	Adjustment to F	Reveneus Per	Books and Pro	Forma				
			d June 30, 2009		•			
Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico	<u>.</u>					ALI	Case No. W Schedul	
Line#					,			
1 2 3	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
4 5 Sales of Water								
6 Metered Sales 7 Residential 8 Commercial 9 Industrial	\$1, 5 61,014 394,809 516,015	(\$17,662) (984) (523)	(\$5) (1) 0	\$1,543,347 393,824 515,492	\$ 91,818 52,380	\$52,635 \$11,634 \$14,553	\$1,687,800 457,838 530,045	
10 Other Public Authority 11 Sales for Resale 12 Miscellaneous 13	229,577 368,457 0	(846) (693) 0	0	228,731 367,764 0		\$6,284 \$9,407 \$0	235,015 377,171 0	
14 Total Metered Sales 15	3,069,872	(20,708)	(6)	3,049,158	144,198	94,513	3,287,869	
16 17 Sewer Service 18	0	0	0	0		0	0	
19 Fire Service 20 Private Fire Service 21	132,012	. 0	(1)	132,011	0	3,731	135,742	,
22 Total Fire Service 23	132,012	0	(1)	132,011	. 0	3,731	135,742	
24 Total Sales of Water 25	3,201,884	(20,708)	(7)	3,181,169	144,198	98,244	3,423,611	
26 Other Operating Revenues 27 Reconnect Charges 28 Returned Check Charge	1,600 516			1,600 516			1,600 516	
29 Application Fee 30 Miscellaneous Other Revenue 31 Rents from Water Property	0 48,49 8 225			0 48,498 225			0 48,498 225	
32 33 Total Other Operating Revenues 34	50,839	0	0	50,839	0	0	50,839	,
35 36 Total Operating Revenues 37 38	\$3,252,723	(\$20,708)	(\$7)	\$3,232,008	\$144,198	\$98,244	\$3,474,450	
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 Case No. WR-2010-XXXX Schedule CAS-10-MEX Page 1 of 1

District: Mexico

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

3					
4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	Expense	<u>Adjustment</u>	Present Rates
6 7	Labor	CAS-11-MEX	227 774	49 209	274 472
8	Purchased Water	CAS-11-MEX	327,774	43,398	371,172 0
9	Fuel and Power	CAS-11-MEX	0	0	_
10	Chemicals		183,716	27,984	211,700
11		CAS-11-MEX	61,899	3,326	65,225 50,500
	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)	<u>115,268</u>
22	Total Operations and Maintenance		1,594,295	(39,761)	1,554,534
23					
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
27				_ .	
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
33				•	
34					(187,699)
35					(26,572)
36					367,802
37					(476)
38					153,055
39					.00,000
40					
			· 		

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

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

	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule			
	CAS-15 p7	CAS-15 p6	CAS-15 p5	CAS-15 p4	CAS-15 p3	CAS-15 p2	CAS-15 p1	Test Year		168
	Chemical	Fuel & Power	Payroll Taxes	401K	Pension	Group Ins	Labor	Ended		Line
opense Expe	Expense	Expense	Expense	Expense	Expense	Expense	Expense	30-Jun-09	Description	Number
							\$43,398	327,774	Labor	8
							· .		Purchased Water	9
		27,984						183,716	Fuel and Power	10
3,326	3,326							61,899	Chemicals	11
								150,712	Waste Disposal	12
								308,935	Support Services	13
						56,660		46,981	Group Insurance	14
,]					56,996			20,319	Pensions	15
								5,765	Regulatory Expense	16
								45,057	Insurance Other Than Group	17
								72,572	Customer Accounting	18
				1				4,020	Rents	19
								32,015	General Office Expense	20
			_	1,663				110,237	Miscellaneous	21
								224,293	Maintenance - Other	25
								T		
3,326	3.326	27.984	0	1,663	56,996	56,660	43,398	1,594,295	Total Operations and Maintenance	
0,000	0,000	21,007			30,000	35,200	70,000	1,001,200	Total of the state	
								344,877	Depreciation	27
								1.360	Amortization	28
	•			· · · · ·				1- /		
0	0	0	0	0	0	0	0	346.237	Total Depreciation and Amortization	
				· 				1 0,0,20,		
		·		 				137,130	Property Taxes	29a
			2,165					25,205	Payroll taxes	
				· · · · · · · · · · · · · · · · · · ·				22,849	Gross Receipts Taxes	29c
								5,220	Other General Taxes	29d
	- '							+ 5,524	<u> </u>	
0		0	2,165	0	0	0		190,404	Total Taxes other than income	
	-		2,103	 				130,404	Total Taxes outer than income	
								+- 	· · · · · · · · · · · · · · · · · · ·	
								 		
										
								+		
			- 	 -				 		
								 		
_										

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

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

2 3 4	168 Line		Schedule CAS-15 p9 Waste Disp.	Schedule CAS-15 p10 Regulatory	Schedule CAS-15 p11 Ins. Other	Schedule CAS-15 p12 Mgt Fees	Schedule CAS-15 p13 Rent	Schedule CAS-15 p13 Rent	Schedule CAS-15 p13 Rent	Schedule CAS-15 p14 Main Breaks	Schedule CAS-15 p15 Transportation
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor								ļ <u>.</u>	ļ
7	9	Purchased Water									ļ
8	10	Fuel and Power									
9	11	Chemicals	<u> </u>								
10	12	Waste Disposal	(100,212)								
1	13	Support Services				(1,137)					
2	14	Group Insurance									
3	15	Pensions									
4	16	Regulatory Expense		413		_			ļ		
5	17	Insurance Other Than Group			8,738						
6	18	Customer Accounting							<u> </u>		-
7	19	Rents					0				
8	20	General Office Expense	-		-			0			
9	21	Miscellaneous							1	<u> </u>	(3,944
0:	25	Maintenance - Other								0	
1		-							,		
2		Total Operations and Maintenance	(100,212)	413	8,738	(1,137)	0	0	1	0	(3,944
23							_				
24	27	Depreciation									
5	28	Amortization		L			l.,		L		1
6											i
7		Total Depreciation and Amortization	0	D	0	0	0	0	0	0	1
8											
9	29a	Property Taxes									
0	29b	Payroll taxes									
1	29c	Gross Receipts Taxes						-			
2	29d	Other General Taxes					,"				
3											
4		Total Taxes other than income	0	0	0	0	0	Ö	0	0	(
5											
6											
7								-			
8							•	i	<u> </u>		
9	·········									<u> </u>	
Ю								<u> </u>	f	T	1
11				-	•				<u> </u>		

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

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

2	-		Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Line			Property Taxes		Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	Ļ								
7	9	Purchased Water	<u></u>								
8	10	Fuel and Power	<u> </u>								
9	11	Chemicals	<u> </u>				. <u> </u>				
10		Waste Disposal	<u>L</u>								
11	13	Support Services	<u> </u>								
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense				<u></u>					
15	17	Insurance Other Than Group									
16	18	Customer Accounting						(24,993)	0		\$372
17	19	Rents			_						
18	- 20	General Office Expense									
19	21	Miscellaneous					(0)				
20	25	Maintenance - Other	(100,874)			(8,151)					
21	•										
22		Total Operations and Maintenance	(100,874)	0	0	(8,151)	(0)	(24,993)	O	0	372
23											
24	27	Depreciation								210,982	
25	28	Amortization									
26											
27		Total Depreciation and Amortization	ō	0	0	0	0	0	0	210,982	0
28			1						-		
29	29a	Property Taxes	 	440			· · ·	*			
30	29b	Payroll taxes	 								
31	29c	Gross Receipts Taxes	†		6,208						
32	29d	Other General Taxes	 								
33			 			i					
34		Total Taxes other than income	0	440	6,208	Ó	0	0	0	Ö	0
35			†	· · · ·		<u>`</u>		_		-	
36			1				· · · ·				
37					-						
38			 	· · ·			l ———	***	 -		<u> </u>
39			† 	l	- -	l	<u> </u>				
40			 								
41	· · · · · · · · · · · · · · · · · · ·		† 								

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

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

1 ,											
2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule		
3	168	,	CAS-15 p24	CAS-15 p25	CAS-15 p26				,	Present	Total Present
4 5	Line	Paradette-	Elim Lobby fees Expense	Hydrant Maint Expense	Franchise	5	F	5	F	Rate	Rates Expense
6	Number 8	Description Labor	SQPense \$0	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments \$43,398	\$371,172
7	9	Purchased Water	- DO							\$43,386 0	33/1,1/2
á										27,984	211,700
-		Fuel and Power									65,225
9	11	Chemicals								3,326	
10		Waste Disposal	 							(100,212)	
11		Support Services							L	(1,137)	
12		Group Insurance								56,660	103,641
13		Pensions								56,996	77,315
14		Regulatory Expense								413	6.178
15	17	Insurance Other Than Group					<u> </u>			8,738	53,795
16	18	Customer Accounting								(24,621)	
17		Rents								0	4,020
18		General Office Expense								0	32,015
19		Miscellaneous								(2,280)	
20	25	Maintenance - Other		\$0						(109,025)	115,268
21											
22		Total Operations and Maintenance	0	Ŏ	0	0	0		0	(39,761)	1,554,534
23											_
24	27	Depreciation								210,982	555,859
25		Amortization								0	1,360
26										~	
27		Total Depreciation and Amortization	Ö	0	0	0	0		0	210,982	557,219
28											
29	29a	Property Taxes				- "				440	137,570
30		Payroll taxes	 		-	-				2,165	27,370
31	29c	Gross Receipts Taxes							-	6,208	29,057
32	29d	Other General Taxes	<u> </u>		\$268				 	268	5,488
33		Other Contain CAOS			\$200					200	3,400
34		Total Taxes other than income	0	0	268	0	0		- 0	9,081	199,485
35		Total Texes valer man medine	- 	, ,	200				-	3,001	199,400
36			 				 		- -		
37	<u> </u>										
-			├ ──~								
38			 	·-·				<u></u>			
39	· · · · ·		 -	<u>.</u>					 	<u> </u>	
40											
41		<u> </u>	J				l	L	l	L	

	Proforma State and Federal Income 1					
Missouri Public Service	For the Test Year E	nded June 30, 2009	9		Case No. WR	2040 VVV
	erican Water Company				Schedule C	
District: Mexico	Bilcali Water Company					Page 1 of
-iouton moxico			· -			ruge ru.
Line#						
1	The Company's federal and state income	taxes will be affecte	d by all of the pro forma	a adjustments made		
2	at present and proposed rates.					
3						
4						
5						
6						
7		At Preser		At Propos		
8		<u>Federal</u>	State	<u>Federal</u>	State	
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	<u>525,130</u>	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	, O	, O	0	•
21	The second of th	1077 200	1000	(070.00)		
22	Total Addbacks (Deducts)	(279,968)	(279,968)	(279,968)	(279,968)	
23	Taurble leasers	050 444	070 444	4.055.000	4.055.000	
24	Taxable Income	358,114	358,114	1,255,389	1,255,389	
25 26	Effective Tax Rate (1)	99 475401	C 04200/	00 475 407	£ 04000/	
26 27	CHECKIVE LEX LIGHT (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	Figiornia income Tax at Fleschit Floposed Rates	1 16,000	10,003	4 10,460	00,447	
30	Per Books Amount / Present Rates	(187,699)	(26,572)	118,805	18,669	
31	L & DOOVS WINDRING LIESBUT LAGES	(10/,088)	(20,312)	110,000	10,009	
32	Proforma adjustment	\$306,504	\$45,241	\$297,675	\$46,778	
33	Fromme adjustment	<u> </u>	ψτυ, <u>ε</u> τι	<u> </u>	410,770	
34					•	
35	•					
36						
37	(1) Based on a 6.25% statutory rate for SIT and 35% for F	=IT				
38	(// 24004 511 4 5.25 // State to 1 511 410 55 /6 101)	••	•			
39						

		Tes	t Year Operating Revenues at	Present Rates vs Proposed Ra	ites	<u> </u>	
L			For the Test Year E		1100		
Misso	uri Public Service Commissio	n				Case No.	WR-2010-XXXX
Comp	any: Missourl-American Water	Company				Schedu	le CAS-13-MEX
Distric	t: Mexico						Page 1 of 1
	<u>.</u>	Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line #							
١.,	Description	Sales	_ Total	Sales	Total	Dollar	Percentage
1		('00 <u>0</u> Gal)	Revenue	('000 Gal)	Revenue	Change	<u>Change</u>
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	<u> </u>	0	0	0	0	0.00%
12	Total	607,541	3,423,607	607,541	4,317,968	\$894,361	26.12%
13							-
14							
15	Miscellaneous Revenues:						
16							
	Reconnect Charges		1,600		5,230	3,630	226.88%
	Returned Check Charge		516		5 16	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			<u> </u>				
24	·		\$3,474,446		\$4,377,452	903,006	25.99%
25							
26							
27				•			
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico Case No. WR-2010-XXXX Schedule CAS-14-MEX Page 1 of 7

		Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Class/	Customer				Customer					
Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
_	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
Residential:						_				
•			\$10.00				\$15.00	\$728,530		50.00%
5/8" Low Income	2,255		\$10.00	\$22,549	2,255		\$9.75	\$21,985	(\$564)	-2.50%
3/4" Monthly	32		12.79	414	32		19.20		208	50.24%
1" Monthly	222		18.13	4,016	222		27.21	6,027	2,011	50.07%
1-1/2" Monthly	0		31.53	0	0		47.32	0	0	0.00%
•	30		47.60	1,447	30		71.44	2,172	725	50.10%
	0		85.06	0	0		127.67	0 .	0	0.00%
	0		138.59	0	0		208.02	0	0	0.00%
6" Monthly	0		272.40	0	0		408.90	0	0	0.00%
	0		432.96	0	0		649.91	0	0	0.00%
	O		735.50	0	0		1,104.01	0	0	0.00%
12" Monthly	0		1,213.22	0	0		1,821.11	0	0	0.00%
÷										
	<u>s:</u>									
		227,358	\$ 5.1618			227,358	\$6.3540	1,444,630	271,056	23.10%
		. 21	5.1618	110		21	6.3540	136	26	23.64%
		0	5.1618	0	*	0	6.3540	0 .	0	0.00%
		0	5.1618	0		0	6.3540	0	0	0.00%
		0		0		0		0	0	0.00%
	3 _		_		_		_		0	0.00%
Total	-	227,379	_	\$1,687,797	_	227,379	_	\$2,204,102	\$516,305	30.59%
	-		-		-		-			
	Description Residential: Minimum Charge: 5/8" Monthly 5/8" Low Income 3/4" Monthly 1" Monthly 1-1/2" Monthly 2" Monthly 3" Monthly 4" Monthly 6" Monthly 6" Monthly 10" Monthly 12" Monthly 13" Monthly 14" Monthly 15" Monthly 16" Month	Description Meter Billings Residential: Minimum Charge: 5/8" Monthly 48,569 5/8" Low income 2,255 3/4" Monthly 32 1" Monthly 222 1-1/2" Monthly 0 2" Monthly 30 3" Monthly 0 4" Monthly 0 6" Monthly 0 6" Monthly 0 8" Monthly 0 10" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 1 13" Monthly 1 14" Monthly 1 15" Monthly 1 16" Monthly 1 16" Monthly 1 17" Monthly 1 18" Monthly 1 19" Monthly 1	Class/ Description Customer Meter Billings Sales ('000 Gal) Residential: Minimum Charge: 5/8" Monthly 48,569 5/8" Low Income 2,255 3/4" Monthly 32 1" Monthly 222 1-1/2" Monthly 0 2" Monthly 0 4" Monthly 0 6" Monthly 0 8" Monthly 0 9" Monthly 0 10" Monthly 0 12" Monthly 0 12" Monthly 0 Volumetric Charges: First Block 227,358 Second Block 21 Third Block 0 Fourth Block 0 FAL's and Credits 0 Reconcile to Books 0	Description Meter Billings ('000 Gal) Rate	Class/ Description Customer Meter Billings Sales ('000 Gal) Current Rate Total Revenue Residential: Minimum Charge: 5/8" Monthly 48,569 \$10.00 \$485,687 5/8" Low Income 2,255 \$10.00 \$22,549 3/4" Monthly 32 12.79 414 1" Monthly 222 18.13 4,016 1-1/2" Monthly 0 31.53 0 2" Monthly 30 47.60 1,447 3" Monthly 0 85.06 0 4" Monthly 0 272.40 0 6" Monthly 0 272.40 0 8" Monthly 0 432.96 0 10" Monthly 0 735.50 0 12" Monthly 0 1,213.22 0 Volumetric Charges: First Block 227,358 \$5.1618 1,173,574 Second Block 21 5.1618 0 Fourth Block 0 5.1618 0 <td>Class/ Description Customer Meter Billings Sales ('000 Gal) Current Rate Total Revenue Customer Meter Billings Residential: Minimum Charge: 5/8" Monthly 48,569 \$10.00 \$485,687 48,569 5/8" Monthly 48,569 \$10.00 \$22,549 2,255 3/4" Monthly 32 12.79 414 32 1" Monthly 222 18.13 4,016 222 1-1/2" Monthly 0 31.53 0 0 2" Monthly 30 47.60 1,447 30 3" Monthly 0 85.06 0 0 4" Monthly 0 272.40 0 0 6" Monthly 0 272.40 0 0 8" Monthly 0 735.50 0 0 10" Mo</td> <td> Class</td> <td> Class</td> <td> Class</td> <td> Class</td>	Class/ Description Customer Meter Billings Sales ('000 Gal) Current Rate Total Revenue Customer Meter Billings Residential: Minimum Charge: 5/8" Monthly 48,569 \$10.00 \$485,687 48,569 5/8" Monthly 48,569 \$10.00 \$22,549 2,255 3/4" Monthly 32 12.79 414 32 1" Monthly 222 18.13 4,016 222 1-1/2" Monthly 0 31.53 0 0 2" Monthly 30 47.60 1,447 30 3" Monthly 0 85.06 0 0 4" Monthly 0 272.40 0 0 6" Monthly 0 272.40 0 0 8" Monthly 0 735.50 0 0 10" Mo	Class	Class	Class	Class

Missouri Public Service Commission

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

Page 2 of 7 Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ Customer Customer Description Sales Current Total Sales Proposed Total Dollar Percentage Meter Meter Change Billings ('000 Gal) Rate Revenue **Billings** ('000 Gal) Rate Revenue Change Commercial: Minimum Charge: 5/8" Monthly 3.603 \$10.00 \$36,026 3.603 \$15.00 \$54,039 \$18,013 50.00% 50.24% 5 3/4" Monthly 48 12.79 615 48 19.20 924 309 50.08% 6 1" Monthly 950 18.13 17,231 950 27.21 25,860 8,629 0.00% 1-1/2" Monthly 0 31.53 0 47.32 ۵ 0 0 2" Monthly 582 47.60 27,703 582 71.44 41,578 13,875 50.08% 9 3" Monthly 25 25 1,073 50.05% 85.06 2,144 127.67 3,217 0.00% 10 4" Monthly 0 138.59 0 208.02 0 50.11% 11 6" Monthly 12 272.40 408.90 4,907 1.638 3,269 12 12 8" Monthly 0 432.96 0 649.91 0 0.00% 0.00% 10" Monthly 0 735.50 0 1,104,01 0 0 14 12" Monthly 0 0 0.00% 1,213,22 0 1,821.11 15 16 17 Volumetric Charges: 12.13% 18 First Block 67.898 \$4.5481 308,805 67.898 \$5,1000 346,278 37.473 Second Block 80.53% 24.350 2.5480 62,044 24,350 4.6000 112,010 49.966 0.00% Third Block 0 1.9664 0 0 4.4000 0 0 21 Fourth Block 0.00% 0 1.3242 0 0 4.2800 0 0 **FAL's and Credits** 0.00% 0 0 0 Reconcile to Books 0.00% 24 Total 92,248 \$457,837 92,248 \$588,813 \$130,976 28.61% 25

Missouri Public Service Commission

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

0

520

\$97,489

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0.00%

18.40%

0.00%

18.39%

Present Pro Forma Rates Proposed Pro Forma Rates Line # Customer Class/ Customer Description Meter Sales Meter Dollar Percentage Current Total Sales **Proposed** Total ('000 Gal) Change Change **Billings** Rate Revenue Billings ('000 Gal) Rate Revenue Industrial: Minimum Charge: 50.00% 5/8" Monthly 24 \$10.00 \$240 24 \$15.00 \$360 \$120 3/4" Monthly 0 0.00% 12.79 0 19.20 0 436 50.11% 1" Monthly 48 18.13 870 48 27.21 1,306 0.00% 1-1/2" Monthly 0 31.53 0 47.32 0 50.07% 8 2" Monthly 60 47.60 2,856 60 71,44 4,286 1,430 3" Monthly 61 85.06 61 2,599 50.09% 5.189 127.67 7,788 10 4" Monthly 36 138.59 4,989 36 208.02 7,489 2,500 50.11% 11 6" Monthly 36 272.40 9,806 36 408.90 14,720 4,914 50.11% 0.00% 12 8" Monthly 432.96 0 0 649.91 0 735.50 0.00% 10" Monthly 0 0 0 1,104.01 0 0 14 12" Monthly 1,213.22 0 0 1,821.11 0 0 0.00% 15 16 17 Volumetric Charges: 18 First Block 11,064 \$6.6176 73.216 11.064 \$5,1000 56,426 (16,790)-22.93% 19 Second Block 88,097 3.7072 326,593 88.097 4.6000 78,653 24.08% 405,246 Third Block 2.8610 103,459 23,107 22.33% 36.162 36,162 3.5000 126,566

Ω

2.827

\$530,045

3.5000

3,347

\$627,534

713

136,036

24

Fourth Block

Total

FAL's and Credits

Reconcile to Books

0

713

136,036

1.9266

33

39 40

Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico

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

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			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates	· _	
Lin e # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Aut										
3	Minimum Charge:										
4	5/8" Monthly	361		\$10.00	\$3,610	361		\$15.00	\$5,415	\$1,805	50.00
5	3/4" Monthly	19		12.79	243	19		19.20	365	122	50.219
6	1" Monthly	239		18.13	4,333	239		27.21	6,503	2,170	50.089
7	1-1/2" Monthly	13		31.53	410	13		47.32	615	205	50.009
8	2" Monthly	442		47.60	21,039	442		71.44	31,576	10,537	50.089
9	3" Monthly	60		85.06	5,104	60		127.67	7,660	2,556	50.089
10	4" Monthly	0		138.59	0	0		208.02	0	0	0.009
11	6" Monthly	0		272.40	0	0		408.90	0	0	0.00
12	8" Monthly	0		432.96	0	0		649.91	0	0	0.009
13	10" Monthly	0		735.50	0	0		1,104.01	0	0	0.009
14	12" Monthly	0		1,213.22	0	0		1,821.11	0	0	0.00
15											
16											
17	Volumetric Charge	es:					,				
18	First Block		31,006	\$4.7836	148,318		31,006	\$5.1000	158,129	9,811	6.61 ^t
19	Second Block		20,871	2.6798	55,930		20,871	4.6000	96,007	40,077	71.669
20	Third Block		0 ·	2.0679	0		. 0	4.4000	. 0	0	0.00
21	Fourth Block	•	0	1.3927	0		0	4.2800	0	0	0.00
22	FAL's and Credits		(36)		(3,972)		(36)		(5,090)	(1,118)	28.159
23	Reconcile to Book	cs.								0	0.00
24	Total	•	51,840	_	\$235,015	•	51,840	•	\$301,180	\$66,165	28,15

Missouri Public Service Commission

Company: Missourl-American Water Company
District: Mexico

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

			Present Pro F	orma Rates			Prog	osed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Water Utilit										· · · · · · · · · · · · · · · · · · ·
3	Minimum Charge:										
4	5/8" Monthly	0		\$10.00	\$0	0		\$15.00	\$ O	\$0	0.00%
5	3/4" Monthly	0		12.79	0	0		19.20	0	0	0.00%
6	1" Monthly	0		18.13	0	0		27.21	0	0	0.00%
7	1-1/2" Monthly	0		31.53	0	0		47.32	0	0	0.00%
8	2" Monthly	48		47.60	2,285	48		71,44	3,429	1,144	50.07%
9	3" Monthly	12		85.06	1,021	12		127.67	1,532	511	50.05%
10	4" Monthly	0		138.59	0	0		208.02	0	0	0.00%
11	6" Monthly	12		272.40	3,269	12		408,90	4,907	1,638	50.11%
12	8" Monthly	0		432.96	0	0		649.91	0	0	0.00%
13	10" Monthly	0		735.50	a	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		1,821.11	0	0	0.00%
15 16										•	
17	Volumetric Charge	es:									
18	First Block		2,412	\$7.3884	17,821		2,412	\$5.1000	12,301	(5,520)	-30.97%
19	Second Block		45,594	4.1390	188,714		45,594	4.6000	209,732	21,018	11.14%
20	Third Block		49,980	3.1942	159,645		49,980	4.4000	219,910	60,265	37.75%
21	Fourth Block		2,053	2.1511	4,416		2,053	4.2800	8,786	4,370	98.96%
22	FAL's and Credits		Ó		. 0		. 0		. 0	Ó	0.00%
23	Reconcile to Book	s								0	0.00%
24	Total	•	100,038	-	\$377,171	•	100,038	-	\$460,597	\$83,426	22.12%
25		•		•		=		. =			
26											

Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico Case No. WR-2010-XXXX Schedule CAS-14-MEX Page 6 of 7

Present Pro Forma Rates Proposed Pro Forma Rates Line# Customer Class/ Customer Description Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change Change Miscellaneous: Minimum Charge: 5/8" Monthly 0 \$0 0.00% 0 \$10.00 \$0 \$15.00 \$0 3/4" Monthly 0.00% 0 12.79 0 0 19.20 0 0 0.00% 1" Monthly 0 18.13 0 0 27.21 0 0 1-1/2" Monthly ٥ 0.00% 31.53 Ω 47.32 0 0 2" Monthly 0 0 0.00% ٥ 47.60 ٥ 0 71.44 0.00% 3" Monthly 0 85.06 0 0 127.67 0 0 4" Monthly 0.00% 0 138.59 0 0 208.02 0 6" Monthly 0 0.00% 11 0 272.40 0 0 408,90 0 0 0.00% 12 8" Monthly 0 432.96 0 0 649.91 0 13 10" Monthly 0 735.50 0 0 1,104.01 0 ٥ 0.00% 14 12" Monthly a 1,213.22 0 1,821.11 0 0.00% 15 16 17 Volumetric Charges: 18 First Block \$0,0000 0.00% 0 0 0 \$0,0000 0 0 0.00% Second Block 0 0.0000 0.0000 0 19 0 0 0 Third Block 0 0.0000 0 0 0.0000 0 0 0.00% 21 Fourth Block 0 0.0000 0 0 0.0000 0 0 0.00% FAL's and Credits 0 0.00% ۵ 0 0 0 Reconcile to Books 0.00% 0 \$0 24 Total 0 \$0 0 \$0 0.00% 25

Missouri Public Service Commission

Company: Missourl-American Water Company
District: Mexico

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

	t: Mexico		Presen	t Rates	Propose	d Rates		Page 7 of 7
ine#	Connection Size	Number of	Annual	Total	Annual	Total	Dollar	Percentage
1 2	Private Fire Service:	Connections	Rate	Revenue	Rate	Revenue	Change	Change
3 4	Private Fire Hydrant	7	\$1,521.00	\$10,647	1,521.00	\$10,647	\$0	0.00%
	2" .	2	218.04	436	218.04	436	0	0.00%
7 8	3"	0	374.52	0	374.52	0	0	0.00%
	4"	11	594.12	6,535	594.12	6,535	0	0.00%
	6"	26	1,218.72	31,687	1,218.72	31,687	0	0.00%
	8"	16	2,097.24	33,556	2,097.24	33,556	0	0.00%
	10"	15	3,223.56	48,353	3,223.56	48,353	0	0.009
	12"	1	4,596.36	4,596	4,596.36	4,596	0	0.00%
	FAL's and Credits			(68)		(68)	. 0	0.009
21 22 23 24	Total	78	- =	\$135,742	- -	\$135,742	\$0	0.009
25	Public Fire Protection:							
28 29	Public Fire Hydrants	545	0.00	0	0.00	0	0	0.009
30 31 32								
32 33 34								
35 36								
37 38								
39								

		rall Revenue Requirement Summary r the Test Year Ended June 30, 2009		
Missouri Public Servic Company: Missouri-A District: Mexico	ce Commission merican Water Company			Case No. WR-2010-XXXX Schedule CAS-2-MEX Page 1 of 1
Line No. 1 2				
3 4 5	Description	Schedule	Amount	
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 Deficency		552,821	
17 18	Gross Revenue Conversion Factor		1.63357	
19 20	Revenue Deficiency		903,073	
21 22	Adjusted Operating Revenues	CAS-8-MEX	3,474,450	,
23 24 25 26	Total Revenue Requirement		\$4,377,523	
27 28 29 30 31 32 33 34 35 36 37 38 39	Gross Revenue Conversion Factor Revenue Uncollectibles PSC Assessment Before Tax Amount State Income Taxes Federal Income Taxes Total Taxes and Expenses Net Amount Conversion Factor	\$1,000.000 6.420 0.000 993.580 51.798 329.624 387.842 \$612.158 1.63357	•	

			Rate Base Summary			
<u></u>	<u> </u>		Test Year Ended June 30	, 2009	· · · · · · · · · · · · · · · · · · ·	
Com	ouri Public Service Commission pany: Missouri-American Water Company Ict: Mexico					Case No. WR-2010-XXXX Schedule CAS-3-MEX Page 1 of 1
Line	#					
1						
3	Rate Base Component	Supporting Reference	Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base	
5	Utility Plant in Service	CAS-4-MEX	21,510,803	1,129,239	22,640,042	
6	Accumulated Provision for Depreciation	CAS-5-MEX	(3,157,759)	(423,386)	(3,581,145)	
8	Accumulated Amortization	W/P's	0	. 0	0	
10	Utility Plant Acquisition Adjustments	W/P's	0	0	0	
12 13	Net Utility Plant		18,353,044	705,853	19,058,897	
14 15						
16	Less:			**		
17 18	Customer Advances Contributions in Aid of Construction	CAS-6-MEX CAS-6-MEX	246,034 863,111	33,098 (12,981)	279,132 850,130	
19	Accumulated Deferred ITC (3%)	W/P's	000,111	(12,301)	050,130	
20	Deferred Income Taxes	W/P's	1,540,087	77,928	1,618,015	
21	Pension Liability	W/P's	57,613	(55)	57,558	
22 23	Tonorn Brown,	· · · · · ·		(65)	57,000	
24	Subtotal		2,706,845	97,989	2,804,834	
25			2,:00,010			
26						
27	Add:				•	4
28	Cash Working Capital	CAS-7-MEX	65,000	0	65,000	
29	Materials and Supplies	W/P's	26,839	0	26,839	
30	Prepayments	W/P's	14,449	0	14,449	
31	OPEB's Contributed to External Fund	W/P's	135,837	(22,659)	113,178	
32	Pension/OPEB Tracker	W/P's	18,812	(1,704)	17,108	
33 34	Regulatory Deferrals	W/P's	30,258	(7,380)	22,878	
35 36	Subtotal		291,195	(31,743)	259,452	
37	Total Original Cost Rate Base		15,937,394	576,121	16,513,514	
38 39 40						

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

Missouri Public Service Commission
Company: Missouri-American Water Company

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

District: Mexico

ine#			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>UPIŞ</u>
2		Intangible Plant			
3	301	Organization	\$0	\$2,077	\$2,077
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	<u>1,127</u>	26,067	<u>27,194</u>
6		Subtotal	1,127	<u>28,144</u>	<u>29,271</u>
7		Source of Supply Plant			
8	310	Land & Land Rights	25,516	0	25 ,516
9	311	Structures & Improvements	76, 329	0	76,329
10	312	Collection & Impound Resevoirs	183	0	183
11	313	Lake, River, & Other Intakes	10,775	0	10,775
12	314	Wells & Springs	1,041,915	0	1,041,915
13	316	Supply Mains	890,184	0	890,184_
14		Subtotal	2,044,901	0	2,044,901
15		Pumping Plant			
16	320	Pumping Land & Land Rights	58,808	0	58,808
17	321	Pumping Structures & Improvements	73,206	0	73,206
18	322	Boiler Plant Equipment	O	0	0
19	323	Force Mains	5,326	0	5,326
20	324	Steam Pumping Equipment	Ó	0	. 0
21	325	Electric Pumping Equipment	893,451	Ō	893,451
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	o ·	Ō	Ō
24	328	Other Pumping Equipment	32,220	ō	32,220
25		Subtotal	1,063,011	<u>_</u>	1,063,011
26		Treatment Plant			
27	330	Water Treatment Land & land Rights	13,920	0	13,920
 28	331	Water Treatment Structures & Improvements	3,360,271	125,713	3,485,985
29	332	Water Treatment Equipment	3,747,316	0	3,747,316
30	332.4	Water Treatment Equipment - Filter Plant	68,824	Ö	68,824
31	552 . 1	Subtotal	7,190,331	125,713	7,316,045
32		<u>Transmission & Distribution Plant</u>	7,100,001	120,110	
33	340	Transmission & Distribution Land	13,336	(169)	13,167
34	341	Transmission & Distribution Structures & Improvements	69,287	55	69,342
35	342	Distribution Reservoirs & Standpipes	379.842	1,933	381.775
36	343	Transmission & Distribution Mains Conv	2,689,823	441,537	3,131,360
30 37	343.1	Transmission & Distribution Mains Conv	288,577	441,557	288,577
	343.1	Transmission & Distribution Mains 6" - 8"	1,902,179	12,865	•
38	343.2 343.3	Transmission & Distribution Mains > 10"	, ,	•	1,915,044 1,183,010
39	343.3		1,180,350	2,560	1,182,910
40		Subtotal	6,523,395	458,781	6,982,176

				Utility Plant in Service	•	<u> </u>	
			For the	Test Year Ended June			,
Compa		vice Commission -American Water Company					Case No. WR-2010-XXX Schedule CAS-4-ME Page 2 of
Line #							
1	Acct No	Account Description		Per B oo ks <u>06/30/09</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>UPIS</u>	
2 3	344	Transmission & Distribution Plant Fire mains	Bal Fwd.	6,523,395 29,828	458,781 0	6,982,176 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		0 404'91	46,633	333,803	
7	346.3	Meters - Plastic Case Meters - Not Class By Type		-	0	_	
8	346.3	• • •		64,837		64,837	
9		Meter Installation		812,322	0	812,322	
	348	Hydrants		475,916	23,476	499,391	
10	349	Other Transmission & Distribution Plant		11,767	0	11,767	
11		Subtotal		10,793,670	807,527	11,601,197	
12		General Plant			_		
13	389	General Land & Land Rights		2,057	0	2,057	
14	390	Stores Shops Equipment Structures		34,240	1,055	35,295	
15	390.1	Office Structures		120,233	o	120,233	
16	390	General Structures - HVAC		0	Ō	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		417,763	167,854	585,617	
36			•				
37		Total Plant in Service		\$21,510,803	\$1,129,239	\$22,640,042	
38				<u> </u>	4 11122200	WEE,070,072	
39							
40							

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

District: Mexico

Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	Adjustments	Reserve	
2		Intangible Plant	<u></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		Source of Supply Plant				
8	310	Land & Land Rights	0	, 0	0	
9	311	Structures & Improvements	31,299	1,403	32,702	
10	312	Collection & Impound Resevoirs	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		Pumping Plant		<u> </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)	16,35 <u>0</u>	(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		Treatment Plant				
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	1,07 <u>1,64</u> 2	127,222	1,198,864	
32	***	Transmission & Distribution Plant		_	_	
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	
L						

		•		
	Accumulated Depreciation and Ame For the Test Year Ended June 30			
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 #	Per Rooks	Pro Forma	Pro Forma	

				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		06/30/09	<u>Adjustments</u>	Reserve	
2		Transmission & Distribution Plant	Bal Fwd	1,250,697	52,708	1,303,405	
3	344	Fire mains		8,476	336	8,812	
4	345	Services		11,590	71,000	82,590	
5	346.1	*Meters - Bronze Case		20,208	11,503	31,711	
6	346.2	Meters - Plastic Case		0	0	0	
7	346.3	Meters - Not Class By Type		61,258	1,182	62,440	
8	347	Meter Installation		73,007	14,805	87,812	
9	348	Hydrants		133,458	8,091	141,549	
10	349	Other Transmission & Distribution Plant		4,562	176	4,738	
11		Subtotal		1,563,257	159,800	1,723,057	
12		General Plant			· · · · · · · · · · · · · · · · · · ·		
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		4,005	649	4,654	
15	390 .1	Office Structures		39,229	422	39,651	
16	390	General Structures - HVAC		0	0	0	
17	390.3	Miscellaneous Structures		0	0	0	
18	391	Office Furniture and Equipment		(8,523)	1, 10 3	(7,420)	
19	391.2	Computers & Peripheral Equipment		2, 597	10,1 02	12,6 99	
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)	3 9 8	(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		154,276	88,380	242,656	
36							
37		Total Plant in Service		\$3,157,759	\$423,386	\$3,581,145	

			nces and Contributions in			
Compar		vice Commission -American Water Company	the Test Year Ended June	30, 2009		Case No. WR-2010-XXX Schedule CAS-6-MEX Page 1 of 1
Line#					·	·
1 2	Acct No	Account Description	Per Books 06/30/09	Pro Forma <u>Adjustments</u>	Pro Forma Balance	
3		Customer Advances				
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	· o	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	o o	0	
10		Total Customer Advances	246,034	33,098	279,132	
11 12				***************************************		
13						
14		model to the second second of				
15	07444	Contributions in Aid of Construction	4.0.005	_	4.000	
16 17	271.11	Contributions in Aid - NT Mains	148,925	0	148,925	
18	271.12	Contributions in Aid - NT Extension Deposit	(333)	0	(333)	
	271.21	Contributions in Aid - NT Services	2,400	900	3,300	
19 20	271.30	Contributions in Aid - NT Meters	13,278	0	13,278	
21		Contributions in Aid - NT Hydrants	65,853	. 0	65,853	
		Contributions in Aid - NT Other	16,969	0	16,969	
22 23	074.74	Contributions in Aid - WIP	0		0	
23 24	271.71	Contributions in Aid - Taxable Mains	637,305	. O	637,305	
24 25	271.12 271.27	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296	
26	271.27	Contributions in Aid - Taxable Services Contributions in Aid - Taxable Meters	36,461 48,212	0	36,461 48,242	
27	271.37 271.47	Contributions in Aid - Taxable Meters Contributions in Aid - Taxable Hydrants	18,212 28	0	18,212 28	
28	2/1. 4 /	Contributions in Aid - Taxable WiP	0	0	0	
29		Contributions in Aid - Tax Services SIT	0	Ď	0	
30	Various	Accumulated Amortization - CIAC	(47,578)	(13,881)	(61,459)	
31	Various	Accumulated Amortization - CIAC Taxable	(237,706)	(13,661)	(237,706)	
32	Vericus	Total Contributions in Aid of Construction	863,111	(12,981)	850,130	
33		Total Contributing III Ald Of Constitution		(12,301)	000,100	
34						
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Working Capital	
For the Test Year Ended June	30, 2009
Missouri Public Service Commission	Case No. WR-2010-XXXX
Company: Missouri-American Water Company	Schedule CAS-7-MEX
District Mexico	Page 1 of 1

Line #						4	
1 2		Proforma	Average Daily	Revenue	Expense	Net	Cash
3	Expense Category	<u>Expense</u>	Expense	<u>Lag</u>	(Lead)/Lag	(Lead)/Lag	Requirment
[4	Base Payroll	251,618	689	45.27	13.53	31.74	21,880
5	Tax Withholding	119,555	328	45.27	15.50	29.77	9,751
6	Fuel and Power	211,699	580	45.27	24.99	20.28	11,763
7	Chemicals	65,225	179	45.27	7.14	38.13	6,813
8	Purchased Water	. 0	0	45.27	0.00	45.27	0
9	Service Company Charges	307,798	843	45.27	(10.98)	56.24	47,430
10	Group Insurance	41,126	113	45.27	(9.38)	54.65	6,157
11	OPEB's	5,855	16	45.27	(1.39)	46.66	748
12	Pensions	77,315	212	45.27	(1.39)	46.66	9,883
13	ESOP	0	0	45.27	0.00	45.27	0
14	Insurance Other than Group	53,795	147	45.27	(32.94)	78.21	11,526
15	Uncollectables	21,198	58	45.27	45.28	(0.01)	(1)
16	Rents	4,020	11	45.27	0.00	45.27	499
17	401(k)	7,015	19	45.27	17.50	27.77	534
18	Other O&M	388,316	1,064	45.27	14.80	30.47	32,418
19 20	Total O&M Expenses	1,554,533	•			•	159,401
21	Depreciation Amortization Expense	557,219	1,527	45.27	45.27	0.00	0
22	Property Taxes	137,570	377	45.27	175.50	(130.23)	(49,085)
23	Public Service Commission Fee	29,057	80	45.27	(45.00)	90.27	7,186
24	Franchise and Environment Tax	5,488	15	45.27	29.63	15.64	235
25	FICA Taxes	401	1	45.27	10.66	34.61	38
26	FUTA Taxes	25,860	71	45.27	0.79	44.48	3,151
27	SUTA Taxes	1,109	3	45.27	3.10	42.16	128
28	Federal income Tax - Current	118,805	325	45.27	29.64	15.63	5,087
29	State Income Tax - Current	18,669	51	45.27	29.64	15.63	799
30	Deferred Income Taxes	107,681	295	45.27	45.27	0.00	0
31	Interest Expense	491,470	1,346	45.27	91.00	(45.73)	(61,577)
32	Preferred Dividends	4,593	13	45.27	45.00	0.27	3
33	Total Working Capital Requirement	3,052,456	. •	, •			65,366
34	Total Coch and Modeing Cooks! Boguingment Hand						65.000
35	Total Cash and Working Capital Requirement Used		4			:	65,000
36	•						
37							
38							
39	All Lead/Lags are based on internal study.						
1 40							

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Statement of Income Per Books and Pro Forma

For the Test Year Ended June 30, 2009

Missouri Public Service Commission

38 39 40

Company: Missouri-American Water Company
District: Mexico

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

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

		Adjustment to F							
Compai	ri Public Service Commission ly: Missouri-American Water Company Mexico	For the To	est Year Ende	d June 30, 2009) 	·		Case No. WR- Schedule (
Line#	•								
1 2 3		Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
4 5 6	Sales of Water Metered Sales Residential	\$1, 5 61,014	(\$17,662)	(\$5)	\$1,543,347	\$91,818	\$52,635	\$1,687,800	
8 9 10	Commercial Industrial Other Public Authority	394,809 516,015 229,577	(984) (523) (846)	(1) 0 0	393,824 515,492 228,731	52,380	\$11,634 \$14,553 \$6,284	457,838 530,045 235,015	
11 12 13	Sales for Resale Miscellaneous	368,457 0	(693) 0	0	367,764 0		\$9,407 \$0	377,171 0	
14 15 16	Total Metered Sales	3,069,872	(20,708)	(6)	3,049,158	144,198	94,513	3,287,869	
17 3 18 19	Sewer Service Fire Service	0	<u> </u>	0	0	0	0	0	
20 21	Private Fire Service	132,012	0	(1)	132,011	.0	3,731	135,742	
	Total Fire Service Fotal Sales of Water	132,012 3,201,884	(20,708)	(7)	132,011 3,181,169	144,198	3,731 98,244	135,742 3,423,611	
25 26 27	Other Operating Revenues Reconnect Charges	1,600			1,600			1.500	
28 29	Returned Check Charge Application Fee	516 0			516 0			1,600 516 0	
30 31 32	Miscellaneous Other Revenue Rents from Water Property	48,498 225			48,498 225			48,498 225	
33 34 35	Total Other Operating Revenues	50,839	0	0	50,839	0	0	50,839	
36 37	Total Operating Revenues	<u>\$3,252,723</u>	(\$20,708)	(\$7)	\$3,232,008	\$144,198	\$98,244	\$3,474,450	

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

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

3	Each pro forma adjustment is keyed to a	SCHEOLIC AS SHOWIT ON SCIE	dute CAS-1 HAILX WITHIN PION	des additional detail and supp	JOI L.
4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	Expense	Adjustment	Present Rates
6		•			
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, 7 16	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
23			- 		
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
27					
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	<u>5,2</u> 20_	<u>268</u>	5,488_
32	Total Taxes Other Than Income Taxes		190,404	9,081	199,485
33			_	•	
34					(187,699)
35					(26,572)
36					367,802
37					(476)
38	•				153,055
39					

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

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

Line

No.

		-	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
168		Test Year	CA\$-15 p1	CAS-15 p2	CAS-15 p3	CAS-15 p4	CAS-15 p5	CAS-15 p6	CAS-15 p7	CAS-15 p8
Line		Ended	Labor	Group Ins	Pension -	_401K	Payroll Taxes	Fuel & Power	Chemical	Purch Water
Numbe		30-Jun-09	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
8_	Labor	327,774	\$43,398				ļ <u>.</u>			
9	Purchased Water						<u> </u>			0
10	Fuel and Power	183,716				<u> </u>	ļ	27,984	0.000	
11	Chemicals	61,899							3,326	
12	Waste Disposal	150,712					ļ			
13	Support Services	308,935					<u> </u>	ļ		
14_	Group Insurance	46,981		56,660				<u> </u>		
15	Pensions	20,319			56,996					
16	Regulatory Expense	5,765			<u> </u>					
17	Insurance Other Than Group	45,057						<u></u>		
18	Customer Accounting	72,572								
19_	Rents	4,020					<u></u>			
20	General Office Expense	32,015								
21_	Miscellaneous	110,237				1,663				
25	Maintenance - Other	224,293								
			-							L
	Total Operations and Maintenance	1,594,295	43,398	56,660	56,996	1,663	0	27,984	3,326	0
							l			
27	Depreciation	344,877	_		Ĭ					
28	Amortization	1,360								
	Total Depreciation and Amortization	346,237	0	0	0	0	0	0	0	
29a	Property Taxes	137,130								• -
29b		25,205					2,165			
29c	Gross Receipts Taxes	22,849								
29d	Other General Taxes	5,220					<u> </u>			
						i		<u> </u>		
	Total Taxes other than income	190,404	0	0	0	0	2,165	0	0	
		133,121						 		
	<u> </u>						 			
							 -			
		 								
 -		_					 			
							 			
		 					 			

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

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

1 2 3	168		Schedule CAS-15 p9	Schedule CAS-15 p10	Schedule CAS-15 p11	Schedule CAS-15 p12	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p14	Schedule CAS-15 p15
4	Line		Waste Disp.	Regulatory	ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	Transportation
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor									
7 [9	Purchased Water									
8	10	Fuel and Power									
9 [11	Chemicals_									
10	12	Waste Disposal	(100,212)								
11	13	Support Services				(1,137)					
12	14	Group Insurance								•	
13	15	Pensions									
14	16	Regulatory Expense		413						ii ii	
15	17	Insurance Other Than Group			8,738		-				
16	18	Customer Accounting									
17	19	Rents					0				
18	20	General Office Expense						0			
19	21	Miscellaneous		_					1		(3,944)
20	25	Maintenance - Other								0	
21											
22		Total Operations and Maintenance	(100,212)	413	8,738	(1,137)	0	0	1	0	(3,944)
23											
24	27	Depreciation									
25	28	Amortization									
26											
27		Total Depreciation and Amerization	0	Ō	Ó	0	0	0	0	O	0
28									·		
29	29a	Property Taxes				·					
30	29b	Payroll taxes	†			-					
31	29c	Gross Receipts Taxes	_								 1
32	29d	Other General Taxes	+								
33			 				· · · · · · ·				
34		Total Taxes other than income	0	Ō	0	0	Ö	0	0	0	0
35			 								
36										-	
37			 	-					<u> </u>		
38		 	 								
39			 							·	├── ┤
40									 		
41		 						· · · · · · · · ·			
41		<u> </u>		L	L		<u> </u>	L	<u> </u>	<u> </u>	

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

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

		Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
Line			Property Taxes		Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
Number 8	Labor	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
<u>8_</u>	Purchased Water									
10	Fuel and Power					 -				-
11	Chemicals		 -							<u> </u>
12	Waste Disposal					 				
13	Support Services					 				
14	Group Insurance		 		ļ - -					
15	Pensions	- 								
16	Regulatory Expense				 	 		 	 	
17	Insurance Other Than Group	- 			 -	 				
18	Customer Accounting						(24,993)	0		\$37
19	Rents						(27,000)	├ -		- 401.
20	General Office Expense				 	ļ — —		 -	 -	
21	Miscellaneous				 	(0)			 	
25	Maintenance - Other	(100,874)		·	(8,151)	·				
	INDITION - ONG	(100,01-1)			30,101)	 -	-			
	Total Operations and Maintenance	(100,874)	0	0	(8,151)	_(0)	(24,993)	-	0	37:
	Total operation and manifestation	(100,07.0)	_ _		1 (0,10.7)	 	(2-1,000)	 	 	<u> </u>
27	Depreciation								210,982	<u> </u>
28	Amortization	1						- "	3.37.32	
						 				
	Total Depreciation and Amortization	0	0	0	0	0	0	0	210,982	
		 						·		
29a	Property Taxes		440							<u> </u>
29b	Payroll taxes									1
29c	Gross Receipts Taxes			6,208						†
29d	Other General Taxes						_			1
	Total Taxes other than income	0	440	6,208	0	0	o	0	O	-
	· ·									
									f — — —	i
						1		<u> </u>		
			1							
									T	<u> </u>

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

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

2	168		Schedule CAS-15 p24	Schedule CAS-15 p25	Schedule CAS-15 p28	Schedule	Schedule	Schedule	Schedule	Present	Total Present
3	Line	·	Elim Lobby fees		Franchise				l '	Rate	Rates
٦	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments	Expense
ě	8	Labor	\$0	- Captailee	LAPONO	LAPORES	Сфеное	Liquide	Схреня	\$43,398	\$371,172
7	- 9 -	Purchased Water							i	0	0
ایا	10	Fuel and Power								27,984	211,700
9	11	Chemicals	 							3,326	65,225
10	12	Waste Disposal	 							(100,212)	
11	13	Support Services								(1,137)	307,798
12	14	Group Insurance	 							56,660	103,641
13	15	Pensions								56,996	77,315
14	16	Regulatory Expense								413	6,178
15	17	Insurance Other Than Group	 				-			8,738	53,795
16	18	Customer Accounting						-		(24,621)	
17	19	Rents					-	-		0	4,020
18	20	General Office Expense								0	32,015
19	21	Miscellaneous								(2,280)	
20	25	Maintenance - Other		\$0						(109,025)	
21			 							(1,94)==-)	
22		Total Operations and Maintenance	0	0	0	0	0		0	(39,761)	1,554,534
23			<u> </u>					· · · · · · · · · · · · · · · · · · ·	·	<u></u>	
24	27	Depreciation								210,982	555,859
25	28	Amortization								0	1,360
26									 		- ',,,,,,,,
27		Total Depreciation and Amortization	0	0	0	0	0		0	210,982	557,219
28			†~- <u>~</u>								
29	29a	Property Taxes	 			F				440	137,570
30	29b	Payroll taxes	<u> </u>							2,165	27,370
31	29c	Gross Receipts Taxes						·	-	6,208	29,057
32	29d	Other General Taxes	 	_	\$268				<u> </u>	268	5,488
33			<u> </u>						,		
34		Total Taxes other than income	0	Ő	268	0	0		0	9,081	199,485
35	· <u> </u>							† 	 		1
36			-1								<u> </u>
37			T								<u> </u>
38			 								r
39			 			-					
40	· · · · · · · · · · · · · · · · · · ·		 						 		<u> </u>
41			- 	_					 		<u> </u>

ommission	d June 30, 200	9		Case No. WR-2010-XXX Schedule CAS-12-ME Page 1 of
The Company's federal and state income taxe at present and proposed rates.	es will be affecte	d by all of the pro forma	a adjustments made	
	At Prese Federal	nt Rates State	At Propos Federal	ed Rates State
Utility Operating Income Before Income Taxes	\$1,163,212	\$1,163,212	\$2,060,487	\$2,060,487
Interest Expense Deduction	<u>525,130</u>	525,130	525,130	525,130
Taxable Income	638,082	638,082	1,535,357	1,535,357
Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency	(280,640) 656 15	(280,640) 656 15 0	(280,640) 656 15	(280,640) 656 15 0
Total Addbacks (Deducts)	(279,968)	(279,968)	(279,968)	(279,968)
Taxable Income	358,114	358,114	1,255,389	1,255,389
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
·	118,805	18,669	·	65,447
				18,669
Proforma adjustment (1) Based on a 6.25% statutory rate for SIT and 35% for FIT	\$306,504	<u>\$45,241</u>	<u>\$297,675</u>	\$46,778 ·
	ommission ican Water Company The Company's federal and state income taxe at present and proposed rates. Utility Operating Income Before Income Taxes Interest Expense Deduction Taxable Income Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency Total Addbacks (Deducts) Taxable Income Effective Tax Rate (1) Proforma Income Tax at Present / Proposed Rates Per Books Amount / Present Rates Proforma adjustment	The Company's federal and state income taxes will be affected at present and proposed rates. At Preser Federal Utility Operating Income Before Income Taxes Interest Expense Deduction Taxable Income Addback (Deducts): Tax over Book Depreciation Non-deductible Meals Amortization Preferred Stock Expense Non-deductible Reserve Deficiency Total Addbacks (Deducts) Taxable Income 358,114 Effective Tax Rate (1) Proforma Income Tax at Present / Proposed Rates Preforma adjustment \$306,504	The Company's federal and state income taxes will be affected by all of the pro formal at present and proposed rates. At Present Rates Federal State	The Company The Company

Missouri Public Service Commission

Company: Missouri-American Water Company

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

	t: Mexico	Present Pro	Forma Rates	Proposed Pro	Forma Rates		Page 1 of 1
Line#	Class/	Tresentio	Oma rates		TOTTIA NAICS		
	Description	Sales	Total	Sales	Total	Dollar	Percentage
1	•	('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
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	Ó	0	· O	. 0	0.00%
10	Private Fire	0	135,742	0	135,742	0	0.00%
11	Public Fire	O	Ó	0	0	0	0.00%
12	Total	607,541	3,423,607	607,541	4,317,968	\$894,361	26.12%
13					113 133 2		
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		1,600		5,230	3,630	226.88%
18	Returned Check Charge		516		516	-,555	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	Ŏ	0.00%
22	Misc Sales		-		0	Ö	0.00%
23						-	*
24			\$3,474,446		\$4,377,452	903,006	25.99%
25							
26							
27							,
28							
29			5				
30							
31							
01							

Missouri Public Service Commission

Company: Missouri-American Water Company

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

			Present Pro F	Ullia Nates		Cuntamas	Prop	osed Pro Forn	na Kates		
ine # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gat)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	48,569		\$10.00	\$485,687	48,569		\$15.00	\$728,530	\$242,843	50.00%
5	5/8" Low Income	2,255		\$10.00	\$22,549	2,255		\$9 .75	\$21,985	(\$564)	-2.509
6	3/4" Monthly	32		12.79	414	- 32		19.20	622	208	50.249
7	1" Monthly	222		18.13	4,016	222		27.21	6,027	2,011	50.079
8	1-1/2" Monthly	0		31.53	0	0		47.32	0	0	0.005
9	2" Monthly	30		47.60	1,447	30		71,44	2,172	725	50.109
10	3" Monthly	0		85.06	0	0		1 2 7. 6 7	0	. 0	0.009
11 -	4" Monthly	0		138.59	0	0		208.02	0	0	0.009
12	6" Monthly	0		272.40	0	0		408.90	0	0	0.00
	8" Monthly	0		432.96	0	0		649.91	0	0	0.009
14	10" Monthly	0		735.50	0	0		1,104.01	0	0	0.009
15	12" Monthly	0		1,213.22	0	0		1,821,11	0	0	0.009
16								•			
17	Volumetric Charge	<u>s:</u>									
18	First Block		227,358	\$5.1618	1,173,574		227,358	\$6.3540	1,444,630	271,056	23.109
19	Second Block		21	5.1618	110		21	6.3540	136	26	23.649
20	Third Block		· o	5.1618	0 ·		. 0	6.3540	· 0	0	0.009
21	Fourth Block		0	5.1618	0		0	6.3540	0	0	0.009
22	FAL's and Credits		0		. 0		0		0	0	0.009
23	Reconcile to Books	S								0	0.009
24	Total	-	227,379	-	\$1,687,797	-	227,379	-	\$2,204,102	\$516,305	30.59
25		•				•					
26											
27											
28											

Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico

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

			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		_
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	3,603		\$10.00	\$36,026	3,603		\$15.00	\$54,039	\$18,013	50.00%
5	3/4" Monthly	48		12.79	615	48		19.20	924	309	50.24%
6	1" Monthly	950		18.13	17,231	950		27.21	25,860	8,629	50.08%
7	1-1/2" Monthly	0		31.53	0	0		47.32	0	0	0.00%
8	2" Monthly	582		47.60	27,703	582		71.44	41,578	13,875	50.08%
9	3" Monthly	25		85.06	2,144	25		127.67	3,217	1,073	50.05%
10	4" Monthly	0		138.59	0	0		208.02	0	0	0.00%
11	6" Monthly	12		272.40	3,269	12		408.90	4,907	1,638	50.11%
12	8" Monthly	0		432.96	0	0		649.91	0	0	0.00%
13	10" Monthly	0		735.50	0	0		1,104,01	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		1,821.11	0	0	0.00%
15											
16											
17	Volumetric Charge:	<u>s:</u>									
18	First Block		67,898	\$4.5481	308,805		67,898	\$5.1000	346,278	37,473	12.13%
19	Second Block		24,350	2.5480	62,044		24,350	4.6000	112,010	49,966	80,53%
20	Third Block		0	1.9664	· 0		. 0	4.4000	. 0	0	0.00%
21	Fourth Block		0	1.3242	0		0	4.2800	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books	3		_						0	0.00%
24	Total	_	92,248	•	\$457,83 7	•	92,248	_	\$588,813	\$130,976	28.61%

Missouri Public Service Commission

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

Present Pro Forma Rates Proposed Pro Forma Rates Line# Class/ Customer Customer Description Meter Sales Total Dollar Percentage Current Meter Sales Proposed Total Billings Billings ('000 Gal) Rate Revenue ('000 Gal) Rate Revenue Change Change 2 Industrial: Minimum Charge: 5/8" Monthly \$240 50.00% 24 \$10.00 24 \$15.00 \$360 \$120 0.00% 3/4" Monthly Ö 12.79 0 0 19.20 0 1" Monthly 48 18.13 870 48 27.21 1.306 436 50.11% 1-1/2" Monthly 0 31.53 0 47.32 0.00% 0 50.07% 8 2" Monthly 60 47.60 2.856 60 71.44 4,286 1,430 50.09% 9 3" Monthly 61 85.06 5.189 61 127.67 7,788 2,599 10 4" Monthly 36 36 2.500 50.11% 138.59 4.989 208.02 7.489 6" Monthly 36 272.40 36 50.11% 9.806 408.90 14,720 4.914 8" Monthly 0 432.96 0 649.91 0 0 0.00% 10" Monthly 735.50 0 0 0.00% 0 0 0 1.104.01 12" Monthly O 0.00% 14 0 1,213,22 0 0 0 1.821.11 15 16 17 Volumetric Charges: First Block 18 \$6.6176 73.216 -22.93% 11,064 11.064 \$5,1000 56.426 (16,790)19 Second Block 88.097 3.7072 326,593 88,097 4.6000 405,246 78.653 24.08% Third Block 2.8610 103,459 22.33% 36.162 36,162 3.5000 126,566 23,107 Fourth Block 1.9266 0.00% 3.5000 0 ٥ 0 FAL's and Credits 713 2,827 713 3,347 520 18.40% Reconcile to Books 0.00% 24 Total 136,036 \$530,045 18.39% 136,036 \$627,534 \$97,489 25

Missouri Public Service Commission

Company: Missouri-American Water Company District: Mexico

Case No. WR-2010-XXXX Schedule CAS-14-MEX Page 4 of 7

			Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
Line#	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Aut	hority:									
3	Minimum Charge:	,									
4	5/8" Monthly	361		\$10.00	\$3,610	361		\$15.00	\$5,415	\$1,805	50.00%
5	3/4" Monthly	19		12.79	243	19		19.20	365	122	50.21%
6	1" Monthly	239	•	18.13	4,333	239		27.21	6,503	2,170	50.08%
7	1-1/2" Monthly	13		31.53	410	13		47.32	615	205	50.00%
8	2" Monthly	442		47.60	21,03 9	442		71.44	31,576	10,537	50.08%
9	3" Monthly	60		85.06	5,104	60		127.67	7,660	2,556	50.08%
10	4" Monthly	0		138.59	0	0		208.02	0	0	0.00%
11	6" Monthly	0		272.40	0	0		408.90	0	0	0.00%
12	8" Monthly	0		432.96	0	0		649.91	0	0	0.00%
13	10" Monthly	0		735.50	0	0		1,104.01	0	0	0. 00 %
14	12" Monthly	0		1,213.22	0	0		1,821.11	0	0	0.00%
15											
16											
17	Volumetric Charge	<u>es:</u>									
	First Block		31,006	\$4.7836	148,318		31,006	\$ 5.1000	158,129	9,811	6.61%
19	Second Block		20,871	2.6798	55,930		20,871	4.6000	96,007	40,077	71.66%
20	Third Block		· 0	2.0679	· 0		. 0	4.4000	0	. 0	0.00%
	Fourth Block		0	1.3927	0		0 -	4.2800	0	0	0.00%
	FAL's and Credits		(36)		(3,972)		(36)		(5,090)	(1,118)	28.15%
	Reconcile to Book	ks _	·. <u>·</u>	_				-		0	0.00%
24	Total	•	51,840		\$235,015		51,840	=	\$301,180	\$66,165	28,15%

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

Missouri Public Service Commission Company: Missouri-American Water Company

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

	_		Present Pro F	Forma Rates		···	Pro	posed Pro Form	na Rates		
Line#	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
1	_	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
	Other Water Utill										•
	Minimum Charge:	<u>.</u> <u>-</u>									
	5/8" Monthly	0		\$10.00	\$0	0		\$15.00	\$ 0	\$0	0.00%
5	3/4" Monthly	0		12.79	0	0		19.20	0	0	0.00%
6	1" Monthly	0		18.13	0	0		27.21	0	0	0.00%
7	1-1/2" Monthly	0		31.53	.0	0		47.32	0 .	0	0.00%
8	2" Monthly	48		47.60	2,285	48		71.44	3,429	1,144	50.07%
9	3" Monthly	12		85.06	1,021	12		127.67	1,532	511	50.05%
10	4" Monthly	0		138.59	0	0		208.02	0	0	0.00%
11	6" Monthly	12		272.40	3,269	12		408.90	4,9 07	1,638	50.11%
12	8" Monthly	0		432.96	0	0		649.91	0	0	0.00%
13	10" Monthly	0		735.50	0	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		1,821.11	0	0	0.00%
15	•										
16											
17	Volumetric Charge	e <u>s:</u>									
	First Block		2,412	\$7.3884	17, 821		2,412	\$5.1000	12,301	(5,520)	-30.97%
19	Second Block		45,5 94	4.1390	188,714		45,594	4.6000	209,732	21,018	11.149
20	Third Block		49.980	3.1942	159.645	•	49,980	4.4000	219,910	60,265	37.75%
21	Fourth Block		2,053	2.1511	4,416		2,053	4.2800	8,786	4,370	98.96%
22	FAL's and Credits	•	0		0		0		0	0	0.00%
	Reconcile to Book									Ō	0.00%
	Total	•	100,038	-	\$377,171	•	100,038	·	\$460,597	\$83,426	22.129
25	• •	i		- =		;		: =			
26					÷						
27						•			•	•	

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-14-MEX Page 6 of 7

			Present Pro	orma Rates			Pro	posed Pro Form	ia Rates		
Line # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Miscellaneous:				· · · · · · · · · · · · · · · · · · ·		_,				
3	Minimum Charge:										
4	5/8" Monthly	0		\$10.00	\$0	0		\$15.00	\$0	\$0	0.00%
5	3/4" Monthly	0		12.79	0	0		19.20	0	0	0.00%
6	1" Monthly	0		18.13	0	0		27.21	0	0	0.00%
7	1-1/2" Monthly	O		31.53	0	0		47.32	0	0	0.00%
8	2" Monthly	0		47.60	0	0		71.44	0	0	0.00%
9	3" Monthly	0		85.06	0	0		127.67	0	0	0.00%
10	4" Monthly	0		138.59	0	0		208.02	0	0	0.00%
11	6" Monthly	Đ		272.40	0	0		408.90	0	0	0.00%
12	8" Monthly	0		432.96	0	0		649.91	0	0	0.00%
13	10" Monthly	0		735.50	0	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		1,821.11	0	0	0.00%
15											
16											
17	Volumetric Charge	<u>is:</u>									*
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0	•	0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits	•	0		0		Ò		0	0	0.00%
23	Reconcile to Book	s		_				_		0	0.00%
24	Total		0	_	\$0		٠ 0	·	\$0	\$0	0.00%
25				-				•			

			lest rear C		ues at Present Rates vs Propo Year Ended June 30, 2009	osed Rates		
Comp	uri Public Service Commiss any: Missouri-American Wa it: Mexico	sion ater Company				,		WR-2010-XXXX ile CAS-14-MEX Page 7 of 7
			Presen	Rates	Propose	d Rates		
Line #	Connection Size	Number of	Annual	Total	Annual	Total	Dollar	Percentage
1 1	But as Pt as 4	Connections	Rate	Revenue	Rate	Revenue	Change	Change
2 3	Private Fire Service:							
	Private Fire Hydrant	7	\$1,521.00	\$10,647	1,521.00	\$ 10,647	\$0	0.00%
	2"	2	218.04	436	218.04	436	0	0.00%
8 9	3"	О	374.52	0	374.52	0	0	0.00%
10 11	4"	11	594.12	6,535	594.12	6,535	0	0.00%
ı	6"	26	1 ,218 .72	31,687	1,218.72	31,687	0	0.00%
	8"	16	2,097.24	33,556	2,097.24	33,556	0	0.00%
16 17	10"	15	3,223.56	48,353	3,223.56	48,353	0	0.00%
	12"	1	4,596.36	4,596	4,596.36	4,596	0	0.00%
	FAL's and Credits			(68)		(68)	. 0	0.00%
	Total	78	=	\$135,742	•	\$135,742	\$0	0.00%
24 25					• •			
	Public Fire Protection:							
28	Public Fire Hydrants	545	0.00	0	0.00	0	0	0.00%
29 30 31								•
32								
33 34					· ·			
35 36								
37 38								
39 40								

		erall Revenue Requirement Summary or the Test Year Ended June 30, 2009		
	rvice Commission i-American Water Company sewer (Platte County)	or the Test Tear Ended June 30, 2009		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	Eamed Rate of return		-24.41%	
11 12 13	Requested Rate of Return	Chao Testimony	8.91%	
14 15	Required Operating Income		2,562	
16 17	Operating Income Deficency		9,581	
18 19	Gross Revenue Conversion Factor		1.62865	
20 21	Revenus Deficiency		15,605	
22 23	Adjusted Operating Revenues	CAS-8-PKS	64,108	
24 25	Total Revenue Requirement		\$79,713	
26 27	Cores Devenue Conserving Factor			
28 29	Gross Revenue Conversion Factor 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	<u></u>	
Missouri Public Service Commission					Case No. SR-2010-XXXX
Company: Missouri-American Water Company					Schedule CAS-3-PKS
District: Parkville Sewer (Platte County)					Page 1 of 1
Line #					
		•		•	
 1					
2	Supporting	Per Books		Pro Forma	
3 Rate Base Component	Reference	06/30/09	Adjustmen <u>ts</u>	Rate Base	
4					
6 Utility Blant in Consider	CAC 4 DVC	70.000	2.725	93 724	

3 Rate Base Component Reference 06/30/09 Adjustments	Rate Base
4	
5 Utility Plant in Service CAS-4-PKS 79,996 3,725	83,721
6	
7 Accumulated Provision for Depreciation CAS-5-PKS (32,478) (2,488)	(34,966)
8	
9 Accumulated Amortization W/P's 0 0	0
10	
11 Utility Plant Acquisition Adjustments W/P's 0 0	0
13 Net Utility Plant 47,519 1,237	48,755
14	
15	
16 Less:	_
17 Customer Advances CAS-6-PKS 0 0	0
18 Contributions in Aid of Construction CAS-6-PKS 16,761 (262)	16,499
19 Accumulated Deferred ITC (3%) W/P's 912 (80)	832
20 Deferred Income Taxes W/P's 5,727 457	6,184
21 Pension Liability W/P's 1,067 (1)	1,066
22	
23	04.500
24 Subtotal 24,468 114	24,582
25	
26	
27 Add: 28 Cash Working Capital CAS-7-PK\$ 4,000 0	4 000
	4,000
29 Materials and Supplies W/P's 0 0 0 30 Prepayments W/P's 268 0 0	0 268
31 OPEB's Contributed to External Fund W/P's 0 0	200
32 Pension/OPEB Tracker W/P's 348 (32)	316
33 Regulatory Deferrals W/P's 0 0	0
33 Regulatory Deletrals VV/FS 0	U
35 Subtotal 4,616 (32)	4,584
36 <u>4,010</u> (32)	<u> </u>
37 Total Original Cost Rate Base 27,667 1,091	28,758
38	
39	
40	

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

Missouri Public Service Commission Company: Missouri-American Water Company Case No. SR-2010-XXXX Schedule CAS-4-PKS

District	Parkville S	ewer (Platte County)				Page 1 of 1
Line#			,			
	A and Ma	AA Danadatia	Per Books	Pro Forma	Pro Forma	
1 2	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>UPIS</u>	
3		Sewer Plant				
4		Other Including Allocated Plant	\$150	\$3,725	\$3,875	
5	351	WW Struct & Imp Coli	0	\$5,725 0	0.015 0	
6	352.1	WW Collection Sewers Forced	ñ	Ď	0	
7	352.2	WW Collecting Mains	29,163	Ô	29,163	
8	353	WW Services Sewer	7,9 5 1	Ō	7,951	
9	356	WW Power Gen Equip Collecting	. 0	Ö	0	
10	357	WW Communication Equipment	Ô	Ô	Ō	
11	363	WW Collecting Mains	o	o o	Ö	
12	365	WW Pump Equip Other Power	Ŏ	Ō	Ō	
13	370.1	WW Land & Ld Rights Gen	9,300	0	9,300	
14	371	WW Struct & Imp TDP	Ó	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	\$79 <u>,99</u> 6	\$3,725	\$83,721	
27						
28		·	•			
29					•	
30						
31						
32						
33						
34						
35			`			
36						
37						
38						
39						
40						

		moffization		
	Accumulated Depreciation and A Test Year Ended June 30,			
ice Commission American Water Company wer (Platte County)				Case No. SR-2010-XXXX Schedule CAS-5-PKS Page 1 of 1
Account Description Sewer Plant	Per Books <u>06/30/09</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>Reserve</u>	
Other Including Allocated Plant WW Struct & Imp Coll WW Collection Sewers Forced WW Collecting Mains WW Services Sewer WW Pump Equip Elect WW Land & Ld Rights Gen WW Struct & Imp TDP WW TD Equipment WW Outfall Sewer Lines WW Office Furniture & Equip WW Trans Equipment WW Tool Shop & Garage WW Laboratory Equipment WW Misc Equipment Total Plant in Service	\$10,050 0 0 0 0 0 0 15,917 6,510 0 0 0 0	\$1,933 0 0 0 0 0 437 119 0 0 0 0 0	\$11,983 0 0 0 0 0 16,354 6,629 0 0 0 0	
	Account Description Sewer Plant Other Including Allocated Plant WW Struct & Imp Coll WW Collection Sewers Forced WW Collecting Mains WW Services Sewer WW Pump Equip Elect WW Land & Ld Rights Gen WW Struct & Imp TDP WW TD Equipment WW Outfall Sewer Lines WW Office Furniture & Equip WW Trans Equipment WW Tool Shop & Garage WW Laboratory Equipment WW Misc Equipment	American Water Company Wer (Platte County) Per Books 06/30/09 Sewer Plant Other Including Allocated Plant WW Struct & Imp Coll WW Collection Sewers Forced 0 WW Collecting Mains 0 WW Services Sewer 0 WW Pump Equip Elect 0 WW Land & Ld Rights Gen WW Struct & Imp TDP 15,917 WW TD Equipment 0 WW Outfall Sewer Lines 0 WW Office Furniture & Equip WW Trans Equipment 0 WW Tool Shop & Garage WW Laboratory Equipment 0 WW Misc Equipment 0 WW Misc Equipment 0	Per Books Pro Forma	Per Books

•

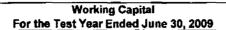
Customer	Advances	and Con	tributions	in Ak	of Con	struction
	For the T	est Year	Ended Jur	ne 30.	2009	•

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

		ewei (Flacto County)				1 496 1 01 1
Line#						
			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	<u>Balance</u>	
2				<u> </u>		
3		Customer Advances				
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	O	0	0	
10		Total Customer Advances	0	0	0	
11						
12						
13						
14						
15		Contributions in Aid of Construction		•	•	
16	271.11	Contributions in Aid - NT Mains	0	.0	0	
17	271.12	Contributions in Aid - NT Extension Deposit	Ö	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	27 8	
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)	O	(634)	
32		Total Contributions in Aid of Construction	16,761	(262)	16,499	
33						
34						
35						
36						
37						
38						
39						
40						



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

1			Average				
2		Proforma	Daily	Revenue	Expense	Net	Cash
3	Expense Category	<u>Expense</u>	Expense	<u>Lag</u>	(Lead)/Lag	(Lead)/Lag	<u>Requirment</u>
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
1 1	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	Ó	38.80	29.63	9.17	3
25	FICA Taxes	7	Ō	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	ō	38.80	45.00	(6.20)	```o`
33	Total Working Capital Requirement	72,143	•			()	4,269
34	·					•	
35	Total Cash and Working Capital Requirement Used					•	4,000
36	The order and straining opping trademotive cook					:	7,000
37 38							
	All t and I ago use board on internal study						
39 40	All Lead/Lags are based on internal study.						

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

1			Test year		Pro Forma		Pro Forma
2		Schedule	Ended		Present		Proposed
3		<u>Reference</u>	6/30/09	Adjustments_	Rates	Adjustments	Rates
4							
5			*** ***	44 -44			
6	Operating Revenues	CAS-9-PKS	\$63,040	\$1,068	\$64,108	\$15,605	\$79,713
7	• · · · · · · · · · · · · · · · · · · ·						
8	Operating Expenses	0.40.45 = 1/0					
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 	e 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
13	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 Cred	it	(2)		(2)		(2
26							
27	Utility Operating Income		(\$4,101)	(\$2,918)	(\$7,019)	\$9,581	\$2,562
28	•						
29							
30							
31							
32							
33							
34							
35							
36							
6							

	A divergence to E	Passana Dan	Gaala and Dea	Fa-ma				
	Adjustment to F							
Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Sewer (Platte County)	ror the f	est Year Enge	d June 30, 2009					R-2010-XXX) • CAS-9-PKS Page 1 of
Line #								
1 2 3	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
5 0-1 (1)(1)								
5 Sales of Water 6 Metered Sales								
7 Residential	\$0			\$0	\$0		· \$ 0	
8 Commercial	254		(254)	0	90		0	
9 Industrial	. 20,		(204)	ő	· ·		Ö	
10 Other Public Authority	. 0			Ö			ō	
11 Sales for Resale	0			G			0	
12 Miscellaneous	0			0			0	
13								
14 Total Metered Sales	254	0	(254)	0	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 21	0	. 0	0	. 0	0	. 0	0	
22 Total Fire Service	0		0	0	0	0	0	
23								
24 Total Sales of Water	63,024	(370)	(254)	62,400	0	1,692	64,092	
25							<u> </u>	
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		
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	<u>16</u>	
34								
35 36 Total Coording Revenues	\$63,040	/#27A\	/@DE A1	ECO 440	ታ ለ	ea enn	004 400	
36 Total Operating Revenues	303,040	(\$370)	(\$254)	\$62,416	\$0	\$1,692	\$64,108	
37 38				•				
38 39								
40								

•

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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: Parkville Sewer (Platte County)

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

Line#

2 3 4

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

4		Schedule	Test Year	•	Pro forma
5	Expense Description	Reference	Expense	Adjustment	Present Rates
6					
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	5,7 2 2	(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	1,7 <u>65</u>	(206)	1,559
22	Total Operations and Maintenance		62,151	1,301	63,452
23	·				
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		3,152	255	3,407
27	•				
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		921	8,285	9,206
33					

Case No. SR-2010-XXXX Schedule CAS-11-PKS Page 1 of 4

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

2 3 4 5 6	168 Line Number	Description Labor	Test Year Ended 30-Jun-09	Schedula CAS-15 p1 Labor Expense \$453	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
5	8	Purchased Water	5,472	3453							
_ <u> </u>	9 10		- 1						0		
•	11	Fuel and Power	21							(21)	
9	12	Chemicals Waste Disposal	45,621							(21)	
11	13		5,722								
12	14	Support Services	906		875						
13	15	Group Insurance Pensions	26		6/5	1,263		·			
14	16	Regulatory Expense	101		·	1,203		 -			
15	17	Insurance Other Than Group	825							-	
16	18	Customer Accounting	949						·		
17	19	Rents	949			· · · · · · · · · · · · · · · · · · ·					
18	20	General Office Expense	125					~			
19	21	Miscellaneous	608	-			15		 		
20	25	Maintenance - Other	1,765								
21		Maintenance - Other	1,765								
22		Total Operations and Maintenance	62,151	453	875	1,263	15	0	0	(21)	- 0
23		Total Operations and Maintenance	02,131	433		1,203		<u>`</u> -		(21)	— <u> </u>
24	27	Depreciation	1,316	· · · · · · · · · · · · · · · · · · ·					·		
25	28	Amortization	1,836							-	
26		Amortization	1,030								
27		Total Depreciation and Amortization	3,152	0	0	0		0	0	0	0
28	·	Total Depleciation and Amortization	3,102	<u> </u>	-		<u>_</u>				-
29	29a	Property Taxes	(5)								
30	29b	Payroll taxes	419				-	20			
31	29c	Gross Receipts Taxes	410						 		
32	29d	Other General Taxes	97					 	 		
33	230	Other Ocheral Taxes		 -							
34		Total Taxes other than income	921			0	0	20	0	0	ō
35		Total Taxes other that I II Come						- 20			
36									 		ļ ———
37			 								 -
38			 								
39		·	+						 	· · · · · · · · · · · · · · · · · · ·	
40			- 				 	 	 	·	
41			 					<u> </u>		···	

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

Case No. SR-2010-XXXX Schedule CAS-11-PKS Page 2 of 4

1 _											
2	_		Schedule	Schedule	Schedule	Schedule	Schedula	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p9	CAS-15 p10	CAS-15 p11	CAS-15 p12	CAS-15 p13	CAS-15 p13	CAS-15 p13	CAS-15 p14	CAS-15 p15
4	Line		Waste Disp.	Regulatory	Ins. Other	Mgt Feas	Rent	Rent	Rent	Main Breaks	Transportation
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	 								
7		Purchased Water	- 							<u> </u>	
8		Fuel and Power	+				L				} -
9		Chemicals									<u> </u>
10		Waste Disposal	(922)								
11	13	Support Services				(22)				<u> </u>	
12	14	Group Insurance	ļ								
13		Pensions									
14	16	Regulatory Expense		13							
15	17	Insurance Other Than Group			202						
16	18	Customer Accounting				ļ.,					
17 [19	Rents					(0)				
18 [20	General Office Expense						0			
19	21	Miscellaneous							0		0
20	25	Maintenance - Other								0	
21										,	
22		Total Operations and Maintenance	(922)	13	202	(22)	(0)	0	0	0	0
23			T				,				
24	27	Depreciation									
25		Amortization									
26										i	1
27		Total Depreciation and Amortization	0	Ō	0	0	0	. 0		0	0
28			-								-
29	29a	Property Taxes	 								
30		Payroll taxes	 								· -
31		Gross Receipts Taxes	 								
32		Other General Taxes	 					 -	 	 	
33	230	Onici Octional Taxes	 				 -		 	 	
34		Total Taxes other than income	0		0		0	0	0	- 0	
		Lordi Layas Other men income	 		 			- 		 	
35		<u> </u>	 							 	 -
36		ļ 	 				- <u>-</u>		 	 	
37		 	 						 	ļ	
38		 				 			ļ	 	
39			}			ļ					├ ───
40	<u> </u>	<u> </u>	 -						<u> </u>	 	
41		<u> </u>	J		<u> </u>	L		L	<u> </u>	<u> </u>	

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

2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedute	Schedule
3	168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CA\$-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Line		t Negative Salve	Property Taxes	PSC Assess	Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6 [8	Labor									
7 [9	Purchased Water									
8 [10	Fuel and Power									
9 [11	Chemicals									
10	12	Waste Disposal									
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				<u> </u>
20		Maintenance - Other	(6)			(200)					
21											
22		Total Operations and Maintenance	(6)	0	0	(200)	0	(357)	0	0	7
23			7								
24	27	Depreciation							·-	255	<u> </u>
25		Amortization									
26											· ···
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	255	0
28											· · · · ·
29	29a	Property Taxes		1,474							
30		Payroll taxes	 	3							
31		Gross Receipts Taxes			6,786						
32		Other General Taxes									
33											
34		Total Taxes other than income	0	1,474	6,786	0	- 0	0	0	0	
35								<u>_</u>			<u>_</u>
36					-			-			
37										 -	
38						 -					· · -
39		 		- 			 				
40			 								
41			- 					-			

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

2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule		
3	168)	CAS-15 p24	CAS-15 p25	CAS-15 p26					Present	Total Present Rates
5	Line Number	Description	Elim Lobby fees Expense	Hydrant Maint Expense	Franchise Expense	Evanas	Expense	Eun-see	Fuenasa	Rate Adjustments	Expense
6	8	Labor	\$0	Expense	Expense	Expense	Expense	Expense	Expense	\$453	\$5,925
7	9	Purchased Water								\$455 0	35,525
8	10	Fuel and Power	-							0	1
9	11	Chemicals	 -							(21)	
10	12	Waste Disposal	 							(922)	44,699
11	13	Support Services								(22)	5,700
12	14	Group Insurance								875	1,781
13	15	Pensions								1,263	1,289
14	16	Regulatory Expense		·-··			<u> </u>		 	1,203	114
15	17	Insurance Other Than Group							- 	202	1,027
16	18	Customer Accounting	 							(350)	599
17	19	Rents						-		(0)	288
18	20	General Office Expense	+							(0)	125
19	21	Miscellaneous	 						 -	16	624
20	25	Maintenance - Other	+	\$0		<u> </u>				(206)	1,559
21		Iwaintenance - Other	 	3 ∪_						(200)	1,359
		Total Operations and Maintenance	 	0		0				1 201	63,452
22 23		Total Operations and Maintenance	0		0		0			1,301	63,452
24	27	Depreciation	 						 	255	1,571
25	28	Amortization	+							255	1,836
26		Autolization	+							<u> </u>	1,030
27		Total Depreciation and Amortization	0	0	0	0	0		0	255	3,407
28		I dtai Depleciation and Amonization								255	3,407
29	29a	Property Taxes	+	 -		<u> </u>				1,474	1,469
30	29b	Payroll taxes	 							20	439
31	29c	Gross Receipts Taxes	-							6,786	7,196
32	29d	Other General Taxes	 		\$5					5	102
33		- Constant Parago							· · · · · ·		102
34		Total Taxes other than income	0	0	5	0	0		0	8,285	9,206
35		Total Taxon Guidi India Indentio	 						<u>-</u> -	0,200	5,200
36			 								
37			 							-	
38			+								
39			 						 		
40						- -					
41			 						 		
~ ' [<u> </u>			<u> </u>	L	L		L	<u> </u>	L

	Proforma State and Federal Income T					
Missouri Public Servi Company: Missouri-A District: Parkville Sew	merican Water Company	1ded June 30, 2009			Case No. SR-20 Schedule CAS Pa	
Line#						
1 2	The Company's federal and state income to at present and proposed rates.	axes will be affected	by all of the pro forms	adjustments made		
3 4 5						
6 7 8		At Present Federal	t Rates State	At Proposed Federal	d Rates State	
9						
10	Utility Operating Income Before Income Taxes	(\$11,957)	(\$11,957)	\$3,595	\$ 3,595	
11	, lettered European Dadwiller	04.4	044	***	044	
12 13	Interest Expense Deduction	914	914	914	914	
14	Taxable Income	(12,871)	(12,871)	2,681	2,681	
15	1 exame monite	(12,011)	(12,011)	2,001	2,001	
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	 	50 AME 111				
26	Effective Tax Rate (1)	33.1754%	<u>5.2133%</u>	<u>33.1754%</u>	5.2133%	
27	D. Arriva Inner Terral D. and D. Daniel Date	(4.700)	·/750\			
28	Proforma Income Tax at Present / Proposed Rates	(4,792)	(753)	368	58	
29	Per Books Amount / Present Rates	/1 124\	(450)	(4.700)	(753)	
30 31	rer books Amount/ Fresent Rates	(1,124)	(159)	(4,792)	(753)	
32	Proforma adjustment	(\$3,668)	(\$594)	\$5,16 0	\$811_	
33	i ioioima aajasmone	(40,000)	(4004)	Ψ0,100	4011	
34						
35						
36						
37	(1) Based on a 6.25% statutory rate for SIT and 35% for F	IT				
38	(1)					
39						
40						

				Test Year (perating Reven			osed Rates		_	
Comp	uri Public Servic any: Missouri-An	nerican Wate			For the lest	Year Ended Jur	1e 30, 2009	:			SR-2010-XXXX Ile CAS-13-PKS
Distri	ct <u>: Parkville Sew</u>	<u> </u>			· · · · · · · · · · · · · · · · · · ·						Page 1 of 1
	<u> </u>		Present Pro	Forma Rates	<u> </u>		Pro	posed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
1	·	Billings	('000 Gal)	Rate	Revenue	_Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Monthly Billing:							<u> </u>			
4 5	Residential	1,200		\$53.41	\$64,092	1,200		\$66.42	\$79,704	\$15,612	24.36%
6					<u>-</u>						
8 9	FAL's and Credits Reconcile to Boo				. 0				0	\$0 \$0	0.00% 0.00%
10	Necoticile to buo	ng								φυ	0,00%
12	Total				64,092				79,704	\$15,612	24.36%
13 14								·			 -
15 16	Miscellaneous F	Revenues:		•							
17	Reconnect Charg				0				0	o	0.00%
18 19	Returned Check Application Fee	Charge			0				0 0	0 0	0.00% 0.00%
20	Miscellaneous Of	ther Revenue			12		•		12	o ·	0.00%
21	Rents from Wate	r Property			4				4	0	0.00%
22 23	Misc Sales				•				0	0	0.00%
24					64,108		•	•	79,720	15,612	24.35%
25 26											,
27 28											
29 30											
31											
32 33											
34 35											
36							•				
37 38											
39											
40											

		all Revenue Requirement Summary the Test Year Ended June 30, 2009		
Missouri Public Serv Company: Missouri- District: Parkville Wa	ice Commission American Water Company			Case No. WR-2010-XXXX Schedule CAS-2-PKW Page 1 of 1
Line				
No.				
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	French Bata of a Aust		4.000/	
10 11	Earned Rate of return		4.90%	
12	Requested Rate of Return	Chao Testimony	8.91%	
13 14	Required Operating Income		2,193,766	
15	· · · · · · · · · · · · · · · · · · ·			
16 17	Operating Income Deficency		986,414	
18	Gross Revenue Conversion Factor		1.63070	
19 20	Revenue Deficiency		1,608,545	
21				
22 23	Adjusted Operating Revenues	CAS-8-PKW	4,793,084	·
24	Total Revenue Requirement		\$6,401,629	
25	·		· •	
26 27				
28	Gross Revenue Conversion Factor			
29		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		\$613.235		
37				
38	Conversion Factor	1.63070		
39				
40				

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		Rate Base Summary			
Missouri Public Service Commission		Test Year Ended June 30,	2009		Case No. WR-2010-XXXX
Company: Missouri-American Water Con	nnanv				Schedule CAS-3-PKW
District: Parkville Water (Platte County)	···patiy				Page 1 of 1
				_ 	
Line #					
1		•			
2	Supporting	Per Books		Pro Forma	
3 Rate Base Component	Reference _	06/30/09	Adjustments_	Rate Base	
4					
5 Utility Plant in Service	CAS-4-PKW	38,863,501	1,103,709	39,967,210	
6					
7 Accumulated Provision for Depreciat	ion CAS-5-PKW	(5,440,560)	(612,470)	(6,053,030)	
8 9 Accumulated Amortization	\AttDl-	•	0	0	
10	W/P's	. 0	U	U	
11 Utility Plant Acquisition Adjustments	W/P's	. 0	0	0	
12	71 7. 3	G	· ·	ŭ	
13 Net Utility Plant		33,422,941	491,239	33,914,180	
14					
15					
16 Less:					
17 Customer Advances	CAS-6-PKW	2,247,492	110,914	2,358,405	•
18 Contributions in Ald of Construction		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		9,345,316	239,433	9,584,749	
25 ·		9,343,316	239,433	9,304,749	
26					
27 Add:					
28 Cash Working Capital	CAS-7-PKW	0	0	0	•
29 Materials and Supplies	W/P's	114,741	Ö	114,741	
30 Prepayments	W/P's	16.590	Ö	16,590	
31 OPEB's Contributed to External Fu	nd 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		327,295	(35,333)	291,962	
36		01.404.004	240 470	04.004.000	
37 Total Original Cost Rate Base		24,404,921	216,472	24,621,393	
38					
39 40					

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

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

- AU WI.	· dikvine TT	ater (Platte County)				Page 1
ine#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	<u>upis</u>	
2		Intangible Plant				
3	301	Organization	\$0	\$2,384	\$2,384	
4	302	Franchise & Consents	13	0	13	
5	303	Miscellaneous Intangible Plant Studies	102,667	30,056	132,723	
6		Subtotal	102,680	32,440	135,120	
7		Source of Supply Plant				
8	310	Land & Land Rights	1,735	0	1,735	
9	311	Structures & Improvements	18,918	0	18,918	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	Ō	Ō	O	
12	314	Wells & Springs	247,231	0	247,231	
13	316	Supply Mains	206,733	0	206,733	
14	- 10	Subtotal	474,618	0	474,618	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	0	0	Ó	
17	321	Pumping Structures & Improvements	18,392	Ŏ	18,392	
18	322	Boiler Plant Equipment	0	Ö	0	
19	323	Force Mains	132,796	Ō	132,796	
20	324	Steam Pumping Equipment	0	Ō	0	
21	325	Electric Pumping Equipment	1,907,882	Ö	1,907,882	
22	326	Diesel Pumping Equipment	12,817	Ö	12,817	
23	327	Pump Equip Hydraulic	81,548	Ô	81,548	
24	328	Other Pumping Equipment	69,057	ñ	69,057	
25		Subtotal	2,222,492	<u>_</u>	2,222,492	
26		Treatment Plant				
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	Ö	69,579	
31		Subtotal	3,230,553	126,164	3,356,717	
32		Transmission & Distribution Plant		120,107		
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, 00 9	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	3,943,796 13,601,312	
40	U-U.U	Subtotal	25,257,646	<u> </u>		
4 U		Sublotal	20,201,040	290,010	<u>25,856,464</u>	

			_	Utility Plant in Service			
6.01	-1		For the	Test Year Ended June	30, 2009		
		vice Commission					Case No. WR-2010-XXXX
		-American Water Company					Schedule CAS-4-PKW
District	Parkville W	ater (Platte County)					Page 2 of 2
Line#							
FILE A				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		06/30/09	Adjustments	UPIS	
2	MOCHO	Transmission & Distribution Plant	Bal Fwd	25,257,646	598,818	25,856,464	
3	344	Fire mains	54,719	97.002	390,810	97,002	
4	345	Services		2.048.088	96.013	2,144,101	
5	346.1	Meters - Bronze Case		873,024	71. 79 1	944,815	
6	346.2	Meters - Plastic Case		0/3,024	0	3-4,0 iS 0	
7	346.3	Meters - Not Class By Type		395,439	ŏ	395,439	
8	347	Meter Installation		1,266,752	Ŏ	1,266,752	
9	348	Hydrants		1,352,971	37,950	1,390,920	
10	349	Other Transmission & Distribution Plant		19,657	31, 330	19,657	
11	0.10	Subtotal		31,310,580	804,572	32,115,152	
12		General Plant		31,310,360	804,372		·
13	389	General Land & Land Rights		142	o	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		70,225	0	70,225	
17	390.3	Miscellaneous Structures		527.144	ŏ	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	•	•	
21	391.26	Personal Computer Software		-· ,	78,054	110,352	•
22	391.3	Other Office Equipment		9,486	1,466	10,952	
23	392.11	Transportation Equipment - Light Trucks		241,700	0	241,700	
23 24	392.11	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks		19,819	218 0	20,037	
24 25	392.12			267	•	267	
26 26	392.2	Transportation Equipment - Cars Transportation Equipment - Other		15,529	1,689	17,218	
26 27	392.3 393			0	0	0	
		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	396 397	Power Operated Equipment		438 50.400	0	438	
31		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		1,522,579	140,533	1,663,112	
36		Table 11 A					
37		Total Plant in Service		\$38,863,501	\$1,103,709	\$39,967,210	
38							
39							
40							

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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

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

District: Parkville Water (Platte County)

Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	Reserve	
2		Intangible Plant				
3	301	Organization	\$0	\$0	\$0	
4	302	Franchise & Consents	0	О	0	
5	303	Miscellaneous Intangible Plant Studies	0	2,733	<u>2,</u> 733_	
6		Subtotal	0	2,733	2,733	
7		Source of Supply Plant				
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	8,880	348	9,228	
10	312	Collection & Impound Resevoirs	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	<u>2,481</u>	52,285	
14		Subtotal	144,693	5,927	150,620	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	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 ,49 2	4,477	
24	328	Other Pumping Equipment	3,066	1,264	4,330	
25		Subtotal	314,871	40,137	355,008	
26		Treatment Plant				
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		Transmission & Distribution Plant				
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	
70		Odpicion.				

				ted Depreciation and			
Compa	ny: Missouri	vice Commission -American Water Company later (Platte County)	For the	Test Year Ended June	30, 2009		Case No. WR-2010-XXXX Schedule CAS-5-PKW Page 2 of 2
Line#							
1	Acct No	Account Description		Per Books <u>06/30/09</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>Reserve</u>	•
2	344	Transmission & Distribution Plant Fire mains	Bal Fwd	2,448,814 17,806	275,509	2,724,323 18.897	
4	345	Services		•	1,091	1 ,	
5				555,869	42,942	598,811	
	346.1	Meters - Bronze Case		62,169	12,464	74,633	
6 7	346.2 346.3	Meters - Plastic Case		00.400	0	70.074	
8	346.3 347	Meters - Not Class By Type		63,166	7,208	70,374	
9	347 348	Meter Installation		219,225	23,087	242,312	
10	348 349	Hydrants Other Transmission & Distribution Plant		333,175	17,597	350,772	
111	349	Subtotal		2,492 3,702,715	295 380,194	2,787 4,082,909	
12		General Plant		3,702,715	380,194	4,002,909	
13	389	General Flant 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		40,378	
16	390.1	General Structures - HVAC		41,100	(722) 0	40,376 D	
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	70,265 1,951	4,207	•
22	391.20	Other Office Equipment		73,9 0 2			
23	391.3				12,037	85,939	
23	392.11	Transportation Equipment - Light Trucks		(4,006)	680	(3,326)	
,	392.12	Transportation Equipment - Heavy Trucks		39	17	56	
25	392.2 392.3	Transportation Equipment - Cars		17,334	1,554	18,888	
26 27	392.3 393	Transportation Equipment - Other		17,258	0	17,258	
	393 394	Stores Equipment Tools, Shop, & Garage Equipment		1,490	113	1,603	
28 29	3 94 3 9 5	Laboratory Equipment		29,911	2,457	32,368	
30	396	Power Operated Equipment		28,329 638	2,267 22	30,596 660	
	390 397			30,837	- -		
31 32	397.2	Communication Equipment (non telephone) Telephone Equipment		30,837 0	2,107 260	32,944	
32	397.2 398	Miscellaneous Equipment		_		260	
33	398 3 99			80,378 0	12,526 0	92,904	
35	333	Other Tangable Property Subtotal		399,622	126,819	<u> </u>	
		Gubiolal		<u> </u>	120,019	526,441	
36 37		Total Plant in Service		\$5,440,560	\$612,470	\$6,053,030	

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		Customor Adv	ances and Contributions In	Aid of Countryotion		
}			the Test Year Ended June	· · · · · · · · · · · · · · · · · · ·		
Compai	ny: Missouri	vice Commission -American Water Company ater (Platte County)				Case No. WR-2010-XXXX Schedule CAS-6-PKW Page 1 of 1
Line #						
1 2	Acct No	Account Description	Per Books 06/30/09	Pro Forma <u>Adjustments</u>	Pro Forma <u>Balance</u>	
3		Customer Advances				
4	252.11	Advances for Construction - Mains	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	2,247,492	110,914	2,358,405	
11 12 13 14						
15		Contributions in Aid of Construction		•		
16	271.11	Contributions in Aid - NT Mains	1,137,470	C	1,137,470	
17	271.12	Contributions in Aid - NT Extension Deposit	38,739	ó	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	Ō	286,909	
21	•	Contributions in Aid - NT Other	86,685	o [`]	86,685	·
22		Contributions in Aid - WIP	153,181	Ö	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	٥	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)		(666,050)	
32		Total Contributions in Aid of Construction	4,249,206	(28,349)	4,220,857	
33						
34						
35						
36						
37						
38						
39						
40						

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	Working Capital	
For the	Test Year Ended June 30, 2009	

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-7-PKW

District: Parky	ille Water		·····					Page 1 of
Line#								
1			Average					
2		Proforma	Daily	Revenue	Expense	Net	Cash	
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment	
4	Base Payroli	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)		
33	Total Working Capital Requirement	4,320,089				ζ=:==Ψ),	(198,497)	
34						:	1,5-1,517	i.
35	Total Cash and Working Capital Requirement Used					•	0	
36	Same alla crattin. Same and an alliett Adea					,		
37								
37 38								
	All I pad/I age are based on internal study							
39 40	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

1 2 3		Schedule	Test year Ended	·	Pro Forma Present	A #	Pro Forma Proposed
3		Reference	6/30/09	Adjustments	Rates	Adjustments	Rates_
5							
6	Operating Revenues	CAS-9-PKW	\$3,846,609	\$946,475	£4 702 004	1,608,545	\$6,401,629
7	Operating Revenues	CAS-9-PAV	\$3,040,0UB	394 0,473	\$4,793,084	1,000,040	\$0,4U1,029
8	Operating Expenses		•				
9	Operating and Maintenance	CAS-10-PKW	1,627,357	234,991	1,862,348	7,51 7	1,869,865
10	Depreciation Expense	CAS-10-PKW	529,433	220,572	750,005	7,511	750,005
11	Amortization Expense	CAS-10-PKW	1,562	2-0,072	1,562		1,562
12			,,,,,,	•	.,502		,,,,,,
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 Ta	xes	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	41,6 9 7	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							
2 7	Utility Operating Income		\$915,148	\$292,204	\$1,207,352	\$986,415	\$2,193,767
28	•		. –				 ;
29	•						
30							

				Books and Pro					
Comp	Puri Public Service Commission Pany: Missouri-American Water Company ct: Parkville Water (Platte County)	FOR THE 10	est Year Enge	a June 30, 200:			· 	Case No. Wi Schedule	R-2010-XXX CAS-9-PK Page 1 of
Line #	ı								
1 2 3		Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
4 5 6	Sales of Water Metered Sales								
7 8 9	Residential Commercial Industrial	· \$2,601,759 814,202 16,839	(\$71,415) (29,803) (543)	(\$1) (7) 0	\$2,530,343 784,392 16,296	\$499,914 62,251	\$344,287 \$102,708 \$2,351	\$3,374,544 949,351 18,647	
10 11	Other Public Authority Sales for Resale	50,566 198,294	(1,856) (5,068)	0	48,710 193,226		\$7,156 \$22,347	55,866 215,573	
12 13 14	Miscellaneous Total Metered Sales	4,260 3,685,920	(108,685)	(8)	4,260 3,577,227	562,165	\$65 478,914	4,325 4,618,306	
15 16									
17 18 19	Sewer Service Fire Service	<u> </u>	0	0_	0	<u> </u>	0	0	
20 21	Private Fire Service	127,746		0	127,746	0	14,090	141,836	
22 23 24	Total Fire Service Total Sales of Water	3,813,666	(108,685)	(8)	3,704,973	562,165	493,003	141,836 4,760,141	
25 26 27	Other Operating Revenues Reconnect Charges	1,005			1,005		·—·	1,005	
28 29	Returned Chack Charge Application Fee	852 0			852 0			852 0	-
30 31 32	Miscellaneous Other Revenue Rents from Water Property	28,839 2,247			28,839 2,247		,	28,839 2,247	
33 34	Total Other Operating Revenues	32,943	0	0	32,943	0	0	32,943	
35 36 37	Total Operating Revenues	<u>\$3,846,609</u>	(\$108,685)	(\$8)	\$3,737,916	\$562,165	\$493,003	\$4,793,084	

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

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3

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

3					
4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	Expense	Adjustment	Present Rates
6					
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	52,507	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, 99 1
14	Pensions	CAS-11-PKW	27,095	36,103	63,1 9 8
15	Regulatory Expense	CAS-11-PKW	6,575	518	7,093
16	Insurance, Other than Group	CAS-11-PKW	48,747	9,1 90	57,937
17	Customer Accounting	CAS-11-PKW	74,453	(24,999)	49,454
18	Rents	CA\$-11-PKW	4,735	(1)	4,734
19	General Office Expense	CAS-11-PKW	45,976	O O	45,976
20	Miscellaneous	CAS-11-PKW	119,315	(1,610)	117 ,7 05
21	Maintenance - Other	CAS-11-PKW	228,745	96,400	325,145
22	Total Operations and Maintenance		1,627,357	234,991	1,862,348
23	•				
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		530,995	220,572	751,567
27					
28	Property Taxes	CAS-11-PKW	562,591	77,856	640, 44 7
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		619,137	88,716	707,853
33				30/110	7,71,7000
34					(188,822)
35					(26,732)
36					370,004
37					(478)
38					` '
39					153,972
39					

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.

2 3 4 5	168 Line Number	Description	Test Year Ended 30-Jun-09	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
6	8	Labor	306,132	(\$14,309)		Experiso	- Septime	Ефеньо	Expense		<u> </u>
7		Purchased Water	76,875	(0 : 1,000)							39.288
8	10	Fuel and Power	175,858						52,507		
9	11	Chemicals	114,171	·					,	5,195	
10		Waste Disposal	-								
11	13	Support Services	354,706								
12	14	Group Insurance	43,974		38,017						
13		Pensions	27,095			36,103					
14		Regulatory Expense	6,575								
15	17	Insurance Other Than Group	48,747								
16 [18	Customer Accounting	74,453								
17		Rents	4,735								
18		General Office Expense	45,976								•
19		Miscellaneous	119,315				(397)				
20	25	Maintenance - Other	228,745								
21						<u> </u>					
22		Total Operations and Maintenance	1,627,357	(14,309)	38,017	36,103	(397)	0	52,507	5,195	39,288
23											
24		Depreciation	529,433								
25	28	Amortization	1,562						, ,		
26											
27		Total Depreciation and Amortization	530,995	0	0	0	0	0	0	0	0
28				<u> </u>							<u>.</u>
29		Property Taxes	562,591								
30		Payroll taxes	23,463					(2,442)			
31		Gross Receipts Taxes	27,090								
32	29d	Other General Taxes	5,993								
33		Total Tayon of havile as in a second	C40 407					(0.440)			
34		Total Taxes other than income	619,137	<u>D</u>	0	0	0	(2,442)	0	0	0
35					·						· · · · · ·
36	<u> </u>									<u> </u>	
37			 								
38 39											<u></u>
40			·						- -		
41											
41 [<u> </u>						<u> </u>	l		<u> </u>

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

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

1.							·				
2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168	· '	CAS-15 p9	CAS-15 p10	CAS-15 p11	CAS-15 p12	CAS-15 p13	CAS-15 p13	CAS-15 p13	CAS-15 p14 Main Breaks	CAS-15 p15 Transportation
4	Line	ndeten	Waste Disp.	Regulatory Expense	Ins. Other	Mgt Fees Expense	Rent	Rent	Rent Expense	Expense	Expense
5	Number 8	Description Labor	Expense	Expense .	Expense	Expense	Expense	Expense	Expense	CAPEIDA	CAPEING
7		Purchased Water									 -
8		Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal	0								
11	13	Support Services	├ 			(1,309)				-	
12	14	Group Insurance				(1,000)					
13		Pensions									
14	16	Regulatory Expense		518							
15	17	Insurance Other Than Group			9,190						
16	18	Customer Accounting	 		,,,,,,,,,						
17	19	Rents					(1)			· ·	
18		General Office Expense					- 1-/	0			
19		Miscellaneous	· · ·						(1)		(1,212)
20	25	Maintenance - Other								0	
21										,	
22		Total Operations and Maintenance	0	518	9,190	(1,309)	(1)	0	(1)	0	(1,212)
23	-										
24	27	Depreciation									
25	28	Amortization									
26								- "		-	
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes									
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes									
33								•			
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35											
36											
37											
38											
39											
40											
41		<u> </u>	<u> </u>								

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

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

1 2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Line		t Negative Salva	Property Taxes	PSC Assess	Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor							<u></u>		
7	9	Purchased Water						, <u> </u>			
8	10	Fuel and Power									
9	11 _	Chemicals					-				
10	12	Waste Disposal									
11	13	Support Services									
12	14	Group Insurance							_		
13		Pensions									
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16	18	Customer Accounting						(25,426)	0		\$427
17	19	Rents									
18	20	General Office Expense				_					
19	21	Miscellaneous					(0)				
20	25	Maintenance - Other	(154,849)			251,249					
21											
22		Total Operations and Maintenance	(154,849)	0	C	251,249	(0)	(25,426)	0	0	427
23											
24	27	Depreciation								220,572	
25	28	Amortization	1								
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	220,572	0
28									· -		
29	29a	Property Taxes	· · · · ·	77,856						·	
30	29b	Payroll taxes					<u> </u>			†	
31	29c	Gross Receipts Taxes	 	· · · · · · · · · · · · · · · · · · ·	12,995	·			-		
32	29d	Other General Taxes	·			· · · · · ·		,			
33			 		***		`				
34		Total Taxes other than income	0	77,856	12,995	0	0	0	Ö	0	0
35		Total Indian with High Highlian	 	1.,,555	,,,,,,		Ť				
36									 	-	
37			1	-					 	† · 	
38			 	<u> </u>			 		 	 	
39			 			<u> </u>	 		 	 -	
40			+			 -			 	 	
41			 	 		 -				 -	
+ 1	·	<u> </u>		L	l	<u> </u>	L	L.,	<u> </u>	<u> </u>	L

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

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

3 4	168 Line		Schedule CAS-15 p24 Elim Lobby fees		Schedule CAS-15 p26 Franchise	Schedule	Schedule	Schedule	Schedule	Present Rate	Total Present Rates
5	Number 8	Description Labor	Expense \$0	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments (\$14,309)	Expense \$291,823
,	9	Purchased Water							 	39,288	116,163
áŀ		Fuel and Power	 				 			52,507	228,365
š l		Chemicals	 				·		 	5.195	119,366
10		Waste Disposal	-							3,193	713,330
11		Support Services	 	·			 		 	(1,309)	
12		Group Insurance					 			38.017	81,991
13		Pensions	+						l	36,103	63,198
14		Regulatory Expense	 				 		 	518	7,093
15	17	Insurance Other Than Group	 	 :			 			9,190	57,937
16		Customer Accounting	 						 	(24,999)	
17		Rents	 				 		 	(2 4 ,333)	
18	20	General Office Expense	+		-		 		 	 '6'	
19		Miscellaneous	 				 -		 	(1,610)	
20		Maintenance - Other		\$0					 	96,400	325,145
21		Manifestion - Other	 	40						30,400	020,140
22		Total Operations and Maintenance	 	0	0		0		0	234,991	1,862,348
23		Total Operations and maintenance	 				 		<u> </u>	204,001	1,002,040
24	27	Depreciation	 							220 572	750,005
25	28	Amortization					<u> </u>			0	1,562
26		7 110							t		.,,,,,,
27		Total Depreciation and Amortization	1 0	0	0	0	0		0	220,572	751,567
28		1 den management and 1 1 militarion	·								101,00,
29	29a	Property Taxes	 							77,856	640,447
30		Payroll taxes	 		_		-			(2,442)	
31	29c	Gross Receipts Taxes	 							12,995	40,085
32		Other General Taxes			\$307					307	6,300
33			T								
34		Total Taxes other than income	0	0	307	0	0		0	88,716	707,853
35			 			<u>_</u>	 				
36			+								
37			 						 	 	
38			1							 	
39		<u> </u>	 				 		 	 	
40			<u> </u>				<u> </u>		 		
41			 -				<u> </u>				

-	Proforma State and Federal Income 1 For the Test Year E		_			
Missouri Public Serv Company: Missouri- District: Parkville Wa	ice Commission American Water Company	inded June 30, 200				R-2010-XXXX CAS-12-PKW Page 1 of 1
Line #						
1 2 3 4 5	The Company's federal and state income at present and proposed rates.	taxes will be affecte	d by all of the pro form	a adjustments made		•
6 7		At Preser		At Propos		
8		Federal	State	<u>Federal</u>	State	
9	1000 Acceptants on British and Torrest	04 474 040	A4 174 A4A	60 070 044	00.070.044	
10 11	Utility Operating Income Before Income Taxes	\$1,471,316	\$1,4 71, 316	\$3,072,344	\$3,072,344	
12	Interest Expense Deduction	782,960	782,960_	782,960	782,960	
13	interest Expense Beddonon	102,300	702,300	702,300	70E,500	
14	Taxable Income	688,356	688,356	2,289,384	2,289,384	
15		,	·		, , ,	
16	Addback (Deducts):					
17	Tax over Book Depreciation	(563,443)	(563,443)	(563,443)	(563,443)	
18	Non-deductible Meals	757	757	757	75 7	
19	Amortization Preferred Stock Expense	18	18	18	18	
20	Non-deductible Reserve Deficiency	0	0	0	0	
21			·	<u> </u>		
22	Total Addbacks (Deducts)	(562,668)	(562,668)	(562,668)	(562,668)	
23						
24	Taxable Income	125,688	125,688	1,726,716	1,726, 7 16	
25						
26	Effective Tax Rate (1)	<u>33.1754%</u>	5.2133%	33.1754%	5.2133%	
27	·		· 			
28	Proforma Income Tax at Present / Proposed Rates	41,697	6,552	572,844	90,018	
29						
20	Dar Daska Amerika i Dresant Datas	(400 022)	(AC 720)	44.607	C EEO	

(188,822)

\$230,519

(26,732)

\$33,284

41,697

\$531,147

6,552

\$83,466

Per Books Amount / Present Rates

Proforma adjustment

30

31

32

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

		Test		at Present Rates vs Proposed Ra Ended June 30, 2009	ites		:	
Comp	souri Public Service Commission npany: Missouri-American Water Company trict: Parkville Water (Platte County)					Case No. WR-2010-XXXX Schedule CAS-13-PKW Page 1 of 1		
ĺ		Present Pro	Forma Rates	Proposed Pro	Forma Rates			
Line#								
	Description	Sales	Total	Sales	Total	Dollar	Percentage	
1		('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change	
2	Monthly Billing:							
3							07 5744	
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	267,0 4 7	51,474	23.88%	
9	Miscellaneous	488	4,325	488	4,325	0	0.01%	
10	Private Fire	0	141,836	0	1 41,836	0	0.00%	
11	Public Fire	<u> </u>	0_	0_	0	0	0.00%	
12	Total	734,714	4,760,139	734,714	6,007,220	\$1,247,080	26.20%	
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	ŏ	0.00%	
22	Misc Sales				2,2-17	ŏ	0.00%	
23	MISC GAICS				•	v	0.0070	
24			\$4,793,082		\$6,047,413	1,254,330	26.17%	
25			\$4,100,00 <u>2</u>		40,047,470	1,204,000	20.1770	
26	•		-					
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39		-						
40								

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

Missouri Public Service Commission

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

Page 1 of 7

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

		Present Pro F	orma Rates			Prop					
Line#	Class/ Description	Customer Meter Billings	Sales (*000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:			<u> </u>	· — ·						-
3	Minimum Charge:										
4	5/8" Monthly	54,673		\$11.01	\$601,954	54,673		\$15.00	\$820,101	\$218,147	36.24%
5	5/8" Low Income	1,987		\$11.01	\$21,880	1,987		\$9.75	\$19,376	(\$2,504)	-11.44%
6	3/4" Monthly	0		14.09	0	0		19.20	0	0	0.00%
7	1" Monthly	3,821		19.97	76,2 97	3,821		27.21	103,959	27,662	36.26%
8	1-1/2" Monthly	143		34.71	4,967	143		47.32	6,771	1,804	36.32%
9	2" Monthly	94		52.42	4,948	94		71.44	6,7 44	1,796	36.30%
10	3" Monthly	0		93.66	0	0		127.67	0	0	0.00%
11	4" Monthly	0		152.61	0	0		208.02	0	0	0.00%
12	6" Monthly	0		299.98	0	0		408.90	0	0	0.00%
13	8" Monthly	0		476.82	0	. 0		649.91	0	0	0.00%
14	10" Monthly	0		809.98	0	0		1,104.01	C	0	0.00%
15 16	12" Monthly	O		1,336.06	0	0		1,821.11	0	0	0.00%
17	Volumetric Charge	es:									
18	First Block		478,026	\$5.5324	2,644,629		478,026	\$6.9540	3,324,190	679,561	25.70%
19	Second Block		5,852	3.3950	19,869		5,852	4,0740	23,843	3,974	20.00%
20 -	Third Block		0	2.6198	0	•	0	3.5110	0	, ,	0.00%
21	Fourth Block		0	1.7642	0		0	2.2260	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	S								0	0.00%
24 25	Total		483,878	-	\$3,374,544	-	483,878	-	\$4,304,984	\$930,440	27.57%

Missouri Public Service Commission

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

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

C I DI MAINE MACCI	(FIELLE COUL									Page 2 of 7
		Present Pro F	orma Rates			Prop	posed Pro Form	na Rates		
Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
	Billings	('000 Gaj)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
Commercial:										
Minimum Charge:										
5/8" Monthly	2,865		\$11.01	\$31,538	2,865		\$15.00	\$42,968	\$11,430	36.24%
3/4" Monthly	0		14.09	0	0		19.20	0	0	0.00%
1" Monthly	896		19.97	17,895	896		27.21	24,383	6,488	36.26%
1-1/2" Monthly	394		34.71	13,665	394		47.32	18,630	4,965	36.33%
2" Monthly	580		52.42	30,383	580		71.44	41,407	11,024	36.28%
3" Monthly	125		93.66	11,708	125		127.67	15,959	4,251	36.31%
4" Monthly	43		152.61	6,623	43		208.02	9,028	2,405	36.31%
6" Monthly	45		299.98	13,619	45		408.90	18,564	4,945	36.31%
8" Monthly	20		476.82	9,679	20		649.91	13,193	3,514	36.31%
10" Monthly	0		809.98	0	0		1,104.01	0	0	0.00%
12" Monthly	0		1,336.06	0	0		1,821.11	0	0	0.00%
_										
Volumetric Charge	es:									
First Block		103,972	\$5.5324	575,214		103,972	\$6.9540	723,020	147,806	25.70%
Second Block	•	70,391	3.3950	238,976		70,391	4.0740	286,772	47,796	20.00%
Third Block	•	19	2.6198	49		19	3.5110	65	16	32.65%
Fourth Block		0	1.7642	0		0	2.2260	0	0	0.00%
FAL's and Credits		0		0		0		0	0	0.00%
Reconcile to Book	S		_				_	_	0	0.00%
Total ·	•	174,381	_	\$949,349	•	174,381	_	\$1,193,989	\$244,640	25.77%
	•		=		•					
										•
	Class/ Description Commercial: Minimum Charge: 5/8" Monthly 3/4" Monthly 1" Monthly 1-1/2" Monthly 2" Monthly 3" Monthly 4" Monthly 6" Monthly 6" Monthly 10" Monthly 12" Monthly 13" Monthly 14" Monthly 15" Monthly 16" Mon	Class/ Customer Description Meter Billings Commercial: Minimum Charge: 5/8" Monthly 2,865 3/4" Monthly 0 1" Monthly 896 1-1/2" Monthly 394 2" Monthly 580 3" Monthly 125 4" Monthly 43 6" Monthly 45 8" Monthly 45 8" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 12"	Class/ Description Customer Meter Billings Sales ('000 Gal) Commercial: Minimum Charge: 5/8" Monthly 2,865 3/4" Monthly 0 1" Monthly 896 1-1/2" Monthly 394 2" Monthly 580 3" Monthly 125 4" Monthly 43 6" Monthly 45 8" Monthly 20 10" Monthly 0 12" Monthly 0 12" Monthly 0 Volumetric Charges: First Block 103,972 Second Block 70,391 Third Block 19 Fourth Block 0 FAL's and Credits 0 Reconcile to Books	Class	Present Pro Forma Rates	Class	Present Pro Forma Rates	Class Customer Sales Current Total Meter Sales Proposed Pro Form Proposed Pro Form Customer Sales Current Total Meter Sales Proposed Rate Sales Proposed Sales Sales Proposed Sales Sales Sales Proposed Sales Sal	Present Pro Forma Rates	Class Customer Description Meter Sales Current Total Revenue Description Meter Sales Current Total Revenue Description Meter Sales Proposed Total Dollar Change Change

Missouri Public Service Commission

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

Case No. WR-2010-XXXX Schedule CAS-14-PKW Page 3 of 7

DISTRIC	ct: Parkville water	Platte Coul									Page 3 or /
	_		Present Pro F	orma Rates			Pro	posed Pro Forn	na Rates		
Line#		Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings_	('000 G <u>al</u>)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue_	Change	<u>Cha</u> nge
2	Industrial:		•								
3	Minimum Charge:										
4	5/8" Monthly	45		\$11.01	\$495	45		\$15.00	\$675	\$180	36.36%
5	3/4" Monthly	0		14.09	0	0		19.20	0	0	0.00%
6	1" Monthly	0		19.97	0	0		27.21	0.	0	0.00%
7	1-1/2" Monthly	12		34.71	417	12		47.32	568	151	36.21%
8	2" Monthly	36		52.42	1,887	36		71.44	2,572	68 5	36.30%
9	3" Monthly	0		93.66	0	0		12 7 .67	0	0	0.00%
10	4" Monthly	0		152.61	0	0		208.02	0	0	0.00%
11	6" Monthly	0		299.98	0	0	•	408.90	0	0	0.00%
12	8" Monthly	0		476.82	0	0		649.91	0	0	0.009
13	10" Monthly	0		809.98	0	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,336.06	0	0		1,821.11	0	0	0.00%
15											
16											
17	Volumetric Charge	es:									
18	First Block		2,371	\$5.5324	13,118		2,371	\$6.9540	16,489	3,371	25,709
19	Second Block		804	3.3950	2,730		804	4.0740	3,275	545	19.96%
20	Third Block		· 0	2.6198	. 0		. 0	3.5110	0	0	0.00%
21	Fourth Block		0	1.7642	0		0	2.2260	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	s		_				_		0_	0.00%
24	Total		3,175	_	\$18,647		3,175		\$23,579	\$4,932	26.45%
25		•				,					

Missouri Public Service Commission

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

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

Page 4 of 7

			Present Pro F	orma Rates			Prop	posed Pro Form	na Rates		
_ine # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total · Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Other Public Aut						(-===				
	Minimum Charge:										
	5/8" Monthly	218		\$11.01	\$2,400	218		\$15.00	\$3,270	\$870	36.25
5	3/4" Monthly	0		14.09	0	0		19.20	0	0	0.00
6	1" Monthly	48		19. 9 7	959	48		27.21	1,306	347	36.18
	1-1/2" Monthly	93		34.71	3,228	93		47.32	4,401	1,173	36.34
8	2" Monthly	96		52.42	5,032	96		71.44	6,858	1,826	36.29
9	3" Monthly	12		93.66	1,124	12		127,67	1,532	408	36.30
10	4" Monthly	0		152.61	0	0		208.02	0	0	0.00
11	6" Monthly	12		299.98	3,600	12		408.90	4,907	1,307	36.3°
12	8" Monthly	0		476.82	0	0		649.91	0	0	0.00
13	10" Monthly	0		809.98	0	0		1,104.01	0	0	0.00
14	12" Monthly	0		1,336.06	0	0		1,821,11	0	0	0.00
15											
16											
17	Volumetric Charge	<u>es:</u>			•				•		
18	First Block		5,554	\$5.5324	30,729		5,554	\$6.9540	. 38,625	7,896	25.70
19	Second Block		2,558	3.3950	8,684		2,558	4.0740	10,421	1,737	20.00
20	Third Block		. 0	2.6198	. 0		. 0	3.5110	. 0	. 0	0.00
	Fourth Block		0	1.7642	0		0	2.2260	0	. 0	0.00
22	FAL's and Credits	i	25		110		25		140	30	27.71
-	Reconcile to Book	ks .	·	_		_			·	0	0.00
24	Total	_	8,137		\$55,866		8,137		\$71,460	\$15,594	27.91

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-14-PKW Page 5 of 7

DISTRICT:	Parkville	water (PIAπe	Count	<u> </u>
					Pres

UISTING	T: Parkville wate	r (Platte Cour					·				Page 5 OT
	_		Present Pro F	orma Rates			Prop	osed Pro Form	na Rates		
_ine #	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Deemannel	Total	Dollar	Percentage
1	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gai)	Proposed Rate	Revenue	Change	Change
2	Other Water Util		(000 00)	rtuto	110101100	Diningo	(000 000)	1,010	TETCHOO	Ondrigo	
3	Minimum Charge										
4	5/8" Monthly	0		\$11.01	\$0	0		\$15.00	\$0	\$0	0.00%
5	3/4" Monthly	Ó		14.09	0	Ō		19.20	0	0	0.00%
6	1" Monthly	0		19.97	0	0		27.21	Ō	0	0.00%
7	1-1/2" Monthly	0		34.71	0	0		47.32	0	0	0.00%
8	2" Monthly	0		52.42	0	0		71.44	0	0	0.009
9	3" Monthly	36		93.66	3,372	36		127.67	4,596	1,224	36.309
10	4" Monthly	12		152.61	1,831	12		208.02	2,496	665	36.32
11	6" Monthly	0		299. 98	0	0		408.90	0	0	0.009
12	8" Monthly	0		476.82	0	0		649 .91	0	0	0.009
13	10" Monthly	0		809.98	0	0		1,104.01	0	0	0.00
14	12" Monthly	0		1,336.06	0	0		1,821.11	0	0	0.00
15											
16											
17	Volumetric Charg	res:									
18	First Block		2,401	\$ 5.5324	13,283		2,401	\$6.9540	16,697	3,414	25.709
19	Second Block		43,868	3.3950	1 48 , 9 32		43,868	4.0740	178,719	29,787	20.00
20	Third Block		18,390	2.6198	48,179		18,390	3.5110	64,568	16,389	34.02
21	Fourth Block		0	1.7642	0		0	2.2260	0	0	0.00
22	FAL's and Credits		(6)		(24)		(6)		(29)	(5)	22.73
23	Reconcile to Boo	ks		-				-		0	0.009
24	Total	-	64,654	=	\$215,573		64,654		\$267,047	\$51,474	23.889
25											

Missouri Public Service Commission

Company: Missouri-American Water Company District: Parkville Water (Platte County) Case No. WR-2010-XXXX Schedule CAS-14-PKW Page 6 of 7

			Present Pro F	orma Rates			Рго	posed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Miscellaneous:										
3	Minimum Charge:							•			
4	5/8" Monthly	0		\$11.01	\$0	0		\$15.00	\$0	\$0	0.00%
5	3/4" Monthly	0		14.09	0	0		19.20	0	0	0.00%
6	1" Monthly	0		19.97	0	0		27.21	0	0	0.00%
7	1-1/2" Monthly	0		34.71	0	0	•	47.32	0	0	0.00%
8	2" Monthly	0		52.42	0	0		71.44	0	0	0.00%
9	3" Monthly	0		93.66	0	0		127.67	0	0	0.00%
10	4" Monthly	0		152.61	0	0		208.02	0	0	0.00%
11	6" Monthly	0		299.98	0	0		408.90	0	0	0.00%
12	8 [™] Monthly	0		476.82	0	0		649.91	0	0	0.00%
13	10" Monthly	0		809.98	0	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,336.06	0	0		1,821.11	0	0	0.00%
15 16											
17	Volumetric Charge	<u>es:</u>									
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		. 0	0.0000	0	•	0	0.0000	0	. 0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		488		4,325		488		4,325	0	0.01%
23	Reconcile to Book	s		_				_	_ _	0_	0.00%
24	Total		488	_	\$4,325		488		\$4,325	\$0	0.01%
25				•				•			

Test Year Operating Revenues at Present Rates vs Proposed Rates

For the Test Year Ended June 30, 2009

Missourl Public Service Commission

Company: Missourl-American Water Company

District: Parkville Water (Platte County)

Present Rates

Proposed Rates

Proposed Rates

Line # Connection

Number

Size

of Annual Total

Annual Total

Connections Rate Revenue

Rate Revenue

Change Change

	_	Pr es ent	Rates	Propose	d Rates		
ine # Connection Size 1	Number of Connections	Annual Rate	Total Revenue	Annual Rate	Total Revenue	Dollar Change	Percentage Change
2 Private Fire Service: 3		,					
4 Private Fire Hydrant	37	\$1,524.72	\$55,652	1,524.72	\$5 5,652	\$0	0.00%
5 6 2"	1	218.40	218	218.40	218	o	0.009
8 3° 9	1	375.48	375	375.48	375	0	0.00%
10 4"	9	595.80	5,362	. 595.80	5,362	0	0.009
11 12 6" 13	44	1,221.72	53,756	1,221.72	53,756	0	0.00%
14 8"	8	2,102.28	16,818	2,102.28	16,818	o	0.009
15 16 10"	3	3,231.36	9,694	3,231.36	9,694	o	0.009
17 18 12"	0	4,607.40	0	4,607.40	0	0	0.009
19 20 FAL's and Credits			(39)	•	(39)	. 0	0.004
21 22 Total 23	103	-	\$141,836		\$141,836	\$0	0.009
23 24 25							
25 26 Public Fire Protection: 27							
28 Public Fire Hydrants 29	641	0.00	0	0.00	0	0	0.00%
30							
31 32							

		erall Revenue Requirement Summary r the Test Year Ended June 30, 2009	<u> </u>	
Missouri Public Servi Company: Missouri-A District: St. Joseph		Tuis 1951 Fear Elided Julie 30, 2009		Case No. WR-2010-XXXX Schedule CAS-2-SJO Page 1 of 1
Line				•
No.	•			
1				
2				
3				
4	Description	Schedule	Amount	
5	B.4. B	0.44.0.10	400 407 404	
6 7	Rate Base	CAS-3-SJO	\$83,287,904	
8	Operating Income at Present Rates	CAS-8-SJO	4 474 GAD	
9	Operating income at Present Rates	CAS-6-330	4,174,640	
10	Earned Rate of return		5.01%	
11	Carried Nate of return		0.0174	
12	Requested Rate of Return	Chao Testimony	8.91%	
13	, ,	,	•	
14	Required Operating Income		7,420,952	
15	· · · · · · ·			
16	Operating Income Deficency		3,246,312	
17				
18	Gross Revenue Conversion Factor		1.63890	
19				
20	Revenue Deficiency		5,320,380	
21	Adjusted Occasion Revenues	CAC 8 C IO	20.200.000	
22 23	Adjusted Operating Revenues	CAS-8-SJO	20,328,386	•
24	Total Revenue Requirement		\$25,648,766	
25	Loral Desende Definitement		\$23, 04 0,700	
26				
27				
28	Gross Revenue Conversion Factor			
29		\$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%	<u>328.550</u>		
35	Total Taxes and Expenses	389.835		
36	Net Amount	\$61 <u>0.165</u>		
37				
38	Conversion Factor	1.63890		
39	_			
40				

. ..

			Rate Base Summary Test Year Ended June 30,			
Compa	uri Public Service Commission any: Missouri-American Water Company d: St. Joseph		lest Year Ended June 30,	2009		Case No. WR-2010-XXX Schedule CAS-3-SJ Page 1 of
_ine #						
1 2 3 .	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base	
•	Utility Plant in Service	CAS-4-SJO	122,708,792	3,604,373	126,313,165	
	Accumulated Provision for Depreciation	CAS-5-SJO	(23,869,381)	(2,227,301)	(26,096,681)	
	Accumulated Amortization	W/P's	. 0	0	0	
	Utility Plant Acquisition Adjustments	W/P's	0	0	0	
	Net Utility Plant		98,839,411	1,377,073	100,216,484	
16 17 18 19 20 21 22 23	Less: Customer Advances Contributions in Aid of Construction Accumulated Deferred ITC (3%) Deferred Income Taxes Pension Liability	CAS-6-SJO CAS-6-SJO W/P's W/P's W/P's	3,759,950 4,078,653 19,825 8,785,454 379,283	479,882 (11,213) (1,740) 765,764 (358)	4,239,832 4,067,440 18,085 9,551,218 378,925	
24 25 26	Subtotal Add:		17,023,164	1,232,335	18,255,500	
28	Cash Working Capital	CAS-7-SJO	199,000	0	199,000	•
29	Materials and Supplies	W/P's	197,803	ő	197,803	
30	Prepayments	W/P's	95,124	Õ	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 34	Regulatory Deferrals	W/P's	170,150	(41,500)	128,650	•
35 36	Subtotal		1,498,497	(171,577)	1,326,920	
	Total Original Cost Rate Base		83,314,744	(26,839)	83,287,904	

	Utility	Plant	in Se	rvice		
For the	Test Y	ear En	ded .	June :	30, 2009	ì

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

ine#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$ 0	\$13,672	\$ 13,672	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	<u>267,528</u>	<u>171,965</u>	439,49 <u>3</u>	
6		Subtotal	267,528	185,637	453,165	
7		Source of Supply Plant				
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 Resevoirs	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	12,916,481	0	12,916,481	
15		Pumping Plant		-		
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	5,215,2 79	. 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	10,325,586	0	10,325,586	•
26		Treatment Plant		_		•
27	330	Water Treatment Land & land Rights	0	0	0	
28	33 1	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_	<u>27,662</u>	
31		Subtotal	45,793,877	321,344	46,115,221	
32		Transmission & Distribution Plant				
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	34,812,477	1,760,763	36,573,240	

Missouri Public Service Commission Case No. WR. 2016.00 Schedule CAs. 44					Utility Plant in Service			
Company: Missouri-American Water Company District: \$1. Joseph				For th	e Test Year Ended Jun	e 30, 2009		O- N. MID SOAS VVVV
Line # Line # Per Books								
Line #								
Acct No	District	St Joseph						Page 2 01 2
Act No	Line#							
Acct No					Per Books	Pro Forma	Pro Forma	
Tensmission & Distribution Plant Bal Fwd 34,812,477 1,760,763 36,573,240 0 0 0 0 0 0 0 0 0	l 1	Acct No	Account Description			• • • • • • •		
3 344 Fire mains		1 1001 110		Bal Ewd				
4 345 Servicos 4,055,036 248,308 4,303,344 5 346.1 Meters - Plastic 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 48,906,022 2,333,785 51,239,807 12 General Land & Land Rights 8,112 0 8,112 14 399 Stores Shops Equipment Structures 20 0 0 15 390.1 Office Structures 0 0 0 0 16 399.1 Office Structures 1,668,281 0 1,668,281 16 399.1<		344					0	
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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 11 349 General Land & Land Rights 8,112 0 8,112 12 General Land & Land Rights 8,112 0 8,112 14 390 Stores Shops Equipment Structures 0 0 0 15 390.1 Office Structures 0 0 0 0 16 390 General Structures - HVAC 0 0 0 0 17 380.3 Miscellaneous Structures 1,668,281 0 1,668,281 18 391 Office Equipment 208,559 16,490 223,149 19 391.26 <td>5</td> <td></td> <td>******</td> <td></td> <td>•</td> <td>— · - •</td> <td>, -,</td> <td></td>	5		******		•	— · - •	, -,	
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 William Carrier 48,806,022 2,333,785 51,238,807 12 General Plant 0 0 8,112 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 Office Structures - HVAC 0 0 0 0 17 393 Melecialeneous Structures 1,868,281 0 1,668,281 0 18 391 Office Furniture and Equipment 20,659 16,490 223,149 0 19 391.25 Computers & Peripheral Equipment 145,800 188,703 332,163 392,149 20 391.26 Personal Computer Software </td <td></td> <td></td> <td></td> <td></td> <td>, ,</td> <td>0</td> <td>, ,</td> <td></td>					, ,	0	, ,	
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9 348 Hydrants 3,145,955 54,763 3,200,717 10 349 Other Transmission & Distribution Plant 0 0 0 0 0 0 11 Subtotal 48,906,022 2,333,785 51,239,807 12 General Plant			, ,,		•	Ŏ		
10 349 Other Transmission & Distribution Plant 48,906,022 2,333,785 51,239,807	1					54.763		
Subtotal Subtotal						0		
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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 0 16 390 General Structures + IVAC 0 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 23 391.3 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 - Heavy Trucks 0 0 0 25 392.2 Transportation Equipment - Other 2,279 0 2,279 27 393 Stores Equipment 363,177 0 363,177 30 395 Tools, Shop, & Garage Equipment 885,317 73,072 938,390 29 395 Laboratory Equipment 363,177 0 363,177 30 396 Power Operated Equipment 147,037 0 147,037 31 397 Communication Equipment 27,901 2,497 30,398 398 Miscellaneous Equipment 119,241 772 120,013 34 399 Other Tangable Property 0 0 0 37 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165					10,000,022			
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30 396 Power Operated Equipment 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 4,499,298 763,608 5,262,906 36 37 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165 38					•	· ·		
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 4,499,298 763,608 5,262,906 36 37 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165 38					•	ŏ	•	
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33 398 Miscellaneous Equipment 119,241 772 120,013 34 399 Other Tangable Property 0 0 0 35 Subtotal 4,499,298 763,608 5,262,906 36 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165 38							•	
34 399 Other Tangable Property 0 0 0 35 Subtotal 4,499,298 763,608 5,262,906 36 37 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165 38								
35 Subtotal 4,499,298 763,608 5,262,906 36 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165			Other Tangable Property					
36 37 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165 38					4 499 298	<u></u>		
37 Total Plant in Service \$122,708,792 \$3,604,373 \$126,313,165							<u> </u>	
38			Total Plant in Service		\$122,708,792	\$3,604,373	\$126,313,165	
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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: St. Joseph Case No. WR-2010-XXXX Schedule CAS-5-SJO Page 1 of 2

District:	St. Joseph					Page 1 of
Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	Reserve	
2	<u> </u>	intangible Plant				
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	0	17,504	17,504	
7		Source of Supply Plant				
8	310	Land & Land Rights	0	0	0	
9.	311	Structures & Improvements	264,506	38,56 1	303,067	
10	312	Collection & Impound Resevoirs	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	_1,288,5 <u>60</u>	112,360	1,400,920_	
14		Subtotal	840,997	151,429	992,426	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	390,277	60,164	450, 44 1	
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	1,844	803	2,647	
25	020	Subtotal	1,267,502	163,960	1,431,462	
26		Treatment Plant				
27	330	Water Treatment Land & land Rights	0	n	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	1,273	577	1,850	
31	DOZ.4	Subtotal	9,873,864	742,467	10,616,331	
32		Transmission & Distribution Plant	<u> </u>	172,107	10,010,001	•
33	340	Transmission & Distribution Land	(741,641)	O	(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	
<i>3</i> 9	343.2 343.3	Transmission & Distribution Mains > 10"	1,398,585	226,607	1,625,192	
	343.3		6 621 247			
40		Subtotal	6,621,247	318,069	6,939,316	

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 2 of 2

Line#				Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description		06/30/09	Adjustments	Reserve
2	11001110	Transmission & Distribution Plant	Bal Fwd	6,621,247	318,069	6,939,316
3	344	Fire mains	Dail Wa	0,021,247	0	0,333,010
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	040	Subtotal		10,188,536	562,035	10,750,571
12		General Plant		10, 100,000		1011003011
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		(000,1 10)	0	0
17	390.3	Miscellaneous Structures		946,228	30,029	9 7 6.257
18	39 1	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, 76 1	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		1,698,482	589,905	2,288,387
36						
37		Total Plant in Service		\$23,869,381	\$2,227,301	\$26,096,681

			ances and Contributions in			
Compai		vice Commission i-American Water Company	r the Test Year Ended June	30, 2009		Case No. WR-2010-XXX Schedule CAS-6-SJ Page 1 of
	c + osepii					
Line#			Per Books	Pro Forma	Pro Forma	
1 2	Acct No	Account Description	06/30/09	Adjustments	Balance	
3		Customer Advances				
4	252.11	Advances for Construction - Mains	29,078	1,618,460	1,647,538	
5	LUZ. I I	Advances for Construction - Extensions	2,589,288	1,510,450	2,589,288	
6		Advances for Construction - Services	0	ő	2,555,250	
7		Advances for Construction - Hydrants	3,006	Ö	3,006	
8		Advances for Construction - WIP	1,138,578	(1,138,578)	0,000	
9	252.71	Advances for Construction - Taxable Extensions	0	(1,130,370)	0	
10	202.7	Total Customer Advances	3,759,950	479,882	4,239,832	
11		*	0,700,000	470,002	+1200,002	
12						
13						
14						
15		Contributions in Aid of Construction				
16	271.11	Contributions in Aid - NT Mains	930,437	0	930,437	
17	271.11	Contributions in Aid - NT Extension Deposit	930,437 866,477	(4,356)	930,437 862,121	
	271.12	- · · · · · · · · · · · · · · · · · · ·	•	* * * * * *	•	
18		Contributions in Aid - NT Services	(2,320) 0	88 ,987 0	86,667 0	
19	271.30	Contributions in Aid - NT Meters		0	•	
20		Contributions in Aid - NT Hydrants	43,379		43,379	•
21		Contributions in Aid - NT Other	35,986	0	35,986	
22	074 74	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	Ō	
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	4,078,653	(11,213)	4,067,440	
33		•				
34				-		
35						
36		•				
37						
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39						
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Working Capital For the Test Year Ended June 30, 2009

Missouri Public Service Commission
Company: Missouri-American Water Company

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

District: St. Joseph

38 39

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All Lead/Lags are based on internal study.

Line #							
1			Average				
2		Proforma	Daily	Revenue	Expense	Net	Cash
3	Expense Category	<u>Expense</u>	Expense	Lag	(Lead)/Lag	(Lead)/Laq	<u>Requiment</u>
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	30,6 64	84	41.33	(1.39)	42.72	3,589
12	Pensions	451,777	1,238	41.33	(1.39)	42.72	52, 87 2
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, 36 9
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	<u>3,170,983</u>	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	<u>25,766</u>	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							
1							

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#							
1 2 3		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6 7	Operating Revenues	CAS-9-SJO	\$20,184,487	\$143,899	\$20,328,386	\$5,320,380	\$25,648,766
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			- ,	ŕ	,		,
19	Utility Operating Income Before Incom	ne Taxes	7,839,521	(2,569,737)	5,269,784	5,269,006	10,538,790
20	• 1			, , , ,	· .		
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 Cre	dit	(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	•						
29							

		Adjustment to F							
Comp	ouri Public Service Commission pany: Missouri-American Water Company ct: St. Joseph	For the To	est Year Ende	d June 30, 200	·			Case No. Wi Schedule	R-2010-XXXX CAS-9-SJC Page 1 of
Line #					•				
1 2 3 4		Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
5 6	Sales of Water Metered Sales								
7 8 9 10 11 12	Residential Commercial Industrial Other Public Authority Sales for Resale Miscellaneous	\$9,938,724 3,699,725 3,425,489 681,478 1,929,843	(\$38,588) (15,564) 31,307 (4,035) (12,692) 0	\$0 1 0 0 0	\$9,900,136 3,684,162 3,456,796 677,443 1,917,151	\$228,529 97,195	(\$58,480) (25,946) (31,951) (7,376) (16,583) 0	\$10,070,185 3,755,411 3,424,845 670,067 1,900,568 0	
13 14 15 16	Total Metered Sales	19,675,259	(39,572)	1	19,635,688	325,724	(140,336)	19,821,076	
17 18	Sewer Service	0	0	0	0	0	0	0	
19 20 21	Fire Service Private Fire Service	252,511	0	, , o	252,511	. 0	(1,918)	250,593	
22 23	Total Fire Service	252,511	0	0	252,511	0	(1,918)	250,593	
24 25	Total Sales of Water Other Operating Revenues	19,927,770	(39,572)	1	19,888,199	325,724_	(142,254)	20,071,669	
26 27 28 29	Reconnect Charges Returned Check Charge Application Fee	11,860 6,696 O			11,860 6,696 0		0 0 0	11,860 6,696 0	
30 31 32	Miscellaneous Other Revenue Rents from Water Property	223,158 15,003			223,158 15,003		0	223,158 15,003	
33 34 35	Total Other Operating Revenues	256,717	0	0	256,717	0	0	256,717	
36 37 38 39 40	Total Operating Revenues	<u>\$20,184,487</u>	(\$39,572)	<u>\$1</u>	\$20,144,916	\$325,724	(\$142 <u>,254)</u>	\$20,328,386	

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

1,044,806

Line #

1 2 3

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39 40 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.

3		•			
4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	<u>Expense</u>	Adjustment	Present Rates
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	`o´	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		8,738,744	1,460,452	10,199,196
23	•		<u></u>	<u></u>	<u> </u>
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		2,185,262	1,279,248	3,464,510
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		1,420,960	(26,064)	1,394,896
33				<u> </u>	
34					(1,281,295)
35					(181,391)
36					2,510,739
37					(3,247)
l []					(-,,

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

2				Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		Test Year	CAS-15 p1	CAS-15 p2	CAS-15 p3	CAS-15 p4	CAS-15 p5	CAS-15 p6	CAS-15 p7	CAS-15 p8
4	Line		Ended	Labor	Group Ins	Pension	401K	Payroll Taxes	Fuel & Power	Chemical	Purch Water
5	Number	Description	30-Jun-09	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	1,726,724	\$391,278							
7	9	Purchased Water									0
8		Fuel and Power	731,019						82,052	_	
9		Chemicals	714,340							15,291	
10		Waste Disposal	296,976								
11	13	Support Services	2,033,841								
12		Group Insurance	270,466		349,333						
13		Pensions	115,120			336,657					
14		Regulatory Expense	36,481								
15		Insurance Other Than Group	282,692								
16	18	Customer Accounting	503,171								
17		Rents	46,977								
18		General Office Expense	122,113								
19	21	Miscellaneous	807,105				10,065				
20	25	Maintenance - Other	1,051,719								1
21							,				
22		Total Operations and Maintenance	8,738,744	391,278	349,333	336,657	10,065	0	82,052	15,291	0
23											
24	27	Depreciation	2,017,416								
25	28	Amortization	167,846								
26										•	T
27		Total Depreciation and Amortization	2,185,262	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes	1,108,489								
30	29b	Payroli taxes	136,027					19,856			
31	29c	Gross Receipts Taxes	142,080								
32	29d	Other General Taxes	34,364								
33											1
34		Total Taxes other than income	1,420,960	0	0	0	0	19,856	0	0	0
35	· · · · · · · · · · · · · · · · · · ·										†—— <u> </u>
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Case No. WR-2010-XXXX Schedule CAS-11-SJO Page 2 of 4

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

2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p9	CAS-15 p10	CAS-15 p11	CAS-15 p12	CAS-15 p13	CAS-15 p13	CAS-15 p13	CAS-15 p14	CAS-15 p15
4	Line	Baradan	Waste Disp.	Regulatory	Ins. Other	Mgt Fees	Rent	Rent Expense	Rent Expense	Main Breaks	Transportation Expense
5 6	Number 8	Description Labor	Expense	Expense	Expense	Expense	Expense	EXPENSE	expense	Expense	Expense
7	9	Purchased Water	 								
a	10	Fuel and Power	 			· 					
9	11	Chemicals	 -								
10	12	Waste Disposal	(2)				-				
11	13	Support Services	 			(7,507)					
12	14	Group Insurance	 			(1227)					
13	15	Pensions	† 								
14	16	Regulatory Expense	1	4,191							
15	. 17	Insurance Other Than Group			68,081						
16	18	Customer Accounting									
17	19	Rents					(4)		-		
18	20	General Office Expense						0			
19	21	Miscellaneous						-	0		(21,108)
20	25	Maintenance - Other	1							O	
21											
22		Total Operations and Maintenance	(2)	4,191	68,081	(7,507)	(4)	0	0	0	(21,108)
23											
24	27	Depreciation									
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	Ö	0	0	0	0
28											
29		Property Taxes									
30	29b	Payroli taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes									
33									l		
34		Total Taxes other than income	0	0	0	. 0	0	0	0	0	0
35											
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Missouri Public Service Commission Company: Missouri-American Water Company

Division: St. Joseph

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

Description Labor Purchased Water Fuel and Power Chemicals Waste Disposal Support Services Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting	CAS-15 p16 It Negative Salva Expense	CAS-15 p17 Property Taxes Expense	PSC Assess Expense	CAS-15 p19 Tank Painting Expense	CAS-15 p20 Franchise Tax Expense	CAS-15 p21 Uncollectible Expense	Uncollectible Expense	Depreciation Expense	Postage Expense
Labor Purchased Water Fuel and Power Chemicals Waste Disposal Support Services Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
Purchased Water Fuel and Power Chemicals Waste Disposal Support Services Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									
Fuel and Power Chemicals Waste Disposal Support Services Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									
Chemicals Waste Disposal Support Services Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									
Waste Disposal Support Services Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									
Support Services Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									
Group Insurance Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									
Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									
Pensions Regulatory Expense Insurance Other Than Group Customer Accounting									[
Insurance Other Than Group Customer Accounting									
Insurance Other Than Group Customer Accounting									
						(130,588)	0		\$2,286
Rents									i
General Office Expense									
Miscellaneous					(0)				
Maintenance - Other	(482,252)			842,679					
								1	
Total Operations and Maintenance	(482,252)	0	0	842,679	(0)	(130,588)	0	0	2,286
Depreciation		<u> </u>						1,279,248	
Amortization									
		1							
Total Depreciation and Amortization	0	0	0	0	0	0	0	1,279,248	0
			_ 			-		15: 01-10	
Property Taxes	——————————————————————————————————————	(75,605)	· ·		· · · · · ·				
Payroll taxes		1 1 1 1 1							
Gross Receipts Taxes		<u> </u>	27,926						
Other General Taxes		 							
	_								
Total Taxes other than income	0	(75,605)	27,926	0	0	0	0	Ö	0
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	Total Faxes oner than income	Total Taxes oner than income	Total Taxes order transmoone (73,009)	Total Taxes offset than income U (13,003) 21,320	Total rates oner than income U (75,005) 27,525 U	Total raxes other than income 0 (75,003) 27,345 0 0	Total rates directinan income	Total faxes other than income 0 (75,505) 27,525 0 0 0 0	1 otal rates directinan income 0 (75,605) 27,925 0 0 0 0 0 0

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

2			Schedute	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule		
3	168		CAS-15 p24	CAS-15 p25	CAS-15 p26	· ·				Present	Total Present
4	Line		Elim Lobby fees		Franchise					Rate	Rates
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Ехрепѕе	Expense	Adjustments	Expense
6	8	Labor	\$0								\$2,118,002
7	9	Purchased Water								0_	0
8	10	Fuel and Power								82,052	813,071
9	11	Chemicals								15,291	729,631
10		Waste Disposal								(2)	296,974
11	13	Support Services								(7,507)	
12	14	Group Insurance								349,333	619,799
13	15	Pensions_								336,657	451,777
14	16	Regulatory Expense								4,191	40,672
15	17	Insurance Other Than Group								68,081	350,773
16	18	Customer Accounting								(128,302)	374,869
17	19	Rents							-	(4)	46,973
18	20	General Office Expense								. 0	
19	21	Miscellaneous								(11,042)	
20	25	Maintenance - Other		\$0						360,427	1,412,146
21				- ·							1,
22		Total Operations and Maintenance	0	O O	0	0	0		0	1 460 452	10,199,196
23										1,100,102	10,100,100
24	27	Depreciation								1,279,248	3,296,664
25	28	Amortization								0	167,846
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	1,279,248	3,464,510
28											
29	29a	Property Taxes	· [(75,605)	1,032,884
30	295	Payroll taxes								19,856	155,883
31	29c	Gross Receipts Taxes								27,926	170,006
32	29d	Other General Taxes			\$1,759			-		1,759	36,123
33											
34		Total Taxes other than income	0	0	1,759	0	0		0	(26,064)	1,394,896
35		The same of the sa	 		.,.50				<u>*</u>	(25,554)	
36			 								
37			 								
38								_ ,			[
39	***		 			· · · · · · · · · · · · · · · · · · ·				_	
40			- 							 -	
41										-	
*'		<u> </u>								L	L

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	d by all of the pro form	a adjustments made	
2	at present and proposed rates.		,		
3					
4					
5					
6					
7		At Preser	nt Rates	At Propos	ed Rates
8		Federal	State	Federal	State
9					
10	Utility Operating Income Before Income Taxes	\$5,269,784	\$5,269,784	\$10,538,790	\$10,538,790
11	, , , , , , , , , , , , , , , , , , ,		74,254,5	* ,	4,44-,.
12	Interest Expense Deduction	2,648,555	2,648,555	2,648,555	2,648,555
13	,				
14	Taxable Income	2,621,229	2,621,229	7,890,235	7,890,235
15			- ,,	1	,,
16	Addback (Deducts):				
17 ·	Tax over Book Depreciation	(2,716,336)	(2,716,336)	(2,716,336)	(2,716,336
18	Non-deductible Meals	4,331	4,331	4,331	4,331
19	Amortization Preferred Stock Expense	101	101	101	101
20	Non-deductible Reserve Deficiency	0	0	0	0
21		•		•	
22	Total Addbacks (Deducts)	(2,711,904)	(2,711,904)	(2,711,904)	(2,711,904
23	, ,				
24	Taxable Income	(90,674)	(90,674)	5,178,332	5,178,332
25		` ' '	` ' '	, ,	-, ,
26	Effective Tax Rate (1)	33.1754%_	5.2133%	33.1754%	5.2133%
27	• •				
28	Proforma Income Tax at Present / Proposed Rates	(30,082)	(4,727)	1,717,930	269,960
29			, , ,	, ,	•
30	Per Books Amount / Present Rates	(1,281,295)	(181,391)	(30,082)	(4,727
31					
32	Proforma adjustment	\$1,251,213	\$176,664	\$1,748,012	\$274,687
33			· · · · · · · · · · · · · · · · · · ·		
34					
35					
36					
37	(1) Based on a 6.25% statutory rate for SIT and 35% for I	FIT			
38				•	
39					
40					

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

Distric	t: St. Joseph						Page 1 of 1
		Present Pro	Forma Rates	Proposed Pro			
Line#						B. II.	B
	Description	Sales	Total	Sales	Total	Dollar	Percentage
1	884-L. 2011	('000 Gai)	Revenue	('000 Gal)	Revenue	Change	Change
2 3	Monthly Billing:						
4	Residential	1,672,406	\$10,070,185	1,672,406	\$12,926,243	\$2,856,058	28.36%
	Commercial					485,331	12.92%
	Industrial	864,913 2,042,813	3,755,412 3,424,845	864,913 2,042,813	4,240,743 4,673,654	1,248,809	36.46%
	Other Public Authority	2,042,813 171,949	3,424,043 670,067	2,042,613 171,949	788,222	118,155	17.63%
	Other Water Utilities	803,053	1,900,568	803,053	2,379,305	478,737	25.19%
	Miscellaneous	003,055	1,900,506	003,033	2,319,303	476,737 0	0.00%
	Private Fire	0	250,593	0	323,632	73,039	29.15%
	Public Fire	0	230,393	0	323,0 32 0	13,009	0.00%
13	Total	5,555,133	20,071,670	5,555,133	25,331,799	\$5,260,129	26.21%
14	· Otal	0,000,100	20,071,070	3,333,133	25,551,785	45,200,123	20.2170
15			_	•			
16	Miscellaneous Revenues:		-				
17	MISCENAIIEOUS REVEITUES.						
18	Reconnect Charges		11,860		40,740	28,880	243.51%
19	Returned Check Charge		6,696		6,696	20,000	0.00%
	Application Fee		0		31,235	31,235	0.00%
21	Miscellaneous Other Revenue		223,158	•	223,158	0,,200	0.00%
22	Rents from Water Property		15,003		15,003	Ŏ	0.00%
23	Misc Sales		-		0	Ö	0.00%
24					•	•	
25		•	\$20,328,387		\$25,648,631	5,320,244	26.17%
26							
27							
28		•					
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Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-14-SJO Page 1 of 9

District: St. Joseph

			Present Pro f	orma Rates			Pro				
.ine # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:										
3	Minimum Charge:				•						
4	5/8" Monthly	307,016		\$8.95	\$2,747,794	307,016		\$15.00	\$4,605,242	\$1,857,448	67.60
5	5/8" Low Income	11,366		\$8.95	\$101,724	11,366		\$9.75	\$110,816	\$9,092	8.94
6	3/4" Monthly	15, 64 6		11.46	179,300	15,646		19.20	300,397	121,097	67.54
7	1" Monthly	7,746		16.24	125,798	7,746		27.21	210,774	84,976	67.55
8	1-1/2" Monthly	73		28.25	2,062	73		47.32	3,454	1,392	67.51
9	2" Monthly	178		42.65	7,570	178		71.44	12,681	5,111	67.52
10	3" Monthly	12		76.23	907	12		127.6 7	1,519	612	67.48
11	4" Monthly	0		124.19	0	0		208.02	0	0	0.00
12	6" Monthly	0		244.12	0	0		408.90	0	0	0.0
13	8" Monthly	0		388.03	0	0		649.91	0	0	0.00
14	10" Monthly			659.16	0			1,104.01	0	0	0.0
15	12" Monthly			1,087.30	0			1,821.11	0	0	0.00
16											
17	Volumetric Charge	es:	•								
18	First Block		1,667,037	\$4.1288	6,882,863		1,667,037	\$4.5930	7,656,701	773,838	11.24
19	Second Block		5,369	4.1288	22,167		5,369	4.5930	24,659	2,492	11.24
20	Third Block		. 0	4.1288	. 0		0	4.5930	0	. 0	0.00
21	Fourth Block		0	4.1288	0		0	4.5930	0	0	0.0
22	FAL's and Credits		0 `		0		0		0	0	0.0
23	Reconcile to Book	s									
24											
25											
	Property tax Surch	narge .	1,672,406	0.0000	0	•	1,672,406	0.0000	0	0	0.0
27		-				•			<u>.</u>		
28	Total	-	1,672,406	-	\$10,070,185	•	1,672,406	-	\$12,926,243	\$2,856,058	28.30
29		•		=		•		=			

Missouri Public Service Commission

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

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Distric	ct: St. Joseph										Page 2 of 9
			Present Pro	Forma Rates		Proposed Pro Forma Rates					
Line #		Customer				Customer					_
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed ·	Total	Dollar	Percentage
1		Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	22,490		\$8.95	\$201,286	22,490		\$15.00	\$337,352	\$136,066	67.60%
5	3/4" Monthly	1,895		\$11.46	21,718	1,895		\$19.20	36,386	14,668	67.549
6	1" Monthly	4,733		\$16.24	76,866	4,733		\$27.21	128,788	51,922	67.55%
7	1-1/2" Monthly	1,025		\$28.25	28,968	1,025		\$47.32	48,522	19,554	67.50%
8	2" Monthly	3,845		\$42.65	164,006	3,845		\$71.44	274,715	110,70 9	67.50%
9	3" Monthly	158		\$76.23	12,037	158		\$127.67	20,159	8,122	67.48%
10	4" Monthly	143		\$124.19	17,772	143		\$208.02	29,768	11,996	67.50%
11	6" Monthly	36		\$244.12	8,715	36		\$408.90	14,598	5,883	67.509
12	8" Monthly	0		\$388.03	0	0		\$649.91	0	0	0.00%
13	10" Monthly			\$659.16	0			\$1,104.01	0	0	0.00%
14	12" Monthly			\$1,087.30	0			\$1,821.11	0	0	0.00%
15											
16											
17	Volumetric Charg	<u>es:</u>									
18	First Block		505,261	\$4.1374	2,090,467		505,261	\$3.9500	1,995,781	(94,686)	-4.53%
19	Second Block		322,630	\$3.2131	1,036,641		322,630	\$3.8000	1,225,992	189,351	18.27%
20	Third Block	•	34,462	\$2,6772	92,261	•	34,462	\$3,5000	120,616	28,355	30.73%
21	Fourth Block		2,561	\$1.8259	4,675		2,561	\$3.1500	8,066	3,391	72.53%
22	FAL's and Credits	}	0		0		0		Ó	. 0	0.00%
23	Reconcile to Bool	KS									
24											
25		,									
26	Property tax Surc	harge	864,913	0.0000	0		864,913	0.0000	0	0	0.00%
27	•	·			•					,	
28	Total		864,913	-	\$3,755,412	,	864,913	_	\$4,240,743	\$485,331	12.929
29				=		:		=			
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Missouri Public Service Commission

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

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Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ Customer Customer Description Total Meter Total Dollar Percentage Meter Sales Current Sales Proposed **Billings** ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change Change 2 Industrial: 3 Minimum Charge: 5/8" Monthly 75 \$8.95 75 \$1,127 \$455 67.71% \$672 \$15.00 67.64% 5 3/4" Monthly 48 11.46 550 48 19.20 922 372 67.53% 6 1" Monthly 220 16.24 3,573 220 27.21 5,986 2,413 7 1-1/2" Monthly 25 25 1,183 477 67.56% 28.25 706 47.32 8 2" Monthly 801 801 57.223 23.060 67.50% 42.65 34,163 71.44 67.46% 9 3" Monthly 37 76.23 2,821 37 127.67 4.724 1,903 67.50% 10 4" Monthly 167 124.19 20,740 167 208.02 34,739 13,999 6" Monthly 244.12 17,333 71 408.90 29,032 11,699 67.50% 11 71 8" Monthly 0 0 649.91 ۵ 0.00% 12 388.03 ٥ O 13 10" Monthly 659.16 0 1,104.01 0 0 0.00% 12" Monthly ٥ 1,821.11 0 0.00% 14 1,087.30 0 15 16 17 Volumetric Charges: First Block 49,029 193,665 -34.87% 18 \$6.0650 297,361 49.029 \$3.9500 (103.696)11.85% 19 Second Block 342,165 3.3975 1,162,506 342,165 3.8000 1,300,228 137,722 Third Block 70.79% 20 218,741 2.0493 448,265 218,741 3.5000 765,592 317,327 Fourth Block 439,729 1.6741 736,150 439,729 3.1500 1,385,147 648,997 88.16% 22 FAL's and Credits (1.598)(5,940)(1,598)(8,240)(2,300)38.72% Reconcile to Books 23 24 25 1,049,664 26 0.00000 1,049,664 0 0 0.00% 27 28 Total 1,048,067 \$2,718,900 1,048,067 \$3,771,328 \$1,052,428 38.71% 29 30 31 32

Missouri Public Service Commission

Company: Missouri-American Water Company

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District: St. Joseph Page 4 of 9 Present Pro Forma Rates Proposed Pro Forma Rates Line# Class/ Customer Customer Total Meter Sales Proposed Total Dollar Percentage Description Meter Sales Current Change 1 Billings ('000 Gal) Rate Revenue Billings ('000 Gal) Rate Revenue Change 2 Triumph Foods 3 Minimum Charge: 5/8" Monthly \$8.95 \$0 \$15.00 \$0 \$0 0.00% 0 0 0.00% 5 3/4" Monthly 0 \$11.46 0 0 \$19.20 0 0 0.00% 6 1" Monthly 0 \$16.24 ٥ 0 \$27.21 0 0 0.00% 7 1-1/2" Monthly \$28.25 0 \$47.32 0 ٥ 0 8 2" Monthly 0 \$42.65 0 \$71,44 Ω 0.00% 0.00% 9 3" Monthly 0 \$76.23 0 \$127.67 0 0.00% 10 4" Monthly ۵ \$124.19 0 0 \$208.02 n 0.00% 0 \$244.12 0 0 \$408.90 11 6" Monthly 8" Monthly 24 \$388.03 9.313 24 \$649.91 15,598 6,285 67.49% 12 0.00% 13 10" Monthly \$659.16 0 n \$1,104.01 0.00% 12" Monthly \$1,087.30 0 \$1,821.11 14 15 16 17 Volumetric Charges: First Block 852,260 852,260 \$0.5013 427,266 0 0.00% 18 \$0.5013 427,266 0.00% 0.5013 0 19 Second Block 0 \$0.5013 0 0.00% Third Block 0 0.5013 0 0 20 0 0.5013 0 0.00% 21 Fourth Block 0.5013 0 0.5013 0 0 0.00% 22 FAL's and Credits 23 Reconcile to Books 24 25 852,260 852,260 26 Property tax Surcharge 0.0000 0 0.0000 0 0 0.00% 27 28 Total 852,260 \$436,579 852,260 \$442,864 \$6,285 1.44%

Missouri Public Service Commission

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

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	cc oc sosepii		Present Pro Forma Rates			Proposed Pro Forma Rates					rage b or b
Line #		Customer				Customer		_			
4	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1 2	Other Public Au	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
3	Minimum Charge	•									
4	5/8" Monthly	484		\$8.95	\$4,328	484		\$15.00	\$7,254	\$2,926	67.61%
5	3/4" Monthly	165		11.46	1,891	165		19.20	3,168	1,277	67.53%
6	1" Monthly	431		16.24	6,999	431		27.21	11,728	4,729	67.57%
7	1-1/2" Monthly	217		28.25	6,130	217		47.32	10,268	4,138	67.50%
8	2" Monthly	1,045		42.65	44,569	1,045		71.44	74,655	30,086	67.50%
9	3" Monthly	42		76.23	3,202	42		127.67	5,362	2,160	67.46%
10	4" Monthly	72		124.19	8,942	72		208.02	14,977	6,035	67.49%
11	6" Monthly	8		244.12	1,953	8		408.90	3,271	1,318	67.49%
ľ	8" Monthly	12		388.03	4,656	12		649.91	7,799	3,143	67.50%
13	10" Monthly			659.16	0			1,104.01	0	0	0.00%
14	12" Monthly			1,087.30	Ō			1,821.11	• 0	0	0.00%
15	•			•				•			,
16											
17	Volumetric Charg	<u>es:</u>									!
18	First Block		64,010	\$4.1374	264,836		64,010	\$3.9500	252,841	(11,995)	-4.53%
19	Second Block		70,327	3.2131	225,967		70,327	3.8000	267,241	41,274	18.27%
20	Third Block	+	33,959	2.6772	90,914	•	33,959	3.5000	118,855	27,941	30.73%
21	Fourth Block		4,112	1.8259	7,509		4,112	3.1500	12,954	5,445	72.51%
22	FAL's and Credits	S	(459)		(1,829)		(459)		(2,151)	(322)	17.63%
23	Reconcile to Boo	ks									
24											
25		-				,	·				
26	Property tax Surc	harge	172,408	0.0000	0		172,408	0.0000	0	0	0.00%
27				_		,		_			
28	Total		171,949	-	\$670,067	,	171,949	_	\$788,222	\$118,155	17.63%
29		•				·		_			
30											
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