

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

Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-WAR	\$13,847,136
2	Operating Income at Present Rates	CAS-8-WAR	959,542
3	Earned Rate of return		6.93%
4	Requested Rate of Return	Chao Testimony	8.91%
5	Required Operating Income		1,233,780
6	Operating Income Deficiency		274,238
7	Gross Revenue Conversion Factor		1.63810
8	Revenue Deficiency		449,229
9	Adjusted Operating Revenues	CAS-8-WAR	3,778,313
10	Total Revenue Requirement		\$4,227,542
11	Gross Revenue Conversion Factor		\$1,000,000
12	Revenue		9.169
13	Uncollectibles	0.91690%	0.000
14	PSC Assessment	0.00000%	990.831
15	Before Tax Amount		51.655
16	State Income Taxes	5.21327%	328.712
17	Federal Income Taxes	33.17536%	389.536
18	Total Taxes and Expenses		\$610.464
19	Net Amount		1.63810
20	Conversion Factor		

Rate Base Summary
Test Year Ended June 30, 2009

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

Case No. WR-2010-XXXX
Schedule CAS-3-WAR
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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-WAR	24,050,874	924,921	24,975,795
6					
7	Accumulated Provision for Depreciation	CAS-5-WAR	(4,345,143)	(441,686)	(4,786,829)
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>19,705,731</u>	<u>483,235</u>	<u>20,188,966</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-WAR	1,295,633	233,595	1,529,228
18	Contributions in Aid of Construction	CAS-6-WAR	3,100,504	(20,912)	3,079,592
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,721,945	133,685	1,855,630
21	Pension Liability	W/P's	82,685	(78)	82,607
22					
23					
24	Subtotal		<u>6,200,767</u>	<u>346,289</u>	<u>6,547,056</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-WAR	12,000	0	12,000
29	Materials and Supplies	W/P's	13,306	0	13,306
30	Prepayments	W/P's	20,737	0	20,737
31	OPEB's Contributed to External Fund	W/P's	135,837	(22,659)	113,178
32	Pension/OPEB Tracker	W/P's	26,997	(2,444)	24,553
33	Regulatory Deferrals	W/P's	28,372	(6,920)	21,452
34					
35	Subtotal		<u>237,249</u>	<u>(32,023)</u>	<u>205,226</u>
36					
37	Total Original Cost Rate Base		<u>13,742,213</u>	<u>104,923</u>	<u>13,847,136</u>
38					
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**Utility Plant in Service
For the Test Year Ended June 30, 2009**

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	\$2,961	\$2,961
3	302	Franchise & Consents	5,083	0	5,083
4	303	Miscellaneous Intangible Plant Studies	3,059	37,353	40,411
5		Subtotal	8,141	40,314	48,455
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	9,981	0	9,981
8	311	Structures & Improvements	121,443	0	121,443
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	830,475	0	830,475
12	316	Supply Mains	182,694	0	182,694
13		Subtotal	1,144,593	0	1,144,593
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	247,226	0	247,226
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	5,325	0	5,325
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	639,588	0	639,588
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	84,742	0	84,742
23	328	Other Pumping Equipment	12,673	0	12,673
24		Subtotal	989,554	0	989,554
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & land Rights	511	0	511
27	331	Water Treatment Structures & Improvements	863,310	53,439	916,749
28	332	Water Treatment Equipment	3,438,744	0	3,438,744
29	332.4	Water Treatment Equipment - Filter Plant	0	0	0
30		Subtotal	4,302,565	53,439	4,356,003
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	147,410	(241)	147,169
33	341	Transmission & Distribution Structures & Improvements	344,433	78	344,511
34	342	Distribution Reservoirs & Standpipes	760,800	2,772	763,571
35	343	Transmission & Distribution Mains Conv	3,015,896	461,586	3,477,483
36	343.1	Transmission & Distribution Mains < 4"	101,964	0	101,964
37	343.2	Transmission & Distribution Mains 6" - 8"	2,871,772	18,345	2,890,117
38	343.3	Transmission & Distribution Mains > 10"	4,250,463	3,650	4,254,113
39		Subtotal	11,492,737	486,190	11,978,928
40					

**Utility Plant in Service
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 UPIS
		<u>Transmission & Distribution Plant</u>				
1		Fire mains		11,492,737	486,190	11,978,928
2	344	Services		118,676	0	118,676
3	345	Meters - Bronze Case		2,457,137	110,175	2,567,312
4	346.1	Meters - Plastic Case		577,274	36,342	613,616
5	346.2	Meters - Not Class By Type		0	0	0
6	346.3	Meter Installation		119,139	0	119,139
7	347	Hydrants		1,121,425	0	1,121,425
8	348	Other Transmission & Distribution Plant		1,021,240	43,817	1,065,057
9	349	Subtotal		0	0	0
10				<u>16,907,627</u>	<u>676,525</u>	<u>17,584,152</u>
11		<u>General Plant</u>				
12		General Land & Land Rights		2,222	0	2,222
13	389	Stores Shops Equipment Structures		55,284	1,504	56,788
14	390	Office Structures		186,646	0	186,646
15	390.1	General Structures - HVAC		0	0	0
16	390.3	Miscellaneous Structures		15,342	0	15,342
17	391	Office Furniture and Equipment		12,213	4,035	16,248
18	391.2	Computers & Peripheral Equipment		46,365	40,464	86,829
19	391.25	Computer Software		0	96,940	96,940
20	391.26	Personal Computer Software		0	1,821	1,821
21	391.3	Other Office Equipment		0	0	0
22	392.11	Transportation Equipment - Light Trucks		89,449	271	89,720
23	392.12	Transportation Equipment - Heavy Trucks		0	0	0
24	392.2	Transportation Equipment - Cars		25,276	2,097	27,373
25	392.3	Transportation Equipment - Other		0	0	0
26	393	Stores Equipment		0	0	0
27	394	Tools, Shop, & Garage Equipment		19,834	4,575	24,409
28	395	Laboratory Equipment		56,121	0	56,121
29	396	Power Operated Equipemnt		61,496	0	61,496
30	397	Communication Equipment (non telephone)		53,937	2,229	56,165
31	397.2	Telephone Equipment		2,038	541	2,579
32	398	Miscellaneous Equipment		65,446	167	65,613
33	399	Other Tangible Property		6,726	0	6,726
34		Subtotal		<u>698,394</u>	<u>154,644</u>	<u>853,038</u>
35						
36						
37		Total Plant in Service		<u>\$24,050,874</u>	<u>\$924,921</u>	<u>\$24,975,795</u>
38						
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2009**

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

**Case No. WR-2010-XXXX
Schedule CAS-5-WAR
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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	3,586	3,586
5	303	Subtotal	0	3,586	3,586
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	2,813	2,232	5,045
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	137,662	10,402	148,064
12	314	Supply Mains	56,133	2,192	58,325
13	316	Subtotal	196,607	14,827	211,434
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	43,646	3,208	46,854
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	859	80	939
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	(172,254)	11,704	(160,550)
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	1,723	1,551	3,274
23	327	Other Pumping Equipment	6,123	232	6,355
24	328	Subtotal	(119,903)	16,775	(103,128)
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	142,578	8,064	150,642
28	331	Water Treatment Equipment	877,821	71,698	949,519
29	332	Water Treatment Equipment - Filter Plant	2,411	0	2,411
30	332.4	Subtotal	1,022,810	79,762	1,102,572
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	22,939	6,904	29,843
34	341	Distribution Reservoirs & Standpipes	243,602	12,719	256,321
35	342	Transmission & Distribution Mains Conv	1,239,027	8,784	1,247,811
36	343	Transmission & Distribution Mains < 4"	(58)	1,147	1,089
37	343.1	Transmission & Distribution Mains 6" - 8"	145,493	33,033	178,526
38	343.2	Transmission & Distribution Mains > 10"	167,089	47,961	215,050
39	343.3	Subtotal	1,818,092	110,548	1,928,640
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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
		<u>Transmission & Distribution Plant</u>				
1		Fire mains		1,818,092	110,548	1,928,640
2	344	Services		18,788	1,335	20,123
3	345	Meters - Bronze Case		566,878	52,052	618,930
4	346.1	Meters - Plastic Case		54,023	8,873	62,896
5	346.2	Meters - Not Class By Type		0	0	0
6	346.3	Meter Installation		147,562	2,172	149,734
7	347	Hydrants		192,852	20,438	213,290
8	348	Other Transmission & Distribution Plant		245,771	12,650	258,421
9	349	Subtotal		3,043,966	208,068	3,252,034
10		<u>General Plant</u>				
11		General Land & Land Rights		0	0	0
12	389	Stores Shops Equipment Structures		1,995	1,043	3,038
13	390	Office Structures		66,254	846	67,100
14	390.1	General Structures - HVAC		0	0	0
15	390	Miscellaneous Structures		611	276	887
16	390.3	Office Furniture and Equipment		(23,230)	1,514	(21,716)
17	391	Computers & Peripheral Equipment		9,169	15,336	24,505
18	391.2	Computer Software		0	84,614	84,614
19	391.25	Personal Computer Software		0	1,183	1,183
20	391.26	Other Office Equipment		0	(68)	(68)
21	391.3	Transportation Equipment - Light Trucks		34,944	863	35,806
22	392.11	Transportation Equipment - Heavy Trucks		0	0	0
23	392.12	Transportation Equipment - Cars		0	1,967	1,967
24	392.2	Transportation Equipment - Other		34,338	(0)	34,338
25	392.2	Stores Equipment		0	19	19
26	393	Tools, Shop, & Garage Equipment		8,474	810	9,284
27	394	Laboratory Equipment		15,186	1,684	16,870
28	395	Power Operated Equipemnt		23,328	3,146	26,474
29	396	Communication Equipment (non telephone)		6,151	2,222	8,373
30	397	Telephone Equipment		5,120	431	5,551
31	397.2	Miscellaneous Equipment		16,997	2,533	19,530
32	398	Other Tangable Property		2,324	252	2,576
33	399	Subtotal		201,663	118,668	320,331
34		Total Plant in Service		\$4,345,143	\$441,686	\$4,786,829
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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-WAR
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

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	(2,472)	240,525	238,052
5		Advances for Construction - Extensions	1,291,175	0	1,291,175
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	6,930	(6,930)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>1,295,633</u>	<u>233,595</u>	<u>1,529,228</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	661,202	0	661,202
17	271.12	Contributions in Aid - NT Extension Deposit	76,850	0	76,850
18	271.21	Contributions in Aid - NT Services	74,265	42,767	117,032
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	171,651	0	171,651
21		Contributions in Aid - NT Other	3,068	0	3,068
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	1,746,073	0	1,746,073
24	271.12	Contributions in Aid - Taxable Extension Deposit	435,137	0	435,137
25	271.27	Contributions in Aid - Taxable Services	557,815	0	557,815
26	271.37	Contributions in Aid - Taxable Meters	24,281	0	24,281
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	12,781	(12,781)	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(110,576)	(50,898)	(161,474)
31	Various	Accumulated Amortization - CIAC Taxable	(552,043)	0	(552,043)
32		Total Contributions in Aid of Construction	<u>3,100,504</u>	<u>(20,912)</u>	<u>3,079,592</u>
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Working Capital
For the Test Year Ended June 30, 2009

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	224,377	615	39.60	13.47	26.13	16,060
5	Tax Withholding	106,612	292	39.60	15.50	24.10	7,038
6	Fuel and Power	203,316	557	39.60	32.79	6.81	3,791
7	Chemicals	33,323	91	39.60	22.28	17.31	1,581
8	Purchased Water	0	0	39.60	0.00	39.60	0
9	Service Company Charges	441,747	1,210	39.60	(10.98)	50.57	61,204
10	Group Insurance	45,792	125	39.60	(9.38)	48.97	6,144
11	OPEB's	5,855	16	39.60	(1.39)	40.99	657
12	Pensions	74,917	205	39.60	(1.39)	40.99	8,412
13	ESOP	0	0	39.60	0.00	39.60	0
14	Insurance Other than Group	75,586	207	39.60	(32.94)	72.53	15,020
15	Uncollectables	33,201	91	39.60	39.60	(0.01)	(1)
16	Rents	4,664	13	39.60	(16.41)	56.01	716
17	401(k)	6,951	19	39.60	17.50	22.10	421
18	Other O&M	421,092	1,154	39.60	20.25	19.35	22,322
19	Total O&M Expenses	1,677,433					143,365
20							
21	Depreciation Amortization Expense	516,982	1,416	39.60	39.60	0.00	0
22	Property Taxes	237,499	651	39.60	175.50	(135.90)	(88,431)
23	Public Service Commission Fee	31,598	87	39.60	(45.00)	84.60	7,323
24	Franchise and Environment Tax	7,875	22	39.60	29.63	9.97	215
25	FICA Taxes	427	1	39.60	11.13	28.47	33
26	FUTA Taxes	22,613	62	39.60	1.44	38.15	2,364
27	SUTA Taxes	1,272	3	39.60	4.00	35.60	124
28	Federal Income Tax - Current	122,570	336	39.60	29.64	9.96	3,343
29	State Income Tax - Current	19,261	53	39.60	29.64	9.96	525
30	Deferred Income Taxes	181,788	498	39.60	39.60	(0.01)	(4)
31	Interest Expense	401,622	1,100	39.60	91.00	(51.40)	(56,562)
32	Preferred Dividends	3,753	10	39.60	45.00	(5.40)	(56)
33	Total Working Capital Requirement	3,224,693					12,239
34							
35	Total Cash and Working Capital Requirement Used						12,000
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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: Warrensburg

Case No. WR-2010-XXXX
Schedule CAS-8-WAR
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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	\$3,342,454	\$435,859	\$3,778,313	\$449,229	\$4,227,542
8	Operating Expenses					
9	Operating and Maintenance	1,486,339	191,094	1,677,433	4,119	1,681,552
10	Depreciation Expense	355,861	159,169	515,030		515,030
11	Amortization Expense	1,952	0	1,952		1,952
13	Taxes other Than Income Taxes					
14	Property Taxes	230,280	7,219	237,499		237,499
15	Payroll Taxes	23,248	1,064	24,312		24,312
16	PSC Fees	23,533	8,065	31,598	0	31,598
17	Other	7,492	383	7,875		7,875
18						
19	Utility Operating Income Before Income Taxes	1,213,749	68,865	1,282,614	445,110	1,727,724
20						
21	Income Taxes					
22	Federal Income Tax	(215,797)	338,367	122,570	147,667	270,237
23	State Income Tax	(30,550)	49,811	19,261	23,205	42,466
24	Deferred Income Taxes	422,861	(241,073)	181,788	0	181,788
25	Amortization of Investment Tax Credit	(547)		(547)		(547)
26						
27	Utility Operating Income	\$1,037,782	(\$78,240)	\$959,542	\$274,238	\$1,233,780
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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: Warrensburg

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	\$1,787,464	(\$34,701)	\$2	\$1,752,765	\$101,089	\$190,503	\$2,044,357
6	612,547	(4,580)	2	607,969	37,614	\$65,825	711,408
7	83,152	475	0	83,627		\$10,195	93,822
8	423,205	(8,175)	0	415,030		\$47,054	462,084
9	272,078	(4,693)	0	267,385		\$25,007	292,392
10	0	0	0	0		\$0	0
11							
12							
13							
14	3,178,446	(51,674)	4	3,126,776	138,703	338,584	3,604,063
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	94,479	0	3	94,482	0	10,239	104,721
21							
22	94,479	0	3	94,482	0	10,239	104,721
23							
24	3,272,925	(51,674)	7	3,221,258	138,703	348,823	3,708,784
25							
26							
27	765			765			765
28	1,224			1,224			1,224
29	0			0			0
30	67,308			67,308			67,308
31	232			232			232
32							
33	69,529	0	0	69,529	0	0	69,529
34							
35							
36	\$3,342,454	(\$51,674)	\$7	\$3,290,787	\$138,703	\$348,823	\$3,778,313
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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: Warrensburg

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-WAR which provides additional detail and support.				
7	Labor	CAS-11-WAR	\$293,850	\$37,139	\$330,989
8	Purchased Water	CAS-11-WAR	0	0	0
9	Fuel and Power	CAS-11-WAR	171,499	31,817	203,316
10	Chemicals	CAS-11-WAR	30,976	2,347	33,323
11	Waste Disposal	CAS-11-WAR	0	0	0
12	Management Fees	CAS-11-WAR	443,382	(1,635)	441,747
13	Group Insurance	CAS-11-WAR	51,647	60,901	112,548
14	Pensions	CAS-11-WAR	13,870	61,047	74,917
15	Regulatory Expense	CAS-11-WAR	7,844	1,023	8,867
16	Insurance, Other than Group	CAS-11-WAR	60,162	15,424	75,586
17	Customer Accounting	CAS-11-WAR	90,572	(15,005)	75,567
18	Rents	CAS-11-WAR	4,663	1	4,664
19	General Office Expense	CAS-11-WAR	26,042	0	26,042
20	Miscellaneous	CAS-11-WAR	92,457	(1,716)	90,741
21	Maintenance - Other	CAS-11-WAR	199,375	(248)	199,127
22	Total Operations and Maintenance		<u>1,486,339</u>	<u>191,094</u>	<u>1,677,433</u>
24	Depreciation	CAS-11-WAR	355,861	159,169	515,030
25	Amortization	CAS-11-WAR	1,952	0	1,952
26	Total Depreciation and Amortization		<u>357,813</u>	<u>159,169</u>	<u>516,982</u>
28	Property Taxes	CAS-11-WAR	230,280	7,219	237,499
29	Payroll Taxes	CAS-11-WAR	23,248	1,064	24,312
30	PSC Fees	CAS-11-WAR	23,533	8,065	31,598
31	Other General Taxes	CAS-11-WAR	7,492	383	7,875
32	Total Taxes Other Than Income Taxes		<u>284,553</u>	<u>16,731</u>	<u>301,284</u>
34					(215,797)
35					(30,550)
36					422,861
37					(547)
38					175,967
39					
40					

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

Line #		At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	Utility Operating Income Before Income Taxes	\$1,282,614	\$1,282,614	\$1,727,724	\$1,727,724
11					
12	Interest Expense Deduction	440,339	440,339	440,339	440,339
13					
14	Taxable Income	842,275	842,275	1,287,385	1,287,385
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(473,777)	(473,777)	(473,777)	(473,777)
18	Non-deductible Meals	941	941	941	941
19	Amortization Preferred Stock Expense	22	22	22	22
20	Non-deductible Reserve Deficiency	0	0	0	0
21					
22	Total Addbacks (Deducts)	(472,814)	(472,814)	(472,814)	(472,814)
23					
24	Taxable Income	369,461	369,461	814,571	814,571
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	122,570	19,261	270,237	42,466
29					
30	Per Books Amount / Present Rates	(215,797)	(30,550)	122,570	19,261
31					
32	Proforma adjustment	\$338,367	\$49,811	\$147,667	\$23,205
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
Company: Missouri-American Water Company
District: Warrensburg

Case No. WR-2010-XXXX
Schedule CAS-13-WAR
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	372,514	\$2,044,356	372,514	\$2,419,331	\$374,975	18.34%
3	Commercial	158,636	711,409	158,636	724,470	13,061	1.84%
4	Industrial	33,206	93,822	33,206	108,956	15,134	16.13%
5	Other Public Authority	127,815	462,084	127,815	477,131	15,047	3.26%
6	Other Water Utilities	112,742	292,392	112,742	304,284	11,892	4.07%
7	Miscellaneous	0	0	0	0	0	0.00%
8	Private Fire	0	104,721	0	106,651	1,930	1.84%
9	Public Fire	0	0	0	0	0	0.00%
10	Total	<u>804,913</u>	<u>3,708,784</u>	<u>804,913</u>	<u>4,140,823</u>	<u>\$432,039</u>	<u>11.65%</u>
11							
12							
13							
14							
15	Miscellaneous Revenues:						
16	Reconnect Charges		765		5,265	4,500	588.24%
17	Returned Check Charge		1,224		1,224	0	0.00%
18	Application Fee		0		12,500	12,500	0.00%
19	Miscellaneous Other Revenue		67,308		67,308	0	0.00%
20	Rents from Water Property		232		232	0	0.00%
21	Misc Sales		-		0	0	0.00%
22							
23							
24			<u>\$3,778,313</u>		<u>\$4,227,352</u>	<u>449,039</u>	<u>11.88%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
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35							
36							
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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: Warrensburg

Case No. WR-2010-XXXX
Schedule CAS-14-WAR
Page 2 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							
Commercial:														
<u>Minimum Charge:</u>														
1	5/8" Monthly	4,938	\$53,730	\$10.88	4,938	\$74,076	\$15.00	\$20,346	37.87%					
2	3/4" Monthly	84	1,176	13.93	84	1,620	19.20	444	37.76%					
3	1" Monthly	947	18,694	19.74	947	25,768	27.21	7,074	37.84%					
4	1-1/2" Monthly	338	11,583	34.31	338	15,975	47.32	4,392	37.92%					
5	2" Monthly	1,013	52,468	51.80	1,013	72,362	71.44	19,894	37.92%					
6	3" Monthly	24	2,222	92.57	24	3,064	127.67	842	37.89%					
7	4" Monthly	0	0	150.82	0	0	208.02	0	0.00%					
8	6" Monthly	0	0	296.46	0	0	408.90	0	0.00%					
9	8" Monthly	12	5,513	471.19	12	7,604	649.91	2,091	37.93%					
10	10" Monthly	0	0	800.44	0	0	1,104.01	0	0.00%					
11	12" Monthly	0	0	1,320.35	0	0	1,820.34	0	0.00%					
<u>Volumetric Charges:</u>														
12	First Block	125,900	494,055	\$3.9242	125,900	435,612	\$3.4600	(58,443)	-11.83%					
13	Second Block	32,737	71,968	2.1984	32,737	88,389	2.7000	16,421	22.82%					
14	Third Block	0	0	1.6964	0	0	2.5000	0	0.00%					
15	Fourth Block	0	0	1.1424	0	0	2.5000	0	0.00%					
16	FAL's and Credits	0	0	0	0	0	0	0	0.00%					
17	Reconcile to Books	0	0	0	0	0	0	0	0.00%					
18	Total	158,636	\$711,409		158,636	\$724,470		\$13,061	1.84%					

