

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

Case No. WR-2010-XXXX
Schedule CAS-2-PKW
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-PKW	\$24,621,393
2	Operating Income at Present Rates	CAS-8-PKW	1,207,352
3	Earned Rate of return		4.90%
4	Requested Rate of Return	Chao Testimony	8.91%
5	Required Operating Income		2,193,766
6	Operating Income Deficiency		986,414
7	Gross Revenue Conversion Factor		1.63070
8	Revenue Deficiency		1,608,545
9	Adjusted Operating Revenues	CAS-8-PKW	4,793,084
10	Total Revenue Requirement		\$6,401,629
11	Gross Revenue Conversion Factor		
12	Revenue		\$1,000,000
13	Uncollectibles		4.673
14	PSC Assessment		0.00000%
15	Before Tax Amount		995,327
16	State Income Taxes		51,889
17	Federal Income Taxes		330,203
18	Total Taxes and Expenses		386,765
19	Net Amount		<u>\$613,235</u>
20	Conversion Factor		<u>1.63070</u>

Rate Base Summary
Test Year Ended June 30, 2009

Case No. **WR-2010-XXXX**
Schedule **CAS-3-PKW**
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Missouri Public Service Commission
Company: **Missouri-American Water Company**
District: **Parkville Water (Platte County)**

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/09	Adjustments	Pro Forma Rate Base
5	Utility Plant in Service	CAS-4-PKW	38,863,501	1,103,709	39,967,210
7	Accumulated Provision for Depreciation	CAS-5-PKW	(5,440,560)	(612,470)	(6,053,030)
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>33,422,941</u>	<u>491,239</u>	<u>33,914,180</u>
16	Less:				
17	Customer Advances	CAS-6-PKW	2,247,492	110,914	2,358,405
18	Contributions in Aid of Construction	CAS-6-PKW	4,249,206	(28,349)	4,220,857
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	2,782,470	156,932	2,939,402
21	Pension Liability	W/P's	66,148	(63)	66,085
23					
24	Subtotal		<u>9,345,316</u>	<u>239,433</u>	<u>9,584,749</u>
27	Add:				
28	Cash Working Capital	CAS-7-PKW	0	0	0
29	Materials and Supplies	W/P's	114,741	0	114,741
30	Prepayments	W/P's	16,590	0	16,590
31	OPEB's Contributed to External Fund	W/P's	118,688	(19,798)	98,890
32	Pension/OPEB Tracker	W/P's	21,598	(1,955)	19,643
33	Regulatory Deferrals	W/P's	55,678	(13,580)	42,098
34					
35	Subtotal		<u>327,295</u>	<u>(35,333)</u>	<u>291,962</u>
36	Total Original Cost Rate Base		<u>24,404,921</u>	<u>216,472</u>	<u>24,621,393</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-PKW
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

Line #	Acct No	Account Description	Per Books 06/30/09	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$2,384	\$2,384
3	301	Franchise & Consents	13	0	13
4	302	Miscellaneous Intangible Plant Studies	102,667	30,056	132,723
5	303	Subtotal	102,680	32,440	135,120
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	1,735	0	1,735
8	310	Structures & Improvements	18,918	0	18,918
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	247,231	0	247,231
12	314	Supply Mains	206,733	0	206,733
13	316	Subtotal	474,618	0	474,618
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	18,392	0	18,392
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	132,796	0	132,796
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	1,907,882	0	1,907,882
21	325	Diesel Pumping Equipment	12,817	0	12,817
22	326	Pump Equip Hydraulic	81,548	0	81,548
23	327	Other Pumping Equipment	69,057	0	69,057
24	328	Subtotal	2,222,492	0	2,222,492
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	432	0	432
27	330	Water Treatment Structures & Improvements	502,006	126,164	628,170
28	331	Water Treatment Equipment	2,658,536	0	2,658,536
29	332	Water Treatment Equipment - Filter Plant	69,579	0	69,579
30	332.4	Subtotal	3,230,553	126,164	3,356,717
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	35,898	(194)	35,704
33	340	Transmission & Distribution Structures & Improvements	289,578	63	289,641
34	341	Distribution Reservoirs & Standpipes	3,565,514	2,230	3,567,744
35	342	Transmission & Distribution Mains Conv	3,493,769	579,009	4,072,778
36	343	Transmission & Distribution Mains < 4"	345,490	0	345,490
37	343.1	Transmission & Distribution Mains 6" - 8"	3,929,025	14,771	3,943,796
38	343.2	Transmission & Distribution Mains > 10"	13,598,373	2,939	13,601,312
39	343.3	Subtotal	25,257,646	598,818	25,856,464
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**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		Transmission		25,257,646	598,818	25,856,464
2	344	Fire mains		97,002	0	97,002
3	345	Services		2,048,088	96,013	2,144,101
4	346.1	Meters - Bronze Case		873,024	71,791	944,815
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		395,439	0	395,439
7	347	Meter Installation		1,266,752	0	1,266,752
8	348	Hydrants		1,352,971	37,950	1,390,920
9	349	Other Transmission & Distribution Plant		19,657	0	19,657
10		Subtotal		<u>31,310,580</u>	<u>804,572</u>	<u>32,115,152</u>
11		<u>General Plant</u>				
12		General Land & Land Rights		142	0	142
13	389	Stores Shops Equipment Structures		21,415	1,211	22,626
14	390	Office Structures		70,225	0	70,225
15	390.1	General Structures - HVAC		0	0	0
16	390	Miscellaneous Structures		527,144	0	527,144
17	390.3	Office Furniture and Equipment		23,649	1,729	25,378
18	391	Computers & Peripheral Equipment		14,299	32,577	46,876
19	391.2	Computer Software		32,299	78,054	110,352
20	391.25	Personal Computer Software		9,486	1,486	10,952
21	391.26	Other Office Equipment		241,700	0	241,700
22	391.3	Transportation Equipment - Light Trucks		19,819	218	20,037
23	392.11	Transportation Equipment - Heavy Trucks		267	0	267
24	392.12	Transportation Equipment - Cars		15,529	1,689	17,218
25	392.2	Transportation Equipment - Other		0	0	0
26	392.3	Stores Equipment		2,880	0	2,880
27	393	Tools, Shop, & Garage Equipment		83,269	21,224	104,493
28	394	Laboratory Equipment		75,554	0	75,554
29	395	Power Operated Equipment		438	0	438
30	396	Communication Equipment (non telephone)		52,102	1,794	53,896
31	397	Telephone Equipment		0	436	436
32	397.2	Miscellaneous Equipment		332,364	135	332,499
33	398	Other Tangible Property		0	0	0
34	399	Subtotal		<u>1,522,579</u>	<u>140,533</u>	<u>1,663,112</u>
35		Total Plant in Service		<u>\$38,863,501</u>	<u>\$1,103,709</u>	<u>\$39,967,210</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: Parkville Water (Platte County)

Case No. WR-2010-XXXX
Schedule CAS-5-PKW
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	2,733	2,733
5	303	Subtotal	0	2,733	2,733
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	8,880	348	9,228
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	86,010	3,097	89,107
12	314	Supply Mains	49,804	2,481	52,285
13	316	Subtotal	144,693	5,927	150,620
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	7,672	239	7,911
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	2,213	1,992	4,205
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	298,175	34,914	333,089
21	325	Diesel Pumping Equipment	761	235	996
22	326	Pump Equip Hydraulic	2,985	1,492	4,477
23	327	Other Pumping Equipment	3,066	1,264	4,330
24	328	Subtotal	314,871	40,137	355,008
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	162,422	(221)	162,201
28	331	Water Treatment Equipment	712,370	55,430	767,800
29	332	Water Treatment Equipment - Filter Plant	3,867	1,451	5,318
30	332.4	Subtotal	878,658	56,661	935,319
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	31,631	5,803	37,434
34	341	Distribution Reservoirs & Standpipes	328,149	60,065	388,214
35	342	Transmission & Distribution Mains Conv	1,420,949	7,883	1,428,832
36	343	Transmission & Distribution Mains < 4"	23,422	3,887	27,309
37	343.1	Transmission & Distribution Mains 6" - 8"	198,716	44,775	243,491
38	343.2	Transmission & Distribution Mains > 10"	445,948	153,095	599,043
39	343.3	Subtotal	2,448,814	275,509	2,724,323
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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
1		Transmission & Distribution Plant		2,448,814	275,509	2,724,323
2	344	Fire mains		17,806	1,091	18,897
3	345	Services		555,869	42,942	598,811
4	346.1	Meters - Bronze Case		62,169	12,464	74,633
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		63,166	7,208	70,374
7	347	Meter Installation		219,225	23,087	242,312
8	348	Hydrants		333,175	17,597	350,772
9	349	Other Transmission & Distribution Plant		2,492	295	2,787
10		Subtotal		3,702,715	380,194	4,082,909
11		General Plant		0	0	0
12	389	General Land & Land Rights		3,462	423	3,885
13	390	Stores Shops Equipment Structures		41,100	(722)	40,378
14	390.1	Office Structures		0	0	0
15	390	General Structures - HVAC		33,852	9,489	43,341
16	390.3	Miscellaneous Structures		23,118	1,673	24,791
17	391	Office Furniture and Equipment		(1,138)	9,701	8,563
18	391.2	Computers & Peripheral Equipment		20,861	70,265	91,126
19	391.25	Computer Software		2,256	1,951	4,207
20	391.26	Personal Computer Software		73,902	12,037	85,939
21	391.3	Other Office Equipment		(4,006)	680	(3,326)
22	392.11	Transportation Equipment - Light Trucks		39	17	56
23	392.12	Transportation Equipment - Heavy Trucks		17,334	1,554	18,888
24	392.2	Transportation Equipment - Cars		17,258	0	17,258
25	392.3	Transportation Equipment - Other		1,490	113	1,603
26	393	Stores Equipment		29,911	2,457	32,368
27	394	Tools, Shop, & Garage Equipment		28,329	2,267	30,596
28	395	Laboratory Equipment		638	22	660
29	396	Power Operated Equipment		30,837	2,107	32,944
30	397	Communication Equipment (non telephone)		0	260	260
31	397.2	Telephone Equipment		80,378	12,526	92,904
32	398	Miscellaneous Equipment		0	0	0
33	399	Other Tangible Property		399,622	126,819	526,441
34		Subtotal		\$5,440,560	\$612,470	\$6,053,030
35		Total Plant in Service				
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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-PKW**
Page **1** of **1**

Missouri Public Service Commission
Company: **Missouri-American Water Company**
District: **Parkville Water (Platte County)**

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	0	122,131	122,131
5		Advances for Construction - Extensions	2,236,274	0	2,236,274
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	11,218	(11,218)	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>2,247,492</u>	<u>110,914</u>	<u>2,358,405</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	1,137,470	0	1,137,470
17	271.12	Contributions in Aid - NT Extension Deposit	38,739	0	38,739
18	271.21	Contributions in Aid - NT Services	0	61,682	61,682
19	271.30	Contributions in Aid - NT Meters	17,171	0	17,171
20		Contributions in Aid - NT Hydrants	286,909	0	286,909
21		Contributions in Aid - NT Other	86,685	0	86,685
22		Contributions in Aid - WIP	153,181	0	153,181
23	271.71	Contributions in Aid - Taxable Mains	1,849,044	0	1,849,044
24	271.12	Contributions in Aid - Taxable Extension Deposit	660,365	0	660,365
25	271.27	Contributions in Aid - Taxable Services	790,676	0	790,676
26	271.37	Contributions in Aid - Taxable Meters	7,683	0	7,683
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	23,698	(23,698)	0
29		Contributions in Aid - Tax Services SIT	389	0	389
30	Various	Accumulated Amortization - CIAC	(136,754)	(66,334)	(203,088)
31	Various	Accumulated Amortization - CIAC Taxable	(666,050)	0	(666,050)
32		Total Contributions in Aid of Construction	<u>4,249,206</u>	<u>(28,349)</u>	<u>4,220,857</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	197,827	542	38.80	13.63	25.17	13,640
5	Tax Withholding	93,996	258	38.80	15.50	23.30	6,000
6	Fuel and Power	228,364	626	38.80	27.10	11.70	7,320
7	Chemicals	119,366	327	38.80	13.78	25.01	8,180
8	Purchased Water	116,163	318	38.80	35.68	3.12	991
9	Service Company Charges	353,397	968	38.80	(10.98)	49.77	48,190
10	Group Insurance	38,941	107	38.80	(9.38)	48.17	5,140
11	OPEB's	5,033	14	38.80	(1.39)	40.19	554
12	Pensions	63,198	173	38.80	(1.39)	40.19	6,958
13	ESOP	0	0	38.80	38.81	(0.01)	0
14	Insurance Other than Group	57,937	159	38.80	(32.94)	71.73	11,387
15	Uncollectables	21,317	58	38.80	38.81	(0.01)	(1)
16	Rents	4,734	13	38.80	(127.50)	166.29	2,157
17	401(k)	3,877	11	38.80	17.50	21.30	226
18	Other O&M	558,196	1,529	38.80	25.56	13.23	20,238
19	Total O&M Expenses	<u>1,862,347</u>					<u>130,980</u>
20							
21	Depreciation Amortization Expense	751,567	2,059	38.80	38.80	0.00	0
22	Property Taxes	640,447	1,755	38.80	174.50	(135.70)	(238,111)
23	Public Service Commission Fee	40,085	110	38.80	(45.00)	83.80	9,203
24	Franchise and Environment Tax	6,300	17	38.80	29.63	9.17	158
25	FICA Taxes	368	1	38.80	10.65	28.14	28
26	FUTA Taxes	19,590	54	38.80	0.78	38.02	2,041
27	SUTA Taxes	1,063	3	38.80	3.18	35.62	104
28	Federal Income Tax - Current	41,697	114	38.80	29.64	9.16	1,046
29	State Income Tax - Current	6,552	18	38.80	29.64	9.16	164
30	Deferred Income Taxes	216,193	592	38.80	38.81	(0.01)	(6)
31	Interest Expense	727,085	1,992	38.80	91.00	(52.20)	(103,989)
32	Preferred Dividends	6,795	19	38.80	45.00	(6.20)	(115)
33	Total Working Capital Requirement	<u>4,320,089</u>					<u>(198,497)</u>
34							
35	Total Cash and Working Capital Requirement Used						<u>0</u>
36							
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All Lead/Lags are based on internal study.

Statement of Income Per Books and Pro Forma - Parkville Water
 For the Test Year Ended June 30, 2009

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Parkville Water (Platte County)

Line #	Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5	Operating Revenues	\$3,846,609	\$946,475	\$4,793,084	1,608,545	\$6,401,629
8	Operating Expenses					
9	Operating and Maintenance	1,627,357	234,991	1,862,348	7,517	1,869,865
10	Depreciation Expense	529,433	220,572	750,005		750,005
11	Amortization Expense	1,562	0	1,562		1,562
13	Taxes other Than Income Taxes					
14	Property Taxes	562,591	77,856	640,447		640,447
15	Payroll Taxes	23,463	(2,442)	21,021		21,021
16	PSC Fees	27,090	12,995	40,085		40,085
17	Other	5,993	307	6,300		6,300
19	Utility Operating Income Before Income Taxes	1,069,120	402,196	1,471,316	1,601,028	3,072,344
21	Income Taxes					
22	Federal Income Tax	(188,822)	230,519	41,697	531,147	572,844
23	State Income Tax	(26,732)	33,284	6,552	83,466	90,018
24	Deferred Income Taxes	370,004	(153,811)	216,193		216,193
25	Amortization of Investment Tax Credit	(478)		(478)		(478)
27	Utility Operating Income	\$915,148	\$292,204	\$1,207,352	\$986,415	\$2,193,767

**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: Parkville Water (Platte County)

Case No. WR-2010-XXXX
Schedule CAS-9-PKW
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
5	\$2,601,759	(\$71,415)	(\$1)	\$2,530,343	\$499,914	\$344,287	\$3,374,544
6	814,202	(29,803)	(7)	784,392	62,251	\$102,708	949,351
7	16,839	(543)	0	16,296		\$2,351	18,647
8	50,566	(1,856)	0	48,710		\$7,156	55,866
9	198,294	(5,068)	0	193,226		\$22,347	215,573
10	4,260	0	0	4,260		\$65	4,325
11							
12							
13							
14	3,685,920	(108,685)	(8)	3,577,227	562,165	478,914	4,618,306
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	127,746	0	0	127,746	0	14,090	141,836
21							
22	127,746	0	0	127,746	0	14,090	141,836
23							
24	3,813,666	(108,685)	(8)	3,704,973	562,165	493,003	4,760,141
25							
26							
27	1,005			1,005			1,005
28	852			852			852
29	0			0			0
30	28,839			28,839			28,839
31	2,247			2,247			2,247
32							
33	32,943	0	0	32,943	0	0	32,943
34							
35							
36	\$3,846,609	(\$108,685)	(\$8)	\$3,737,916	\$562,165	\$493,003	\$4,793,084
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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: Parkville Water (Platte County)

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-PKW which provides additional detail and support.				
7	Labor	CAS-11-PKW	\$306,132		\$291,823
8	Purchased Water	CAS-11-PKW	76,875	(\$14,309)	116,163
9	Fuel and Power	CAS-11-PKW	175,858	52,507	228,365
10	Chemicals	CAS-11-PKW	114,171	5,195	119,366
11	Waste Disposal	CAS-11-PKW	0	0	0
12	Support Services	CAS-11-PKW	354,706	(1,309)	353,397
13	Group Insurance	CAS-11-PKW	43,974	38,017	81,991
14	Pensions	CAS-11-PKW	27,095	36,103	63,198
15	Regulatory Expense	CAS-11-PKW	6,575	518	7,093
16	Insurance, Other than Group	CAS-11-PKW	48,747	9,190	57,937
17	Customer Accounting	CAS-11-PKW	74,453	(24,999)	49,454
18	Rents	CAS-11-PKW	4,735	(1)	4,734
19	General Office Expense	CAS-11-PKW	45,976	0	45,976
20	Miscellaneous	CAS-11-PKW	119,315	(1,610)	117,705
21	Maintenance - Other	CAS-11-PKW	228,745	96,400	325,145
22	Total Operations and Maintenance		<u>1,627,357</u>	<u>234,991</u>	<u>1,862,348</u>
24	Depreciation	CAS-11-PKW	529,433	220,572	750,005
25	Amortization	CAS-11-PKW	1,562	0	1,562
26	Total Depreciation and Amortization		<u>530,995</u>	<u>220,572</u>	<u>751,567</u>
28	Property Taxes	CAS-11-PKW	562,591	77,856	640,447
29	Payroll Taxes	CAS-11-PKW	23,463	(2,442)	21,021
30	PSC Fees	CAS-11-PKW	27,090	12,995	40,085
31	Other General Taxes	CAS-11-PKW	5,993	307	6,300
32	Total Taxes Other Than Income Taxes		<u>619,137</u>	<u>88,716</u>	<u>707,853</u>
34					(188,822)
35					(26,732)
36					370,004
37					(478)
38					153,972
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	\$1,471,316	\$1,471,316	\$3,072,344	\$3,072,344
11					
12	Interest Expense Deduction	782,960	782,960	782,960	782,960
13					
14	Taxable Income	688,356	688,356	2,289,384	2,289,384
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(563,443)	(563,443)	(563,443)	(563,443)
18	Non-deductible Meals	757	757	757	757
19	Amortization Preferred Stock Expense	18	18	18	18
20	Non-deductible Reserve Deficiency	0	0	0	0
21					
22	Total Addbacks (Deducts)	(562,668)	(562,668)	(562,668)	(562,668)
23					
24	Taxable Income	125,688	125,688	1,726,716	1,726,716
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
27					
28	Proforma Income Tax at Present / Proposed Rates	41,697	6,552	572,844	90,018
29					
30	Per Books Amount / Present Rates	(188,822)	(26,732)	41,697	6,552
31					
32	Proforma adjustment	\$230,519	\$33,284	\$531,147	\$83,466
33					
34					
35					
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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: Parkville Water (Platte County)

Case No. WR-2010-XXXX
Schedule CAS-13-PKW
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	
1						
2	Monthly Billing:					
3						
4	Residential	483,878	\$3,374,544	483,878	\$4,304,984	27.57%
5	Commercial	174,381	949,349	174,381	1,193,989	25.77%
6	Industrial	3,175	18,647	3,175	23,579	26.45%
7	Other Public Authority	8,137	55,866	8,137	71,460	27.91%
8	Other Water Utilities	64,654	215,573	64,654	267,047	23.88%
9	Miscellaneous	488	4,325	488	4,325	0.01%
10	Private Fire	0	141,836	0	141,836	0.00%
11	Public Fire	0	0	0	0	0.00%
12	Total	<u>734,714</u>	<u>4,760,139</u>	<u>734,714</u>	<u>6,007,220</u>	<u>26.20%</u>
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		1,005		4,145	312.44%
18	Returned Check Charge		852		852	0.00%
19	Application Fee		0		4,110	0.00%
20	Miscellaneous Other Revenue		28,839		28,839	0.00%
21	Rents from Water Property		2,247		2,247	0.00%
22	Misc Sales		-		0	0.00%
23						
24			<u>\$4,793,082</u>		<u>\$6,047,413</u>	<u>26.17%</u>
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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: Parkville Water (Platte County)

Case No. WR-2010-XXXX
 Schedule CAS-14-PKW
 Page 1 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
		Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Sales ('000 Gal)	Proposed Rate							
1	Residential:													
2	Minimum Charge:													
3	5/8" Monthly	54,673		\$11.01	\$601,954	54,673	\$820,101			\$15.00	\$820,101	\$218,147	36.24%	
4	5/8" Low Income	1,987		\$11.01	\$21,880	1,987	\$19,376			\$9.75	\$19,376	(\$2,504)	-11.44%	
5	3/4" Monthly	0		14.09	0	0	0			19.20	0	0	0.00%	
6	1" Monthly	3,821		19.97	76,297	3,821	103,959			27.21	103,959	27,662	36.26%	
7	1-1/2" Monthly	143		34.71	4,967	143	6,771			47.32	6,771	1,804	36.32%	
8	2" Monthly	94		52.42	4,948	94	6,744			71.44	6,744	1,796	36.30%	
9	3" Monthly	0		93.66	0	0	0			127.67	0	0	0.00%	
10	4" Monthly	0		152.61	0	0	0			208.02	0	0	0.00%	
11	6" Monthly	0		299.98	0	0	0			408.90	0	0	0.00%	
12	8" Monthly	0		476.82	0	0	0			649.91	0	0	0.00%	
13	10" Monthly	0		809.98	0	0	0			1,104.01	0	0	0.00%	
14	12" Monthly	0		1,336.06	0	0	0			1,821.11	0	0	0.00%	
15														
16	Volumetric Charges:													
17	First Block		478,026	\$5.5324	2,644,629		3,324,190			\$6.9540	3,324,190	679,561	25.70%	
18	Second Block		5,852	3.3950	19,869		23,843			4.0740	23,843	3,974	20.00%	
19	Third Block		0	2.6198	0		0			3.5110	0	0	0.00%	
20	Fourth Block		0	1.7642	0		0			2.2260	0	0	0.00%	
21	FAL's and Credits		0		0		0				0	0	0.00%	
22	Reconcile to Books												0.00%	
23	Total		483,878		\$3,374,544		\$4,304,984				\$4,304,984	\$930,440	27.57%	

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