

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

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

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

Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-MEX	\$16,513,514
2	Operating Income at Present Rates	CAS-8-MEX	918,533
3	Earned Rate of return		5.56%
4	Requested Rate of Return	Chao Testimony	8.91%
5	Required Operating Income		1,471,354
6	Operating Income Deficiency		552,821
7	Gross Revenue Conversion Factor		1.63357
8	Revenue Deficiency		903,073
9	Adjusted Operating Revenues	CAS-8-MEX	3,474,450
10	Total Revenue Requirement		\$4,377,523
11	Gross Revenue Conversion Factor		\$1,000,000
12	Revenue		6,420
13	Uncollectibles		0.64200%
14	PSC Assessment		0.00000%
15	Before Tax Amount		993,580
16	State Income Taxes		51,798
17	Federal Income Taxes		329,624
18	Total Taxes and Expenses		387,942
19	Net Amount		\$612,158
20	Conversion Factor		1.63357

**Rate Base Summary**  
**Test Year Ended June 30, 2009**

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

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-MEX	21,510,803	1,129,239	22,640,042
6					
7	Accumulated Provision for Depreciation	CAS-5-MEX	(3,157,759)	(423,386)	(3,581,145)
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>18,353,044</u>	<u>705,853</u>	<u>19,058,897</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-MEX	246,034	33,098	279,132
18	Contributions in Aid of Construction	CAS-6-MEX	863,111	(12,981)	850,130
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,540,087	77,928	1,618,015
21	Pension Liability	W/P's	57,613	(55)	57,558
22					
23					
24	Subtotal		<u>2,706,845</u>	<u>97,989</u>	<u>2,804,834</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-MEX	65,000	0	65,000
29	Materials and Supplies	W/P's	26,839	0	26,839
30	Prepayments	W/P's	14,449	0	14,449
31	OPEB's Contributed to External Fund	W/P's	135,837	(22,659)	113,178
32	Pension/OPEB Tracker	W/P's	18,812	(1,704)	17,108
33	Regulatory Deferrals	W/P's	30,258	(7,380)	22,878
34					
35	Subtotal		<u>291,195</u>	<u>(31,743)</u>	<u>259,452</u>
36					
37	Total Original Cost Rate Base		<u>15,937,394</u>	<u>576,121</u>	<u>16,513,514</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-MEX  
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Missouri Public Service Commission  
Company: Missouri-American Water Company  
District: Mexico

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$2,077	\$2,077
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	1,127	26,067	27,194
5	303	Subtotal	1,127	28,144	29,271
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	25,516	0	25,516
8	310	Structures & Improvements	76,329	0	76,329
9	311	Collection & Impound Reservoirs	183	0	183
10	312	Lake, River, & Other Intakes	10,775	0	10,775
11	313	Wells & Springs	1,041,915	0	1,041,915
12	314	Supply Mains	890,184	0	890,184
13	316	Subtotal	2,044,901	0	2,044,901
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	58,808	0	58,808
16	320	Pumping Structures & Improvements	73,206	0	73,206
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	5,326	0	5,326
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	893,451	0	893,451
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	32,220	0	32,220
24	328	Subtotal	1,063,011	0	1,063,011
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	13,920	0	13,920
27	330	Water Treatment Structures & Improvements	3,360,271	125,713	3,485,985
28	331	Water Treatment Equipment	3,747,316	0	3,747,316
29	332	Water Treatment Equipment - Filter Plant	68,824	0	68,824
30	332.4	Subtotal	7,190,331	125,713	7,316,045
31		<u>Transmission &amp; Distribution Plant</u>			
32		Transmission & Distribution Land	13,336	(169)	13,167
33	340	Transmission & Distribution Structures & Improvements	69,287	55	69,342
34	341	Distribution Reservoirs & Standpipes	379,842	1,933	381,775
35	342	Transmission & Distribution Mains Conv	2,689,823	441,537	3,131,360
36	343	Transmission & Distribution Mains < 4"	288,577	0	288,577
37	343.1	Transmission & Distribution Mains 6" - 8"	1,902,179	12,865	1,915,044
38	343.2	Transmission & Distribution Mains > 10"	1,180,350	2,560	1,182,910
39	343.3	Subtotal	6,523,395	458,781	6,982,176
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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: Mexico

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission &amp; Distribution Plant</u>				
2	344	Fire mains		6,523,395	458,781	6,982,176
3	345	Services		29,828	0	29,828
4	346.1	Meters - Bronze Case		2,390,634	276,438	2,667,072
5	346.2	Meters - Plastic Case		484,971	48,833	533,803
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		64,837	0	64,837
8	348	Hydrants		812,322	0	812,322
9	349	Other Transmission & Distribution Plant		475,916	23,476	499,391
10		Subtotal		11,767	0	11,767
11				<u>10,793,670</u>	<u>807,527</u>	<u>11,601,197</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		2,057	0	2,057
14	390	Stores Shops Equipment Structures		34,240	1,055	35,295
15	390.1	Office Structures		120,233	0	120,233
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		965	5,281	6,246
19	391.2	Computers & Peripheral Equipment		22,469	28,348	50,817
20	391.25	Computer Software		31,048	67,972	99,020
21	391.26	Personal Computer Software		0	1,277	1,277
22	391.3	Other Office Equipment		45,376	0	45,376
23	392.11	Transportation Equipment - Light Trucks		22,859	190	23,049
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		16,428	1,471	17,899
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		11,065	0	11,065
28	394	Tools, Shop, & Garage Equipment		50,803	60,208	111,010
29	395	Laboratory Equipment		13,269	0	13,269
30	396	Power Operated Equipemnt		8,027	0	8,027
31	397	Communication Equipment (non telephone)		23,674	1,557	25,231
32	397.2	Telephone Equipment		3,693	379	4,072
33	398	Miscellaneous Equipment		11,556	117	11,673
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>417,763</u>	<u>167,854</u>	<u>585,617</u>
36						
37		Total Plant in Service		<u>\$21,510,803</u>	<u>\$1,129,239</u>	<u>\$22,640,042</u>
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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: Mexico

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

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	4,702	4,702
5	303	Subtotal	0	4,702	4,702
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	31,299	1,403	32,702
9	311	Collection & Impound Reservoirs	145	2	147
10	312	Lake, River, & Other Intakes	375	143	518
11	313	Wells & Springs	332,022	13,050	345,072
12	314	Supply Mains	192,631	10,713	203,344
13	316	Subtotal	556,473	25,310	581,783
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	26,978	950	27,928
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	401	80	481
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	(216,760)	16,350	(200,410)
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	1,494	590	2,084
24	328	Subtotal	(187,887)	17,970	(169,917)
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	572,792	47,558	620,350
28	331	Water Treatment Equipment	495,019	78,230	573,249
29	332	Water Treatment Equipment - Filter Plant	3,830	1,435	5,265
30	332.4	Subtotal	1,071,642	127,222	1,198,864
31		<u>Transmission &amp; Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	12,207	1,391	13,598
34	341	Distribution Reservoirs & Standpipes	131,204	6,515	137,719
35	342	Transmission & Distribution Mains Conv	1,084,875	6,276	1,091,151
36	343	Transmission & Distribution Mains < 4"	(31,419)	3,246	(28,173)
37	343.1	Transmission & Distribution Mains 6" - 8"	4,482	21,903	26,385
38	343.2	Transmission & Distribution Mains > 10"	49,348	13,377	62,725
39	343.3	Subtotal	1,250,697	52,708	1,303,405
40					

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission &amp; Distribution Plant</u>		1,250,697	52,708	1,303,405
2	344	Fire mains		8,476	336	8,812
3	345	Services		11,590	71,000	82,590
4	346.1	Meters - Bronze Case		20,208	11,503	31,711
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		61,258	1,182	62,440
7	347	Meter Installation		73,007	14,805	87,812
8	348	Hydrants		133,458	8,091	141,549
9	349	Other Transmission & Distribution Plant		4,562	176	4,738
10		Subtotal		<u>1,563,257</u>	<u>159,800</u>	<u>1,723,057</u>
11		<u>General Plant</u>		0	0	0
12	389	General Land & Land Rights		4,005	649	4,654
13	390	Stores Shops Equipment Structures		39,229	422	39,651
14	390.1	Office Structures		0	0	0
15	390	General Structures - HVAC		0	0	0
16	390.3	Miscellaneous Structures		(8,523)	1,103	(7,420)
17	391	Office Furniture and Equipment		2,597	10,102	12,699
18	391.2	Computers & Peripheral Equipment		15,998	62,144	78,142
19	391.25	Computer Software		0	819	819
20	391.26	Personal Computer Software		9,838	2,223	12,061
21	391.3	Other Office Equipment		22,834	597	23,431
22	392.11	Transportation Equipment - Light Trucks		18,338	1,362	19,700
23	392.12	Transportation Equipment - Heavy Trucks		0	0	0
24	392.2	Transportation Equipment - Cars		0	0	0
25	392.2	Transportation Equipment - Other		0	0	0
26	392.3	Stores Equipment		3,120	6,486	9,606
27	393	Tools, Shop, & Garage Equipment		26,956	(376)	26,580
28	394	Laboratory Equipment		(6,981)	398	(6,583)
29	395	Power Operated Equipment		12,304	411	12,715
30	396	Communication Equipment (non telephone)		(6,722)	1,139	(5,583)
31	397	Telephone Equipment		17,737	413	18,150
32	397.2	Miscellaneous Equipment		3,546	488	4,034
33	398	Other Tangible Property		0	0	0
34	399	Subtotal		<u>154,276</u>	<u>88,380</u>	<u>242,656</u>
35		Total Plant in Service		<u>\$3,157,759</u>	<u>\$423,386</u>	<u>\$3,581,145</u>
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**Customer Advances and Contributions in Aid of Construction  
For the Test Year Ended June 30, 2009**

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	1,809	36,066	37,876
5		Advances for Construction - Extensions	241,256	0	241,256
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	2,969	(2,969)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>246,034</u>	<u>33,098</u>	<u>279,132</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	148,925	0	148,925
17	271.12	Contributions in Aid - NT Extension Deposit	(333)	0	(333)
18	271.21	Contributions in Aid - NT Services	2,400	900	3,300
19	271.30	Contributions in Aid - NT Meters	13,278	0	13,278
20		Contributions in Aid - NT Hydrants	65,853	0	65,853
21		Contributions in Aid - NT Other	16,969	0	16,969
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	637,305	0	637,305
24	271.12	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296
25	271.27	Contributions in Aid - Taxable Services	36,461	0	36,461
26	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212
27	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(47,578)	(13,881)	(61,459)
31	Various	Accumulated Amortization - CIAC Taxable	(237,706)	0	(237,706)
32		Total Contributions in Aid of Construction	<u>863,111</u>	<u>(12,981)</u>	<u>850,130</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	251,618	689	45.27	13.53	31.74	21,880
5	Tax Withholding	119,555	328	45.27	15.50	29.77	9,751
6	Fuel and Power	211,699	580	45.27	24.99	20.28	11,763
7	Chemicals	65,225	179	45.27	7.14	38.13	6,813
8	Purchased Water	0	0	45.27	0.00	45.27	0
9	Service Company Charges	307,798	843	45.27	(10.98)	56.24	47,430
10	Group Insurance	41,126	113	45.27	(9.38)	54.65	6,157
11	OPEB's	5,855	16	45.27	(1.39)	46.66	748
12	Pensions	77,315	212	45.27	(1.39)	46.66	9,883
13	ESOP	0	0	45.27	0.00	45.27	0
14	Insurance Other than Group	53,795	147	45.27	(32.94)	78.21	11,526
15	Uncollectables	21,198	58	45.27	45.28	(0.01)	(1)
16	Rents	4,020	11	45.27	0.00	45.27	499
17	401(k)	7,015	19	45.27	17.50	27.77	534
18	Other O&M	388,316	1,064	45.27	14.80	30.47	32,418
19	Total O&M Expenses	<u>1,554,533</u>					<u>159,401</u>
20							
21	Depreciation Amortization Expense	557,219	1,527	45.27	45.27	0.00	0
22	Property Taxes	137,570	377	45.27	175.50	(130.23)	(49,085)
23	Public Service Commission Fee	29,057	80	45.27	(45.00)	90.27	7,186
24	Franchise and Environment Tax	5,488	15	45.27	29.63	15.64	235
25	FICA Taxes	401	1	45.27	10.66	34.61	38
26	FUTA Taxes	25,860	71	45.27	0.79	44.48	3,151
27	SUTA Taxes	1,109	3	45.27	3.10	42.16	128
28	Federal Income Tax - Current	118,805	325	45.27	29.64	15.63	5,087
29	State Income Tax - Current	18,669	51	45.27	29.64	15.63	799
30	Deferred Income Taxes	107,681	295	45.27	45.27	0.00	0
31	Interest Expense	491,470	1,346	45.27	91.00	(45.73)	(61,577)
32	Preferred Dividends	4,593	13	45.27	45.00	0.27	3
33	Total Working Capital Requirement	<u>3,052,456</u>					<u>65,366</u>
34							
35	Total Cash and Working Capital Requirement Used						<u>65,000</u>
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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: Mexico

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

Line #	Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5	Operating Revenues	\$3,252,723	\$221,727	\$3,474,450	903,073	\$4,377,523
8	Operating Expenses					
9	Operating and Maintenance	1,594,295	(39,761)	1,554,534	5,798	1,560,332
10	Depreciation Expense	344,877	210,982	555,859		555,859
11	Amortization Expense	1,360	0	1,360		1,360
13	Taxes other Than Income Taxes					
14	Property Taxes	137,130	440	137,570		137,570
15	Payroll Taxes	25,205	2,165	27,370		27,370
16	PSC Fees	22,849	6,208	29,057		29,057
17	Other	5,220	268	5,488		5,488
18						
19	Utility Operating Income Before Income Taxes	1,121,787	41,425	1,163,212	897,275	2,060,487
20						
21	Income Taxes					
22	Federal Income Tax	(187,699)	306,504	118,805	297,675	416,480
23	State Income Tax	(26,572)	45,241	18,669	46,778	65,447
24	Deferred Income Taxes	367,802	(260,121)	107,681		107,681
25	Amortization of Investment Tax Credit	(476)		(476)		(476)
26						
27	Utility Operating Income	\$968,732	(\$50,199)	\$918,533	\$552,822	\$1,471,355
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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: Mexico

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	\$1,561,014	(\$17,662)	(\$5)	\$1,543,347	\$91,818	\$52,635	\$1,687,800
6	394,809	(984)	(1)	393,824	52,380	\$11,634	457,838
7	516,015	(523)	0	515,492		\$14,553	530,045
8	229,577	(846)	0	228,731		\$6,284	235,015
9	368,457	(693)	0	367,764		\$9,407	377,171
10	0	0	0	0		\$0	0
11							
12							
13							
14	3,069,872	(20,708)	(6)	3,049,158	144,198	94,513	3,287,869
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	132,012	0	(1)	132,011	0	3,731	135,742
21							
22	132,012	0	(1)	132,011	0	3,731	135,742
23							
24	3,201,884	(20,708)	(7)	3,181,169	144,198	98,244	3,423,611
25							
26							
27	1,600			1,600			1,600
28	516			516			516
29	0			0			0
30	48,498			48,498			48,498
31	225			225			225
32							
33	50,839	0	0	50,839	0	0	50,839
34							
35							
36	\$3,252,723	(\$20,708)	(\$7)	\$3,232,008	\$144,198	\$98,244	\$3,474,450
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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: Mexico

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-MEX which provides additional detail and support.				
3					
4					
5					
6					
7	Labor	CAS-11-MEX	327,774	43,398	371,172
8	Purchased Water	CAS-11-MEX	0	0	0
9	Fuel and Power	CAS-11-MEX	183,716	27,984	211,700
10	Chemicals	CAS-11-MEX	61,899	3,326	65,225
11	Waste Disposal	CAS-11-MEX	150,712	(100,212)	50,500
12	Management Fees	CAS-11-MEX	308,935	(1,137)	307,798
13	Group Insurance	CAS-11-MEX	46,981	56,660	103,641
14	Pensions	CAS-11-MEX	20,319	56,996	77,315
15	Regulatory Expense	CAS-11-MEX	5,765	413	6,178
16	Insurance, Other than Group	CAS-11-MEX	45,057	8,738	53,795
17	Customer Accounting	CAS-11-MEX	72,572	(24,621)	47,951
18	Rents	CAS-11-MEX	4,020	0	4,020
19	General Office Expense	CAS-11-MEX	32,015	0	32,015
20	Miscellaneous	CAS-11-MEX	110,237	(2,280)	107,957
21	Maintenance - Other	CAS-11-MEX	224,293	(109,025)	115,268
22	Total Operations and Maintenance		<u>1,594,295</u>	<u>(39,761)</u>	<u>1,554,534</u>
23					
24	Depreciation	CAS-11-MEX	344,877	210,982	555,859
25	Amortization	CAS-11-MEX	1,360	0	1,360
26	Total Depreciation and Amortization		<u>346,237</u>	<u>210,982</u>	<u>557,219</u>
27					
28	Property Taxes	CAS-11-MEX	137,130	440	137,570
29	Payroll Taxes	CAS-11-MEX	25,205	2,165	27,370
30	PSC Fees	CAS-11-MEX	22,849	6,208	29,057
31	Other General Taxes	CAS-11-MEX	5,220	268	5,488
32	Total Taxes Other Than Income Taxes		<u>190,404</u>	<u>9,081</u>	<u>199,485</u>
33					
34					(187,699)
35					(26,572)
36					367,802
37					(476)
38					153,055
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	\$1,163,212	\$1,163,212	\$2,060,487	\$2,060,487
Interest Expense Deduction	525,130	525,130	525,130	525,130
Taxable Income	638,082	638,082	1,535,357	1,535,357
Addback (Deducts):				
Tax over Book Depreciation	(280,640)	(280,640)	(280,640)	(280,640)
Non-deductible Meals	656	656	656	656
Amortization Preferred Stock Expense	15	15	15	15
Non-deductible Reserve Deficiency	0	0	0	0
Total Addbacks (Deducts)	(279,968)	(279,968)	(279,968)	(279,968)
Taxable Income	358,114	358,114	1,255,389	1,255,389
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	118,805	18,669	416,480	65,447
Per Books Amount / Present Rates	(187,699)	(26,572)	118,805	18,669
Proforma adjustment	\$306,504	\$45,241	\$297,675	\$46,778

(1) Based on a 6.25% statutory rate for SIFT 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: Mexico**

Case No. **WR-2010-XXXX**  
 Schedule **CAS-13-MEX**  
 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	<b>Monthly Billing:</b>						
4	Residential	227,379	\$1,687,797	227,379	\$2,204,102	\$516,305	30.59%
5	Commercial	92,248	457,837	92,248	588,813	130,976	28.61%
6	Industrial	136,036	530,045	136,036	627,534	97,489	18.39%
7	Other Public Authority	51,840	235,015	51,840	301,180	66,165	28.15%
8	Other Water Utilities	100,038	377,171	100,038	460,597	83,426	22.12%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	135,742	0	135,742	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>607,541</u>	<u>3,423,607</u>	<u>607,541</u>	<u>4,317,968</u>	<u>\$894,361</u>	<u>26.12%</u>
13							
14							
15	<b>Miscellaneous Revenues:</b>						
16							
17	Reconnect Charges		1,600		5,230	3,630	226.88%
18	Returned Check Charge		516		516	0	0.00%
19	Application Fee		0		5,015	5,015	0.00%
20	Miscellaneous Other Revenue		48,498		48,498	0	0.00%
21	Rents from Water Property		225		225	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$3,474,446</u>		<u>\$4,377,452</u>	<u>903,006</u>	<u>25.99%</u>
25							
26							
27							
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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: Mexico**

**Case No. WR-2010-XXXX**  
**Schedule CAS-14-MEX**  
**Page 2 of 7**

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
		Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Sales ('000 Gal)	Proposed Rate											
<b>Commercial:</b>																		
<u>Minimum Charge:</u>																		
1	5/8" Monthly	3,603		\$10.00	\$36,026	3,603	\$54,039							\$15.00	\$54,039	\$18,013	50.00%	
2	3/4" Monthly	48		12.79	615	48	924							19.20	309	309	50.24%	
3	1" Monthly	950		18.13	17,231	950	25,860							27.21	8,629	8,629	50.08%	
4	1-1/2" Monthly	0		31.53	0	0	0							47.32	0	0	0.00%	
5	2" Monthly	582		47.60	27,703	582	41,578							71.44	41,578	13,875	50.08%	
6	3" Monthly	25		85.06	2,144	25	3,217							127.67	3,217	1,073	50.05%	
7	4" Monthly	0		138.59	0	0	0							208.02	0	0	0.00%	
8	6" Monthly	12		272.40	3,269	12	4,907							408.90	4,907	1,638	50.11%	
9	8" Monthly	0		432.96	0	0	0							649.91	0	0	0.00%	
10	10" Monthly	0		735.50	0	0	0							1,104.01	0	0	0.00%	
11	12" Monthly	0		1,213.22	0	0	0							1,821.11	0	0	0.00%	
12																		
<u>Volumetric Charges:</u>																		
13	First Block		67,898	\$4.5481	308,805		346,278		67,898	\$5.1000	346,278		67,898	\$5.1000	346,278	37,473	12.13%	
14	Second Block		24,350	2.5480	62,044		112,010		24,350	4.6000	112,010		24,350	4.6000	112,010	49,966	80.53%	
15	Third Block		0	1.9664	0		0		0	4.4000	0		0	4.4000	0	0	0.00%	
16	Fourth Block		0	1.3242	0		0		0	4.2800	0		0	4.2800	0	0	0.00%	
17	FAL's and Credits		0		0		0		0		0		0		0	0	0.00%	
18	Reconcile to Books																0.00%	
19	Total		92,248		\$457,837		\$588,813		92,248		\$588,813		92,248		\$588,813	\$130,976	28.61%	





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

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							
<b>Other Water Utilities:</b>														
<u>Minimum Charge:</u>														
1	5/8" Monthly	0		\$10.00	\$0	0	\$0	0		\$15.00	\$0	\$0	0.00%	
2	3/4" Monthly	0		12.79	0	0	0	0		19.20	0	0	0.00%	
3	1" Monthly	0		18.13	0	0	0	0		27.21	0	0	0.00%	
4	1-1/2" Monthly	0		31.53	0	0	0	0		47.32	0	0	0.00%	
5	2" Monthly	48		47.60	2,285	48	3,429	48		71.44	1,144	1,144	50.07%	
6	3" Monthly	12		85.06	1,021	12	1,532	12		127.67	511	511	50.05%	
7	4" Monthly	0		138.59	0	0	0	0		208.02	0	0	0.00%	
8	6" Monthly	12		272.40	3,269	12	4,907	12		408.90	1,638	1,638	50.11%	
9	8" Monthly	0		432.96	0	0	0	0		649.91	0	0	0.00%	
10	10" Monthly	0		735.50	0	0	0	0		1,104.01	0	0	0.00%	
11	12" Monthly	0		1,213.22	0	0	0	0		1,821.11	0	0	0.00%	
<u>Volumetric Charges:</u>														
12	First Block		2,412	\$7.3884	17,821		12,301		2,412	\$5.1000	(5,520)	(5,520)	-30.97%	
13	Second Block		45,594	4.1390	188,714		209,732		45,594	4.6000	21,018	21,018	11.14%	
14	Third Block		49,980	3.1942	159,645		219,910		49,980	4.4000	60,265	60,265	37.75%	
15	Fourth Block		2,053	2.1511	4,416		8,786		2,053	4.2800	4,370	4,370	98.96%	
16	FAL's and Credits		0		0		0		0		0	0	0.00%	
17	Reconcile to Books		100,038		\$377,171		\$460,597		100,038		\$83,426	\$83,426	22.12%	
18	Total		100,038		\$377,171		\$460,597		100,038		\$83,426	\$83,426	22.12%	



