>	<u>25,856,464</u>

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Transmission & Distribution Plant</u>		25,257,646	598,818	25,856,464
3	344	Fire mains		97,002	0	97,002
4	345	Services		2,048,088	96,013	2,144,101
5	346.1	Meters - Bronze Case		873,024	71,791	944,815
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		395,439	0	395,439
8	347	Meter Installation		1,266,752	0	1,266,752
9	348	Hydrants		1,352,971	37,950	1,390,920
10	349	Other Transmission & Distribution Plant		19,657	0	19,657
11		Subtotal		<u>31,310,580</u>	<u>804,572</u>	<u>32,115,152</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		142	0	142
14	390	Stores Shops Equipment Structures		21,415	1,211	22,626
15	390.1	Office Structures		70,225	0	70,225
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		527,144	0	527,144
18	391	Office Furniture and Equipment		23,649	1,729	25,378
19	391.2	Computers & Peripheral Equipment		14,299	32,577	46,876
20	391.25	Computer Software		32,299	78,054	110,352
21	391.26	Personal Computer Software		9,486	1,466	10,952
22	391.3	Other Office Equipment		241,700	0	241,700
23	392.11	Transportation Equipment - Light Trucks		19,819	218	20,037
24	392.12	Transportation Equipment - Heavy Trucks		267	0	267
25	392.2	Transportation Equipment - Cars		15,529	1,689	17,218
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		2,880	0	2,880
28	394	Tools, Shop, & Garage Equipment		83,269	21,224	104,493
29	395	Laboratory Equipment		75,554	0	75,554
30	396	Power Operated Equipemnt		438	0	438
31	397	Communication Equipment (non telephone)		52,102	1,794	53,896
32	397.2	Telephone Equipment		0	436	436
33	398	Miscellaneous Equipment		332,364	135	332,499
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>1,522,579</u>	<u>140,533</u>	<u>1,663,112</u>
37		Total Plant in Service		<u>\$38,863,501</u>	<u>\$1,103,709</u>	<u>\$39,967,210</u>
38						
39						
40						

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	2,733	2,733
6		Subtotal	0	2,733	2,733
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	8,880	348	9,228
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	86,010	3,097	89,107
13	316	Supply Mains	49,804	2,481	52,285
14		Subtotal	144,693	5,927	150,620
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	7,672	239	7,911
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	2,213	1,992	4,205
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	298,175	34,914	333,089
22	326	Diesel Pumping Equipment	761	235	996
23	327	Pump Equip Hydraulic	2,985	1,492	4,477
24	328	Other Pumping Equipment	3,066	1,264	4,330
25		Subtotal	314,871	40,137	355,008
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	162,422	(221)	162,201
29	332	Water Treatment Equipment	712,370	55,430	767,800
30	332.4	Water Treatment Equipment - Filter Plant	3,867	1,451	5,318
31		Subtotal	878,658	56,661	935,319
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	31,631	5,803	37,434
35	342	Distribution Reservoirs & Standpipes	328,149	60,065	388,214
36	343	Transmission & Distribution Mains Conv	1,420,949	7,883	1,428,832
37	343.1	Transmission & Distribution Mains < 4"	23,422	3,887	27,309
38	343.2	Transmission & Distribution Mains 6" - 8"	198,716	44,775	243,491
39	343.3	Transmission & Distribution Mains > 10"	445,948	153,095	599,043
40		Subtotal	2,448,814	275,509	2,724,323

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
2		<u>Transmission & Distribution Plant</u>		2,448,814	275,509	2,724,323
3	344	Fire mains		17,806	1,091	18,897
4	345	Services		555,869	42,942	598,811
5	346.1	Meters - Bronze Case		62,169	12,464	74,633
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		63,166	7,208	70,374
8	347	Meter Installation		219,225	23,087	242,312
9	348	Hydrants		333,175	17,597	350,772
10	349	Other Transmission & Distribution Plant		2,492	295	2,787
11		Subtotal		<u>3,702,715</u>	<u>380,194</u>	<u>4,082,909</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		3,462	423	3,885
15	390.1	Office Structures		41,100	(722)	40,378
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		33,852	9,489	43,341
18	391	Office Furniture and Equipment		23,118	1,673	24,791
19	391.2	Computers & Peripheral Equipment		(1,138)	9,701	8,563
20	391.25	Computer Software		20,861	70,265	91,126
21	391.26	Personal Computer Software		2,256	1,951	4,207
22	391.3	Other Office Equipment		73,902	12,037	85,939
23	392.11	Transportation Equipment - Light Trucks		(4,006)	680	(3,326)
24	392.12	Transportation Equipment - Heavy Trucks		39	17	56
25	392.2	Transportation Equipment - Cars		17,334	1,554	18,888
26	392.3	Transportation Equipment - Other		17,258	0	17,258
27	393	Stores Equipment		1,490	113	1,603
28	394	Tools, Shop, & Garage Equipment		29,911	2,457	32,368
29	395	Laboratory Equipment		28,329	2,267	30,596
30	396	Power Operated Equipemnt		638	22	660
31	397	Communication Equipment (non telephone)		30,837	2,107	32,944
32	397.2	Telephone Equipment		0	260	260
33	398	Miscellaneous Equipment		80,378	12,526	92,904
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>399,622</u>	<u>126,819</u>	<u>526,441</u>
36						
37		Total Plant in Service		<u>\$5,440,560</u>	<u>\$612,470</u>	<u>\$6,053,030</u>

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	0	122,131	122,131
5		Advances for Construction - Extensions	2,236,274	0	2,236,274
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	11,218	(11,218)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>2,247,492</u>	<u>110,914</u>	<u>2,358,406</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	1,137,470	0	1,137,470
17	271.12	Contributions in Aid - NT Extension Deposit	38,739	0	38,739
18	271.21	Contributions in Aid - NT Services	0	61,682	61,682
19	271.30	Contributions in Aid - NT Meters	17,171	0	17,171
20		Contributions in Aid - NT Hydrants	286,909	0	286,909
21		Contributions in Aid - NT Other	86,685	0	86,685
22		Contributions in Aid - WIP	153,181	0	153,181
23	271.71	Contributions in Aid - Taxable Mains	1,849,044	0	1,849,044
24	271.12	Contributions in Aid - Taxable Extension Deposit	660,365	0	660,365
25	271.27	Contributions in Aid - Taxable Services	790,676	0	790,676
26	271.37	Contributions in Aid - Taxable Meters	7,683	0	7,683
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	23,698	(23,698)	0
29		Contributions in Aid - Tax Services SIT	389	0	389
30	Various	Accumulated Amortization - CIAC	(136,754)	(66,334)	(203,088)
31	Various	Accumulated Amortization - CIAC Taxable	(666,050)	0	(666,050)
32		Total Contributions in Aid of Construction	<u>4,249,206</u>	<u>(28,349)</u>	<u>4,220,857</u>
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended June 30, 2009

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

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

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	197,827	542	38.80	13.63	25.17	13,640
5	Tax Withholding	93,996	258	38.80	15.50	23.30	6,000
6	Fuel and Power	228,364	626	38.80	27.10	11.70	7,320
7	Chemicals	119,366	327	38.80	13.78	25.01	8,180
8	Purchased Water	116,163	318	38.80	35.68	3.12	991
9	Service Company Charges	353,397	968	38.80	(10.98)	49.77	48,190
10	Group Insurance	38,941	107	38.80	(9.38)	48.17	5,140
11	OPEB's	5,033	14	38.80	(1.39)	40.19	554
12	Pensions	63,198	173	38.80	(1.39)	40.19	6,958
13	ESOP	0	0	38.80	38.81	(0.01)	0
14	Insurance Other than Group	57,937	159	38.80	(32.94)	71.73	11,387
15	Uncollectables	21,317	58	38.80	38.81	(0.01)	(1)
16	Rents	4,734	13	38.80	(127.50)	166.29	2,157
17	401(k)	3,877	11	38.80	17.50	21.30	226
18	Other O&M	558,196	1,529	38.80	25.56	13.23	20,238
19	Total O&M Expenses	1,862,347					130,980
20							
21	Depreciation Amortization Expense	751,567	2,059	38.80	38.80	0.00	0
22	Property Taxes	640,447	1,755	38.80	174.50	(135.70)	(238,111)
23	Public Service Commission Fee	40,085	110	38.80	(45.00)	83.80	9,203
24	Franchise and Environment Tax	6,300	17	38.80	29.63	9.17	158
25	FICA Taxes	368	1	38.80	10.65	28.14	28
26	FUTA Taxes	19,590	54	38.80	0.78	38.02	2,041
27	SUTA Taxes	1,063	3	38.80	3.18	35.62	104
28	Federal Income Tax - Current	41,697	114	38.80	29.64	9.16	1,046
29	State Income Tax - Current	6,552	18	38.80	29.64	9.16	164
30	Deferred Income Taxes	216,193	592	38.80	38.81	(0.01)	(6)
31	Interest Expense	727,085	1,992	38.80	91.00	(52.20)	(103,989)
32	Preferred Dividends	6,795	19	38.80	45.00	(6.20)	(115)
33	Total Working Capital Requirement	4,320,089					(198,497)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
38							
39	All Lead/Lags are based on internal study.						
40							

Statement of Income Per Books and Pro Forma - Parkville Water

For the Test Year Ended June 30, 2009

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

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

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-PKW	\$3,846,609	\$946,475	\$4,793,084	1,608,545	\$6,401,629
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-PKW	1,627,357	234,991	1,862,348	7,517	1,869,865
10	Depreciation Expense	CAS-10-PKW	529,433	220,572	750,005		750,005
11	Amortization Expense	CAS-10-PKW	1,562	0	1,562		1,562
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-PKW	562,591	77,856	640,447		640,447
15	Payroll Taxes	CAS-10-PKW	23,463	(2,442)	21,021		21,021
16	PSC Fees	CAS-10-PKW	27,090	12,995	40,085		40,085
17	Other	CAS-10-PKW	5,993	307	6,300		6,300
18							
19	Utility Operating Income Before Income Taxes		1,069,120	402,196	1,471,316	1,601,028	3,072,344
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-PKW	(188,822)	230,519	41,697	531,147	572,844
23	State Income Tax	CAS-12-PKW	(26,732)	33,284	6,552	83,466	90,018
24	Deferred Income Taxes		370,004	(153,811)	216,193	-	216,193
25	Amortization of Investment Tax Credit		(478)		(478)		(478)
26							
27	Utility Operating Income		\$915,148	\$292,204	\$1,207,352	\$986,415	\$2,193,767
28							
29							
30							
31							
32							
33							
34							
35							
36							
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: Parkville Water (Platte County)

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

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-PKW	\$306,132	(\$14,309)	\$291,823
8	Purchased Water	CAS-11-PKW	76,875	39,288	116,163
9	Fuel and Power	CAS-11-PKW	175,858	52,607	228,365
10	Chemicals	CAS-11-PKW	114,171	5,195	119,366
11	Waste Disposal	CAS-11-PKW	0	0	0
12	Support Services	CAS-11-PKW	354,706	(1,309)	353,397
13	Group Insurance	CAS-11-PKW	43,974	38,017	81,991
14	Pensions	CAS-11-PKW	27,095	36,103	63,198
15	Regulatory Expense	CAS-11-PKW	6,575	518	7,093
16	Insurance, Other than Group	CAS-11-PKW	48,747	9,190	57,937
17	Customer Accounting	CAS-11-PKW	74,453	(24,999)	49,454
18	Rents	CAS-11-PKW	4,735	(1)	4,734
19	General Office Expense	CAS-11-PKW	45,976	0	45,976
20	Miscellaneous	CAS-11-PKW	119,315	(1,610)	117,705
21	Maintenance - Other	CAS-11-PKW	228,745	96,400	325,145
22	Total Operations and Maintenance		<u>1,627,357</u>	<u>234,991</u>	<u>1,862,348</u>
24	Depreciation	CAS-11-PKW	529,433	220,572	750,005
25	Amortization	CAS-11-PKW	1,562	0	1,562
26	Total Depreciation and Amortization		<u>530,995</u>	<u>220,572</u>	<u>751,567</u>
28	Property Taxes	CAS-11-PKW	562,591	77,856	640,447
29	Payroll Taxes	CAS-11-PKW	23,463	(2,442)	21,021
30	PSC Fees	CAS-11-PKW	27,090	12,995	40,085
31	Other General Taxes	CAS-11-PKW	5,993	307	6,300
32	Total Taxes Other Than Income Taxes		<u>619,137</u>	<u>88,716</u>	<u>707,853</u>
33					(188,822)
34					(26,732)
35					370,004
36					(478)
37					153,972
38					
39					
40					

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

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

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

Line
No.

Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
8	Labor	306,132	(\$14,309)							
9	Purchased Water	76,875								39,288
10	Fuel and Power	175,858						52,507		
11	Chemicals	114,171							5,195	
12	Waste Disposal	-								
13	Support Services	354,706								
14	Group Insurance	43,974		38,017						
15	Pensions	27,095			36,103					
16	Regulatory Expense	6,575								
17	Insurance Other Than Group	48,747								
18	Customer Accounting	74,453								
19	Rents	4,735								
20	General Office Expense	45,976								
21	Miscellaneous	119,315				(397)				
25	Maintenance - Other	228,745								
	Total Operations and Maintenance	1,627,357	(14,309)	38,017	36,103	(397)	0	52,507	5,195	39,288
27	Depreciation	529,433								
28	Amortization	1,562								
	Total Depreciation and Amortization	530,995	0	0	0	0	0	0	0	0
29a	Property Taxes	562,591								
29b	Payroll taxes	23,463					(2,442)			
29c	Gross Receipts Taxes	27,090								
29d	Other General Taxes	5,993								
	Total Taxes other than income	619,137	0	0	0	0	(2,442)	0	0	0

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

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

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

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
2 at present and proposed rates.
3
4
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	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
8 Utility Operating Income Before Income Taxes	\$1,471,316	\$1,471,316	\$3,072,344	\$3,072,344
9 Interest Expense Deduction	782,960	782,960	782,960	782,960
10 Taxable Income	688,356	688,356	2,289,384	2,289,384
11 Addback (Deducts):				
12 Tax over Book Depreciation	(563,443)	(563,443)	(563,443)	(563,443)
13 Non-deductible Meals	757	757	757	757
14 Amortization Preferred Stock Expense	18	18	18	18
15 Non-deductible Reserve Deficiency	0	0	0	0
16 Total Addbacks (Deducts)	(562,668)	(562,668)	(562,668)	(562,668)
17 Taxable Income	125,688	125,688	1,726,716	1,726,716
18 Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
19 Proforma Income Tax at Present / Proposed Rates	41,697	6,552	572,844	90,018
20 Per Books Amount / Present Rates	(188,822)	(26,732)	41,697	6,552
21 Proforma adjustment	\$230,519	\$33,284	\$531,147	\$83,466

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

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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
District: Parkville Water (Platte County)

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	483,878	\$3,374,544	483,878	\$4,304,984	\$930,440	27.57%
5	Commercial	174,381	949,349	174,381	1,193,989	244,640	25.77%
6	Industrial	3,175	18,647	3,175	23,579	4,932	26.45%
7	Other Public Authority	8,137	55,866	8,137	71,460	15,594	27.91%
8	Other Water Utilities	64,654	215,573	64,654	267,047	51,474	23.88%
9	Miscellaneous	488	4,325	488	4,325	0	0.01%
10	Private Fire	0	141,836	0	141,836	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>734,714</u>	<u>4,760,139</u>	<u>734,714</u>	<u>6,007,220</u>	<u>\$1,247,080</u>	<u>26.20%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		1,005		4,145	3,140	312.44%
18	Returned Check Charge		852		852	0	0.00%
19	Application Fee		0		4,110	4,110	0.00%
20	Miscellaneous Other Revenue		28,839		28,839	0	0.00%
21	Rents from Water Property		2,247		2,247	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$4,793,082</u>		<u>\$6,047,413</u>	<u>1,254,330</u>	<u>26.17%</u>
25							
26							
27							
28							
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2009**

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

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

Line No.			
1			
2			
3			
4	Description	Schedule	Amount
5			
6	Rate Base	CAS-3-SJO	\$83,287,904
7			
8	Operating Income at Present Rates	CAS-8-SJO	4,174,640
9			
10	Earned Rate of return		5.01%
11			
12	Requested Rate of Return	Chao Testimony	8.91%
13			
14	Required Operating Income		7,420,952
15			
16	Operating Income Deficiency		3,246,312
17			
18	Gross Revenue Conversion Factor		1.63890
19			
20	Revenue Deficiency		5,320,380
21			
22	Adjusted Operating Revenues	CAS-8-SJO	20,328,386
23			
24	Total Revenue Requirement		\$25,648,766
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.96560%	9,656
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		990,344
33	State Income Taxes	5.21327%	51,629
34	Federal Income Taxes	33.17536%	328,550
35	Total Taxes and Expenses		389,835
36	Net Amount		\$610,165
37			
38	Conversion Factor		1.63890
39			
40			

Rate Base Summary
Test Year Ended June 30, 2009

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

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

Line #

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
5	Utility Plant in Service	CAS-4-SJO	122,708,792	3,604,373	126,313,165
7	Accumulated Provision for Depreciation	CAS-5-SJO	(23,869,381)	(2,227,301)	(26,096,681)
9	Accumulated Amortization	W/P's	0	0	0
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
13	Net Utility Plant		<u>98,839,411</u>	<u>1,377,073</u>	<u>100,216,484</u>
16	Less:				
17	Customer Advances	CAS-6-SJO	3,759,950	479,882	4,239,832
18	Contributions in Aid of Construction	CAS-6-SJO	4,078,653	(11,213)	4,067,440
19	Accumulated Deferred ITC (3%)	W/P's	19,825	(1,740)	18,085
20	Deferred Income Taxes	W/P's	8,785,454	765,764	9,551,218
21	Pension Liability	W/P's	379,283	(358)	378,925
24	Subtotal		<u>17,023,164</u>	<u>1,232,335</u>	<u>18,255,500</u>
27	Add:				
28	Cash Working Capital	CAS-7-SJO	199,000	0	199,000
29	Materials and Supplies	W/P's	197,803	0	197,803
30	Prepayments	W/P's	95,124	0	95,124
31	OPEB's Contributed to External Fund	W/P's	712,579	(118,864)	593,715
32	Pension/OPEB Tracker	W/P's	123,841	(11,213)	112,628
33	Regulatory Deferrals	W/P's	170,150	(41,500)	128,650
35	Subtotal		<u>1,498,497</u>	<u>(171,577)</u>	<u>1,326,920</u>
37	Total Original Cost Rate Base		<u>83,314,744</u>	<u>(26,839)</u>	<u>83,287,904</u>

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$13,672	\$13,672
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	267,528	171,965	439,493
6		Subtotal	<u>267,528</u>	<u>185,637</u>	<u>453,165</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	1,414,424	0	1,414,424
9	311	Structures & Improvements	2,098,559	0	2,098,559
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	6,326	0	6,326
12	314	Wells & Springs	33,858	0	33,858
13	316	Supply Mains	9,363,315	0	9,363,315
14		Subtotal	<u>12,916,481</u>	<u>0</u>	<u>12,916,481</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	13,065	0	13,065
17	321	Pumping Structures & Improvements	4,636,899	0	4,636,899
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	20,354	0	20,354
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	5,215,279	0	5,215,279
22	326	Diesel Pumping Equipment	396,086	0	396,086
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	43,902	0	43,902
25		Subtotal	<u>10,325,586</u>	<u>0</u>	<u>10,325,586</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	23,866,799	321,344	24,188,143
29	332	Water Treatment Equipment	21,899,416	0	21,899,416
30	332.4	Water Treatment Equipment - Filter Plant	27,662	0	27,662
31		Subtotal	<u>45,793,877</u>	<u>321,344</u>	<u>46,115,221</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	100,597	(1,113)	99,484
34	341	Transmission & Distribution Structures & Improvements	400,459	360	400,819
35	342	Distribution Reservoirs & Standpipes	1,862,025	12,757	1,874,782
36	343	Transmission & Distribution Mains Conv	0	1,647,208	1,647,208
37	343.1	Transmission & Distribution Mains < 4"	1,147,718	0	1,147,718
38	343.2	Transmission & Distribution Mains 6" - 8"	11,216,766	84,698	11,301,464
39	343.3	Transmission & Distribution Mains > 10"	20,084,912	16,853	20,101,765
40		Subtotal	<u>34,812,477</u>	<u>1,760,763</u>	<u>36,573,240</u>

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIIS
2		<u>Transmission & Distribution Plant</u>		34,812,477	1,760,763	36,573,240
3	344	Fire mains		0	0	0
4	345	Services		4,055,036	248,308	4,303,344
5	346.1	Meters - Bronze Case		3,083,774	269,951	3,353,725
6	346.2	Meters - Plastic Case		73,697	0	73,697
7	346.3	Meters - Not Class By Type		523,469	0	523,469
8	347	Meter Installation		3,211,615	0	3,211,615
9	348	Hydrants		3,145,955	54,763	3,200,717
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		<u>48,906,022</u>	<u>2,333,785</u>	<u>51,239,807</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		8,112	0	8,112
14	390	Stores Shops Equipment Structures		222,305	6,946	229,251
15	390.1	Office Structures		0	0	0
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		1,668,281	0	1,668,281
18	391	Office Furniture and Equipment		206,659	16,490	223,149
19	391.2	Computers & Peripheral Equipment		145,460	186,703	332,163
20	391.25	Computer Software		96,335	447,517	543,853
21	391.26	Personal Computer Software		22,221	8,406	30,627
22	391.3	Other Office Equipment		214,371	0	214,371
23	392.11	Transportation Equipment - Light Trucks		115,232	1,253	116,485
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		32,766	9,684	42,450
26	392.3	Transportation Equipment - Other		2,279	0	2,279
27	393	Stores Equipment		173,296	0	173,296
28	394	Tools, Shop, & Garage Equipment		885,317	73,072	938,390
29	395	Laboratory Equipment		363,177	0	363,177
30	396	Power Operated Equipamnt		147,037	0	147,037
31	397	Communication Equipment (non telephone)		69,305	10,267	79,572
32	397.2	Telephone Equipment		27,901	2,497	30,398
33	398	Miscellaneous Equipment		119,241	772	120,013
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>4,499,298</u>	<u>763,608</u>	<u>5,262,906</u>
36						
37		Total Plant in Service		<u>\$122,708,792</u>	<u>\$3,604,373</u>	<u>\$126,313,165</u>
38						
39						
40						

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	17,504	17,504
6		Subtotal	<u>0</u>	<u>17,504</u>	<u>17,504</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	264,506	38,561	303,067
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	(679,326)	84	(679,242)
12	314	Wells & Springs	(32,743)	424	(32,319)
13	316	Supply Mains	<u>1,288,560</u>	<u>112,360</u>	<u>1,400,920</u>
14		Subtotal	<u>840,997</u>	<u>151,429</u>	<u>992,426</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	390,277	60,164	450,441
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	764	305	1,069
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	860,101	95,440	955,541
22	326	Diesel Pumping Equipment	14,516	7,248	21,764
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	<u>1,844</u>	<u>803</u>	<u>2,647</u>
25		Subtotal	<u>1,267,502</u>	<u>163,960</u>	<u>1,431,462</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	4,023,676	279,308	4,302,984
29	332	Water Treatment Equipment	5,848,914	462,583	6,311,497
30	332.4	Water Treatment Equipment - Filter Plant	<u>1,273</u>	<u>577</u>	<u>1,850</u>
31		Subtotal	<u>9,873,864</u>	<u>742,467</u>	<u>10,616,331</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	(741,641)	0	(741,641)
34	341	Transmission & Distribution Structures & Improvements	57,731	8,047	65,778
35	342	Distribution Reservoirs & Standpipes	953,730	30,978	984,708
36	343	Transmission & Distribution Mains Conv	4,286,510	(89,977)	4,196,533
37	343.1	Transmission & Distribution Mains < 4"	(33,215)	12,912	(20,303)
38	343.2	Transmission & Distribution Mains 6" - 8"	699,547	129,502	829,049
39	343.3	Transmission & Distribution Mains > 10"	<u>1,398,595</u>	<u>226,607</u>	<u>1,625,192</u>
40		Subtotal	<u>6,621,247</u>	<u>318,069</u>	<u>6,939,316</u>

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

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

Case No. WR-2010-XXXX
Schedule CAS-6-SJO
Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>		6,621,247	318,069	6,939,316
2						
3	344	Fire mains		0	0	0
4	345	Services		493,348	85,120	578,468
5	346.1	Meters - Bronze Case		62,992	46,221	109,213
6	346.2	Meters - Plastic Case		8,179	1,343	9,522
7	346.3	Meters - Not Class By Type		1,026,944	9,541	1,036,485
8	347	Meter Installation		957,799	58,532	1,016,331
9	348	Hydrants		1,018,027	43,209	1,061,236
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		<u>10,188,536</u>	<u>562,035</u>	<u>10,750,571</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		38,103	4,220	42,323
15	390.1	Office Structures		(390,718)	(11,470)	(402,188)
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		946,228	30,029	976,257
18	391	Office Furniture and Equipment		409,810	15,215	425,025
19	391.2	Computers & Peripheral Equipment		(91,089)	59,496	(31,593)
20	391.25	Computer Software		37,622	396,340	433,962
21	391.26	Personal Computer Software		(7,820)	7,776	(44)
22	391.3	Other Office Equipment		66,042	10,412	76,454
23	392.11	Transportation Equipment - Light Trucks		(71,638)	3,933	(67,705)
24	392.12	Transportation Equipment - Heavy Trucks		(43,340)	0	(43,340)
25	392.2	Transportation Equipment - Cars		14,536	8,973	23,509
26	392.3	Transportation Equipment - Other		240,454	0	240,454
27	393	Stores Equipment		38,577	4,643	43,220
28	394	Tools, Shop, & Garage Equipment		269,386	30,627	300,013
29	395	Laboratory Equipment		84,276	10,895	95,171
30	396	Power Operated Equipemnt		76,533	7,521	84,054
31	397	Communication Equipment (non telephone)		27,761	3,567	31,328
32	397.2	Telephone Equipment		12,191	2,897	15,088
33	398	Miscellaneous Equipment		41,568	4,831	46,399
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>1,698,482</u>	<u>589,905</u>	<u>2,288,387</u>
36						
37		Total Plant in Service		<u>\$23,869,381</u>	<u>\$2,227,301</u>	<u>\$26,096,681</u>

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	29,078	1,618,460	1,647,538
5		Advances for Construction - Extensions	2,589,288	0	2,589,288
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	3,006	0	3,006
8		Advances for Construction - WIP	1,138,578	(1,138,578)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>3,759,950</u>	<u>479,882</u>	<u>4,239,832</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	930,437	0	930,437
17	271.12	Contributions in Aid - NT Extension Deposit	866,477	(4,356)	862,121
18	271.21	Contributions in Aid - NT Services	(2,320)	88,987	86,667
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	43,379	0	43,379
21		Contributions in Aid - NT Other	35,986	0	35,986
22		Contributions in Aid - WIP	14,148	0	14,148
23	271.71	Contributions in Aid - Taxable Mains	779,498	0	779,498
24	271.12	Contributions in Aid - Taxable Extension Deposit	1,129,326	0	1,129,326
25	271.27	Contributions in Aid - Taxable Services	1,015,599	0	1,015,599
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	28,581	(28,581)	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(243,540)	(67,263)	(310,803)
31	Various	Accumulated Amortization - CIAC Taxable	(518,916)	0	(518,916)
32		Total Contributions in Aid of Construction	<u>4,078,653</u>	<u>(11,213)</u>	<u>4,067,440</u>
33					
34					
35					
36					
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Working Capital
For the Test Year Ended June 30, 2009

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

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

Line #	Expense Category	Profoma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	1,435,794	3,934	41.33	13.61	27.72	109,028
5	Tax Withholding	682,209	1,869	41.33	15.50	25.83	48,271
6	Fuel and Power	813,071	2,228	41.33	27.90	13.43	29,911
7	Chemicals	729,631	1,999	41.33	13.01	28.31	56,595
8	Purchased Water	0	0	41.33	0.00	41.33	0
9	Service Company Charges	2,026,334	5,552	41.33	(10.98)	52.30	290,359
10	Group Insurance	239,802	657	41.33	(9.38)	50.70	33,312
11	OPEB's	30,664	84	41.33	(1.39)	42.72	3,589
12	Pensions	451,777	1,238	41.33	(1.39)	42.72	52,872
13	ESOP	0	0	41.33	0.00	41.33	0
14	Insurance Other than Group	350,773	961	41.33	(32.94)	74.26	71,369
15	Uncollectables	188,954	518	41.33	41.33	0.00	0
16	Rents	46,973	129	41.33	(10.71)	52.03	6,697
17	401(k)	32,232	88	41.33	17.50	23.83	2,104
18	Other O&M	3,170,983	8,688	41.33	23.69	17.64	153,262
19	Total O&M Expenses	10,199,196					857,369
20							
21	Depreciation Amortization Expense	3,464,510	9,492	41.33	41.33	0.00	0
22	Property Taxes	1,032,884	2,830	41.33	174.35	(133.02)	(376,423)
23	Public Service Commission Fee	170,006	466	41.33	(45.00)	86.33	40,208
24	Franchise and Environment Tax	36,123	99	41.33	29.63	11.70	1,158
25	FICA Taxes	2,177	6	41.33	10.65	30.68	183
26	FUTA Taxes	147,574	404	41.33	0.80	40.53	16,386
27	SUTA Taxes	6,132	17	41.33	3.16	38.17	641
28	Federal Income Tax - Current	(30,082)	(82)	41.33	29.64	11.69	(963)
29	State Income Tax - Current	(4,727)	(13)	41.33	29.64	11.69	(151)
30	Deferred Income Taxes	1,133,200	3,105	41.33	29.64	11.69	36,282
31	Interest Expense	2,757,014	7,553	41.33	91.00	(49.67)	(375,207)
32	Preferred Dividends	25,766	71	41.33	45.00	(3.67)	(259)
33	Total Working Capital Requirement	18,939,773					199,224
34							
35	Total Cash and Working Capital Requirement Used						199,000
36							
37							
38							
39	All Lead/Lags are based on internal study.						
40							

Statement of Income Per Books and Pro Forma

For the Test Year Ended June 30, 2009

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

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

Line #		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-SJO	\$20,184,487	\$143,899	\$20,328,386	\$5,320,380	\$25,648,766
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-SJO	8,738,744	1,460,452	10,199,196	51,374	10,250,570
10	Depreciation Expense	CAS-10-SJO	2,017,416	1,279,248	3,296,664		3,296,664
11	Amortization Expense	CAS-10-SJO	167,846	0	167,846		167,846
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-SJO	1,108,489	(75,605)	1,032,884		1,032,884
15	Payroll Taxes	CAS-10-SJO	136,027	19,856	155,883		155,883
16	PSC Fees	CAS-10-SJO	142,080	27,926	170,006	0	170,006
17	Other	CAS-10-SJO	34,364	1,759	36,123		36,123
18							
19	Utility Operating Income Before Income Taxes		7,839,521	(2,569,737)	5,269,784	5,269,006	10,538,790
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-SJO	(1,281,295)	1,251,213	(30,082)	1,748,012	1,717,930
23	State Income Tax	CAS-12-SJO	(181,391)	176,664	(4,727)	274,687	269,960
24	Deferred Income Taxes		2,510,739	(1,377,539)	1,133,200	0	1,133,200
25	Amortization of Investment Tax Credit		(3,247)		(3,247)		(3,247)
26							
27	Utility Operating Income		\$6,794,715	(\$2,620,075)	\$4,174,640	\$3,246,307	\$7,420,947
28							
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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

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

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

Line #

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1	The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated.				
2	Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-SJO which provides additional detail and support.				
3					
4					
5					
6					
7	Labor	CAS-11-SJO	\$1,726,724	\$391,278	\$2,118,002
8	Purchased Water	CAS-11-SJO	0	0	0
9	Fuel and Power	CAS-11-SJO	731,019	82,052	813,071
10	Chemicals	CAS-11-SJO	714,340	15,291	729,631
11	Waste Disposal	CAS-11-SJO	296,976	(2)	296,974
12	Support Services	CAS-11-SJO	2,033,841	(7,507)	2,026,334
13	Group Insurance	CAS-11-SJO	270,466	349,333	619,799
14	Pensions	CAS-11-SJO	115,120	336,657	451,777
15	Regulatory Expense	CAS-11-SJO	36,481	4,191	40,672
16	Insurance, Other than Group	CAS-11-SJO	282,692	68,081	350,773
17	Customer Accounting	CAS-11-SJO	503,171	(128,302)	374,869
18	Rents	CAS-11-SJO	46,977	(4)	46,973
19	General Office Expense	CAS-11-SJO	122,113	0	122,113
20	Miscellaneous	CAS-11-SJO	807,105	(11,042)	796,063
21	Maintenance - Other	CAS-11-SJO	1,051,719	360,427	1,412,146
22	Total Operations and Maintenance		<u>8,738,744</u>	<u>1,460,452</u>	<u>10,199,196</u>
23					
24	Depreciation	CAS-11-SJO	2,017,416	1,279,248	3,296,664
25	Amortization	CAS-11-SJO	167,846	0	167,846
26	Total Depreciation and Amortization		<u>2,185,262</u>	<u>1,279,248</u>	<u>3,464,510</u>
27					
28	Property Taxes	CAS-11-SJO	1,108,489	(75,605)	1,032,884
29	Payroll Taxes	CAS-11-SJO	136,027	19,856	155,883
30	PSC Fees	CAS-11-SJO	142,080	27,926	170,006
31	Other General Taxes	CAS-11-SJO	34,364	1,759	36,123
32	Total Taxes Other Than Income Taxes		<u>1,420,960</u>	<u>(26,064)</u>	<u>1,394,896</u>
33					
34					(1,281,295)
35					(181,391)
36					2,510,739
37					(3,247)
38					1,044,806
39					
40					

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

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

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

Line
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168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
8	Labor	1,726,724	\$391,278							
9	Purchased Water	-								0
10	Fuel and Power	731,019						82,052		
11	Chemicals	714,340							15,291	
12	Waste Disposal	296,976								
13	Support Services	2,033,841								
14	Group Insurance	270,466		349,333						
15	Pensions	115,120			336,657					
16	Regulatory Expense	36,481								
17	Insurance Other Than Group	282,692								
18	Customer Accounting	503,171								
19	Rents	48,977								
20	General Office Expense	122,113								
21	Miscellaneous	807,105				10,065				
25	Maintenance - Other	1,051,719								
	Total Operations and Maintenance	8,738,744	391,278	349,333	336,657	10,065	0	82,052	15,291	0
27	Depreciation	2,017,416								
28	Amortization	167,846								
	Total Depreciation and Amortization	2,185,262	0	0	0	0	0	0	0	0
29a	Property Taxes	1,108,489								
29b	Payroll taxes	136,027					19,856			
29c	Gross Receipts Taxes	142,080								
29d	Other General Taxes	34,364								
	Total Taxes other than income	1,420,960	0	0	0	0	19,856	0	0	0

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

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

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

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168 Line Number	Description	Schedule CAS-15 p24 Elm Lobby fees Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
8	Labor	\$0							\$391,278	\$2,118,002
9	Purchased Water								0	0
10	Fuel and Power								82,052	813,071
11	Chemicals								15,291	729,631
12	Waste Disposal								(2)	296,974
13	Support Services								(7,507)	2,026,334
14	Group Insurance								349,333	619,799
15	Pensions								336,657	451,777
16	Regulatory Expense								4,191	40,672
17	Insurance Other Than Group								68,081	350,773
18	Customer Accounting								(128,302)	374,869
19	Rents								(4)	46,973
20	General Office Expense								0	122,113
21	Miscellaneous								(11,042)	796,063
25	Maintenance - Other		\$0						360,427	1,412,146
	Total Operations and Maintenance	0	0	0	0	0	0	0	1,460,452	10,199,196
27	Depreciation								1,279,248	3,296,664
28	Amortization								0	167,846
	Total Depreciation and Amortization	0	0	0	0	0	0	0	1,279,248	3,464,510
29a	Property Taxes								(75,605)	1,032,884
29b	Payroll taxes								19,856	155,883
29c	Gross Receipts Taxes								27,926	170,006
29d	Other General Taxes			\$1,759					1,759	36,123
	Total Taxes other than income	0	0	1,759	0	0	0	0	(26,064)	1,394,896

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

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

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

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
2 at present and proposed rates.
3
4
5
6
7

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
8 Utility Operating Income Before Income Taxes	\$5,269,784	\$5,269,784	\$10,538,790	\$10,538,790
9 Interest Expense Deduction	2,648,555	2,648,555	2,648,555	2,648,555
10 Taxable Income	2,621,229	2,621,229	7,890,235	7,890,235
11 Addback (Deducts):				
12 Tax over Book Depreciation	(2,716,336)	(2,716,336)	(2,716,336)	(2,716,336)
13 Non-deductible Meals	4,331	4,331	4,331	4,331
14 Amortization Preferred Stock Expense	101	101	101	101
15 Non-deductible Reserve Deficiency	0	0	0	0
16 Total Addbacks (Deducts)	(2,711,904)	(2,711,904)	(2,711,904)	(2,711,904)
17 Taxable income	(90,674)	(90,674)	5,178,332	5,178,332
18 Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
19 Proforma Income Tax at Present / Proposed Rates	(30,082)	(4,727)	1,717,930	269,960
20 Per Books Amount / Present Rates	(1,281,295)	(181,391)	(30,082)	(4,727)
21 Proforma adjustment	\$1,251,213	\$176,664	\$1,748,012	\$274,687

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

40

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

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

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,672,406	\$10,070,185	1,672,406	\$12,926,243	\$2,856,058	28.36%
5	Commercial	864,913	3,755,412	864,913	4,240,743	485,331	12.92%
6	Industrial	2,042,813	3,424,845	2,042,813	4,673,654	1,248,809	36.46%
8	Other Public Authority	171,949	670,067	171,949	788,222	118,155	17.63%
9	Other Water Utilities	803,053	1,900,568	803,053	2,379,305	478,737	25.19%
10	Miscellaneous	0	0	0	0	0	0.00%
11	Private Fire	0	250,593	0	323,632	73,039	29.15%
12	Public Fire	0	0	0	0	0	0.00%
13	Total	<u>5,555,133</u>	<u>20,071,670</u>	<u>5,555,133</u>	<u>25,331,799</u>	<u>\$5,260,129</u>	<u>26.21%</u>
14							
15							
16	Miscellaneous Revenues:						
17							
18	Reconnect Charges		11,860		40,740	28,880	243.51%
19	Returned Check Charge		6,696		6,696	0	0.00%
20	Application Fee		0		31,235	31,235	0.00%
21	Miscellaneous Other Revenue		223,158		223,158	0	0.00%
22	Rents from Water Property		15,003		15,003	0	0.00%
23	Misc Sales		-		0	0	0.00%
24							
25			<u>\$20,328,387</u>		<u>\$25,648,631</u>	<u>5,320,244</u>	<u>26.17%</u>
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