

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

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

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

Line No.	Description	Supporting Schedule	Amount
6	Rate Base	CAS-3-BRU	\$2,142,648
8	Operating Income at Present Rates	CAS-8-BRU	(104,698)
9	Earned Rate of return		-4.89%
12	Requested Rate of Return	Chao Testimony	8.91%
14	Required Operating Income		190,910
16	Operating Income Deficiency		295,608
18	Gross Revenue Conversion Factor		1.63566
20	Revenue Deficiency		483,514
22	Adjusted Operating Revenues	CAS-8-BRU	300,585
24	Total Revenue Requirement		\$784,099
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles		7,691
31	PSC Assessment		0,000
32	Before Tax Amount		992,309
33	State Income Taxes		51,732
34	Federal Income Taxes		329,202
35	Total Taxes and Expenses		388,625
36	Net Amount		\$611,375
37	Conversion Factor		1.63566

Line No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

Rate Base Summary
Test Year Ended June 30, 2009

Case No. **WR-2010-XXXX**
 Schedule **CAS-3-BRU**
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
5	Utility Plant in Service	CAS-4-BRU	\$3,038,148	\$149,841	\$3,187,989
7	Accumulated Provision for Depreciation	CAS-5-BRU	(718,205)	(60,360)	(778,565)
9	Accumulated Amortization	W/P's	0	0	0
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
13	Net Utility Plant		<u>2,319,943</u>	<u>89,481</u>	<u>2,409,424</u>
16	Less:				
17	Customer Advances	CAS-6-BRU	0	0	0
18	Contributions in Aid of Construction	CAS-6-BRU	152,405	(2,278)	150,127
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	217,519	(3,395)	214,124
21	Pension Liability	W/P's	5,334	(5)	5,329
23					
24	Subtotal		<u>375,258</u>	<u>(5,678)</u>	<u>369,580</u>
27	Add:				
28	Cash Working Capital	CAS-7-BRU	56,000	0	56,000
29	Materials and Supplies	W/P's	1,359	0	1,359
30	Prepayments	W/P's	1,338	0	1,338
31	OPEB's Contributed to External Fund	W/P's	33,846	(5,645)	28,201
32	Pension/OPEB Tracker	W/P's	1,742	(158)	1,584
33	Regulatory Deferrals	W/P's	18,942	(4,620)	14,322
34					
35	Subtotal		<u>113,227</u>	<u>(10,423)</u>	<u>102,804</u>
36					
37	Total Original Cost Rate Base		<u>\$2,057,912</u>	<u>\$84,736</u>	<u>\$2,142,648</u>
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39					
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**Utility Plant in Service
For the Test Year Ended June 30, 2009**

Case No. WR-2010-XXXX
Schedule CAS-4-BRU
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	88,350	242	86.83	12.00	74.83	18,113
5	Tax Withholding	41,979	115	86.83	15.50	71.33	8,204
6	Fuel and Power	17,612	48	86.83	28.47	58.36	2,816
7	Chemicals	8,033	22	86.83	13.58	73.25	1,612
8	Purchased Water	0	0	86.83	0.00	86.83	0
9	Service Company Charges	28,500	78	86.83	(10.98)	97.81	7,637
10	Group Insurance	11,247	31	86.83	(9.38)	96.21	2,965
11	OPEB's	1,439	4	86.83	(1.39)	88.22	348
12	Pensions	28,032	77	86.83	(1.39)	88.22	6,775
13	ESOP	0	0	86.83	0.00	86.83	0
14	Insurance Other than Group	5,042	14	86.83	(32.94)	119.77	1,654
15	Uncollectables - Proforma Present	2,217	6	86.83	86.83	0.00	0
16	Rents	45	0	86.83	0.00	86.83	11
17	401(K)	4,530	12	86.83	17.50	69.33	860
18	Other O&M	136,776	375	86.83	18.86	67.97	25,471
19	Total O&M Expenses	373,802					76,466
20							
21	Depreciation Amortization Expense	100,413	275	86.83	86.83	0.00	1
22	Property Taxes	26,040	71	86.83	175.50	(88.67)	(6,326)
23	Public Service Commission Fee	2,514	7	86.83	(45.00)	131.83	908
24	Franchise and Environment Tax	508	1	86.83	29.63	57.21	80
25	FICA Taxes	100	0	86.83	10.80	76.03	21
26	FUTA Taxes	9,274	25	86.83	0.63	86.20	2,190
27	SUTA Taxes	269	1	86.83	2.47	84.36	62
28	Federal Income Tax - Current	(91,158)	(250)	86.83	29.64	57.19	(14,283)
29	State Income Tax - Current	(14,325)	(39)	86.83	29.64	57.19	(2,245)
30	Deferred Income Taxes	(2,163)	(6)	86.83	86.83	0.00	0
31	Interest Expense	63,647	174	86.83	91.00	(4.17)	(727)
32	Preferred Dividends	595	2	86.83	45.00	41.83	68
33	Total Working Capital Requirement	469,516					56,215
34							
35	Total Cash and Working Capital Requirement Used						56,000
36							
37							
38							
39							
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All Lead/Lags are based on internal study.

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

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

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

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

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

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

Line #	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
5							
6							
7	\$163,652	(\$5,618)	(\$3)	\$158,031	\$14,516	\$24,147	\$196,694
8	57,419	(1,852)	(2)	55,565	(1,059)	\$8,567	63,073
9	958	(4)	0	954		\$116	1,070
10	7,869	(97)	0	7,772		\$1,179	8,951
11	56,380	2,207	0	58,587		(\$41,559)	17,028
12	0	0	0	0		\$0	0
13							
14	286,278	(5,364)	(5)	280,909	13,457	(7,550)	286,816
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	9,181	0	0	9,181	0	1,386	10,567
21							
22	9,181	0	0	9,181	0	1,386	10,567
23							
24	295,459	(5,364)	(5)	290,090	13,457	(6,164)	297,383
25							
26							
27	100			100			100
28	108			108			108
29	0			0			0
30	2,974			2,974			2,974
31	20			20			20
32							
33	3,202	0	0	3,202	0	0	3,202
34							
35							
36	\$298,661	(\$5,364)	(\$5)	\$293,292	13,457	(6,164)	\$300,585
37							
38							
39							
40							

**Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended June 30, 2009**

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

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1					
2	The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated.				
3	Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-BRU which provides additional detail and support.				
4					
5					
6					
7	Labor	CAS-11-BRU	\$104,757	\$25,572	\$130,329
8	Purchased Water	CAS-11-BRU	0	0	0
9	Fuel and Power	CAS-11-BRU	14,242	3,370	17,612
10	Chemicals	CAS-11-BRU	5,385	2,648	8,033
11	Waste Disposal	CAS-11-BRU	3,000	3,000	6,000
12	Support Services	CAS-11-BRU	28,609	(109)	28,500
13	Group Insurance	CAS-11-BRU	12,686	21,345	34,031
14	Pensions	CAS-11-BRU	8,970	19,062	28,032
15	Regulatory Expense	CAS-11-BRU	506	66	572
16	Insurance, Other than Group	CAS-11-BRU	5,755	(713)	5,042
17	Customer Accounting	CAS-11-BRU	10,847	(2,000)	8,847
18	Rents	CAS-11-BRU	60	(15)	45
19	General Office Expense	CAS-11-BRU	4,537	0	4,537
20	Miscellaneous	CAS-11-BRU	39,447	(1,567)	37,880
21	Maintenance - Other	CAS-11-BRU	77,415	(13,073)	64,342
22	Total Operations and Maintenance		<u>316,216</u>	<u>57,586</u>	<u>373,802</u>
23					
24	Depreciation	CAS-11-BRU	59,515	40,772	100,287
25	Amortization	CAS-11-BRU	126	0	126
26	Total Depreciation and Amortization		<u>59,641</u>	<u>40,772</u>	<u>100,413</u>
27					
28	Property Taxes	CAS-11-BRU	23,638	2,402	26,040
29	Payroll Taxes	CAS-11-BRU	7,825	1,818	9,643
30	PSC Fees	CAS-11-BRU	2,052	462	2,514
31	Other General Taxes	CAS-11-BRU	483	25	508
32	Total Taxes Other Than Income Taxes		<u>33,998</u>	<u>4,707</u>	<u>38,705</u>
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**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2009**

Line #		At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1	The Company's federal and state income taxes will be affected by all of the pro forma adjustments made				
2	at present and proposed rates.				
3					
4					
5					
6					
7					
8					
9					
10	Utility Operating Income Before Income Taxes	(\$212,335)	(\$212,335)	\$267,460	\$267,460
11					
12	Interest Expense Deduction	68,136	68,136	68,136	68,136
13					
14	Income Before Addbacks (Deducts)	(280,471)	(280,471)	199,324	199,324
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	5,635	5,635	5,635	5,635
18	Non-deductible Meals	59	59	59	59
19	Amortization Preferred Stock Expense	1	1	1	1
20	Non-deductible Reserve Deficiency	0	0	0	0
21					
22	Total Addbacks (Deducts)	5,695	5,695	5,695	5,695
23					
24	Taxable Income	(274,776)	(274,776)	205,019	205,019
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	(91,158)	(14,325)	68,016	10,688
29					
30	Per Books Amount / Present Rates	3,372	477	(91,158)	(14,325)
31					
32	Proforma adjustment	(\$94,530)	(\$14,802)	\$159,174	\$25,013
33					
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(1) Based on a 6.25% statutory rate for SIT and 35% for FIT

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

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

Case No. WR-2010-XXXX
Schedule CAS-13-BRU
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates			Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Dollar Change	
1	Monthly Billing:						
2	Residential	14,980	\$196,693	14,980	\$256,945	\$60,252	30.63%
3	Commercial	6,163	63,074	6,163	82,652	19,578	31.04%
4	Industrial	32	1,070	32	1,003	(67)	-6.26%
5	Other Public Authority	747	8,951	747	10,442	1,491	16.66%
6	Other Water Utilities	1,095	17,028	1,095	13,519	(3,509)	-20.61%
7	Miscellaneous	0	0	0	0	0	0.00%
8	Private Fire	0	10,567	0	10,567	0	0.00%
9	Public Fire	0	0	0	0	0	0.00%
10	Total	<u>23,017</u>	<u>297,383</u>	<u>23,017</u>	<u>375,128</u>	<u>\$77,745</u>	<u>26.14%</u>
11							
12							
13							
14							
15	Miscellaneous Revenues:						
16	Reconnect Charges		100		440	340	340.00%
17	Returned Check Charge		108		108	0	0.00%
18	Application Fee		0		440	440	0.00%
19	Miscellaneous Other Revenue		2,974		2,974	0	0.00%
20	Rents from Water Property		20		20	0	0.00%
21	Misc Sales		-		0	0	0.00%
22							
23							
24	Total	<u>23,017</u>	<u>\$300,585</u>	<u>23,017</u>	<u>\$379,110</u>	<u>78,525</u>	<u>26.12%</u>
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