

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

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

Case No. WR-2010-XXXX
Schedule CAS-2-JFC
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Line No.	Description	Supporting Schedule	Amount
1	Rate Base	CAS-3-JFC	\$17,045,871
2	Operating Income at Present Rates	CAS-8-JFC	1,173,013
3	Earned Rate of return		6.88%
4	Requested Rate of Return	Chao Testimony	8.91%
5	Required Operating Income		1,518,787
6	Operating Income Deficiency		345,774
7	Gross Revenue Conversion Factor		1.63795
8	Revenue Deficiency		566,360
9	Adjusted Operating Revenues	CAS-8-JFC	6,193,383
10	Total Revenue Requirement		\$6,759,743
11	Gross Revenue Conversion Factor		\$1,000,000
12	Revenue		9.082
13	Uncollectibles		0.90820%
14	PSC Assessment		0.00000%
15	Before Tax Amount		990,918
16	State Income Taxes		51,659
17	Federal Income Taxes		328,741
18	Total Taxes and Expenses		389,482
19	Net Amount		\$610,518
20	Conversion Factor		1.63795

Rate Base Summary
Test Year Ended June 30, 2009

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

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

Case No. WR-2010-XXXX
Schedule CAS-4-JFC
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$772	\$4,596	\$5,368
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	177,651	57,743	235,394
5	303	Subtotal	178,422	62,339	240,761
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	60,365	0	60,365
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	388,397	0	388,397
11	313	Wells & Springs	0	0	0
12	314	Supply Mains	0	0	0
13	316	Subtotal	448,762	0	448,762
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	944	0	944
16	320	Pumping Structures & Improvements	619,499	0	619,499
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	644,675	0	644,675
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	1,537,932	0	1,537,932
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	29,226	0	29,226
24	328	Subtotal	2,832,276	0	2,832,276
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	70,255	0	70,255
27	330	Water Treatment Structures & Improvements	2,244,007	145,406	2,389,414
28	331	Water Treatment Equipment	3,010,991	0	3,010,991
29	332	Water Treatment Equipment - Filter Plant	153,082	0	153,082
30	332.4	Subtotal	5,478,334	145,406	5,623,741
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	100,738	(374)	100,364
33	340	Transmission & Distribution Structures & Improvements	198,236	121	198,357
34	341	Distribution Reservoirs & Standpipes	1,040,798	4,284	1,045,082
35	342	Transmission & Distribution Mains Conv	5,971,955	469,493	6,441,448
36	343	Transmission & Distribution Mains < 4"	172,674	0	172,674
37	343.1	Transmission & Distribution Mains 6" - 8"	2,348,413	28,471	2,376,884
38	343.2	Transmission & Distribution Mains > 10"	3,260,721	5,665	3,266,386
39	343.3	Subtotal	13,093,535	507,660	13,601,195
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**Utility Plant in Service
For the Test Year Ended June 30, 2009**

Case No. WR-2010-XXXX
Schedule CAS-4-JFC
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		13,093,535	507,660	13,601,195
3	344	Services		0	0	0
4	345	Meters - Bronze Case		479,569	22,547	502,116
5	346.1	Meters - Plastic Case		859,652	172,081	1,031,732
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		695,445	0	695,445
8	347	Hydrants		340,520	0	340,520
9	348	Other Transmission & Distribution Plant		1,168,823	5,353	1,174,176
10	349	Subtotal		<u>16,637,544</u>	<u>707,641</u>	<u>17,345,185</u>
11		<u>General Plant</u>				
12		General Land & Land Rights		7,181	0	7,181
13	389	Stores Shops Equipment Structures		0	2,335	2,335
14	390	Office Structures		262,134	0	262,134
15	390.1	General Structures - HVAC		0	0	0
16	390	Miscellaneous Structures		0	0	0
17	390.3	Office Furniture and Equipment		16,253	45,803	62,056
18	391	Computers & Peripheral Equipment		167,719	62,745	230,463
19	391.2	Computer Software		0	150,426	150,426
20	391.25	Personal Computer Software		0	2,826	2,826
21	391.26	Other Office Equipment		0	0	0
22	391.3	Transportation Equipment - Light Trucks		68,310	421	68,731
23	392.11	Transportation Equipment - Heavy Trucks		35,989	0	35,989
24	392.12	Transportation Equipment - Cars		46,942	3,255	50,197
25	392.2	Transportation Equipment - Other		1,320	0	1,320
26	392.3	Stores Equipment		3,178	0	3,178
27	393	Tools, Shop, & Garage Equipment		205,580	20,728	226,308
28	394	Laboratory Equipment		58,122	0	58,122
29	395	Power Operated Equipment		125,691	0	125,691
30	396	Communication Equipment (non telephone)		70,928	3,448	74,376
31	397	Telephone Equipment		0	839	839
32	397.2	Miscellaneous Equipment		281,927	260	282,187
33	398	Other Tangible Property		0	0	0
34	399	Subtotal		<u>1,351,270</u>	<u>293,087</u>	<u>1,644,357</u>
35		Total Plant in Service		<u>\$26,926,608</u>	<u>\$1,208,473</u>	<u>\$28,135,081</u>
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

Case No. WR-2010-XXXX
Schedule CAS-5-JFC
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$0	\$0
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	5,115	5,115
5	303	Subtotal	0	5,115	5,115
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	1,431	1,109	2,540
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	66,219	5,156	71,375
11	313	Wells & Springs	0	0	0
12	314	Supply Mains	0	0	0
13	316	Subtotal	67,651	6,264	73,915
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	96,369	8,038	104,407
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	15,802	9,670	25,472
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	375,793	28,144	403,937
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	(30,608)	0	(30,608)
23	327	Other Pumping Equipment	(2,759)	535	(2,224)
24	328	Subtotal	454,597	46,387	500,984
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	446,453	19,843	466,296
28	331	Water Treatment Equipment	1,355,690	62,779	1,418,469
29	332	Water Treatment Equipment - Filter Plant	5,218	3,192	8,410
30	332.4	Subtotal	1,807,361	85,814	1,893,175
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	13,830	3,980	17,810
34	341	Distribution Reservoirs & Standpipes	108,656	17,360	126,016
35	342	Transmission & Distribution Mains Conv	1,675,225	41,485	1,716,710
36	343	Transmission & Distribution Mains < 4"	18,763	1,943	20,706
37	343.1	Transmission & Distribution Mains 6" - 8"	110,117	27,519	137,636
38	343.2	Transmission & Distribution Mains > 10"	161,424	36,898	198,322
39	343.3	Subtotal	2,088,016	129,184	2,217,200
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2	344	Fire mains		2,088,016	129,184	2,217,200
3	345	Services		0	0	0
4	346.1	Meters - Bronze Case		54,385	10,002	64,387
5	346.2	Meters - Plastic Case		16,284	7,029	23,313
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		59,325	12,674	71,999
8	348	Hydrants		21,186	6,206	27,392
9	349	Other Transmission & Distribution Plant		374,717	16,566	391,283
10		Subtotal		<u>2,613,912</u>	<u>181,662</u>	<u>2,795,574</u>
11		<u>General Plant</u>				
12	389	General Land & Land Rights		0	0	0
13	390	Stores Shops Equipment Structures		0	72	72
14	390.1	Office Structures		119,792	917	120,709
15	390	General Structures - HVAC		0	0	0
16	390.3	Miscellaneous Structures		0	0	0
17	391	Office Furniture and Equipment		78,572	453	79,025
18	391.2	Computers & Peripheral Equipment		(142,923)	33,585	(109,338)
19	391.25	Computer Software		0	127,860	127,860
20	391.26	Personal Computer Software		0	1,787	1,787
21	391.3	Other Office Equipment		0	(103)	(103)
22	392.11	Transportation Equipment - Light Trucks		62,501	1,304	63,805
23	392.12	Transportation Equipment - Heavy Trucks		6,823	2,248	9,071
24	392.2	Transportation Equipment - Cars		22,765	2,973	25,738
25	392.3	Transportation Equipment - Other		0	0	0
26	393	Stores Equipment		801	74	875
27	394	Tools, Shop, & Garage Equipment		125,686	7,249	132,935
28	395	Laboratory Equipment		18,049	1,744	19,793
29	396	Power Operated Equipment		145,478	6,429	151,907
30	397	Communication Equipment (non telephone)		47,430	2,946	50,376
31	397.2	Telephone Equipment		0	497	497
32	398	Miscellaneous Equipment		50,087	10,691	60,778
33	399	Other Tangible Property		0	0	0
34		Subtotal		<u>535,061</u>	<u>200,726</u>	<u>735,787</u>
35		Total Plant in Service		<u>\$5,478,581</u>	<u>\$625,969</u>	<u>\$6,004,550</u>
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**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009**

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

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

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

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

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

Line #	Expense Category	Profoma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	680,301	1,864	41.30	12.00	29.30	54,610
5	Tax Withholding	323,241	886	41.30	15.50	25.80	22,848
6	Fuel and Power	244,838	671	41.30	24.26	17.04	11,429
7	Chemicals	305,617	837	41.30	13.64	27.66	23,163
8	Purchased Water	8,413	23	41.30	0.00	41.30	952
9	Service Company Charges	681,145	1,866	41.30	(10.98)	52.28	97,554
10	Group Insurance	103,973	285	41.30	(9.38)	50.68	14,436
11	OPEB's	13,149	36	41.30	(1.39)	42.69	1,538
12	Pensions	207,206	568	41.30	(1.39)	42.69	24,235
13	ESOP	0	0	41.30	0.00	41.30	0
14	Insurance Other than Group	120,616	330	41.30	(32.94)	74.24	24,532
15	Uncollectables	54,624	150	41.30	41.31	(0.01)	(1)
16	Rents	5,261	14	41.30	41.27	0.03	0
17	401(K)	19,074	52	41.30	17.50	23.80	1,244
18	Other O&M	733,513	2,010	41.30	30.04	11.26	22,635
19	Total O&M Expenses	3,500,970					299,175
20							
21	Depreciation Amortization Expense	640,287	1,754	41.30	41.30	0.00	0
22	Property Taxes	341,939	937	41.30	174.50	(133.20)	(124,784)
23	Public Service Commission Fee	51,795	142	41.30	(45.00)	86.30	12,246
24	Franchise and Environment Tax	12,142	33	41.30	29.63	11.67	388
25	FICA Taxes	957	3	41.30	10.76	30.54	80
26	FUTA Taxes	70,772	194	41.30	0.65	40.65	7,881
27	SUTA Taxes	2,750	8	41.30	2.69	38.61	291
28	Federal Income Tax - Current	191,466	525	41.30	29.64	11.66	6,116
29	State Income Tax - Current	30,087	82	41.30	29.64	11.66	961
30	Deferred Income Taxes	181,823	498	41.30	41.30	0.00	0
31	Interest Expense	557,295	1,527	41.30	91.00	(49.70)	(75,884)
32	Preferred Dividends	5,208	14	41.30	45.63	(7.22)	(103)
33	Total Working Capital Requirement	5,587,491		38.41			126,367
34							
35	Total Cash and Working Capital Requirement Used						126,000
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37							
38							
39	All Lead/Lags are based on internal study.						
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Statement of Income Per Books and Pro Forma
 For the Test Year Ended June 30, 2009

Line #	Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
6	Operating Revenues	\$5,320,009	\$873,374	\$6,193,383	566,360	\$6,759,743
8	Operating Expenses					
9	Operating and Maintenance	3,130,963	370,007	3,500,970	5,144	3,506,114
10	Depreciation Expense	432,480	204,798	637,278		637,278
11	Amortization Expense	3,009	0	3,009		3,009
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	341,011	928	341,939		341,939
15	Payroll Taxes	71,776	2,703	74,479		74,479
16	PSC Fees	37,352	14,443	51,795		51,795
17	Other	11,551	591	12,142		12,142
18						
19	Utility Operating Income Before Income Taxes	1,291,867	279,904	1,571,771	561,216	2,132,987
20						
21	Income Taxes					
22	Federal Income Tax	(283,234)	474,700	191,466	186,185	377,651
23	State Income Tax	(40,096)	70,183	30,087	29,258	59,345
24	Deferred Income Taxes	564,713	(382,890)	181,823		181,823
25	Amortization of Investment Tax Credit	(4,618)		(4,618)		(4,618)
26						
27	Utility Operating Income	\$1,055,102	\$117,911	\$1,173,013	\$345,773	\$1,518,786
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Adjustment to Revenues Per Books and Pro Forma
 For the Test Year Ended June 30, 2009

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

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	\$2,937,857	(\$33,591)	(\$2)	\$2,904,264	\$213,848	\$183,795	\$3,301,907
6	1,504,880	(22,009)	0	1,482,871	73,292	\$97,492	1,653,655
7	239,990	(1,732)	0	238,258		\$332,952	571,210
8	432,865	(23)	0	432,842		\$19,707	452,549
9	0	0	0	0		\$0	0
10	678	0	(678)	(0)		\$0	(0)
11							
12							
13							
14	5,116,270	(57,355)	(680)	5,058,235	287,140	633,946	5,979,321
15							
16							
17	0	0	0	0			0
18							
19							
20	165,618	0	0	165,618	0	10,324	175,942
21							
22	165,618	0	0	165,618	0	10,324	175,942
23							
24	5,281,888	(57,355)	(680)	5,223,853	287,140	644,270	6,155,262
25							
26							
27	1,360			1,360			1,360
28	1,476			1,476			1,476
29	0			0			0
30	34,918			34,918			34,918
31	367			367			367
32							
33	38,121	0	0	38,121	0	0	38,121
34							
35							
36	\$5,320,009	(\$57,355)	(\$680)	\$5,261,974	\$287,140	\$644,270	\$6,193,383
37							
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Summary of Operations and Maintenance Expenses and General Taxes
 For the Test Year Ended June 30, 2009

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1	The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated.				
2	Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-JFC which provides additional detail and support.				
7	Labor	CAS-11-JFC	911,723	91,818	1,003,541
8	Purchased Water	CAS-11-JFC	4,125	4,288	8,413
9	Fuel and Power	CAS-11-JFC	199,160	45,678	244,838
10	Chemicals	CAS-11-JFC	245,631	59,986	305,617
11	Waste Disposal	CAS-11-JFC	0	0	0
12	Support Services	CAS-11-JFC	683,667	(2,522)	681,145
13	Group Insurance	CAS-11-JFC	117,122	151,623	268,745
14	Pensions	CAS-11-JFC	65,732	141,474	207,206
15	Regulatory Expense	CAS-11-JFC	12,095	1,577	13,672
16	Insurance, Other than Group	CAS-11-JFC	100,147	20,469	120,616
17	Customer Accounting	CAS-11-JFC	136,568	(18,007)	118,561
18	Rents	CAS-11-JFC	5,262	(1)	5,261
19	General Office Expense	CAS-11-JFC	76,130	0	76,130
20	Miscellaneous	CAS-11-JFC	276,302	(11,009)	265,293
21	Maintenance - Other	CAS-11-JFC	297,299	(115,366)	181,933
22	Total Operations and Maintenance		<u>3,130,963</u>	<u>370,007</u>	<u>3,500,970</u>
23					
24	Depreciation	CAS-11-JFC	432,480	204,798	637,278
25	Amortization	CAS-11-JFC	3,009	0	3,009
26	Total Depreciation and Amortization		<u>435,489</u>	<u>204,798</u>	<u>640,287</u>
27					
28	Property Taxes	CAS-11-JFC	341,011	928	341,939
29	Payroll Taxes	CAS-11-JFC	71,776	2,703	74,479
30	PSC Fees	CAS-11-JFC	37,352	14,443	51,795
31	Other General Taxes	CAS-11-JFC	11,551	591	12,142
32	Total Taxes Other Than Income Taxes		<u>461,690</u>	<u>18,665</u>	<u>480,355</u>
33					
34					(283,234)
35					(40,096)
36					564,713
37					(4,618)
38					236,765
39					
40					

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

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

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

Line #		At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	Utility Operating Income Before Income Taxes	\$1,571,771	\$1,571,771	\$2,132,987	\$2,132,987
11					
12	Interest Expense Deduction	542,059	542,059	542,059	542,059
13					
14	Taxable Income	1,029,712	1,029,712	1,590,928	1,590,928
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(454,067)	(454,067)	(454,067)	(454,067)
18	Non-deductible Meals	1,454	1,454	1,454	1,454
19	Amortization Preferred Stock Expense	34	34	34	34
20	Non-deductible Reserve Deficiency	0	0	0	0
21					
22	Total Addbacks (Deducts)	(452,579)	(452,579)	(452,579)	(452,579)
23					
24	Taxable Income	577,133	577,133	1,138,349	1,138,349
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	191,466	30,087	377,651	59,345
29					
30	Per Books Amount / Present Rates	(283,234)	(40,096)	191,466	30,087
31					
32	Proforma adjustment	\$474,700	\$70,183	\$186,185	\$29,258
33					
34					
35					
36					
37					
38					
39					
40					

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

(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 **Case No. WR-2010-XXXX**
Company: Missouri-American Water Company **Schedule CAS-13-JFC**
District: Jefferson City **Page 1 of 1**

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