

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

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

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

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

Rate Base Summary
Test Year Ended June 30, 2009

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

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

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

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

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

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
		<u>Transmission & Distribution Plant</u>				
1	344	Fire mains	34,812,477	0	1,760,763	36,573,240
2	345	Services	0	4,055,036	248,308	4,303,344
3	346.1	Meters - Bronze Case	3,083,774	73,697	269,951	3,353,725
4	346.2	Meters - Plastic Case	523,469	0	0	523,469
5	346.3	Meters - Not Class By Type	3,211,615	0	0	3,211,615
6	347	Meter Installation	3,145,955	0	54,763	3,200,717
7	348	Hydrants	0	0	0	0
8	349	Other Transmission & Distribution Plant	0	0	0	0
9		Subtotal	48,906,022	2,333,785	51,239,807	
10		<u>General Plant</u>				
11	389	General Land & Land Rights	8,112	0	8,112	8,112
12	390	Stores Shops Equipment Structures	222,305	6,946	229,251	229,251
13	390.1	Office Structures	0	0	0	0
14	390	General Structures - HVAC	0	0	0	0
15	390.3	Miscellaneous Structures	1,668,281	1,668,281	1,668,281	1,668,281
16	391	Office Furniture and Equipment	206,659	16,490	223,149	223,149
17	391.2	Computers & Peripheral Equipment	145,460	186,703	332,163	332,163
18	391.25	Computer Software	96,335	447,517	543,853	543,853
19	391.26	Personal Computer Software	22,221	8,406	30,627	30,627
20	391.3	Other Office Equipment	214,371	0	214,371	214,371
21	392.11	Transportation Equipment - Light Trucks	115,232	1,253	116,485	116,485
22	392.12	Transportation Equipment - Heavy Trucks	0	0	0	0
23	392.2	Transportation Equipment - Cars	32,766	9,684	42,450	42,450
24	392.3	Transportation Equipment - Other	2,279	0	2,279	2,279
25	393	Stores Equipment	173,296	0	173,296	173,296
26	394	Tools, Shop, & Garage Equipment	865,317	73,072	938,390	938,390
27	395	Laboratory Equipment	363,177	0	363,177	363,177
28	396	Power Operated Equipemnt	147,037	0	147,037	147,037
29	397	Communication Equipment (non telephone)	69,305	10,267	79,572	79,572
30	397.2	Telephone Equipment	27,901	2,497	30,398	30,398
31	398	Miscellaneous Equipment	119,241	772	120,013	120,013
32	399	Other Tangable Property	0	0	0	0
33		Subtotal	4,499,298	763,608	5,262,906	
34		Total Plant in Service	\$122,708,792	\$3,604,373	\$126,313,165	

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

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

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

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	17,504	17,504
5	303	Subtotal	0	17,504	17,504
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	264,506	38,561	303,067
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	(679,326)	84	(679,242)
11	313	Wells & Springs	(32,743)	424	(32,319)
12	314	Supply Mains	1,288,560	112,360	1,400,920
13	316	Subtotal	840,997	151,429	992,426
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	390,277	60,164	450,441
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	764	305	1,069
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	860,101	95,440	955,541
21	325	Diesel Pumping Equipment	14,516	7,248	21,764
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	1,844	803	2,647
24	328	Subtotal	1,267,502	163,960	1,431,462
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	4,023,676	279,308	4,302,984
28	331	Water Treatment Equipment	5,848,914	462,583	6,311,497
29	332	Water Treatment Equipment - Filter Plant	1,273	577	1,850
30	332.4	Subtotal	9,873,864	742,467	10,616,331
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	(741,641)	0	(741,641)
33	340	Transmission & Distribution Structures & Improvements	57,731	8,047	65,778
34	341	Distribution Reservoirs & Standpipes	953,730	30,978	984,708
35	342	Transmission Reservoirs & Standpipes	4,286,510	(89,977)	4,196,533
36	343	Transmission & Distribution Mains Conv	(33,215)	12,912	(20,303)
37	343.1	Transmission & Distribution Mains < 4"	699,547	129,502	829,049
38	343.2	Transmission & Distribution Mains 6" - 8"	1,398,585	226,607	1,625,192
39	343.3	Transmission & Distribution Mains > 10"	6,621,247	318,069	6,939,316
40		Subtotal			

**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 #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
		<u>Transmission & Distribution Plant</u>		6,621,247	318,069	6,939,316
1		Fire mains		0	0	0
2	344	Services		493,348	85,120	578,468
3	345	Meters - Bronze Case		62,992	46,221	109,213
4	346.1	Meters - Plastic Case		8,179	1,343	9,522
5	346.2	Meters - Not Class By Type		1,026,944	9,541	1,036,485
6	346.3	Meter Installation		957,799	58,532	1,016,331
7	347	Hydrants		1,018,027	43,209	1,061,236
8	348	Other Transmission & Distribution Plant		0	0	0
9	349	Subtotal		<u>10,188,536</u>	<u>562,035</u>	<u>10,750,571</u>
10		<u>General Plant</u>		0	0	0
11		General Land & Land Rights		0	0	0
12	389	Stores Shops Equipment Structures		38,103	4,220	42,323
13	390	Office Structures		(390,718)	(11,470)	(402,188)
14	390.1	General Structures - HVAC		0	0	0
15	390	Miscellaneous Structures		946,228	30,029	976,257
16	390.3	Office Furniture and Equipment		409,810	15,215	425,025
17	391	Computers & Peripheral Equipment		(91,089)	59,496	(31,593)
18	391.2	Computer Software		37,622	396,340	433,962
19	391.25	Personal Computer Software		(7,820)	7,776	(44)
20	391.26	Other Office Equipment		66,042	10,412	76,454
21	391.3	Transportation Equipment - Light Trucks		(71,638)	3,933	(67,705)
22	392.11	Transportation Equipment - Heavy Trucks		(43,340)	0	(43,340)
23	392.12	Transportation Equipment - Cars		14,536	8,973	23,509
24	392.2	Transportation Equipment - Other		240,454	0	240,454
25	392.3	Stores Equipment		38,577	4,643	43,220
26	393	Tools, Shop, & Garage Equipment		269,386	30,627	300,013
27	394	Laboratory Equipment		84,276	10,895	95,171
28	395	Power Operated Equipment		76,533	7,521	84,054
29	396	Communication Equipment (non telephone)		27,761	3,567	31,328
30	397	Telephone Equipment		12,191	2,897	15,088
31	397.2	Miscellaneous Equipment		41,568	4,831	46,399
32	398	Other Tangible Property		0	0	0
33	399	Subtotal		<u>1,698,482</u>	<u>589,905</u>	<u>2,288,387</u>
34		Total Plant in Service		<u>\$23,869,381</u>	<u>\$2,227,301</u>	<u>\$26,096,681</u>
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**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2009**

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	29,078	1,618,460	1,647,538
5		Advances for Construction - Extensions	2,589,288	0	2,589,288
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	3,006	0	3,006
8		Advances for Construction - WIP	1,138,578	(1,138,578)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>3,759,950</u>	<u>479,882</u>	<u>4,239,832</u>
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14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	930,437	0	930,437
17	271.12	Contributions in Aid - NT Extension Deposit	866,477	(4,356)	862,121
18	271.21	Contributions in Aid - NT Services	(2,320)	88,987	86,667
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	43,379	0	43,379
21		Contributions in Aid - NT Other	35,986	0	35,986
22		Contributions in Aid - WIP	14,148	0	14,148
23	271.71	Contributions in Aid - Taxable Mains	779,498	0	779,498
24	271.12	Contributions in Aid - Taxable Extension Deposit	1,129,326	0	1,129,326
25	271.27	Contributions in Aid - Taxable Services	1,015,599	0	1,015,599
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	28,581	(28,581)	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(243,540)	(67,263)	(310,803)
31	Various	Accumulated Amortization - CIAC Taxable	(518,916)	0	(518,916)
32		Total Contributions in Aid of Construction	<u>4,078,653</u>	<u>(11,213)</u>	<u>4,067,440</u>
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Working Capital
For the Test Year Ended June 30, 2009

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

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

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

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

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	\$9,938,724	(\$38,588)	\$0	\$9,900,136	\$228,529	(\$58,480)	\$10,070,185
6	3,699,725	(15,564)	1	3,684,162	97,195	(25,946)	3,755,411
7	3,425,489	31,307	0	3,456,796		(31,951)	3,424,845
8	681,478	(4,035)	0	677,443		(7,376)	670,067
9	1,929,843	(12,692)	0	1,917,151		(16,583)	1,900,568
10	0	0	0	0		0	0
11							
12							
13							
14	19,675,259	(39,572)	1	19,635,688	325,724	(140,336)	19,821,076
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	252,511	0	0	252,511	0	(1,918)	250,593
21							
22	252,511	0	0	252,511	0	(1,918)	250,593
23							
24	19,927,770	(39,572)	1	19,888,199	325,724	(142,254)	20,071,669
25							
26							
27	11,860			11,860		0	11,860
28	6,696			6,696		0	6,696
29	0			0		0	0
30	223,158			223,158		0	223,158
31	15,003			15,003		0	15,003
32							
33	256,717	0	0	256,717	0	0	256,717
34							
35							
36	\$20,184,487	(\$39,572)	\$1	\$20,144,916	\$325,724	(\$142,254)	\$20,328,386
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: St. Joseph

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

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

Line #

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

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

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

**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-SJO**
District: St. Joseph Page **1 of 1**

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates			
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change	Percentage Change
1	Monthly Billing:						
2	Residential	1,672,406	\$10,070,185	1,672,406	\$12,926,243	\$2,856,058	28.36%
3	Commercial	864,913	3,755,412	864,913	4,240,743	485,331	12.92%
4	Industrial	2,042,813	3,424,845	2,042,813	4,673,654	1,248,809	36.46%
5	Other Public Authority	171,949	670,067	171,949	788,222	118,155	17.63%
6	Other Water Utilities	803,053	1,900,568	803,053	2,379,305	478,737	25.19%
7	Miscellaneous	0	0	0	0	0	0.00%
8	Private Fire	0	250,593	0	323,632	73,039	29.15%
9	Public Fire	0	0	0	0	0	0.00%
10	Total	5,555,133	20,071,670	5,555,133	25,331,799	\$5,260,129	26.21%
11							
12	Miscellaneous Revenues:						
13	Reconnect Charges		11,860		40,740	28,880	243.51%
14	Returned Check Charge		6,696		6,696	0	0.00%
15	Application Fee		0		31,235	31,235	0.00%
16	Miscellaneous Other Revenue		223,158		223,158	0	0.00%
17	Rents from Water Property		15,003		15,003	0	0.00%
18	Misc Sales		-		0	0	0.00%
19	Total		\$20,328,387		\$25,648,631	5,320,244	26.17%
20							
21							
22							
23							
24							
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2009**

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

Case No. WR-2010-XXXX
 Schedule CAS-14-SJO
 Page 6 of 9

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollars Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)		
Other Water Utilities:									
Minimum Charge:									
1	5/8" Monthly	0	\$0	\$8.95	\$0	0	\$15.00	\$0	0.00%
2	3/4" Monthly	0	0	11.46	0	0	19.20	0	0.00%
3	1" Monthly	0	0	16.24	0	0	27.21	0	0.00%
4	1-1/2" Monthly	0	0	28.25	0	0	47.32	0	0.00%
5	2" Monthly	132	5,630	42.65	5,630	132	71.44	9,430	67.50%
6	3" Monthly	0	0	76.23	0	0	127.67	0	0.00%
7	4" Monthly	60	7,451	124.19	7,451	60	208.02	12,481	67.51%
8	6" Monthly	36	8,788	244.12	8,788	36	408.90	14,720	67.50%
9	8" Monthly	0	0	388.03	0	0	649.91	0	0.00%
10	10" Monthly	0	0	659.16	0	0	1,104.01	0	0.00%
11	12" Monthly	0	0	1,087.30	0	0	1,821.11	0	0.00%
Volumetric Charges:									
12	First Block	9,702	40,141	\$4.1374	40,141	9,702	\$3.9500	38,323	-4.53%
13	Second Block	150,636	484,008	3.2131	484,008	150,636	3.8000	572,416	18.27%
14	Third Block	204,654	547,900	2.6772	547,900	204,654	3.5000	716,289	30.73%
15	Fourth Block	409,707	748,084	1.8259	748,084	409,707	2.3000	942,327	25.97%
16	FAL's and Credits	28,354	58,566		58,566	28,354		73,319	25.19%
17	Reconcile to Books								
18	Property tax Surcharge		0	0.0000	0	774,699	0.0000	0	0.00%
19	Total		\$1,900,568		\$1,900,568	803,053		\$2,379,305	25.19%

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

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

Case No. WR-2010-XXXX
Schedule CAS-14-SJO
Page 8 of 9

Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	57	\$582.00	\$33,349	751.68	\$43,071	\$9,722	29.15%
5								
6	2"	9	83.40	751	107.76	970	219	29.16%
7								
8	3"	1	143.28	143	185.04	185	42	29.37%
9								
10	4"	84	227.40	19,102	293.64	24,666	5,564	29.13%
11								
12	6"	160	466.44	74,630	602.40	96,384	21,754	29.15%
13								
14	8"	101	802.44	81,046	1,036.32	104,668	23,622	29.15%
15								
16	10"	18	1,233.48	22,203	1,593.00	28,674	6,471	29.14%
17								
18	12"	11	1,758.84	19,347	2,271.48	24,986	5,639	29.15%
19								
20	FAL's and Credits			22		28	6	28.79%
21								
22	Total	<u>441</u>		<u>\$250,593</u>		<u>\$323,632</u>	<u>\$73,039</u>	<u>29.15%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>3,063</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								
33								
34								
35								
36								
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38								
39								
40								

Test Year Operating Revenues at Present Rates vs Proposed Rates

