

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

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

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

Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-JOP	\$70,304,163
2	Operating Income at Present Rates	CAS-8-JOP	4,208,056
3	Earned Rate of return		5.99%
4	Requested Rate of Return	Chao Testimony	8.91%
5	Required Operating Income		6,264,101
6	Operating Income Deficiency		2,056,045
7	Gross Revenue Conversion Factor		1.64222
8	Revenue Deficiency		3,376,478
9	Adjusted Operating Revenues	CAS-8-JOP	17,471,909
10	Total Revenue Requirement		\$20,848,387
11	Gross Revenue Conversion Factor		\$1,000,000
12	Revenue		11,660
13	Uncollectibles		0.00000%
14	PSC Assessment		0.000
15	Before Tax Amount		988,340
16	State Income Taxes		51,525
17	Federal Income Taxes		327,885
18	Total Taxes and Expenses		391,070
19	Net Amount		\$608,930
20	Conversion Factor		1.64222

Rate Base Summary
Test Year Ended June 30, 2009

Case No. WR-2010-XXXX
 Schedule CAS-3-JOP
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Joplin

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-JOP	123,148,764	4,743,196	127,891,960
6					
7	Accumulated Provision for Depreciation	CAS-5-JOP	(15,735,904)	(2,093,603)	(17,829,507)
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>107,412,860</u>	<u>2,649,593</u>	<u>110,062,453</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JOP	5,583,137	1,217,451	6,800,588
18	Contributions in Aid of Construction	CAS-6-JOP	20,680,702	4,276,038	24,956,740
19	Accumulated Deferred ITC (3%)	W/P's	8,146	(720)	7,426
20	Deferred Income Taxes	W/P's	8,816,954	180,748	8,997,702
21	Pension Liability	W/P's	285,395	(268)	285,127
22					
23					
24	Subtotal		<u>35,374,334</u>	<u>5,673,249</u>	<u>41,047,583</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JOP	92,000	0	92,000
29	Materials and Supplies	W/P's	400,022	0	400,022
30	Prepayments	W/P's	71,577	0	71,577
31	OPEB's Contributed to External Fund	W/P's	644,660	(107,534)	537,126
32	Pension/OPEB Tracker	W/P's	93,186	(8,437)	84,749
33	Regulatory Deferrals	W/P's	137,309	(33,490)	103,819
34					
35	Subtotal		<u>1,438,754</u>	<u>(149,461)</u>	<u>1,289,293</u>
36					
37	Total Original Cost Rate Base		<u>73,477,281</u>	<u>(3,173,117)</u>	<u>70,304,163</u>
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**Utility Plant in Service
For the Test Year Ended June 30, 2009**

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

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	\$10,288	\$10,288
3	302	Franchise & Consents	20,740	0	20,740
4	303	Miscellaneous Intangible Plant Studies	85,032	129,328	214,360
5		Subtotal	105,772	139,616	245,388
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	146,950	0	146,950
8	311	Structures & Improvements	5,692,701	0	5,692,701
9	312	Collection & Impound Reservoirs	110,883	0	110,883
10	313	Lake, River, & Other Intakes	599,752	0	599,752
11	314	Wells & Springs	3,711,544	0	3,711,544
12	316	Supply Mains	4,092,025	0	4,092,025
13		Subtotal	14,353,855	0	14,353,855
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	12,561	0	12,561
16	321	Pumping Structures & Improvements	3,001,376	0	3,001,376
17	322	Boiler Plant Equipment	348	0	348
18	323	Force Mains	1,419,884	0	1,419,884
19	324	Steam Pumping Equipment	6,907	0	6,907
20	325	Electric Pumping Equipment	6,729,652	651,221	7,380,873
21	326	Diesel Pumping Equipment	138,188	0	138,188
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	357,547	0	357,547
24		Subtotal	11,666,462	651,221	12,317,683
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	338,068	0	338,068
27	331	Water Treatment Structures & Improvements	9,145,842	255,806	9,401,648
28	332	Water Treatment Equipment	16,670,517	61,905	16,732,422
29	332.4	Water Treatment Equipment - Filter Plant	182,146	0	182,146
30		Subtotal	26,336,573	317,711	26,654,284
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	27,039	(837)	26,202
33	341	Transmission & Distribution Structures & Improvements	3,324,308	271	3,324,579
34	342	Distribution Reservoirs & Standpipes	5,439,492	9,594	5,449,086
35	343	Transmission & Distribution Mains Conv	0	2,349,230	2,349,230
36	343.1	Transmission & Distribution Mains < 4"	4,298,168	0	4,298,168
37	343.2	Transmission & Distribution Mains 6" - 8"	22,773,909	63,732	22,837,641
38	343.3	Transmission & Distribution Mains > 10"	15,062,753	12,681	15,075,434
39		Subtotal	50,925,669	2,434,671	53,360,340
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**Utility Plant in Service
For the Test Year Ended June 30, 2009**

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
		<u>Transmission & Distribution Plant</u>		50,925,669	2,434,671	53,360,340
1		Fire mains		5,220	0	5,220
2	344	Services		9,577,783	339,207	9,916,990
3	345	Meters - Bronze Case		791,351	237,964	1,029,315
4	346.1	Meters - Plastic Case		7,503	0	7,503
5	346.2	Meters - Not Class By Type		119,173	0	119,173
6	346.3	Meter Installation		3,465,447	0	3,465,447
7	347	Hydrants		1,088,717	17,835	1,106,552
8	348	Other Transmission & Distribution Plant		0	0	0
9	349	Subtotal		65,980,862	3,029,676	69,010,538
10		<u>General Plant</u>				
11		General Land & Land Rights		369,306	0	369,306
12	389	Stores Shops Equipment Structures		1,190,661	5,226	1,195,887
13	390	Office Structures		5,796	0	5,796
14	390.1	General Structures - HVAC		0	0	0
15	390.3	Miscellaneous Structures		80,488	0	80,488
16	391	Office Furniture and Equipment		66,621	21,616	88,237
17	391.2	Computers & Peripheral Equipment		186,211	140,472	326,682
18	391.25	Computer Software		11,993	336,733	348,726
19	391.26	Personal Computer Software		2,627	6,325	8,952
20	391.3	Other Office Equipment		9,819	0	9,819
21	392.11	Transportation Equipment - Light Trucks		215,298	943	216,241
22	392.12	Transportation Equipment - Heavy Trucks		9,581	0	9,581
23	392.2	Transportation Equipment - Cars		20,637	7,287	27,924
24	392.3	Transportation Equipment - Other		57,160	0	57,160
25	393	Stores Equipment		28,142	0	28,142
26	394	Tools, Shop, & Garage Equipment		1,753,571	76,187	1,829,758
27	395	Laboratory Equipment		88,728	0	88,728
28	396	Power Operated Equipment		257,247	0	257,247
29	397	Communication Equipment (non telephone)		294,148	7,723	301,871
30	397.2	Telephone Equipment		0	1,879	1,879
31	398	Miscellaneous Equipment		57,207	581	57,788
32	399	Other Tangible Property		0	0	0
33		Subtotal		4,705,240	604,972	5,310,212
34		Total Plant in Service		\$123,148,764	\$4,743,196	\$127,891,960
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

Case No. WR-2010-XXXX
Schedule CAS-5-JOP
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Joplin

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	11,368	11,368
5	303	Subtotal	0	11,368	11,368
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	365,982	104,603	470,585
9	311	Collection & Impound Reservoirs	86,025	1,040	87,065
10	312	Lake, River, & Other Intakes	61,550	7,962	69,512
11	313	Wells & Springs	540,270	46,487	586,757
12	314	Supply Mains	344,042	49,104	393,146
13	316	Subtotal	1,397,868	209,197	1,607,065
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	243,898	38,943	282,841
17	321	Boiler Plant Equipment	10	5	15
18	322	Force Mains	47,462	21,298	68,760
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	1,158,453	90,419	1,248,872
21	325	Diesel Pumping Equipment	35,336	2,529	37,865
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	111,792	6,544	118,336
24	328	Subtotal	1,596,951	159,738	1,756,689
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	316,895	98,482	415,377
28	331	Water Treatment Equipment	1,283,787	344,584	1,628,371
29	332	Water Treatment Equipment - Filter Plant	11,414	3,798	15,212
30	332.4	Subtotal	1,612,097	446,863	2,058,960
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	106,830	66,590	173,420
34	341	Distribution Reservoirs & Standpipes	1,103,078	91,330	1,194,408
35	342	Transmission & Distribution Mains Conv	3,456,061	(127,532)	3,328,529
36	343	Transmission & Distribution Mains < 4"	145,301	48,354	193,655
37	343.1	Transmission & Distribution Mains 6" - 8"	1,294,820	258,655	1,553,475
38	343.2	Transmission & Distribution Mains > 10"	915,853	169,937	1,085,790
39	343.3	Subtotal	7,021,944	507,333	7,529,277
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

Case No. WR-2010-XXXX
Schedule CAS-5-JOP
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Joplin

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		Transmission & Distribution Plant		7,021,944	507,333	7,529,277
2		Fire mains		147	59	206
3	344	Services		2,330,256	205,011	2,535,267
4	345	Meters - Bronze Case		(305,461)	2,434	(303,027)
5	346.1	Meters - Plastic Case		(4,266)	137	(4,129)
6	346.2	Meters - Not Class By Type		22,730	2,172	24,902
7	346.3	Meter Installation		887,046	63,158	950,204
8	347	Hydrants		198,839	14,773	213,612
9	348	Other Transmission & Distribution Plant		868	(0)	868
10	349	Subtotal		10,152,103	795,077	10,947,180
11		General Plant		0	0	0
12		General Land & Land Rights		27,852	21,593	49,445
13	389	Stores Shops Equipment Structures		83,292	(8,262)	75,030
14	390	Office Structures		0	0	0
15	390.1	General Structures - HVAC		5,528	1,449	6,977
16	390.3	Miscellaneous Structures		36,815	5,486	42,301
17	391	Office Furniture and Equipment		25,470	54,777	80,247
18	391.2	Computers & Peripheral Equipment		1,396	286,518	287,914
19	391.25	Computer Software		(1,638)	4,269	2,631
20	391.26	Personal Computer Equipment		(13,940)	261	(13,679)
21	391.3	Other Office Equipment		226,971	2,907	229,878
22	391.3	Transportation Equipment - Light Trucks		4,743	599	5,342
23	392.11	Transportation Equipment - Heavy Trucks		(7,861)	6,633	(1,228)
24	392.12	Transportation Equipment - Cars		(3,911)	0	(3,911)
25	392.2	Transportation Equipment - Other		9,719	614	10,333
26	392.3	Stores Equipment		290,783	63,509	354,292
27	393	Tools, Shop, & Garage Equipment		10,020	2,662	12,682
28	394	Laboratory Equipment		191,421	13,158	204,579
29	395	Power Operated Equipment		38,036	11,667	49,703
30	396	Communication Equipment (non telephone)		31,957	1,109	33,066
31	397	Telephone Equipment		20,233	2,410	22,643
32	397.2	Miscellaneous Equipment		0	0	0
33	398	Other Tangible Property		976,885	471,361	1,448,245
34	399	Subtotal		\$15,735,904	\$2,093,603	\$17,829,507
35		Total Plant in Service				
36						
37						

**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: Joplin

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	1,403,302	1,222,137	2,625,439
5		Advances for Construction - Extensions	4,174,181	0	4,174,181
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	968	0	968
8		Advances for Construction - WIP	4,686	(4,686)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>5,583,137</u>	<u>1,217,451</u>	<u>6,800,588</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	12,596,447	0	12,596,447
17	271.12	Contributions in Aid - NT Extension Deposit	440,511	4,442,842	4,883,354
18	271.21	Contributions in Aid - NT Services	4,728	79,053	83,781
19	271.30	Contributions in Aid - NT Meters	12,562	3,270	15,832
20		Contributions in Aid - NT Hydrants	43,177	0	43,177
21		Contributions in Aid - NT Other	0	0	0
22		Contributions in Aid - WIP	4,442,585	0	4,442,585
23	271.71	Contributions in Aid - Taxable Mains	2,384,233	0	2,384,233
24	271.12	Contributions in Aid - Taxable Extension Deposit	1,070,663	0	1,070,663
25	271.27	Contributions in Aid - Taxable Services	1,026,526	0	1,026,526
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	12,986	(12,986)	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(954,802)	(236,141)	(1,190,943)
31	Various	Accumulated Amortization - CIAC Taxable	(398,914)	0	(398,914)
32		Total Contributions in Aid of Construction	<u>20,680,702</u>	<u>4,276,038</u>	<u>24,956,740</u>
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Working Capital
For the Test Year Ended June 30, 2009

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

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

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	1,329,853	3,643	43.81	13.56	30.25	110,198
5	Tax Withholding	631,871	1,731	43.81	15.50	28.31	49,002
6	Fuel and Power	959,596	2,629	43.81	24.60	19.21	50,499
7	Chemicals	562,259	1,540	43.81	13.73	30.08	46,333
8	Purchased Water	0	0	43.81	0.00	43.81	0
9	Service Company Charges	1,524,738	4,177	43.81	(10.98)	54.78	228,841
10	Group Insurance	211,887	581	43.81	(9.38)	53.18	30,873
11	OPEB's	27,788	76	43.81	(1.39)	45.20	3,441
12	Pensions	439,248	1,203	43.81	(1.39)	45.20	54,389
13	ESOP	0	0	43.81	0.00	43.81	0
14	Insurance Other than Group	265,671	728	43.81	(32.94)	76.74	55,859
15	Uncollectables	197,656	542	43.81	43.81	(0.01)	(5)
16	Rents	35,474	97	43.81	(4.57)	48.38	4,702
17	401(k)	45,491	125	43.81	17.50	26.31	3,279
18	Other O&M	1,337,178	3,664	43.81	17.61	26.19	95,959
19	Total O&M Expenses	7,568,710					733,370
20							
21	Depreciation Amortization Expense	2,824,764	7,739	43.81	43.81	0.00	0
22	Property Taxes	1,214,034	3,326	43.81	170.62	(126.81)	(421,801)
23	Public Service Commission Fee	146,118	400	43.81	(45.00)	88.81	35,551
24	Franchise and Environment Tax	27,182	74	43.81	29.63	14.18	1,056
25	FICA Taxes	1,892	5	43.81	10.65	33.16	172
26	FUTA Taxes	137,297	376	43.81	0.80	43.01	16,177
27	SUTA Taxes	5,267	14	43.81	3.16	40.65	587
28	Federal Income Tax - Current	876,342	2,401	43.81	29.64	14.17	34,011
29	State Income Tax - Current	137,711	377	43.81	29.64	14.17	5,345
30	Deferred Income Taxes	326,520	895	43.81	43.81	0.00	0
31	Interest Expense	2,418,728	6,627	43.81	91.00	(47.19)	(312,740)
32	Preferred Dividends	22,605	62	43.81	45.00	(1.19)	(74)
33	Total Working Capital Requirement	15,707,171					91,654
34							
35	Total Cash and Working Capital Requirement Used						92,000
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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**

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

Case No. WR-2010-XXXX
Schedule CAS-8-JOP
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Line #	Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5	Operating Revenues	\$14,121,312	\$3,350,597	\$17,471,909	3,376,478	\$20,848,387
8	Operating Expenses					
9	Operating and Maintenance	6,611,046	957,664	7,568,710	39,370	7,608,080
10	Depreciation Expense	1,748,328	1,069,699	2,818,027		2,818,027
11	Amortization Expense	6,737	0	6,737		6,737
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	1,235,731	(21,697)	1,214,034		1,214,034
15	Payroll Taxes	117,518	26,938	144,456		144,456
16	PSC Fees	99,332	46,786	146,118		146,118
17	Other	25,858	1,324	27,182		27,182
18						
19	Utility Operating Income Before Income Taxes	4,276,762	1,269,882	5,546,644	3,337,108	8,883,752
20						
21	Income Taxes					
22	Federal Income Tax	(783,389)	1,659,731	876,342	1,107,097	1,983,439
23	State Income Tax	(110,903)	248,614	137,711	173,972	311,683
24	Deferred Income Taxes	1,535,075	(1,208,555)	326,520		326,520
25	Amortization of Investment Tax Credit	(1,985)		(1,985)		(1,985)
26						
27	Utility Operating Income	\$3,637,964	\$570,092	\$4,208,056	\$2,056,039	\$6,264,095
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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: Joplin

Case No. WR-2010-XXXX
Schedule CAS-9-JOP
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Line #	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalization & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
5	Sales of Water						
6	Metered Sales						
7	Residential	\$7,519,017	(\$5)	\$7,369,467	\$403,759	\$857,667	\$8,630,893
8	Commercial	3,032,772	1	3,000,049	168,932	\$375,209	3,544,190
9	Industrial	1,989,142	(1)	1,988,220		\$1,574,009	3,562,229
10	Other Public Authority	414,980	0	415,392		\$47,656	463,048
11	Sales for Resale	509,906	0	493,061		\$75,464	568,525
12	Miscellaneous	(5,019)	0	(5,019)		\$5,019	0
13							
14	Total Metered Sales	13,460,798	(5)	13,261,170	572,691	2,935,023	16,768,884
15							
16							
17	Sewer Service	0	0	0	0	0	0
18							
19	Fire Service						
20	Private Fire Service	431,623	0	431,623	0	42,511	474,134
21							
22	Total Fire Service	431,623	0	431,623	0	42,511	474,134
23							
24	Total Sales of Water	13,892,421	(5)	13,692,793	572,691	2,977,534	17,243,018
25							
26	Other Operating Revenues						
27	Reconnect Charges	4,860		4,860			4,860
28	Returned Check Charge	4,968		4,968			4,968
29	Application Fee	0		0			0
30	Miscellaneous Other Revenue	218,086		218,086			218,086
31	Rents from Water Property	977		977			977
32	Miscellaneous Unmetered Sales						
33	Total Other Operating Revenues	228,891	0	228,891	0	0	228,891
34							
35							
36	Total Operating Revenues	\$14,121,312	(\$5)	\$13,921,684	\$572,691	\$2,977,534	\$17,471,909
37							
38							
39							
40							

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

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1	Labor	CAS-11-JOP	\$1,495,420	\$466,305	\$1,961,725
2	Purchased Water	CAS-11-JOP	0	0	0
3	Fuel and Power	CAS-11-JOP	837,485	122,111	959,596
4	Chemicals	CAS-11-JOP	328,539	233,720	562,259
5	Waste Disposal	CAS-11-JOP	30,934	2,576	33,510
6	Support Services	CAS-11-JOP	1,530,387	(5,649)	1,524,738
7	Group Insurance	CAS-11-JOP	239,675	339,911	579,586
8	Pensions	CAS-11-JOP	93,418	345,830	439,248
9	Regulatory Expense	CAS-11-JOP	27,074	3,530	30,604
10	Insurance, Other than Group	CAS-11-JOP	221,044	44,627	265,671
11	Customer Accounting	CAS-11-JOP	332,400	(22,242)	310,158
12	Rents	CAS-11-JOP	35,062	412	35,474
13	General Office Expense	CAS-11-JOP	115,651	0	115,651
14	Miscellaneous	CAS-11-JOP	681,100	(6,902)	674,198
15	Maintenance - Other	CAS-11-JOP	642,857	(566,565)	76,292
16	Total Operations and Maintenance		<u>6,611,046</u>	<u>957,664</u>	<u>7,568,710</u>
17	Depreciation	CAS-11-JOP	1,748,328	1,069,699	2,818,027
18	Amortization	CAS-11-JOP	6,737	0	6,737
19	Total Depreciation and Amortization		<u>1,755,065</u>	<u>1,069,699</u>	<u>2,824,764</u>
20	Property Taxes	CAS-11-JOP	1,235,731	(21,697)	1,214,034
21	Payroll Taxes	CAS-11-JOP	117,518	26,938	144,456
22	PSC Fees	CAS-11-JOP	99,332	46,786	146,118
23	Other General Taxes	CAS-11-JOP	25,858	1,324	27,182
24	Total Taxes Other Than Income Taxes		<u>1,478,439</u>	<u>53,351</u>	<u>1,531,790</u>
25					(783,389)
26					(110,903)
27					1,535,075
28					(1,985)
29					638,798

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

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

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
 2 at present and proposed rates.
 3
 4
 5
 6
 7
 8
 9

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
Utility Operating Income Before Income Taxes	\$5,546,644	\$5,546,644	\$8,883,752	\$8,883,752
Interest Expense Deduction	2,235,672	2,235,672	2,235,672	2,235,672
Taxable Income	3,310,972	3,310,972	6,648,080	6,648,080
Addback (Deducts):				
Tax over Book Depreciation	(672,762)	(672,762)	(672,762)	(672,762)
Non-deductible Meals	3,257	3,257	3,257	3,257
Amortization Preferred Stock Expense	76	76	76	76
Non-deductible Reserve Deficiency	0	0	0	0
Total Addbacks (Deducts)	(669,429)	(669,429)	(669,429)	(669,429)
Taxable Income	2,641,543	2,641,543	5,978,651	5,978,651
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	876,342	137,711	1,983,439	311,683
Per Books Amount / Present Rates	(783,389)	(110,903)	876,342	137,711
Proforma adjustment	\$1,659,731	\$248,614	\$1,107,097	\$173,972

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

40

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

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

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

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	1,412,866	\$8,630,893	1,412,866	\$10,078,729	\$1,447,836	16.78%
3	Commercial	1,038,733	3,544,191	1,038,733	4,587,377	1,043,186	29.43%
4	Industrial	1,351,795	3,562,229	1,351,795	4,039,451	477,222	13.40%
5	Other Public Authority	140,529	463,048	140,529	613,484	150,436	32.49%
6	Other Water Utilities	322,906	568,524	322,906	769,571	201,047	35.36%
7	Miscellaneous	0	0	0	0	0	0.00%
8	Private Fire	0	474,134	0	474,134	0	0.00%
9	Public Fire	0	0	0	0	0	0.00%
10	Total	4,266,829	17,243,019	4,266,829	20,562,746	\$3,319,727	19.25%
11							
12							
13							
14							
15	Miscellaneous Revenues:						
16	Reconnect Charges		4,860		30,825	25,965	534.26%
17	Returned Check Charge		4,968		4,968	0	0.00%
18	Application Fee		0		30,359	30,359	0.00%
19	Miscellaneous Other Revenue		218,086		218,086	0	0.00%
20	Rents from Water Property		977		977	0	0.00%
21	Misc Sales		0		0	0	0.00%
22							
23							
24	Total	\$17,471,910			\$20,847,961	3,376,051	19.32%
25							
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
Company: Missouri-American Water Company
District: Joplin

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

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Sales ('000 Gal)	Proposed Rate							
Other Public Authority:														
<u>Minimum Charge:</u>														
1	5/8" Monthly	439		\$14.53	\$6,376	439	\$15.00	\$6,582			\$15.00	\$6,582	\$206	3.23%
2	3/4" Monthly	0		18.59	0	0	19.20	0			19.20	0	0	0.00%
3	1" Monthly	504		26.36	13,285	504	27.21	13,714			27.21	13,714	429	3.23%
4	1-1/2" Monthly	13		45.84	596	13	47.32	615			47.32	615	19	3.19%
5	2" Monthly	711		69.20	49,201	711	71.44	50,794			71.44	50,794	1,593	3.24%
6	3" Monthly	0		123.66	0	0	127.67	0			127.67	0	0	0.00%
7	4" Monthly	85		201.47	17,125	85	208.02	17,682			208.02	17,682	557	3.25%
8	6" Monthly	0		396.04	0	0	408.90	0			408.90	0	0	0.00%
9	8" Monthly	48		629.47	30,215	48	649.91	31,196			649.91	31,196	981	3.25%
10	10" Monthly	0		1,069.31	0	0	1,104.01	0			1,104.01	0	0	0.00%
11	12" Monthly	0		1,763.85	0	0	1,821.11	0			1,821.11	0	0	0.00%
<u>Volumetric Charges:</u>														
12	First Block		43,504	\$3.5839	155,913		\$3.7300	162,269		43,504	\$3.7300	162,269	6,356	4.08%
13	Second Block		91,372	2.0076	183,438		3.4500	315,232		91,372	3.4500	315,232	131,794	71.85%
14	Third Block		8,375	1.5492	12,974		2.8000	23,449		8,375	2.8000	23,449	10,475	80.74%
15	Fourth Block		0	1.0432	0		2.8000	0		0	2.8000	0	0	0.00%
16	FAL's and Credits		(2,721)		(6,075)			(8,049)		(2,721)		(8,049)	(1,974)	32.48%
17	Reconcile to Books												0	0.00%
18	Total		<u>140,529</u>		<u>\$463,048</u>			<u>\$613,484</u>		<u>140,529</u>		<u>\$613,484</u>	<u>\$150,436</u>	<u>32.49%</u>

