

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

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

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

Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-SLM	\$558,201,866
2	Operating Income at Present Rates	CAS-8-SLM	28,773,642
3	Earned Rate of return		5.15%
4	Requested Rate of Return	Chao Testimony	8.91%
5	Required Operating Income		49,735,786
6	Operating Income Deficiency		20,962,144
7	Gross Revenue Conversion Factor		1.63920
8	Revenue Deficiency		34,361,146
9	Adjusted Operating Revenues	CAS-8-SLM	159,575,013
10	Total Revenue Requirement		\$193,936,159
11	Gross Revenue Conversion Factor		\$1,000,000
12	Revenue		0.98370%
13	Uncollectibles		9.837
14	PSC Assessment		0.00000%
15	Before Tax Amount		990.163
16	State Income Taxes		51.620
17	Federal Income Taxes		328.490
18	Total Taxes and Expenses		389.947
19	Net Amount		\$610.053
20	Conversion Factor		1.63920

Rate Base Summary
Test Year Ended June 30, 2009

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

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

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-SLM	\$1,038,386,879	\$61,804,509	\$1,100,191,388
6					
7	Accumulated Provision for Depreciation	CAS-5-SLM	(275,269,988)	(17,111,441)	(292,381,429)
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>763,116,891</u>	<u>44,693,068</u>	<u>807,809,959</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-SLM	59,970,905	(4,166,967)	55,803,938
18	Contributions in Aid of Construction	CAS-6-SLM	123,875,275	5,093,723	128,968,998
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	74,344,307	5,734,382	80,078,689
21	Pension Liability	W/P's	4,312,939	(4,063)	4,308,876
22					
23					
24	Subtotal		<u>262,503,426</u>	<u>6,657,075</u>	<u>269,160,501</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-SLM	12,825,000	0	12,825,000
29	Materials and Supplies	W/P's	3,013,124	0	3,013,124
30	Prepayments	W/P's	1,081,555	0	1,081,555
31	OPEB's Contributed to External Fund	W/P's	474,977	(79,230)	395,747
32	Pension/OPEB Tracker	W/P's	1,408,056	(127,486)	1,280,570
33	Regulatory Deferrals	W/P's	1,264,932	(308,520)	956,412
34					
35	Subtotal		<u>20,067,644</u>	<u>(515,236)</u>	<u>19,552,408</u>
36					
37	Total Original Cost Rate Base		<u>\$520,681,109</u>	<u>\$37,520,757</u>	<u>\$558,201,866</u>
38					
39					
40					

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

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

Case No. WR-2010-XXXX
Schedule CAS-4-SLM
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	\$22,997	\$155,471	\$178,468
3	302	Franchise & Consents	12,572	0	12,572
4	303	Miscellaneous Intangible Plant Studies	571,987	1,954,445	2,526,433
5		Subtotal	607,557	2,109,916	2,717,474
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	96,668	0	96,668
8	311	Structures & Improvements	6,167,032	0	6,167,032
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	0	0	0
12	316	Supply Mains	5,950,265	0	5,950,265
13		Subtotal	12,213,964	0	12,213,964
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	285,782	0	285,782
16	321	Pumping Structures & Improvements	10,659,503	0	10,659,503
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	1,291,786	0	1,291,786
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	36,459,567	0	36,459,567
21	326	Diesel Pumping Equipment	1,910,353	0	1,910,353
22	327	Pump Equip Hydraulic	79,415	0	79,415
23	328	Other Pumping Equipment	737,419	0	737,419
24		Subtotal	51,423,825	0	51,423,825
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & land Rights	1,869,492	0	1,869,492
27	331	Water Treatment Structures & Improvements	54,233,927	6,222,099	60,456,026
28	332	Water Treatment Equipment	59,281,201	1,818,387	61,099,588
29	332.4	Water Treatment Equipment - Filter Plant	1,296,153	0	1,296,153
30		Subtotal	116,680,772	8,040,486	124,721,259
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	4,316,764	(12,651)	4,304,113
33	341	Transmission & Distribution Structures & Improvements	6,125,249	4,096	6,129,345
34	342	Distribution Reservoirs & Standpipes	14,081,597	144,980	14,226,578
35	343	Transmission & Distribution Mains Conv	17,041,274	33,334,413	50,375,687
36	343.1	Transmission & Distribution Mains < 4"	4,416,130	0	4,416,130
37	343.2	Transmission & Distribution Mains 6" - 8"	393,542,186	963,123	394,505,309
38	343.3	Transmission & Distribution Mains > 10"	266,340,003	191,641	266,531,644
39		Subtotal	705,863,203	34,625,603	740,488,806
40					

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>		705,863,203	34,625,603	740,488,806
2	344	Fire mains		318,709	0	318,709
3	345	Services		6,476,692	233,908	6,710,600
4	346.1	Meters - Bronze Case		6,530,243	6,367,240	12,897,482
5	346.2	Meters - Plastic Case		95	0	95
6	346.3	Meters - Not Class By Type		41,140,259	0	41,140,259
7	347	Meter Installation		16,843,265	0	16,843,265
8	348	Hydrants		47,398,437	915,141	48,313,578
9	349	Other Transmission & Distribution Plant		0	0	0
10		Subtotal		824,570,904	42,141,891	866,712,795
11		<u>General Plant</u>				
12		General Land & Land Rights		0	0	0
13	389	Stores Shops Equipment Structures		2,879,656	78,983	2,958,639
14	390	Office Structures		3,559,585	0	3,559,585
15	390.1	General*Structures - HVAC		199,918	0	199,918
16	390.3	Miscellaneous Structures		1,487,858	0	1,487,858
17	391	Office Furniture and Equipment		1,358,090	259,016	1,617,106
18	391.2	Computers & Peripheral Equipment		3,890,740	2,122,827	6,013,567
19	391.25	Computer Software		2,497,908	5,088,760	7,586,668
20	391.26	Personal Computer Software		108,590	95,588	204,178
21	391.3	Other Office Equipment		183,584	0	183,584
22	392.11	Transportation Equipment - Light Trucks		115,803	14,246	130,049
23	392.12	Transportation Equipment - Heavy Trucks		3,644,217	0	3,644,217
24	392.2	Transportation Equipment - Cars		787,706	1,321,009	2,108,715
25	392.3	Transportation Equipment - Other		353,480	0	353,480
26	393	Stores Equipment		209,028	0	209,028
27	394	Tools, Shop, & Garage Equipment		5,276,440	255,215	5,531,656
28	395	Laboratory Equipment		1,446,827	0	1,446,827
29	396	Power Operated Equipment		913,426	0	913,426
30	397	Communication Equipment (non telephone)		2,148,868	239,393	2,388,262
31	397.2	Telephone Equipment		80,652	28,397	109,049
32	398	Miscellaneous Equipment		867,796	8,780	876,576
33	399	Other Tangible Property		879,685	0	879,685
34		Subtotal		32,889,856	9,512,215	42,402,071
35		Total Plant in Service		861,452,760	\$61,804,509	923,257,269
36				#####	#####	#####
37				#####	#####	#####
38				#####	#####	#####
39				#####	#####	#####
40				#####	#####	#####

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2	301	Organization	(\$25,007)	(\$0)	(\$25,007)
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	306,586	195,875	502,461
5		Subtotal	<u>281,579</u>	<u>195,875</u>	<u>477,454</u>
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	3,083,288	113,319	3,196,607
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	0	0	0
12	316	Supply Mains	3,290,868	71,402	3,362,270
13		Subtotal	<u>6,374,156</u>	<u>184,721</u>	<u>6,558,877</u>
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	3,841,866	138,306	3,980,172
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	92,893	19,377	112,270
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	16,511,108	667,209	17,178,317
21	326	Diesel Pumping Equipment	1,347,136	34,959	1,382,095
22	327	Pump Equip Hydraulic	2,118	1,453	3,571
23	328	Other Pumping Equipment	45,524	13,496	59,020
24		Subtotal	<u>21,840,645</u>	<u>874,800</u>	<u>22,715,445</u>
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	21,779,670	404,454	22,184,124
28	332	Water Treatment Equipment	24,370,683	1,167,092	25,537,775
29	332.4	Water Treatment Equipment - Filter Plant	(28,299)	27,025	(1,274)
30		Subtotal	<u>46,122,055</u>	<u>1,598,570</u>	<u>47,720,625</u>
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	(1)	(0)	(1)
33	341	Transmission & Distribution Structures & Improvements	3,359,031	122,977	3,482,008
34	342	Distribution Reservoirs & Standpipes	7,026,035	232,250	7,258,285
35	343	Transmission & Distribution Mains Conv	6,157,075	(1,618,955)	4,538,120
36	343.1	Transmission & Distribution Mains < 4"	988,602	37,518	1,026,120
37	343.2	Transmission & Distribution Mains 6" - 8"	89,441,328	4,166,951	93,608,279
38	343.3	Transmission & Distribution Mains > 10"	48,854,053	2,979,553	51,833,606
39		Subtotal	<u>155,826,122</u>	<u>5,920,295</u>	<u>161,746,417</u>
40					

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>		155,826,122	5,920,295	161,746,417
2	344	Fire mains		43,194	3,585	46,779
3	345	Services		1,879,871	141,008	2,020,879
4	346.1	Meters - Bronze Case		574,279	(130,976)	443,303
5	346.2	Meters - Plastic Case		3	2	5
6	346.3	Meters - Not Class By Type		7,962,758	749,783	8,712,541
7	347	Meter Installation		6,668,136	306,969	6,975,105
8	348	Hydrants		14,087,211	645,273	14,732,484
9	349	Other Transmission & Distribution Plant		(2,677)	0	(2,677)
10		Subtotal		<u>187,038,896</u>	<u>7,635,940</u>	<u>194,674,836</u>
11		<u>General Plant</u>		0	0	0
12	389	General Land & Land Rights		59,351	54,325	113,676
13	390	Stores Shops Equipment Structures		818,930	(59,929)	759,001
14	390.1	Office Structures		8,715	3,599	12,314
15	390	General Structures - HVAC		320,715	26,781	347,496
16	390.3	Miscellaneous Structures		632,638	99,338	731,976
17	391	Office Furniture and Equipment		947,185	958,265	1,905,450
18	391.2	Computers & Peripheral Equipment		1,079,071	4,668,037	5,747,108
19	391.25	Computer Software		44,857	73,128	117,985
20	391.26	Personal Computer Software		89,941	5,630	95,571
21	391.3	Other Office Equipment		102,677	44,837	147,514
22	392.11	Transportation Equipment - Light Trucks		3,646,435	241,258	3,887,693
23	392.12	Transportation Equipment - Heavy Trucks		401,312	30,184	431,496
24	392.2	Transportation Equipment - Cars		6,914	0	6,914
25	392.3	Transportation Equipment - Other		(316,273)	6,736	(309,537)
26	393	Stores Equipment		2,956,976	200,654	3,157,630
27	394	Tools, Shop, & Garage Equipment		898,657	43,406	942,063
28	395	Laboratory Equipment		668,678	46,722	715,400
29	396	Power Operated Equipment		699,080	87,796	786,876
30	397	Communication Equipment (non telephone)		32,729	21,139	53,868
31	397.2	Telephone Equipment		184,912	36,642	221,554
32	398	Miscellaneous Equipment		329,156	32,988	362,144
33	399	Other Tangible Property		13,612,657	6,621,535	20,234,192
34		Subtotal		<u>\$275,269,988</u>	<u>\$17,111,441</u>	<u>\$292,381,429</u>
35		Total Plant in Service				
36						
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-SLM**
Page **1 of 1**

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

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	7,232,890	1,153,160	8,386,050
5		Advances for Construction - Extensions	45,660,867	(5,161,936)	40,498,931
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	143,607	0	143,607
8		Advances for Construction - WIP	159,091	(159,091)	0
9	252.71	Advances for Construction - Taxable Extensions	6,774,449	900	6,775,349
10		Total Customer Advances	<u>59,970,905</u>	<u>(4,166,967)</u>	<u>55,803,938</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	115,309,092	1,427,569	116,736,661
17	271.12	Contributions in Aid - NT Extension Deposit	300	5,355,284	5,355,584
18	271.21	Contributions in Aid - NT Services	23,406	15,770	39,176
19	271.30	Contributions in Aid - NT Meters	4,307,113	19,146	4,326,259
20		Contributions in Aid - NT Hydrants	4,558,012	0	4,558,012
21		Contributions in Aid - NT Other	1,620,745	0	1,620,745
22		Contributions in Aid - WIP	1,082,877	0	1,082,877
23	271.71	Contributions in Aid - Taxable Mains	21,686,346	0	21,686,346
24	271.12	Contributions in Aid - Taxable Extension Deposit	2,840,939	(900)	2,840,039
25	271.27	Contributions in Aid - Taxable Services	1,221,041	0	1,221,041
26	271.37	Contributions in Aid - Taxable Meters	258,172	0	258,172
27	271.47	Contributions in Aid - Taxable Hydrants	0	113,611	113,611
28		Contributions in Aid - Taxable WIP	22,376	(22,376)	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(22,264,375)	(1,814,381)	(24,078,756)
31	Various	Accumulated Amortization - CIAC Taxable	(6,790,769)	0	(6,790,769)
32		Total Contributions in Aid of Construction	<u>123,875,275</u>	<u>5,093,723</u>	<u>128,968,998</u>
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended June 30, 2009

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

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	13,869,445	37,998	70.39	13.64	56.75	2,156,413
5	Tax Withholding	6,589,981	18,055	70.39	15.50	54.89	991,025
6	Fuel and Power	6,649,395	18,218	70.39	28.04	42.35	771,539
7	Chemicals	9,415,122	25,795	70.39	15.58	54.81	1,413,772
8	Purchased Water	199,977	548	70.39	0.00	70.39	38,565
9	Service Company Charges	23,039,220	63,121	70.39	(10.98)	81.37	5,135,877
10	Group Insurance	3,330,889	9,126	70.39	(9.38)	79.77	727,928
11	OPEB's	1,048,875	2,874	70.39	(1.39)	71.78	206,269
12	Pensions	4,386,737	12,018	70.39	(1.39)	71.78	862,685
13	ESOP	0	0	70.39	(1.39)	71.78	0
14	Insurance Other than Group	3,659,106	10,025	70.39	(32.94)	103.33	1,036,850
15	Uncollectables	1,520,872	4,167	70.39	62.08	8.31	34,626
16	Rents	238,787	654	70.39	(4.00)	74.39	48,668
17	401(k)	520,118	1,425	70.39	17.50	52.89	75,367
18	Other O&M	16,398,038	44,926	70.39	21.08	49.31	2,215,435
19	Total O&M Expenses	90,866,561					15,714,019
20							
21	Depreciation Amortization Expense	21,077,496	57,747	70.39	70.39	0.00	0
22	Property Taxes	9,070,481	24,851	70.39	178.77	(108.38)	(2,693,280)
23	Public Service Commission Fee	1,334,526	3,656	70.39	(45.00)	115.39	421,893
24	Franchise and Environment Tax	410,724	1,125	70.39	29.63	40.76	45,872
25	FICA Taxes	21,562	59	70.39	10.73	59.66	3,524
26	FUTA Taxes	1,342,617	3,678	70.39	0.71	69.68	256,328
27	SUTA Taxes	60,688	166	70.39	2.76	67.63	11,244
28	Federal Income Tax - Current	(895,523)	(2,453)	70.39	29.64	40.75	(99,980)
29	State Income Tax - Current	(140,725)	(386)	70.39	29.64	40.75	(15,711)
30	Deferred Income Taxes	7,752,463	21,240	70.39	70.39	0.00	0
31	Interest Expense	14,676,659	40,210	70.39	91.00	(20.61)	(828,729)
32	Preferred Dividends	137,165	376	70.39	45.00	25.39	9,541
33	Total Working Capital Requirement	145,714,695					12,824,721
34							
35	Total Cash and Working Capital Requirement Used						12,825,000
36							
37							
38							
39							
40							

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. Louis

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

Line #	Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
6	Operating Revenues	\$143,423,674	\$16,151,339	\$159,575,013	\$34,361,146	\$193,936,159
8	Operating Expenses					
9	Operating and Maintenance	85,421,753	5,444,808	90,866,561	338,011	91,204,572
10	Depreciation Expense	14,137,499	6,654,249	20,791,748		20,791,748
11	Amortization Expense	285,748	0	285,748		285,748
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	8,490,488	579,993	9,070,481		9,070,481
15	Payroll Taxes	1,500,132	(75,265)	1,424,867		1,424,867
16	PSC Fees	1,008,777	325,749	1,334,526	0	1,334,526
17	Other	390,720	20,004	410,724		410,724
18						
19	Utility Operating Income Before Income Taxes	32,188,557	3,201,800	35,390,357	34,023,135	69,413,492
20						
21	Income Taxes					
22	Federal Income Tax	(8,322,799)	7,444,234	(878,565)	11,287,298	10,408,733
23	State Income Tax	(1,178,245)	1,040,185	(138,060)	1,773,718	1,635,658
24	Deferred Income Taxes	16,164,670	(8,412,207)	7,752,463	0	7,752,463
25	Amortization of Investment Tax Credit	(119,123)		(119,123)		(119,123)
26						
27	Utility Operating Income	\$25,644,054	\$3,129,588	\$28,773,642	\$20,962,119	\$49,735,761
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

**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: St. Louis

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

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
1	\$121,738,419	(2,561,539)	(\$1,191,047)	117,985,833	\$3,632,446	\$15,030,992	\$136,649,271
2	2,285,443	(53,743)	(11,707)	2,219,993		\$198,396	2,418,389
3	0	0	0	0		0	0
4	2,081,860		5,802	2,087,662		\$46,996	2,134,658
5	5,821,279	(80,350)	(129,088)	5,611,842		\$316,418	5,928,260
6	63,023		(1,164)	61,859		\$84,180	146,039
7	746,951			746,951		19,746	766,698
8				0			0
9				0			0
10				0			0
11				0			0
12				0			0
13				0			0
14				0			0
15	132,736,976	(2,695,632)	(1,327,203)	128,714,141	3,632,446	15,696,727	148,043,315
16							
17							
18	(932)	0	932	0	0	0	0
19							
20							
21	9,227,871	0	(80)	9,227,791		844,148	10,071,939
22							
23	9,227,871	0	(80)	9,227,791	0	844,148	10,071,939
24							
25	141,963,915	(2,695,632)	(1,326,351)	137,941,932	3,632,446	16,540,876	158,115,254
26							
27							
28	247,383			247,383			247,383
29	34,242			34,242			34,242
30	0			0			0
31	621,863			621,863			621,863
32	410,948			410,948			410,948
33	145,323			145,323			145,323
34	1,459,759	0	0	1,459,759	0	0	1,459,759
35							
36							
37	\$143,423,674	(\$2,695,632)	(\$1,326,351)	\$139,401,691	\$3,632,446	\$16,540,876	\$159,575,013
38							
39							
40							

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

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

Line #

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-SLM which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-SLM	\$18,613,081	\$1,795,227	\$20,408,308
Purchased Water	CAS-11-SLM	245,579	(45,602)	199,977
Fuel and Power	CAS-11-SLM	6,110,944	422,261	6,533,205
Chemicals	CAS-11-SLM	7,232,213	2,182,909	9,415,122
Waste Disposal	CAS-11-SLM	445,209	116,190	561,399
Support Services	CAS-11-SLM	23,129,985	(90,765)	23,039,220
Group Insurance	CAS-11-SLM	4,379,764	2,410,302	6,790,066
Pensions	CAS-11-SLM	2,447,956	1,938,781	4,386,737
Regulatory Expense	CAS-11-SLM	409,096	53,340	462,436
Insurance, Other than Group	CAS-11-SLM	3,343,860	315,246	3,659,106
Customer Accounting	CAS-11-SLM	3,352,372	130,612	3,482,984
Rents	CAS-11-SLM	199,918	38,869	238,787
General Office Expense	CAS-11-SLM	1,029,432	0	1,029,432
Miscellaneous	CAS-11-SLM	7,068,645	(186,316)	6,882,329
Maintenance - Other	CAS-11-SLM	7,413,699	(3,636,247)	3,777,452
Total Operations and Maintenance		85,421,753	5,444,808	90,866,561
Depreciation	CAS-11-SLM	14,137,499	6,654,249	20,791,748
Amortization	CAS-11-SLM	285,748	0	285,748
Total Depreciation and Amortization		14,423,247	6,654,249	21,077,496
Property Taxes	CAS-11-SLM	8,490,488	579,993	9,070,481
Payroll Taxes	CAS-11-SLM	1,500,132	(75,265)	1,424,867
PSC Fees	CAS-11-SLM	1,008,777	325,749	1,334,526
Other General Taxes	CAS-11-SLM	390,720	20,004	410,724
Total Taxes Other Than Income Taxes		11,390,117	850,481	12,240,598
				(8,322,799)
				(1,178,245)
				16,164,670
				(119,123)
				6,544,503

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

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

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

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	\$35,390,357	\$35,390,357	\$69,413,492	\$69,413,492
Interest Expense Deduction	17,750,819	17,750,819	17,750,819	17,750,819
Taxable Income	17,639,538	17,639,538	51,662,673	51,662,673
Addback (Deducts):				
Tax over Book Depreciation	(20,338,150)	(20,338,150)	(20,338,150)	(20,338,150)
Non-deductible Meals	49,215	49,215	49,215	49,215
Amortization Preferred Stock Expense	1,153	1,153	1,153	1,153
Non-deductible Reserve Deficiency	0	0	0	0
Total Addbacks (Deducts)	(20,287,783)	(20,287,783)	(20,287,783)	(20,287,783)
Taxable Income	(2,648,244)	(2,648,244)	31,374,891	31,374,891
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	(878,565)	(138,060)	10,408,733	1,635,658
Per Books Amount / Present Rates	(8,322,799)	(1,178,245)	(878,565)	(138,060)
Proforma adjustment	\$7,444,234	\$1,040,185	\$11,287,298	\$1,773,718

(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: St. Louis

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates			Percentage Change
		Sales (CCF)	Total Revenue	Sales (CCF)	Total Revenue	Dollar Change	
1	Rate A	55,233,423	136,649,271	55,233,423	\$165,849,997	\$29,200,726	21.37%
2	Rate B	2,131,490	2,418,389	2,131,490	2,545,425	127,036	5.25%
3	Rate G-1	1,625,737	766,698	1,625,737	766,698	0	0.00%
4	Rate F and E	80,645	10,071,939	80,645	15,360,931	5,288,992	52.51%
5	Rate H	1,320,862	2,134,658	1,320,862	2,134,658	0	0.00%
6	Rate J	5,986,297	5,928,260	5,986,297	6,877,224	948,964	16.01%
7	Rate K	53,963	146,039	53,963	180,747	34,708	23.77%
8	Total	66,432,417	158,115,254	66,432,417	193,715,680	\$35,600,426	22.52%
9	Miscellaneous Revenues:						
10	Reconnect Charges		247,383		599,166	351,783	142.20%
11	Returned Check Charge		34,242		34,242	0	0.00%
12	Application Fee		0		12,545	12,545	0.00%
13	Miscellaneous Other Revenue		621,863		1,205,628	583,765	93.87%
14	Rents from Water Property		410,948		410,948	0	0.00%
15	Misc Sales		145,323		145,323	0	0.00%
16	Total	\$159,575,013			\$196,123,532	\$36,548,519	22.90%

