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Line No.

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Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
 Schedule CAS-12-BRU
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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		(\$271,088)	(\$271,088)		
Interest Expense Deduction		49,804	49,804		
Income Before Addbacks (Deducts)		(320,892)	(320,892)		
Addback (Deducts):					
Tax over Book Depreciation		36,096	36,096		
Non-deductible Meals		37	37		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		36,133	36,133		
Taxable Income		(284,759)	(284,759)		
Effective Tax Rate (1)		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates		(94,470)	(14,845)		
Per Books Amount / Present Rates		8,324	(1,973)		
Proforma adjustment		(\$102,794)	(\$12,872)		

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

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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

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

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Percentage Change
1						
2	Monthly Billing:					
3						
4	Residential	17,662	\$101,775	17,662	\$127,477	25.25%
5	Commercial	4,953	24,244	4,953	30,366	25.25%
6	Industrial	34	522	34	654	25.29%
7	Other Public Authority	701	3,682	701	4,612	25.26%
8	Other Water Utilities	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0.00%
10	Private Fire	0	4,762	0	5,964	25.24%
11	Public Fire	0	0	0	0	0.00%
12	Total	23,350	134,985	23,350	169,073	25.25%
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		0		0	0.00%
18	Returned Check Charge		96		96	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		2,942		2,942	0.00%
21	Rents from Water Property		27		27	0.00%
22						
23						
24			\$138,060		\$172,138	24.69%
25						
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27						
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Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-14-BRU
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Percentage Change			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)		Proposed Rate	Total Revenue	Dollar Change
1											
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	4,599		\$7.08	\$32,560	4,599		\$8.87	\$40,792	\$8,232	25.28%
5	3/4" Monthly	0		9.06	0	0		11.35	0	0	0.00%
6	1" Monthly	24		12.84	309	24		16.08	388	79	25.57%
7	1-1/2" Monthly	0		22.33	0	0		27.97	0	0	0.00%
8	2" Monthly	33		33.71	1,112	33		42.22	1,393	281	25.27%
9	3" Monthly	0		60.24	0	0		75.44	0	0	0.00%
10	4" Monthly	0		98.15	0	0		122.92	0	0	0.00%
11	6" Monthly	0		192.93	0	0		241.62	0	0	0.00%
12	8" Monthly	0		306.65	0	0		384.04	0	0	0.00%
13	10" Monthly	0		520.92	0	0		652.39	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,076.14	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		18,358	\$3.8744	71,127		18,358	\$4.8522	89,078	17,951	25.24%
19	Second Block		63	2.1704	136		63	2.7182	171	35	25.74%
20	Third Block		0	1.6750	0		0	2.0977	0	0	0.00%
21	Fourth Block		0	1.1280	0		0	1.4127	0	0	0.00%
22	FAL's and Credits		(759)		(3,469)		(759)		(4,345)	(876)	25.24%
23	Reconcile to Books									0	0.00%
24	Total		17,662		\$101,775		17,662		\$127,477	\$25,702	25.25%

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2008

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

Case No. WR-2007-XXXX
 Schedule CAS-14-BRU
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1	Commercial:								
2	Minimum Charge:								
3	5/8" Monthly	775		\$7.08	\$5,490	775		\$8.87	\$6,878
4	3/4" Monthly	0		9.06	0	0		11.35	0
5	1" Monthly	75		12.84	963	75		16.08	1,206
6	1-1/2" Monthly	0		22.33	0	0		27.97	0
7	2" Monthly	26		33.71	876	26		42.22	1,098
8	3" Monthly	0		60.24	0	0		75.44	0
9	4" Monthly	0		98.15	0	0		122.92	0
10	6" Monthly	0		192.93	0	0		241.62	0
11	8" Monthly	0		306.65	0	0		384.04	0
12	10" Monthly	0		520.92	0	0		652.39	0
13	12" Monthly	0		859.27	0	0		1,076.14	0
14									
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		4,590	\$3.5768	16,416		4,590	\$4.4795	20,559
19	Second Block		532	2.0038	1,065		532	2.5095	1,334
20	Third Block		0	1.5464	0		0	1.9367	0
21	Fourth Block		0	1.0413	0		0	1.3041	0
22	FAL's and Credits		(168)		(566)		(168)		(709)
23	Reconcile to Books								
24	Total		4,953		\$24,244		4,953		\$30,366
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$1,388
 Percentage Change: 25.28%
 0.00%
 25.23%
 0.00%
 25.34%
 0.00%
 0.00%
 0.00%
 0.00%
 0.00%
 0.00%
 0.00%
 0.00%
 25.24%
 25.26%
 0.00%
 0.00%
 25.27%
 0.00%
 25.25%

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Schedule CAS-14-BRU
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

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

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

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

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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

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

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Schedule CAS-14-BRU
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue	
1							
2							
3							
4	Private Fire Hydrant	3.00	\$1,252.68	\$3,758	1,568.88	\$4,707	25.25%
5							
6	2"	0.00	179.52	0	224.88	0	0.00%
7							
8	3"	0.00	308.52	0	386.40	0	0.00%
9							
10	4"	0.00	489.48	0	612.96	0	0.00%
11							
12	6"	1.00	1,003.80	1,004	1,257.12	1,257	25.20%
13							
14	8"	0.00	1,727.16	0	2,163.12	0	0.00%
15							
16	10"	0.00	2,654.88	0	3,324.96	0	0.00%
17							
18	12"	0.00	3,785.40	0	3,785.40	0	0.00%
19							
20	FAL's and Credits			0		0	0.00%
21							
22	Total	4		\$4,762		\$5,964	25.24%
23							
24							
25							
26							
27	Public Fire Protection:						
28	Public Fire Hydrants	61	0.00	0	0.00	0	0.00%
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2007-XXX
Schedule CAS-2-CDH
Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5	Rate Base	CAS-3-CDH	\$2,172,742
6			
7			
8	Operating Income at Present Rates	CAS-8-CDH	(229,435)
9			
10	Earned Rate of return		-10.56%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		185,118
15			
16	Operating Income Deficiency		414,553
17			
18			
19	Gross Revenue Conversion Factor		1,64807
20			
21	Revenue Deficiency		683,212
22			
23	Adjusted Operating Revenues	CAS-8-CDH	160,780
24			
25	Total Revenue Requirement		\$843,992
26			
27			
28			
29	Gross Revenue Conversion Factor		\$1,000,000
30	Revenue		15,165
31	Uncollectibles		0.000
32	PSC Assessment		0.000000%
33	Before Tax Amount		984,835
34	State Income Taxes		51,342
35	Federal Income Taxes		328,723
36	Total Taxes and Expenses		393,230
37	Net Amount		\$606,770
38			
39	Conversion Factor		1,64807
40			

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District Cedar Hill

Rate Base Summary
 Test Year Ended June 30, 2006

Case No. SR-2007-XXX
 Schedule CAS-3-CDH
 Page 1 of 1

Line #		Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3	Rate Base Component				
4					
5	Utility Plant in Service	CAS-4-CDH	512,902	2,464,065	2,976,967
6					
7	Accumulated Provision for Depreciation	CAS-5-CDH	(162,690)	59,052	(103,638)
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		350,212	2,523,117	2,873,329
14					
15					
16	Less:				
17	Customer Advances	CAS-6-CDH	0	70,000	70,000
18	Contributions in Aid of Construction	CAS-6-CDH	595,013	(8,814)	586,199
19	Accumulated Deferred TTC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	32,000	(2,609)	29,391
21	Pension Liability	W/P's	15,948	(126)	15,822
22					
23					
24	Subtotal		642,961	58,451	701,412
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-CDH	0	0	0
29	Materials and Supplies	W/P's	0	0	0
30	Prepayments	W/P's	825	0	825
31	OP&B's Contributed to External Fund	W/P's	0	0	0
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	0	0	0
34					
35	Subtotal		825	0	825
36					
37	Total Original Cost Rate Base		(291,924)	2,464,666	2,172,742
38					
39					
40					

Utility Plant in Service
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill

Case No. SR-2007-XXX
Schedule CAS-4-CDH
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Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$28,134	\$33,400	\$61,534
5	351	WW Struct & Imp Coll	41,680	0	41,680
6	352.1	WW Collection Sewers Forced	0	0	0
7	363	WW Collecting Mains	0	0	0
8	372	WW Collecting Mains Other	237,686	427,942	665,628
9	370.1	WW Land & Ld Rights Gen	0	0	0
10	352.2	WW Collecting Mains	205,402	2,002,723	2,208,125
11	353	WW Services Sewer	0	0	0
12	374	WW Outfall Sewer Lines	0	0	0
13					
14		Total Plant in Service	<u>\$512,902</u>	<u>\$2,464,085</u>	<u>\$2,976,967</u>
15					
16					
17					
18					
19					
20					
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Accumulated Depreciation and Amortization **Test Year Ended June 30, 2006**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill

Case No. SR-2007-XXX
Schedule CAS-6-CDH
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		Sewer Plant			
2		Other Including Allocated Plant	\$0	(\$776)	(\$776)
3		WW Franchises	0	0	0
4	302 WW	WW Land & Ld Rights Gen	0	0	0
5	370.1	WW Struct & Imp Coll	7,685	965	8,640
6	351	WW Collection Sewers Forced	0	0	0
7	352.1	WW Collecting Mains	36,650	(63,498)	(26,848)
8	352.2	WW Services Sewer	0	0	0
9	353	WW Pump Equip Elect	0	0	0
10	363	WW TD Equipment	84,728	335	85,063
11	372	WW Outfall Sewer Lines	0	0	0
12	374	WW Office Furniture & Equip	9,779	945	10,724
13	381 WW	WW Trans Equipment	17,462	2,978	20,440
14	382 WW	WW Misc Equipment	6,386	9	6,395
15	398 WW				
16					
17					
18					
19		Total Plant in Service	\$162,690	(\$59,062)	\$103,638
20					
21					
22					
23					
24					
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26					
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Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended June 30, 2006

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1		<u>Customer Advances</u>			
2		Advances for Construction - Extensions	0	70,000	70,000
3		Advances for Construction - Services	0	0	0
4	252.11	Advances for Construction - Hydrants	0	0	0
5		Advances for Construction - Taxable Extensions	0	0	0
6		Total Customer Advances	0	70,000	70,000
7	252.71				
8					
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	130,000	0	130,000
15	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
16	271.21	Contributions in Aid - NT Services	208,467	0	208,467
17	271.30	Contributions in Aid - NT Meters	0	0	0
18		Contributions in Aid - NT Hydrants	0	0	0
19		Contributions in Aid - NT Other	275,188	0	275,188
20	271.71	Contributions in Aid - Taxable Mains	0	0	0
21	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
22	271.27	Contributions in Aid - Taxable Services	46,250	0	46,250
23	271.37	Contributions in Aid - Taxable Meters	0	0	0
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	(64,892)	(8,814)	(73,706)
26		Total Contributions in Aid of Construction	595,013	(8,814)	586,199
27					
28					
29					
30					
31					
32					
33					
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Working Capital
For the Test Year Ended June 30, 2006

Case No. SR-2007-XXX
Schedule CAS-7-CDH
Page 1 of 1

Line #	Expense Category	Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead/Lag)	Net (Lead/Lag)	Cash Requirement
1	Base Payroll	33,354	91	39.87	10.23	29.64	2,709
2	Tax Withholding	15,848	43	39.87	17.39	22.48	976
3	Fuel and Power	(46,906)	(129)	39.87	37.22	2.65	(341)
4	Chemicals	280	1	39.87	36.78	3.09	2
5	Purchased Water	364	1	39.87	53.15	(13.28)	(13)
6	Service Company Charges	31,314	86	39.87	(4.13)	44.00	3,775
7	Group Insurance	7,389	20	39.87	(8.54)	48.41	980
8	OP&EB's	3,478	10	39.87	(0.04)	39.91	380
9	Pensions	5,269	14	39.87	36.78	3.09	45
10	ESOP	0	0	39.87	36.78	3.09	0
11	Insurance Other than Group	6,736	18	39.87	36.78	3.09	57
12	Uncollectables	2,543	7	39.87	36.78	3.09	22
13	Rents	1,589	4	39.87	24.37	15.50	67
14	401(K)	0	0	39.87	48.80	(8.93)	0
15	Other O&M	133,358	365	39.87	36.78	3.09	1,129
16	Total O&M Expenses	194,617					9,788
17	Depreciation Expense	71,336	195	39.87	-	39.87	7,792
18	Property Taxes	219,862	602	39.87	182.50	(142.63)	(85,915)
19	Public Service Commission Fee	8,153	22	39.87	(30.00)	69.87	1,561
20	Franchise and Environment Tax	682	2	39.87	110.50	(70.63)	(132)
21	FICA Taxes	59	0	39.87	13.44	26.43	4
22	FUTA Taxes	3,807	10	39.87	62.05	(22.18)	(231)
23	SUTA Taxes	43	0	39.87	62.05	(22.18)	(3)
24	Federal Income Tax - Current	(128,820)	(353)	39.87	60.25	(20.38)	7,193
25	State Income Tax - Current	(20,243)	(55)	39.87	62.17	(22.30)	1,237
26	Deferred Income Taxes	40,768	112	39.87	0.00	39.87	4,453
27	Interest Expense	69,093	189	39.87	91.15	(51.26)	(9,707)
28	Preferred Dividends	869	2	39.87	45.63	(5.76)	(14)
29	Total Working Capital Requirement	460,226					(63,974)
30	Total Cash and Working Capital Requirement Used						0
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District Cedar Hill Sewer

Statement of Income Per Books and Pro Forma
 For the Test Year Ended June 30, 2006

Case No. SR-2007-XXX
 Schedule CAS-8-CDH
 Page 1 of 1

Line #		Schedule Reference	Test Year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Pro Forma Proposed Rates
1						
2						
3						
4						
5						
6	Operating Revenues	CAS-9-CDH	\$160,980	(\$100)	\$160,780	
7						
8	Operating Expenses					
9	Operating and Maintenance	CAS-10-CDH	253,604	(58,987)	194,617	
10	Depreciation Expense	CAS-10-CDH	27,213	44,029	71,242	
11	Amortization Expense	CAS-10-CDH	94	0	94	
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	CAS-10-CDH	3	219,859	219,862	
15	Payroll Taxes	CAS-10-CDH	4,344	(435)	3,908	
16	PSC Fees	CAS-10-CDH	1,090	0	1,090	
17	Other	CAS-10-CDH	631	7,114	7,745	
18						
19	Utility Operating Income Before Income Taxes		(126,099)	(211,680)	(337,778)	
20						
21	Income Taxes					
22	Federal Income Tax	CAS-12-CDH	7,862	(136,682)	(128,820)	
23	State Income Tax	CAS-12-CDH	(1,864)	(18,379)	(20,243)	
24	Deferred Income Taxes		11,280	29,488	40,768	
25	Amortization of Investment Tax Credit		(48)		(48)	
26						
27	Utility Operating Income		(\$143,328)	(\$86,107)	(\$229,435)	
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Adjustment to Revenue Per Books and Pro Forma
 For the Test Year Ended June 30, 2006

Case No. SR-2007-XXX
 Schedule CAS-9-CDH
 Page 1 of 1

Line #		Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalization & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1								
2								
3								
4	Sales of Water							
5	Metered Sales							
6	Residential	\$0			\$0	\$0		\$0
7	Commercial	0			0	0		0
8	Industrial	0			0	0		0
9	Other Public Authority	0			0	0		0
10	Sales for Resale	0			0	0		0
11	Miscellaneous	0			0	0		0
12								
13								
14	Total Metered Sales	0	0	0	0	0	0	0
15								
16								
17	Sewer Service							
18								
19	Fire Service							
20	Private Fire Service	0		0	0	0	0	0
21								
22	Total Fire Service	0	0	0	0	0	0	0
23								
24	Total Sales of Water	160,880	0	110	160,990	(210)	0	160,780
25								
26	Other Operating Revenues							
27	Reconnected Charges	0			0	0	0	0
28	Returned Check Charge	0			0	0	0	0
29	Application Fee	0			0	0	0	0
30	Miscellaneous Other Revenue	0			0	0	0	0
31	Rents from Water Property	0			0	0	0	0
32								
33	Total Other Operating Revenues	0	0	0	0	0	0	0
34								
35								
36	Total Operating Revenues	\$160,880	\$0	\$110	\$160,990	(\$210)	\$0	\$160,780
37								
38								
39								
40								

Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2007-XXX
Schedule CAS-10-CDH
Page 1 of 1

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-CDH which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-CDH	\$52,190		\$49,202
Purchased Water	CAS-11-CDH	364		364
Fuel and Power	CAS-11-CDH	16,101	4,023	20,124
Chemicals	CAS-11-CDH	280	0	280
Waste Disposal	CAS-11-CDH	89,030	(67,030)	22,000
Support Services	CAS-11-CDH	29,902	1,412	31,314
Group Insurance	CAS-11-CDH	10,866	6,107	16,973
Pensions	CAS-11-CDH	6,890	(1,621)	5,269
Regulatory Expense	CAS-11-CDH	453	(132)	321
Insurance, Other than Group	CAS-11-CDH	4,706	2,030	6,736
Customer Accounting	CAS-11-CDH	5,204	380	5,585
Rents	CAS-11-CDH	246	1,343	1,589
General Office Expense	CAS-11-CDH	8,258	(2,633)	5,625
Miscellaneous	CAS-11-CDH	20,614	121	20,735
Maintenance - Other	CAS-11-CDH	8,498	0	8,498
Total Operations and Maintenance		<u>253,604</u>	<u>(58,987)</u>	<u>194,617</u>
Depreciation	CAS-11-CDH	27,213	44,029	71,242
Amortization	CAS-11-CDH	94	0	94
Total Depreciation and Amortization		<u>27,307</u>	<u>44,029</u>	<u>71,336</u>
Property Taxes	CAS-11-CDH	3	219,859	219,862
Payroll Taxes	CAS-11-CDH	4,344	(435)	3,908
PSC Fees	CAS-11-CDH	1,090	0	1,090
Other General Taxes	CAS-11-CDH	631	7,114	7,745
Total Taxes Other Than Income Taxes		<u>6,068</u>	<u>226,538</u>	<u>232,605</u>

Line No.

[illegible]

Line No.

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer**

[illegible]

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2007-XXX
Schedule CAS-11-CDH
Page 3 of 4

[illegible]

Case No. SR-2007-XXX
Schedule CAS-11-CDH
Page 4 of 4

Line No.

[illegible]

Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Cedar Hill Sewer

Case No. SR-2007-XXX
 Schedule CAS-12-CDH
 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					
		(\$337,778)	(\$337,778)		
Interest Expense Deduction					
		69,093	69,093		
Taxable Income					
		(406,871)	(406,871)		
Addback (Deducts):					
Tax over Book Depreciation		18,530	18,530		
Non-deductible Meals		42	42		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		18,572	18,572		
Taxable Income					
		(388,299)	(388,299)		
Effective Tax Rate (1)					
		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates					
		(128,820)	(20,243)		
Per Books Amount / Present Rates					
		7,862	(1,864)		
Proforma adjustment					
		(\$136,682)	(\$18,379)		

(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, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2007-XXX
Schedule CAS-13-CDH
Page 1 of 1

Line	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	Monthly Billing:						
2	Residential	13,824	\$26,633	13,824	\$33,354	\$6,721	25.24%
3	Commercial	2,643	(5,598)	2,643	(5,598)	0	0.00%
4	Industrial	0	0	0	0	0	0.00%
5	Other Public Authority	0	0	0	8	8	0.00%
6	Other Water Utilities	0	0	0	0	0	0.00%
7	Miscellaneous	0	0	0	0	0	0.00%
8	Private Fire	0	0	0	0	0	0.00%
9	Public Fire	0	0	0	0	0	0.00%
10	Residential Flat Rate:	0	135,305	0	169,436	34,131	25.23%
11	Commercial Flat Rate:	0	4,440	0	5,560	1,120	25.23%
12	Total	16,467	160,780	16,467	202,760	\$41,980	26.11%
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18	Reconnect Charges		0		0	0	0.00%
19	Returned Check Charge		0		0	0	0.00%
20	Application Fee		0		0	0	0.00%
21	Miscellaneous Other Revenue		0		0	0	0.00%
22	Rents from Water Property		0		0	0	0.00%
23							
24							
25							
26			\$160,780		\$202,760	41,980	26.11%
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2007-XXX
Schedule CAS-14-CDH
Page 1 of 2

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1									
2	Residential:								
3	Minimum Charge:								
4	5/8" Monthly	369		\$18.00	\$6,842	369		\$22.54	\$8,317
5	3/4" Monthly	0		\$0.00	0	0		\$0.00	0
6	1" Monthly	0		\$0.00	0	0		\$0.00	0
7	1-1/2" Monthly	0		\$0.00	0	0		\$0.00	0
8	2" Monthly	0		\$0.00	0	0		\$0.00	0
9	3" Monthly	0		\$0.00	0	0		\$0.00	0
10	4" Monthly	0		\$0.00	0	0		\$0.00	0
11	6" Monthly	0		\$0.00	0	0		\$0.00	0
12	8" Monthly	0		\$0.00	0	0		\$0.00	0
13	10" Monthly	0		\$0.00	0	0		\$0.00	0
14	12" Monthly	0		\$0.00	0	0		\$0.00	0
15									
16									
17	Volumetric Charges:								
18	First Block		1,624	\$0.0000	0		1,624	\$0.0000	0
19	Second Block		12,201	\$2.1200	25,865		12,201	\$2.6551	32,394
20	Third Block		0	\$2.1200	0		0	\$2.6551	0
21	Fourth Block		0	\$2.1200	0		0	\$2.6551	0
22	FAL's and Credits		0		(5,874)		0		(7,357)
23	Reconcile to Books								
24	Total		<u>13,824</u>		<u>\$26,633</u>		<u>13,824</u>		<u>\$33,354</u>
25									
26									
27	Residential Flat Rate:								
28	Single Family Residence	6,281		\$18.00	\$113,057	6,281		22.54	\$141,573
29	Multi-Family Residence	276		\$14.40	\$3,974	276		18.03	\$4,976
30	Mobile Home	1,128		\$16.20	\$18,274	1,128		20.29	\$22,887
31	Total				<u>\$135,305</u>				<u>\$169,436</u>
32									
33									
34									
35									
36									
37									
38									
39									
40									

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\$6,842
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\$26,633
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25,865
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0
(5,874)
\$26,633

13,824
13,824

6,281
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1,128

\$113,057
\$3,974
\$18,274
\$135,305

\$141,573
\$4,976
\$22,887
\$169,436

\$28,516
\$1,002
\$4,613
\$34,131

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25.24%
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0.00%
25.25%
0.00%
25.24%

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\$6,721

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(7,357)
\$33,354

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\$2.6551
\$2.6551
\$2.6551

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12,201
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0
25,865
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(5,874)

\$0.0000
\$2.1200
\$2.1200
\$2.1200

13,824
13,824

6,281
276
1,128

\$113,057
\$3,974
\$18,274
\$135,305

\$141,573
\$4,976
\$22,887
\$169,436

\$28,516
\$1,002
\$4,613
\$34,131

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25.24%
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0.00%
25.25%
0.00%
25.24%

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2007-XXX
Schedule CAS-14-CDH
Page 2 of 2

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1	Commercial:								
2	Minimum Charge:								
3	5/8" Monthly	0		\$18.00	\$0	0		\$22.54	\$0
4	3/4" Monthly	0		\$0.00	0	0		\$0.00	0
5	1" Monthly	0		\$0.00	0	0		\$0.00	0
6	1-1/2" Monthly	0		\$0.00	0	0		\$0.00	0
7	2" Monthly	0		\$0.00	0	0		\$0.00	0
8	3" Monthly	0		\$0.00	0	0		\$0.00	0
9	4" Monthly	0		\$0.00	0	0		\$0.00	0
10	6" Monthly	0		\$0.00	0	0		\$0.00	0
11	8" Monthly	0		\$0.00	0	0		\$0.00	0
12	10" Monthly	0		\$0.00	0	0		\$0.00	0
13	12" Monthly	0		\$0.00	0	0		\$0.00	0
14									
15									
16									
17	Volumetric Charges:								
18	First Block		0	\$0.0000	0		0	\$0.0000	0
19	Second Block		0	\$2.1200	0		0	\$2.6551	0
20	Third Block		0	\$2.1200	0		0	\$2.6551	0
21	Fourth Block		0	\$2.1200	0		0	\$2.6551	0
22	FAL's and Credits		2,643		(5,598)		2,643		(5,598)
23	Reconcile to Books								
24	Total		2,643		(\$5,598)		2,643		(\$5,598)
25									
26	Flat Rate								
27									
28	Commercial Flat Rate:								
29									
30	Commercial	247		\$18.00	\$4,440	247		\$22.54	\$5,560
31	Total				\$4,440				\$5,560
32									
33									
34									
35									
36									
37									
38									
39									
40									

25.23%
\$0

\$1,120
\$1,120

\$5,560
\$5,560

Line No.	Description	Supporting Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-JFC	\$14,085,339
7			
8	Operating Income at Present Rates	CAS-8-JFC	298,134
9			
10	Earned Rate of return		2.12%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		1,200,071
15			
16	Operating Income Deficiency		901,937
17			
18	Gross Revenue Conversion Factor		1.63997
19			
20	Revenue Deficiency		1,479,149
21			
22	Adjusted Operating Revenues	CAS-8-JFC	4,118,670
23			
24	Total Revenue Requirement		\$5,597,819
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles		10,299
31	PSC Assessment		0.000
32	Before Tax Amount		988,701
33	State Income Taxes		51,596
34	Federal Income Taxes		328,337
35	Total Taxes and Expenses		390,232
36	Net Amount		\$608,768
37			
38	Conversion Factor		1.63997
39			
40			

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Rate Base Summary
 Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS-3-JFC
 Page 1 of 1

Line #		Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2	Rate Base Component				
3					
4	Utility Plant in Service	CAS-4-JFC	20,059,777	2,713,275	22,773,052
5					
6	Accumulated Provision for Depreciation	CAS-5-JFC	(4,610,815)	(219,617)	(4,830,432)
7					
8	Accumulated Amortization	W/P's	0	0	0
9					
10	Utility Plant Acquisition Adjustments	W/P's	0	0	0
11					
12	Net Utility Plant		15,448,962	2,493,659	17,942,620
13					
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JFC	252,817	215,680	468,497
18	Contributions in Aid of Construction	CAS-6-JFC	2,228,531	(26,936)	2,201,595
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,340,973	(18,483)	1,322,480
21	Pension Liability	W/P's	313,650	(2,475)	311,175
22					
23					
24	Subtotal		4,135,971	167,776	4,303,748
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JFC	21,000	0	21,000
29	Materials and Supplies	W/P's	177,087	0	177,087
30	Prepayments	W/P's	16,223	0	16,223
31	OP&E's Contributed to External Fund	W/P's	0	0	0
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	266,806	(34,650)	232,156
34					
35	Subtotal		481,116	(34,650)	446,466
36					
37	Total Original Cost Rate Base		11,794,107	2,291,232	14,085,339
38					
39					
40					

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Utility Plant in Service
 For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS 4-JFC
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2	301	Organization	\$772	\$4,268	\$5,040
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	88,195	88,195
5		Subtotal	772	92,463	93,235
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	0	0	0
9	312	Collection & Impound Reservoirs	3,755	0	3,755
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	388,419	0	388,419
12	316	Supply Mains	0	0	0
13		Subtotal	0	0	0
14		<u>Pumping Plant</u>	392,174	0	392,174
15	320	Pumping Land & Land Rights	944	0	944
16	321	Pumping Structures & Improvements	612,421	0	612,421
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	0	0	0
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	0	0	0
21	326	Diesel Pumping Equipment	1,464,209	0	1,464,209
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	0	0	0
24		Subtotal	0	0	0
25		<u>Treatment Plant</u>	2,077,574	0	2,077,574
26	330	Water Treatment Land & Land Rights	50,762	0	50,762
27	331	Water Treatment Structures & Improvements	2,208,280	247,477	2,455,757
28	332	Water Treatment Equipment	2,978,793	0	2,978,793
29	332.4	Water Treatment Equipment - Filter Plant	0	0	0
30		Subtotal	5,237,835	247,477	5,485,312
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	45,514	0	45,514
33	341	Transmission & Distribution Structures & Improvements	47,953	0	47,953
34	342	Distribution Reservoirs & Standpipes	989,901	0	989,901
35	343	Transmission & Distribution Mains Conv	6,061,578	1,474,315	7,535,893
36	343.1	Transmission & Distribution Mains < 4"	31,286	0	31,286
37	343.2	Transmission & Distribution Mains 6" - 8"	533,784	0	533,784
38	343.3	Transmission & Distribution Mains > 10"	1,115,473	0	1,115,473
39		Subtotal	1,115,473	0	1,115,473
40		Subtotal	8,825,489	1,474,315	10,299,804

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/05 8,825,489	Pro Forma Adjustments 1,474,315	Pro Forma UPIS 10,299,804
1		Transmission & Distribution Plant				
2	344	Fine mains		0	0	0
3	345	Services		341,721	21,867	363,588
4	346.1	Meters - Bronze Case		2,792	0	2,792
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		784,979	197,866	982,845
7	347	Meter Installation		279,883	0	279,883
8	348	Hydrants		999,146	19,194	1,018,340
9	349	Other Transmission & Distribution Plant		0	0	0
10		Subtotal		11,234,010	1,713,242	12,947,252
11		General Plant				
12	389	General Land & Land Rights		7,181	0	7,181
13	390	Stores Shops Equipment Structures		0	0	0
14	390.1	Office Structures		232,303	0	232,303
15	390	General Structures - HVAC		0	0	0
16	390.3	Miscellaneous Structures		0	0	0
17	391	Office Furniture and Equipment		31,964	267,393	299,357
18	391.2	Computers & Peripheral Equipment		229,599	79,648	309,247
19	391.25	Computer Software		0	142,858	142,858
20	391.26	Personal Computer Software		0	2,790	2,790
21	391.3	Other Office Equipment		0	336	336
22	392.11	Transportation Equipment - Light Trucks		76,771	959	77,730
23	392.12	Transportation Equipment - Heavy Trucks		0	0	0
24	392.2	Transportation Equipment - Cars		20,483	3,544	24,027
25	392.3	Transportation Equipment - Other		0	0	0
26	393	Stores Equipment		1,524	0	1,524
27	394	Tools, Shop, & Garage Equipment		154,165	161,520	315,685
28	395	Laboratory Equipment		47,644	0	47,644
29	396	Power Operated Equipment		98,657	0	98,657
30	397	Communication Equipment (non telephone)		61,783	53	61,836
31	397.2	Telephone Equipment		0	736	736
32	398	Miscellaneous Equipment		155,338	256	155,594
33	399	Other Tangible Property		0	0	0
34		Subtotal		1,117,412	660,093	1,777,505
35		Total Plant In Service		\$20,059,777	\$2,713,275	\$22,773,052
36						
37						
38						
39						
40						

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Accumulated Depreciation and Amortization
 For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS-5-JFC
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	(3,483)	(3,483)
5		Subtotal	0	(3,483)	(3,483)
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	2,679	69	2,748
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	44,459	7,121	51,580
11	314	Wells & Springs	0	0	0
12	316	Supply Mains	0	0	0
13		Subtotal	47,138	7,190	54,328
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	71,294	5,502	76,796
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	0	0	0
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	326,706	23,086	349,792
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	0	0	0
24		Subtotal	398,000	28,588	426,588
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	355,493	13,148	368,641
28	332	Water Treatment Equipment	1,209,827	50,515	1,260,342
29	332.4	Water Treatment Equipment - Filtr Plant	9,153	0	9,153
30		Subtotal	1,574,472	63,664	1,638,136
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	0	0	0
33	341	Transmission & Distribution Structures & Improvements	6,024	800	6,824
34	342	Distribution Reservoirs & Standpipes	36,657	16,787	53,444
35	343	Transmission & Distribution Mains Conv	1,480,823	17,987	1,498,810
36	343.1	Transmission & Distribution Mains < 4"	1,131	373	1,504
37	343.2	Transmission & Distribution Mains 6" - 8"	13,634	6,361	19,995
38	343.3	Transmission & Distribution Mains > 10"	44,896	13,293	58,149
39		Subtotal	1,583,126	55,600	1,638,726
40					

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Accumulated Depreciation and Amortization
 For the Test Year Ended June 30, 2005

Case No. WR-2007-XXXX
 Schedule CAS-5-JFC
 Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/05 1,583,126	Pro Forma Adjustments 55,600	Pro Forma Reserve 1,638,726
1		Transmission & Distribution Plant				
2	344	Fire mains		0	0	0
3	345	Services		23,132	5,530	28,662
4	346.1	Meters - Bronze Case		7	(0)	7
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		126,824	11,311	138,135
7	347	Meter Installation		4,421	2,258	6,679
8	348	Hydrants		326,581	11,662	338,243
9	349	Other Transmission & Distribution Plant		0	0	0
10		Subtotal		2,064,091	86,361	2,150,452
11		General Plant				
12	389	General Land & Land Rights		0	0	0
13	390	Stores Shops Equipment Structures		0	0	0
14	390.1	Office Structures		101,412	5,324	106,736
15	390	General Structures - HVAC		0	0	0
16	390.3	Miscellaneous Structures		0	0	0
17	391	Office Furniture and Equipment		92,312	(5,811)	86,501
18	391.2	Computers & Peripheral Equipment		(46,251)	3,038	(43,213)
19	391.25	Computer Software		0	0	0
20	391.26	Personal Computer Software		0	0	0
21	391.3	Other Office Equipment		0	0	0
22	392.11	Transportation Equipment - Light Trucks		56,570	8,797	65,367
23	392.12	Transportation Equipment - Heavy Trucks		0	0	0
24	392.2	Transportation Equipment - Cars		15,085	4,694	19,779
25	392.3	Transportation Equipment - Other		0	0	0
26	393	Stores Equipment		597	32	629
27	394	Tools, Shop, & Garage Equipment		99,700	2,471	102,171
28	395	Laboratory Equipment		15,257	1,411	16,668
29	396	Power Operated Equipment		135,779	10,047	145,826
30	397	Communication Equipment (non telephone)		39,169	2,696	41,865
31	397.2	Telephone Equipment		0	0	0
32	398	Miscellaneous Equipment		17,483	4,599	22,082
33	399	Other Tangible Property		0	0	0
34		Subtotal		527,113	37,298	564,411
35		Total Plant in Service		\$4,610,815	\$219,617	\$4,830,432

Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-6-JFC
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1		Customer Advances			
2		Advances for Construction - Extensions	252,817	215,680	468,497
3	252.11	Advances for Construction - Services	0	0	0
4		Advances for Construction - Hydrants	0	0	0
5		Advances for Construction - Taxable Extensions	0	0	0
6	252.71	Total Customer Advances	<u>252,817</u>	<u>215,680</u>	<u>468,497</u>
7					
8					
9					
10					
11					
12					
13		Contributions in Aid of Construction			
14	271.11	Contributions in Aid - NT Mains	0	0	0
15	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
16	271.21	Contributions in Aid - NT Services	0	0	0
17	271.30	Contributions in Aid - NT Meters	0	0	0
18		Contributions in Aid - NT Hydrants	0	0	0
19		Contributions in Aid - NT Other	2,260,365	0	2,260,365
20	271.71	Contributions in Aid - Taxable Mains	0	0	0
21	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
22	271.27	Contributions in Aid - Taxable Services	0	0	0
23	271.37	Contributions in Aid - Taxable Meters	0	0	0
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	(31,833)	(26,936)	(58,769)
26		Total Contributions in Aid of Construction	<u>2,228,531</u>	<u>(26,936)</u>	<u>2,201,595</u>
27					
28					
29					
30					
31					
32					
33					
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Working Capital
 For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS-7-JFC
 Page 1 of 1

Line #	Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead/Lag)	Net (Lead/Lag)	Cash Requirement
1							
2							
3	Base Payroll	518,299	1,420	38.41	13.38	25.03	35,542
4	Tax Withholding	246,286	675	38.41	18.68	19.73	13,312
5	Fuel and Power	275,886	756	38.41	31.66	6.75	5,102
6	Chemicals	326,563	895	38.41	21.41	17.00	15,210
7	Purchased Water	2,212	6	38.41	31.66	6.75	41
8	Service Company Charges	613,241	1,680	38.41	45.58	(7.17)	(12,046)
9	Group Insurance	113,267	310	38.41	23.20	15.21	4,720
10	OP&B's	52,111	143	38.41	20.56	17.85	2,548
11	Pensions	84,621	232	38.41	15.21	23.20	5,379
12	ESOP	0	0	38.41	20.56	17.85	0
13	Insurance Other than Group	124,474	341	38.41	15.21	23.20	7,912
14	Uncollectables	42,179	116	38.41	20.56	17.85	2,063
15	Rents	28,553	78	38.41	20.56	17.85	1,396
16	401(k)	97,085	266	38.41	20.56	17.85	4,748
17	Other O&M	588,585	1,613	38.41	20.56	17.85	28,784
18	Total O&M Expenses	3,113,342					114,711
19							
20							
21	Depreciation Amortization Expense	552,695	1,514	38.41	0.00	38.41	58,162
22	Property Taxes	252,978	693	38.41	182.50	(144.09)	(99,867)
23	Public Service Commission Fee	26,011	71	38.41	30.50	7.91	564
24	Franchise and Environment Tax	13,401	37	38.41	(78.00)	116.41	4,274
25	FICA Taxes	896	2	38.41	18.68	19.73	48
26	FUTA Taxes	59,218	162	38.41	18.68	19.73	3,201
27	SUTA Taxes	502	1	38.41	74.63	(36.22)	(50)
28	Federal Income Tax - Current	(77,175)	(211)	38.41	60.25	(21.84)	4,618
29	State Income Tax - Current	(12,128)	(33)	38.41	62.17	(23.76)	789
30	Deferred Income Taxes	(7,110)	(19)	38.41	0.00	38.41	(748)
31	Interest Expense	447,914	1,227	38.41	91.15	(52.74)	(64,721)
32	Preferred Dividends	5,634	15	38.41	45.63	(7.22)	(111)
33	Total Working Capital Requirement	4,376,176					20,870
34							
35	Total Cash and Working Capital Requirement Used						21,000
36							
37							
38							
39							
40							

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Statement of Income Per Books and Pro Forma
 For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS-8-JFC
 Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Pro Forma Proposed Rates
1						
2						
3						
4						
5						
6	Operating Revenues	CAS-9-JFC	\$4,021,471	\$97,199	\$4,118,670	
7						
8	Operating Expenses					
9	Operating and Maintenance	CAS-10-JFC	2,904,154	112,102	3,016,256	
10	Depreciation Expense	CAS-10-JFC	309,748	239,457	549,205	
11	Amortization Expense	CAS-10-JFC	3,490	0	3,490	
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	CAS-10-JFC	245,816	7,162	252,978	
15	Payroll Taxes	CAS-10-JFC	62,312	(1,696)	60,616	
16	PSC Fees	CAS-10-JFC	21,436	0	21,436	
17	Other	CAS-10-JFC	12,411	5,565	17,976	
18						
19	Utility Operating Income Before Income Taxes		462,106	(265,392)	196,714	
20						
21	Income Taxes					
22	Federal Income Tax	CAS-12-JFC	127,177	(204,352)	(77,175)	
23	State Income Tax	CAS-12-JFC	(30,146)	18,018	(12,128)	
24	Deferred Income Taxes		189,097	(196,207)	(7,110)	
25	Amortization of Investment Tax Credit		(5,007)		(5,007)	
26						
27	Utility Operating Income		\$180,985	\$117,149	\$298,134	
28						
29						
30						
31						
32						
33						
34						
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36						
37						
38						
39						
40						

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Adjustment to Revenues Per Books and Pro Forma
 For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS-9-JFC
 Page 1 of 1

Line #		Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1								
2								
3								
4	Sales of Water							
5	Metered Sales							
6	Residential	\$2,186,967	\$6,778	(\$554)	\$2,193,191	(\$2,242)	\$842	\$2,191,791
7	Commercial	1,108,510	27,957	18,037	1,154,503	92,747	(\$6,040)	1,241,210
8	Industrial	209,961	(2,537)	2	207,426		\$0	207,426
9	Other Public Authority	378,674	(14,146)	(19,308)	345,220		(\$10,303)	334,917
10	Sales for Resale	0	0	0	0		\$0	0
11	Miscellaneous	43	0	(43)	0		\$0	0
12								
13	Total Metered Sales	3,884,155	18,052	(1,866)	3,900,340	90,505	(15,501)	3,975,344
14								
15								
16								
17	Sewer Service	0	0	0	0			0
18								
19	Fire Service							
20	Private Fire Service	114,045	0	6,009	120,054	0		120,054
21								
22	Total Fire Service	114,045	0	6,009	120,054	0	0	120,054
23								
24	Total Sales of Water	3,998,200	18,052	4,143	4,020,394	90,505	(15,501)	4,095,398
25								
26	Other Operating Revenues							
27	Reconnect Charges	70			70			70
28	Returned Check Charge	2,196			2,196			2,196
29	Application Fee	0			0			0
30	Miscellaneous Other Revenue	20,806			20,806			20,806
31	Rents from Water Property	200			200			200
32								
33	Total Other Operating Revenues	23,272	0	0	23,272	0	0	23,272
34								
35								
36	Total Operating Revenues	\$4,021,471	\$18,052	\$4,143	\$4,043,666	\$90,505	(\$15,501)	\$4,118,670
37								
38								
39								
40								

Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-10-JFC
Page 1 of 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. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-JFC which provides additional detail and support.

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1					
2					
3					
4					
5					
6					
7	Labor	CAS-11-JFC	748,523	16,042	764,565
8	Purchased Water	CAS-11-JFC	1,830	382	2,212
9	Fuel and Power	CAS-11-JFC	212,576	63,310	275,886
10	Chemicals	CAS-11-JFC	226,183	100,380	326,563
11	Waste Disposal	CAS-11-JFC	35	0	35
12	Support Services	CAS-11-JFC	585,583	27,658	613,241
13	Group Insurance	CAS-11-JFC	165,379	61,659	227,038
14	Pensions	CAS-11-JFC	105,682	(21,061)	84,621
15	Regulatory Expense	CAS-11-JFC	8,900	(2,581)	6,319
16	Insurance, Other than Group	CAS-11-JFC	107,693	16,781	124,474
17	Customer Accounting	CAS-11-JFC	94,541	223	94,764
18	Rents	CAS-11-JFC	26,462	2,091	28,553
19	General Office Expense	CAS-11-JFC	83,138	(51,776)	41,360
20	Miscellaneous	CAS-11-JFC	203,886	40,307	243,993
21	Maintenance - Other	CAS-11-JFC	323,942	(141,310)	182,633
22	Total Operations and Maintenance		2,904,154	112,102	3,016,256
23					
24	Depreciation	CAS-11-JFC	309,748	239,457	549,205
25	Amortization	CAS-11-JFC	3,490	0	3,490
26	Total Depreciation and Amortization		313,238	239,457	552,695
27					
28	Property Taxes	CAS-11-JFC	245,816	7,162	252,978
29	Payroll Taxes	CAS-11-JFC	62,312	(1,696)	60,616
30	PSC Fees	CAS-11-JFC	21,436	0	21,436
31	Other General Taxes	CAS-11-JFC	12,411	5,565	17,976
32	Total Taxes Other Than Income Taxes		341,973	11,031	353,005
33					
34					
35					
36					
37					
38					
39					
40					

Case No. WR-2007-XXXX
Schedule CAS-11-JFC
Page 1 of 4

Line No.

[illegible]

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
----------	---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

[illegible]

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City**

[illegible]

Line No.

[illegible]

Line No.

**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2006**

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Jefferson City

Case No. WR-2007-XXXX
 Schedule CAS-12-JFC
 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	\$196,714	\$196,714		
Interest Expense Deduction	447,914	447,914		
Taxable Income	(251,200)	(251,200)		
Addback (Deducts):				
Tax over Book Depreciation	18,530	18,530		
Non-deductible Meals	42	42		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	18,572	18,572		
Taxable Income	(232,628)	(232,628)		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	(77,175)	(12,128)		
Per Books Amount / Present Rates	127,177	(30,146)		
Proforma adjustment	(\$204,352)	\$18,018		

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates			
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change	Percentage Change
1	Monthly Billing:						
2	Residential	527,136	\$2,191,791	527,136	\$2,745,080	\$553,289	25.24%
3	Commercial	455,032	1,241,210	455,032	1,555,122	313,912	25.29%
4	Industrial	117,738	207,426	117,738	259,776	52,350	25.24%
5	Other Public Authority	117,788	334,917	117,788	419,446	84,529	25.24%
6	Other Water Utilities	0	0	0	0	0	0.00%
7	Miscellaneous	0	0	0	0	0	0.00%
8	Private Fire	0	120,054	0	150,424	30,370	25.30%
9	Public Fire	0	0	0	0	0	0.00%
10	Total	1,217,693	4,095,398	1,217,693	5,129,848	\$1,034,450	25.26%
11							
12							
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		70		70	0	0.00%
18	Returned Check Charge		2,196		2,196	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		20,806		20,806	0	0.00%
21	Rents from Water Property		200		200	0	0.00%
22							
23							
24			\$4,118,670		\$5,153,120	1,034,450	25.12%
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

[illegible]

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-14-JFC
Page 2 of 8

Line #	Class/Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1									
2	Commercial:								
3	<u>Minimum Charge:</u>								
4	5/8" Monthly	10,421		\$7.76	\$80,863	10,421		\$9.72	\$101,287
5	3/4" Monthly	724		8.49	6,147	724		10.63	7,696
6	1" Monthly	3,294		9.96	32,808	3,294		12.47	41,076
7	1-1/2" Monthly	838		13.63	11,422	838		17.07	14,305
8	2" Monthly	1,830		18.02	32,977	1,830		22.57	41,303
9	3" Monthly	113		28.30	3,198	113		35.44	4,005
10	4" Monthly	60		42.97	2,578	60		53.82	3,229
11	6" Monthly	12		79.63	956	12		99.73	1,197
12	8" Monthly	0		0.00	0	0		0.00	0
13	10" Monthly	0		0.00	0	0		0.00	0
14	12" Monthly	0		0.00	0	0		0.00	0
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		345,509	\$2.5580	883,812		345,509	\$3.2036	1,106,872
19	Second Block		104,985	1.7119	179,720		104,985	2.1439	225,078
20	Third Block		0	0.0000	0		0	0.0000	0
21	Fourth Block		0	0.0000	0		0	0.0000	0
22	FAL's and Credits		(5,067)		(11,925)		(5,067)		(14,935)
23	Reconcile to Books								
24	Total		445,427		\$1,222,556		445,427		\$1,531,113
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change

Percentage Change

\$20,424

1,549

8,268

2,883

8,326

807

651

241

0

0

0

223,060

45,358

0

0

(3,010)

0

\$308,557

\$1,531,113

445,427

\$1,222,556

25.26%

25.20%

25.20%

25.24%

25.25%

25.23%

25.25%

25.21%

0.00%

0.00%

0.00%

25.24%

25.24%

0.00%

0.00%

25.24%

0.00%

25.24%

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates					
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	State Penitentiary (Interruptible Rate):										
2	Minimum Charge:										
3	5/8" Monthly	0		\$0.00	\$0	0		\$9.72	\$0		0.00%
4	3/4" Monthly	0		\$0.00	0	0		10.63	0		0.00%
5	1" Monthly	0		\$0.00	0	0		12.47	0		0.00%
6	1-1/2" Monthly	0		\$0.00	0	0		17.07	0		0.00%
7	2" Monthly	0		\$0.00	0	0		22.57	0		0.00%
8	3" Monthly	0		\$0.00	0	0		35.44	0		0.00%
9	4" Monthly	0		\$0.00	0	0		53.82	0		0.00%
10	6" Monthly	0		\$0.00	0	0		99.73	0		0.00%
11	8" Monthly	0		\$0.00	0	0		0.00	0		0.00%
12											
13											
14	Volumetric Charges:										
15	First Block		43	\$3.0133	129		43	\$3.7700	161	32	24.81%
16	Second Block		0	1.7200	0		0	2.1500	0	0	0.00%
17	FAL's and Credits		0		0		0		0	0	0.00%
18	Reconcile to Books									0	0.00%
19	Total		43		\$129		43		\$161	\$32	24.81%
20											
21	Capital Complex (Interruptible Rate):										
22	Minimum Charge:										
23	5/8" Monthly	0		\$0.00	\$0	0		\$9.72	\$0		0.00%
24	3/4" Monthly	0		\$0.00	0	0		10.63	0		0.00%
25	1" Monthly	0		\$0.00	0	0		12.47	0		0.00%
26	1-1/2" Monthly	0		\$0.00	0	0		17.07	0		0.00%
27	2" Monthly	0		\$0.00	0	0		22.57	0		0.00%
28	3" Monthly	0		\$0.00	0	0		35.44	0		0.00%
29	4" Monthly	0		\$0.00	0	0		53.82	646		0.00%
30	6" Monthly	12		\$0.00	0	12		99.73	0		0.00%
31	8" Monthly	0		\$0.00	0	0		0.00	0		0.00%
32											
33	Volumetric Charges:										
34	First Block		845	\$3.4667	2,930		845	\$4.3416	3,670	740	25.26%
35	Second Block		544	\$2.8267	1,537		544	\$3.5401	1,925	388	25.24%
36	Third block		8,174	\$1.7200	14,058		8,174	\$2.1541	17,607	3,549	25.25%
37	FAL's and Credits		0		0		0		0	0	0.00%
38	Reconcile to Books									0	0.00%
39	Total		9,563		\$18,525		9,563		\$23,848	\$5,323	28.73%
40											

Case No. WR-2007-XXXX
Schedule CAS-14-JFC
Page 4 of 8

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

[illegible]

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-14-JFC
Page 5 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1									
2	Other Public Authority:								
3	<u>Minimum Charge:</u>								
4	5/8" Monthly	661		\$7.76	\$5,132	661		\$9.72	\$6,429
5	3/4" Monthly	59		8.49	501	59		10.63	627
6	1" Monthly	801		9.96	7,978	801		12.47	9,986
7	1-1/2" Monthly	481		13.63	6,283	461		17.07	7,869
8	2" Monthly	1,150		18.02	20,723	1,150		22.57	25,956
9	3" Monthly	134		28.30	3,792	134		35.44	4,749
10	4" Monthly	36		42.97	1,547	36		53.82	1,938
11	6" Monthly	0		79.63	0	0		99.73	0
12	8" Monthly	0		0.00	0	0		0.00	0
13	10" Monthly	0		0.00	0	0		0.00	0
14	12" Monthly	0		0.00	0	0		0.00	0
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		103,459	\$2.5580	264,648		103,459	\$3.2036	331,441
19	Second Block		14,992	1.7119	25,664		14,992	2.1439	32,141
20	Third Block		0	0.0000	0		0	0.0000	0
21	Fourth Block		0	0.0000	0		0	0.0000	0
22	FAL's and Credits		(663)		(1,351)		(663)		(1,692)
23	Reconcile to Books								
24	Total		<u>117,788</u>		<u>\$334,917</u>		<u>117,788</u>		<u>\$419,446</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change

Percentage Change

\$1,297

25.27%

126

25.15%

2,010

25.19%

1,586

25.24%

5,233

25.25%

957

25.24%

391

25.27%

0

0.00%

0

0.00%

0

0.00%

0

0.00%

66,793

25.24%

6,477

25.24%

0

0.00%

0

0.00%

(341)

25.24%

0

0.00%

\$84,529

25.24%

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

[illegible]

Case No. WR-2007-XXXX
Schedule CAS-14-JFC
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**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City**

[illegible]

**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
Schedule CAS-2-JOP
Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-JOP	\$42,732,803
7			
8	Operating Income at Present Rates	CAS-8-JOP	529,708
9			
10	Earned Rate of return		1.24%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		3,640,835
15			
16	Operating Income Deficiency		3,111,127
17			
18	Gross Revenue Conversion Factor		1.64179
19			
20	Revenue Deficiency		5,107,817
21			
22	Adjusted Operating Revenues	CAS-8-JOP	7,918,756
23			
24	Total Revenue Requirement		\$13,026,573
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	1.13990%	11,399
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		988,601
33	State Income Taxes	5.21327%	51,538
34	Federal Income Taxes	33.17536%	327,972
35	Total Taxes and Expenses		390,509
36	Net Amount		\$608,091
37			
38	Conversion Factor		1.64179
39			
40			

Rate Base Summary				Case No. WR-2007-XXXX Schedule CAS-3-JOP Page 1 of 1	
Missouri Public Service Commission Company: Missouri-American Water Company District: Joplin				Test Year Ended June 30, 2006	
Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-JOP	62,489,349	16,109,088	78,598,437
6					
7	Accumulated Provision for Depreciation	CAS-5-JOP	(11,369,786)	(1,245,640)	(12,615,426)
8					
9	Accumulated Amortization	WIP's	(71,296)	0	(71,296)
10					
11	Utility Plant Acquisition Adjustments	WIP's	0	0	0
12					
13	Net Utility Plant		51,048,267	14,863,449	65,911,715
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JOP	3,294,402	4,303,585	7,597,987
18	Contributions in Aid of Construction	CAS-6-JOP	12,159,604	(238,513)	11,921,091
19	Accumulated Deferred ITC (3%)	WIP's	10,252	(814)	9,438
20	Deferred Income Taxes	WIP's	3,985,132	7,655	3,992,787
21	Pension Liability	WIP's	683,120	(5,392)	677,728
22					
23					
24	Subtotal		20,132,510	4,066,521	24,199,031
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JOP	170,000	0	170,000
29	Materials and Supplies	WIP's	373,938	0	373,938
30	Prepayments	WIP's	35,333	0	35,333
31	OPEB's Contributed to External Fund	WIP's	222,375	(5,911)	216,464
32	Premature Retirement	WIP's	0	0	0
33	Regulatory Deferrals	WIP's	257,874	(33,490)	224,384
34					
35	Subtotal		1,059,520	(39,401)	1,020,119
36					
37	Total Original Cost Rate Base		31,975,277	10,757,527	42,732,803
38					
39					
40					

Utility Plant in Service
For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-4-JOP
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$9,296	\$9,296
3	301	Franchise & Consents	20,740	0	20,740
4	302	Miscellaneous Intangible Plant Studies	0	62,585	62,585
5	303	Subtotal	20,740	71,881	92,621
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	146,949	0	146,949
8	310	Structures & Improvements	2,148,437	0	2,148,437
9	311	Collection & Impound Reservoirs	110,883	0	110,883
10	312	Lake, River, & Other Intakes	52,654	0	52,654
11	313	Wells & Springs	3,602,324	429,948	4,032,272
12	314	Supply Mains	343,054	0	343,054
13	316	Subtotal	6,404,301	429,948	6,834,249
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	12,561	0	12,561
16	320	Pumping Structures & Improvements	516,696	9,590,000	10,106,696
17	321	Boiler Plant Equipment	348	0	348
18	322	Force Mains	69,211	0	69,211
19	323	Steam Pumping Equipment	6,907	0	6,907
20	324	Electric Pumping Equipment	2,316,982	0	2,316,982
21	325	Diesel Pumping Equipment	132,189	0	132,189
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	251,354	0	251,354
24	328	Subtotal	3,306,248	9,590,000	12,896,248
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	11,715	0	11,715
27	330	Water Treatment Structures & Improvements	811,346	288,174	1,099,520
28	331	Water Treatment Equipment	2,260,035	0	2,260,035
29	332	Water Treatment Equipment - Filter Plant	182,147	(2)	182,145
30	332.4	Subtotal	3,265,243	288,173	3,553,416
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	27,039	0	27,039
33	340	Transmission & Distribution Structures & Improvements	418,511	0	418,511
34	341	Distribution Reservoirs & Standpipes	5,150,499	0	5,150,499
35	342	Transmission & Distribution Mains Conv	0	4,348,029	4,348,029
36	343	Transmission & Distribution Mains < 4"	1,824,238	0	1,824,238
37	343.1	Transmission & Distribution Mains 6" - 8"	17,178,429	0	17,178,429
38	343.2	Transmission & Distribution Mains > 10"	11,507,627	0	11,507,627
39	343.3	Subtotal	38,106,343	4,348,029	40,454,372
40					

Utility Plant in Service
For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
Schedule CAS-4-JOP
Page 2 of 2

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		36,106,343	4,348,029	40,454,372
3	344	Services		0	0	0
4	345	Meters - Bronze Case		7,522,852	334,092	7,856,944
5	346.1	Meters - Plastic Case		449,101	348,146	797,247
6	346.2	Meters - Not Class By Type		10,232	0	10,232
7	346.3	Meter Installation		144,361	0	144,361
8	347	Hydrants		3,132,053	0	3,132,053
9	348	Other Transmission & Distribution Plant		805,415	3,455	808,870
10	349	Subtotal		0	0	0
11				<u>48,170,357</u>	<u>5,033,722</u>	<u>53,204,079</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		717	0	717
14	390	Stores Shops Equipment Structures		29,288	0	29,288
15	390.1	Office Structures		19,478	0	19,478
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		81,089	0	81,089
18	391	Office Furniture and Equipment		43,618	185,367	228,985
19	391.2	Computers & Peripheral Equipment		126,357	173,521	299,878
20	391.25	Computer Software		0	311,140	311,140
21	391.26	Personal Computer Software		2,627	6,077	8,704
22	391.3	Other Office Equipment		32,325	733	33,058
23	392.11	Transportation Equipment - Light Trucks		149,728	(57,081)	92,647
24	392.12	Transportation Equipment - Heavy Trucks		14,220	0	14,220
25	392.2	Transportation Equipment - Cars		20,945	7,719	28,664
26	392.3	Transportation Equipment - Other		63,739	0	63,739
27	393	Stores Equipment		7,447	0	7,447
28	394	Tools, Shop, & Garage Equipment		389,865	65,612	455,477
29	395	Laboratory Equipment		59,890	0	59,890
30	396	Power Operated Equipment		177,464	0	177,464
31	397	Communication Equipment (non telephone)		49,946	116	50,062
32	397.2	Telephone Equipment		0	1,602	1,602
33	398	Miscellaneous Equipment		54,727	558	55,285
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>1,322,460</u>	<u>695,365</u>	<u>2,017,825</u>
36						
37		<u>Total Plant in Service</u>		<u>\$62,489,349</u>	<u>\$16,109,088</u>	<u>\$78,598,437</u>
38						
39						
40						

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
Schedule CAS-5-JOP
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	76,648	76,648
5		Subtotal	0	76,648	76,648
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	68,728	39,388	108,116
9	311	Collection & Impound Reservoirs	82,283	1,016	83,299
10	312	Lake, River, & Other Intakes	36,509	965	37,474
11	313	Wells & Springs	336,216	51,603	387,819
12	314	Supply Mains	247,721	5,503	253,224
13	316	Subtotal	771,457	98,475	869,932
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	187,493	(362,283)	(174,790)
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	5,852	1,713	7,565
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	895,120	36,531	931,651
21	325	Diesel Pumping Equipment	30,388	(0)	30,388
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	105,639	(0)	105,639
24	328	Subtotal	1,224,493	(324,040)	900,453
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	177,717	(2,598)	175,119
28	331	Water Treatment Equipment	829,974	38,183	868,157
29	332	Water Treatment Equipment - Filter Plant	1,292	3,089	4,381
30	332.4	Subtotal	1,008,983	38,674	1,047,657
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	21,312	6,982	28,294
34	341	Distribution Reservoirs & Standpipes	780,324	87,344	867,668
35	342	Transmission & Distribution Mains Conv	3,456,061	(159,984)	3,296,077
36	343	Transmission & Distribution Mains < 4"	44,424	21,739	66,163
37	343.1	Transmission & Distribution Mains 6" - 8"	480,833	204,710	685,543
38	343.2	Transmission & Distribution Mains > 10"	370,929	137,132	508,061
39	343.3	Subtotal	5,153,883	297,923	5,451,806

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2006**

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2	344	Fire mains		5,153,883	287,923	5,451,806
3	345	Services		0	0	0
4	346.1	Meters - Bronze Case		1,696,416	126,698	1,823,114
5	346.2	Meters - Plastic Case		(105,836)	(946)	(106,782)
6	346.3	Meters - Not Class By Type		(2,262)	229	(2,033)
7	347	Meter Installation		87,260	3,229	100,489
8	348	Hydrants		636,234	70,054	706,288
9	349	Other Transmission & Distribution Plant		158,584	9,840	168,424
10		Subtotal		868	(0)	868
11				<u>7,635,147</u>	<u>507,027</u>	<u>8,142,174</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		2,582	671	3,253
15	390.1	Office Structures		23,993	(36,123)	(12,130)
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		2,083	(0)	2,083
18	391	Office Furniture and Equipment		53,337	104,468	157,805
19	391.2	Computers & Peripheral Equipment		(15,323)	32,075	16,752
20	391.25	Computer Software		0	681,461	681,461
21	391.26	Personal Computer Software		(2,482)	5,812	3,330
22	391.3	Other Office Equipment		5,590	3,406	8,996
23	392.11	Transportation Equipment - Light Trucks		283,115	(30,566)	252,549
24	392.12	Transportation Equipment - Heavy Trucks		6,089	1,629	7,728
25	392.2	Transportation Equipment - Cars		5,231	36,567	41,798
26	392.3	Transportation Equipment - Other		7,429	0	7,429
27	393	Stores Equipment		9,213	155	9,368
28	394	Tools, Shop, & Garage Equipment		177,477	15,344	192,821
29	395	Laboratory Equipment		(24,770)	1,743	(23,027)
30	396	Power Operated Equipment		135,209	18,073	153,282
31	397	Communication Equipment (non telephone)		9,600	4,819	14,419
32	397.2	Telephone Equipment		32,591	3,397	35,988
33	398	Miscellaneous Equipment		18,732	5,925	24,657
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>729,707</u>	<u>848,855</u>	<u>1,578,562</u>
36				<u>\$11,369,786</u>	<u>\$1,245,640</u>	<u>\$12,615,426</u>
37		Total Plant in Service				

Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2008

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

Case No. WR-2007-XXXX
Schedule CAS-6-JOP
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Extensions	3,176,198	4,303,585	7,479,783
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	118,204	0	118,204
8		Total Customer Advances	<u>3,294,402</u>	<u>4,303,585</u>	<u>7,597,987</u>
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	8,776,440	0	8,776,440
15	271.12	Contributions in Aid - NT Extension Deposit	250,365	0	250,365
16	271.21	Contributions in Aid - NT Services	4,728	0	4,728
17	271.30	Contributions in Aid - NT Meters	12,562	0	12,562
18		Contributions in Aid - NT Hydrants	32,902	0	32,902
19		Contributions in Aid - NT Other	0	0	0
20	271.71	Contributions in Aid - Taxable Mains	2,384,233	0	2,384,233
21	271.12	Contributions in Aid - Taxable Extension Deposit	952,459	0	952,459
22	271.27	Contributions in Aid - Taxable Services	516,951	0	516,951
23	271.37	Contributions in Aid - Taxable Meters	0	0	0
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	<u>(771,037)</u>	<u>(238,513)</u>	<u>(1,009,550)</u>
26		Total Contributions in Aid of Construction	<u>12,159,604</u>	<u>(238,513)</u>	<u>11,921,091</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital

For the Test Year Ended June 30, 2006

Line #	Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	1,016,601	2,785	38.64	10.23	28.41	79,128
5	Tax Withholding	483,032	1,323	38.64	17.39	21.25	28,122
6	Fuel and Power	681,267	1,866	38.64	37.22	1.42	2,650
7	Chemicals	455,848	1,249	38.64	38.64	0.00	0
8	Purchased Water	0	0	38.64	53.15	(14.51)	0
9	Service Company Charges	1,333,472	3,653	38.64	(4.13)	42.77	156,254
10	Group Insurance	189,696	520	38.64	(8.54)	47.18	24,520
11	OPEB's	97,061	266	38.64	(0.04)	38.68	10,286
12	Pensions	173,379	475	38.64	38.64	0.00	0
13	ESOP	0	0	38.64	38.64	0.00	0
14	Insurance Other than Group	264,573	725	38.64	38.64	0.00	0
15	Uncollectables	87,539	240	38.64	38.64	0.00	0
16	Rents	36,992	101	38.64	24.37	14.27	1,446
17	401(K)	175,224	480	38.64	48.80	(10.16)	(4,877)
18	Other O&M	1,074,883	2,945	38.64	20.67	17.97	52,920
19	Total O&M Expenses	6,089,568					350,449
20							
21	Depreciation Amortization Expense	1,395,820	3,824	38.64	0.00	38.64	147,766
22	Property Taxes	404,897	1,109	38.64	182.50	(143.86)	(159,585)
23	Public Service Commission Fee	57,531	158	38.64	38.64	0.00	0
24	Franchise and Environment Tax	29,186	80	38.64	38.64	0.00	0
25	FICA Taxes	1,503	4	38.64	13.44	25.20	104
26	FUTA Taxes	116,151	318	38.64	62.05	(23.41)	(7,450)
27	SUTA Taxes	847	2	38.64	62.05	(23.41)	(54)
28	Federal Income Tax - Current	(463,740)	(1,271)	38.64	60.25	(21.61)	27,456
29	State Income Tax - Current	(72,873)	(200)	38.64	62.17	(23.53)	4,698
30	Deferred Income Taxes	26,856	74	38.64	0.00	38.64	2,843
31	Interest Expense	1,358,903	3,723	38.64	91.15	(52.51)	(195,496)
32	Preferred Dividends	17,093	47	38.64	45.63	(6.99)	(327)
33	Total Working Capital Requirement	8,941,741					170,404
34							
35	Total Cash and Working Capital Requirement Used						170,000
36							
37							
38							
39							
40							

Statement of Income Per Books and Pro Forma
For the Test Year Ended June 30, 2006

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

Line #	Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1						
2						
3						
4						
5						
6	Operating Revenues	\$8,171,697	(\$252,941)	\$7,918,756		
7						
8	Operating Expenses					
9	Operating and Maintenance	5,016,927	877,417	5,894,343		
10	Depreciation Expense	909,717	475,237	1,384,954		
11	Amortization Expense	10,866	0	10,866		
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	357,893	47,004	404,897		
15	Payroll Taxes	91,185	27,315	118,500		
16	PSC Fees	46,686	0	46,686		
17	Other	27,030	13,001	40,031		
18						
19	Utility Operating Income Before Income Taxes	1,711,393	(1,692,914)	18,478		
20						
21	Income Taxes					
22	Federal Income Tax	239,082	(702,832)	(463,740)		
23	State Income Tax	(56,674)	(16,199)	(72,873)		
24	Deferred Income Taxes	343,049	(316,193)	26,856		
25	Amortization of Investment Tax Credit	(1,473)		(1,473)		
26						
27	Utility Operating Income	\$1,187,399	(\$657,690)	\$529,708		
28						
29						
30						
31						
32						
33						
34						
35						
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Adjustment to Revenues Per Books and Pro Forma										Case No. WR-2007-XXXX
For the Test Year Ended June 30, 2006										Schedule CAS-9-JOP
										Page 1 of 1
Missouri Public Service Commission										
Company: Missouri-American Water Company										
District: Joplin										
Line #		Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue		
1	Sales of Water	\$4,281,323	\$38,808	(\$6,178)	\$4,313,953	(\$187,586)	(\$47,255)	\$4,079,112		
2	Metered Sales	1,643,898	23,026	(4,803)	1,662,121	(28,269)	(\$36,342)	1,597,510		
3	Residential	1,391,683	22,643	1	1,414,327		(\$43,739)	1,370,588		
4	Commercial	185,532	3,540	11	189,083		(\$1,722)	187,361		
5	Industrial	201,817	1,546	(1)	203,362		(\$3,164)	200,198		
6	Other Public Authority	(5)	0	5	0		\$0	0		
7	Sales for Resale									
8	Miscellaneous									
9	Total Metered Sales	7,704,248	89,563	(10,965)	7,782,846	(215,855)	(132,222)	7,434,769		
10										
11	Sewer Service	0	0	0	0	0	0	0		
12										
13	Fire Service									
14	Private Fire Service	228,264	(17,223)	33,569	244,610	192		244,802		
15	Total Fire Service	228,264	(17,223)	33,569	244,610	192	0	244,802		
16										
17	Total Sales of Water	7,932,512	72,340	22,604	8,027,456	(215,663)	(132,222)	7,679,571		
18										
19	Other Operating Revenues	(267)			(267)			(267)		
20	Reconnect Charges	6,492			6,492			6,492		
21	Returned Check Charge	0			0			0		
22	Application Fee	229,117			229,117			229,117		
23	Miscellaneous Other Revenue	2,042			2,042			2,042		
24	Rents from Water Property	1,800			1,800			1,800		
25	Miscellaneous Unmetered Sales	239,184	0	0	239,184	0	0	239,184		
26	Total Other Operating Revenues									
27										
28	Total Operating Revenues	\$8,171,697	\$72,340	\$22,604	\$8,266,641	(\$215,663)	(\$132,222)	\$7,918,756		
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										

Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-10-JOP
Page 1 of 1

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-JOP which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-JOP	\$1,054,719	\$444,914	\$1,499,633
Purchased Water	CAS-11-JOP	0	0	0
Fuel and Power	CAS-11-JOP	645,157	36,109	681,266
Chemicals	CAS-11-JOP	234,636	221,212	455,848
Waste Disposal	CAS-11-JOP	126	12,500	12,626
Support Services	CAS-11-JOP	1,273,332	60,140	1,333,472
Group Insurance	CAS-11-JOP	286,757	131,264	418,021
Pensions	CAS-11-JOP	180,105	(6,726)	173,379
Regulatory Expense	CAS-11-JOP	19,385	(5,623)	13,762
Insurance, Other than Group	CAS-11-JOP	270,175	(5,603)	264,573
Customer Accounting	CAS-11-JOP	200,149	(5,106)	195,043
Rents	CAS-11-JOP	42,497	(5,504)	36,992
General Office Expense	CAS-11-JOP	172,804	(112,771)	60,033
Miscellaneous	CAS-11-JOP	384,991	25,712	410,702
Maintenance - Other	CAS-11-JOP	252,096	86,898	338,994
Total Operations and Maintenance		<u>5,016,927</u>	<u>877,417</u>	<u>5,894,343</u>
Depreciation	CAS-11-JOP	909,717	475,237	1,384,954
Amortization	CAS-11-JOP	10,866	0	10,866
Total Depreciation and Amortization		<u>920,583</u>	<u>475,237</u>	<u>1,395,820</u>
Property Taxes	CAS-11-JOP	357,893	47,004	404,897
Payroll Taxes	CAS-11-JOP	91,185	27,315	118,500
PSC Fees	CAS-11-JOP	46,686	0	46,686
Other General Taxes	CAS-11-JOP	27,030	13,001	40,031
Total Taxes Other Than Income Taxes		<u>522,794</u>	<u>87,320</u>	<u>610,114</u>

Line No.

[illegible]

Line No.

[illegible]

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

[illegible]

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

[illegible]

**Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
 Schedule CAS-12-JOP
 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		\$18,478	\$18,478		
Interest Expense Deduction		1,358,903	1,358,903		
Taxable Income		(1,340,425)	(1,340,425)		
Addback (Deducts):					
Tax over Book Depreciation		(58,265)	(58,265)		
Non-deductible Meals		844	844		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		(57,421)	(57,421)		
Taxable Income		(1,397,846)	(1,397,846)		
Effective Tax Rate (1)		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates		(463,740)	(72,873)		
Per Books Amount / Present Rates		239,092	(56,674)		
Proforma adjustment		(\$702,832)	(\$16,199)		

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

40

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
 Schedule CAS-13-JOP
 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	Monthly Billing:					
2						
3						
4	Residential	1,226,975	\$4,079,112	1,226,975	\$5,109,295	25.26%
5	Commercial	942,267	1,597,510	942,267	2,000,752	25.24%
6	Industrial	1,457,794	1,370,588	1,457,794	1,716,530	25.24%
7	Other Public Authority	108,868	187,361	108,868	234,649	25.24%
8	Other Water Utilities	204,041	200,198	204,041	250,726	25.24%
9	Miscellaneous	0	0	0	0	0.00%
10	Private Fire	0	244,802	0	306,592	25.24%
11	Public Fire	0	0	0	0	0.00%
12	Total	<u>3,939,945</u>	<u>7,678,571</u>	<u>3,939,945</u>	<u>9,618,544</u>	<u>25.25%</u>
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnected Charges		(267)		(267)	0.00%
18	Returned Check Charge		6,492		6,492	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		229,117		229,117	0.00%
21	Rents from Water Property		2,042		2,042	0.00%
22	Misc Sales Unmetered		\$1,800		1,800	0.00%
23						
24			<u>\$7,918,755</u>		<u>\$9,857,728</u>	<u>24.49%</u>
25						
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Case No. WR-2007-XXXX
Schedule CAS-14-JOP
Page 1 of 7

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

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	218,956		\$7.08	\$1,550,205	218,956		\$8.87	\$1,942,135	\$391,930	25.28%
5	3/4" Monthly	0		9.06	0	0		11.35	0	0	0.00%
6	1" Monthly	27,000		12.84	346,684	27,000		16.08	434,165	87,481	25.23%
7	1-1/2" Monthly	35		22.33	790	35		27.97	990	200	25.32%
8	2" Monthly	309		33.71	10,408	309		42.22	13,033	2,627	25.25%
9	3" Monthly	0		60.24	0	0		75.44	0	0	0.00%
10	4" Monthly	0		98.15	0	0		122.92	0	0	0.00%
11	6" Monthly	0		192.93	0	0		241.62	0	0	0.00%
12	8" Monthly	0		306.65	0	0		384.04	0	0	0.00%
13	10" Monthly	0		520.92	0	0		652.39	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,076.14	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		1,357,381	\$1.6151	2,192,260		1,357,381	\$2.0227	2,745,574	553,314	25.24%
19	Second Block		34,144	0.9048	30,894		34,144	1.1332	38,692	7,798	25.24%
20	Third Block		208	0.6983	145		208	0.8745	182	37	25.52%
21	Fourth Block		0	0.4701	0		0	0.5888	0	0	0.00%
22	FAL's and Credits		(164,758)		(52,272)		(164,758)		(65,476)	(13,204)	25.26%
23	Reconcile to Books									0	0.00%
24	Total		1,226,975		\$4,079,112		1,226,975		\$5,109,295	\$1,030,183	25.26%

Case No. WR-2007-XXXX
Schedule CAS-14-JOP
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Schedule CAS-14-JOP
Page 2 of 7

[illegible]

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
 Schedule CAS-14-JOP
 Page 3 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1									
2	Industrial:								
3	Minimum Charge:								
4	5/8" Monthly	94		\$7.08	\$666	94		\$8.87	\$835
5	3/4" Monthly	0		9.06	0	0		11.35	0
6	1" Monthly	172		12.84	2,208	172		16.08	2,766
7	1-1/2" Monthly	0		22.33	0	0		27.97	0
8	2" Monthly	398		33.71	13,417	398		42.22	16,804
9	3" Monthly	0		60.24	0	0		75.44	0
10	4" Monthly	189		98.15	18,550	189		122.92	23,232
11	6" Monthly	58		192.93	11,180	58		241.62	14,014
12	8" Monthly	12		306.65	3,680	12		384.04	4,608
13	10" Monthly	0		520.92	0	0		652.39	0
14	12" Monthly	0		859.27	0	0		1,076.14	0
15									
16									
17	Volumetric Charges:								
18	First Block		45,748	\$2.0073	91,832		45,748	\$2.5140	115,011
19	Second Block		311,925	1.1245	350,770		311,925	1.4084	439,315
20	Third Block		245,425	0.8679	212,997		245,425	1.0869	266,753
21	Fourth Block		854,792	0.5844	499,540		854,792	0.7319	625,622
22	FAL's and Credits		(96)		165,738		(96)		207,570
23	Reconcile to Books								
24	Total		<u>1,457,794</u>		<u>\$1,370,588</u>		<u>1,457,794</u>		<u>\$1,716,530</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$169
 Percentage Change: 25.38%
 Dollar Change: 558
 Percentage Change: 0.00%
 Dollar Change: 0
 Percentage Change: 25.27%
 Dollar Change: 0
 Percentage Change: 0.00%
 Dollar Change: 3,387
 Percentage Change: 25.24%
 Dollar Change: 0
 Percentage Change: 0.00%
 Dollar Change: 4,682
 Percentage Change: 25.24%
 Dollar Change: 2,824
 Percentage Change: 25.24%
 Dollar Change: 928
 Percentage Change: 25.22%
 Dollar Change: 0
 Percentage Change: 0.00%
 Dollar Change: 0
 Percentage Change: 0.00%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
 Schedule CAS-14-JOP
 Page 4 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1	Other Public Authority:								
2	Minimum Charge:								
3	5/8" Monthly	429		\$7.08	\$3,037	429		\$8.87	\$3,805
4	3/4" Monthly	0		9.06	0	0		11.35	0
5	1" Monthly	510		12.84	6,548	510		16.08	8,201
6	1-1/2" Monthly	24		22.33	536	24		27.97	671
7	2" Monthly	608		33.71	20,496	608		42.22	25,670
8	3" Monthly	0		60.24	0	0		75.44	0
9	4" Monthly	47		98.15	4,613	47		122.92	5,777
10	6" Monthly	0		192.93	0	0		241.62	0
11	8" Monthly	48		306.65	14,719	48		384.04	18,434
12	10" Monthly	0		520.92	0	0		652.39	0
13	12" Monthly	0		859.27	0	0		1,076.14	0
14									
15									
16									
17	Volumetric Charges:								
18	First Block		40,934	\$1.7459	71,464		40,934	\$2.1865	89,501
19	Second Block		69,716	0.9780	68,182		69,716	1.2248	85,388
20	Third Block		256	0.7547	193		256	0.9451	242
21	Fourth Block		0	0.5083	0		0	0.6365	0
22	FAL's and Credits		(2,038)		(2,427)		(2,038)		(3,040)
23	Reconcile to Books								
24	Total		108,868		\$187,361		108,868		\$234,649
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$768, 0, 1,653, 135, 5,174, 0, 1,164, 0, 3,715, 0, 0

Percentage Change: 25.29%, 0.00%, 25.24%, 25.19%, 25.24%, 0.00%, 25.23%, 0.00%, 25.24%, 0.00%, 0.00%

Dollar Change: \$18,037, 17,206, 49, 0, (613), 0

Percentage Change: 25.24%, 25.24%, 25.39%, 0.00%, 25.26%, 0.00%

Dollar Change: \$47,288

Percentage Change: 25.24%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
Schedule CAS-14-JOP
Page 5 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1									
2	Other Water Utilities:								
3	Minimum Charge:								
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.87	\$0
5	3/4" Monthly	0		9.06	0	0		11.35	0
6	1" Monthly	11		12.84	141	11		16.08	177
7	1-1/2" Monthly	0		22.33	0	0		27.97	0
8	2" Monthly	11		33.71	371	11		42.22	464
9	3" Monthly	0		60.24	0	0		75.44	0
10	4" Monthly	0		98.15	0	0		122.92	0
11	6" Monthly	23		192.93	4,437	23		241.62	5,557
12	8" Monthly	23		306.65	7,053	23		384.04	8,833
13	10" Monthly	0		520.92	0	0		652.39	0
14	12" Monthly	0		859.27	0	0		1,076.14	0
15									
16									
17	Volumetric Charges:								
18	First Block		2,898	\$2.2033	6,385		2,898	\$2.7594	7,997
19	Second Block		48,403	1.2343	59,742		48,403	1.5458	74,821
20	Third Block		72,102	0.9525	68,680		72,102	1.1929	86,011
21	Fourth Block		80,639	0.6415	51,727		80,639	0.8034	64,785
22	FAL's and Credits		0		1,662		0		2,081
23	Reconcile to Books								
24	Total		204,041		\$200,198		204,041		\$250,726
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change Percentage Change

**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2006**

Case No. WR-2007-XXXX
Schedule CAS-2-MEX
Page 1 of 1

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

Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-MEX	\$14,731,514
2			
3	Operating Income at Present Rates	CAS-8-MEX	471,100
4	Earned Rate of return		3.20%
5	Requested Rate of Return	Jenkins Testimony	8.52%
6	Required Operating Income		1,255,125
7	Operating Income Deficiency		784,025
8	Gross Revenue Conversion Factor		1.63544
9	Revenue Deficiency		1,282,226
10	Adjusted Operating Revenues	CAS-8-MEX	2,552,764
11	Total Revenue Requirement		\$3,834,990
12			
13	Gross Revenue Conversion Factor		\$1,000,000
14	Revenue		7,560
15	Uncollectibles	0.75600%	0,000
16	PSC Assessment	0.00000%	992,440
17	Before Tax Amount		51,739
18	State Income Taxes	5.21327%	329,246
19	Federal Income Taxes	33.17536%	388,545
20	Total Taxes and Expenses		\$611,455
21	Net Amount		1,63544
22	Conversion Factor		
23			
24			
25			
26			
27			
28			
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Rate Base Summary
Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
 Schedule CAS-3-MEX
 Page 1 of 1

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-MEX	16,955,129	3,109,707	20,064,836
6					
7	Accumulated Provision for Depreciation	CAS-5-MEX	(2,606,841)	(339,890)	(2,946,731)
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>14,348,288</u>	<u>2,769,817</u>	<u>17,118,105</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-MEX	179,487	305,960	485,446
18	Contributions in Aid of Construction	CAS-6-MEX	797,491	(19,034)	778,457
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,076,873	24,724	1,101,597
21	Pension Liability	W/P's	142,206	(1,123)	141,083
22					
23					
24	Subtotal		<u>2,196,056</u>	<u>310,527</u>	<u>2,506,583</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-MEX	0	0	0
29	Materials and Supplies	W/P's	18,263	0	18,263
30	Prepayments	W/P's	7,355	0	7,355
31	OPEB's Contributed to External Fund	W/P's	46,155	(1,227)	44,928
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	56,826	(7,380)	49,446
34					
35	Subtotal		<u>128,599</u>	<u>(8,607)</u>	<u>119,992</u>
36					
37	Total Original Cost Rate Base		<u>12,280,831</u>	<u>2,450,683</u>	<u>14,731,514</u>
38					
39					
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**Utility Plant In Service
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
 Schedule CAS-4-MEX
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$1,935	\$1,935
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	31,666	31,666
5		Subtotal	0	33,601	33,601
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	25,516	0	25,516
8	311	Structures & Improvements	68,215	0	68,215
9	312	Collection & Impound Reservoirs	183	0	183
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	934,615	0	934,615
12	316	Supply Mains	865,406	(1,730)	863,676
13		Subtotal	1,893,935	(1,730)	1,892,205
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	58,808	0	58,808
16	321	Pumping Structures & Improvements	73,206	0	73,206
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	5,332	0	5,332
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	708,871	0	708,871
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	32,261	0	32,261
24		Subtotal	878,478	0	878,478
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	13,920	0	13,920
27	331	Water Treatment Structures & Improvements	3,361,873	1,670,887	5,032,760
28	332	Water Treatment Equipment	2,503,388	0	2,503,388
29	332.4	Water Treatment Equipment - Filter Plant	47,417	53,225	100,642
30		Subtotal	5,926,598	1,724,112	7,650,710
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	13,336	0	13,336
33	341	Transmission & Distribution Structures & Improvements	69,287	0	69,287
34	342	Distribution Reservoirs & Standpipes	363,087	122	363,209
35	343	Transmission & Distribution Mains Conv	2,718,252	747,222	3,465,474
36	343.1	Transmission & Distribution Mains < 4"	169,799	0	169,799
37	343.2	Transmission & Distribution Mains 6" - 8"	879,936	0	879,936
38	343.3	Transmission & Distribution Mains > 10"	556,867	0	556,867
39		Subtotal	4,770,564	747,343	5,517,907
40					

**Utility Plant in Service
For the Test Year Ended June 30, 2006**

Case No. WR-2007-XXXX
Schedule CAS-4-MEX
Page 2 of 2

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		4,770,564	747,343	5,517,907
3	344	Services		30,970	0	30,970
4	345	Meters - Bronze Case		1,565,601	183,233	1,748,834
5	346.1	Meters - Plastic Case		359,191	197,392	556,583
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		80,535	0	80,535
8	347	Hydrants		730,577	0	730,577
9	348	Other Transmission & Distribution Plant		362,548	28,165	390,713
10	349	Subtotal		9,699	0	9,699
11				<u>7,909,685</u>	<u>1,156,134</u>	<u>9,065,819</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		2,057	0	2,057
14	390	Stores Shops Equipment Structures		24,657	0	24,657
15	390.1	Office Structures		122,345	0	122,345
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		1,849	44,480	46,329
19	391.2	Computers & Peripheral Equipment		2,591	36,098	38,690
20	391.25	Computer Software		30,992	64,770	95,762
21	391.26	Personal Computer Software		0	1,265	1,265
22	391.3	Other Office Equipment		15,804	153	15,957
23	392.11	Transportation Equipment - Light Trucks		22,859	(1,466)	21,393
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		16,428	1,607	18,035
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		11,065	0	11,065
28	394	Tools, Shop, & Garage Equipment		43,672	50,208	93,880
29	395	Laboratory Equipment		12,037	0	12,037
30	396	Power Operated Equipment		8,027	0	8,027
31	397	Communication Equipment (non telephone)		20,164	24	20,188
32	397.2	Telephone Equipment		3,693	334	4,027
33	398	Miscellaneous Equipment		8,193	116	8,309
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>346,433</u>	<u>197,590</u>	<u>544,023</u>
36				<u>\$16,955,129</u>	<u>\$3,109,707</u>	<u>\$20,064,836</u>
37		Total Plant in Service				
38						
39						
40						

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2006**

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	15,165	15,165
5		Subtotal	0	15,165	15,165
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	26,484	1,251	27,735
9	312	Collection & Impound Reservoirs	139	2	141
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	278,136	17,135	295,271
12	316	Supply Mains	151,112	13,883	164,995
13		Subtotal	455,871	32,271	488,142
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	24,003	658	24,661
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	12	132	144
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	(141,504)	11,177	(130,327)
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	1,830	(0)	1,830
24		Subtotal	(115,680)	11,968	(103,692)
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	436,264	(28,727)	407,537
28	332	Water Treatment Equipment	342,778	42,049	384,827
29	332.4	Water Treatment Equipment - Filter Plant	0	(1,020)	(1,020)
30		Subtotal	779,042	12,302	791,344
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	0	0	0
33	341	Transmission & Distribution Structures & Improvements	7,541	1,156	8,697
34	342	Distribution Reservoirs & Standpipes	108,061	6,153	114,214
35	343	Transmission & Distribution Mains Conv	964,779	4,899	969,678
36	343.1	Transmission & Distribution Mains < 4"	(10,207)	2,023	(8,184)
37	343.2	Transmission & Distribution Mains 6" - 8"	19,494	10,486	29,980
38	343.3	Transmission & Distribution Mains > 10"	15,397	6,636	22,033
39		Subtotal	1,105,065	31,353	1,136,418
40					

**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2006**

Case No. WR-2007-XXXX
Schedule CAS-6-MEX
Page 2 of 2

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2	344	Fire mains		1,106,065	31,353	1,136,418
3	345	Services		7,768	369	8,137
4	346.1	Meters - Bronze Case		72,070	22,548	94,618
5	346.2	Meters - Plastic Case		(7,102)	1,802	(5,300)
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter installation		76,250	1,801	78,051
8	348	Hydrants		14,390	16,341	30,731
9	349	Other Transmission & Distribution Plant		119,575	3,457	123,032
10		Subtotal		3,979	116	4,095
11				<u>1,391,995</u>	<u>77,787</u>	<u>1,469,782</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		2,174	565	2,739
15	390.1	Office Structures		32,364	(4,887)	27,477
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		(7,759)	21,332	13,573
19	391.2	Computers & Peripheral Equipment		(2,217)	6,249	4,032
20	391.25	Computer Software		2,693	145,331	148,024
21	391.26	Personal Computer Software		0	1,205	1,205
22	391.3	Other Office Equipment		2,669	1,069	3,738
23	392.11	Transportation Equipment - Light Trucks		18,549	3,685	22,234
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		12,178	10,350	22,528
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		2,268	230	2,498
28	394	Tools, Shop, & Garage Equipment		20,404	865	21,269
29	395	Laboratory Equipment		(7,446)	356	(7,090)
30	396	Power Operated Equipment		10,145	817	10,962
31	397	Communication Equipment (non telephone)		(9,829)	1,427	(8,402)
32	397.2	Telephone Equipment		17,195	865	18,060
33	398	Miscellaneous Equipment		2,204	939	3,143
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>95,592</u>	<u>190,398</u>	<u>285,990</u>
36						
37		Total Plant in Service		<u>\$2,606,841</u>	<u>\$339,890</u>	<u>\$2,946,731</u>

**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended June 30, 2006**

Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico	Case No. WR-2007-XXXX Schedule CAS-6-MEX Page 1 of 1
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Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Extensions	189,510	305,960	495,469
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	(10,023)	0	(10,023)
8		<u>Total Customer Advances</u>	<u>179,487</u>	<u>305,960</u>	<u>485,446</u>
9					
10					
11					
12					
13					
14	271.11	<u>Contributions in Aid of Construction</u>			
15	271.12	Contributions in Aid - NT Mains	88,384	0	88,384
16	271.21	Contributions in Aid - NT Extension Deposit	(333)	0	(333)
17	271.30	Contributions in Aid - NT Services	2,400	0	2,400
18		Contributions in Aid - NT Meters	13,278	0	13,278
19		Contributions in Aid - NT Hydrants	45,793	0	45,793
20	271.71	Contributions in Aid - NT Other	0	0	0
21	271.12	Contributions in Aid - Taxable Mains	637,305	0	637,305
22	271.27	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296
23	271.37	Contributions in Aid - Taxable Services	26,044	0	26,044
24	271.47	Contributions in Aid - Taxable Meters	18,212	0	18,212
25	Various	Contributions in Aid - Taxable Hydrants	28	0	28
26		<u>Accumulated Amortization - CIAC</u>	<u>(242,917)</u>	<u>(19,034)</u>	<u>(261,951)</u>
27		<u>Total Contributions in Aid of Construction</u>	<u>797,481</u>	<u>(19,034)</u>	<u>778,447</u>
28					
29					
30					
31					
32					
33					
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Working Capital
For the Test Year Ended June 30, 2006

Line #	Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	188,017	515	38.03	10.23	27.80	14,320
5	Tax Withholding	89,335	245	38.03	17.39	20.64	5,052
6	Fuel and Power	215,160	589	38.03	37.22	0.81	477
7	Chemicals	64,439	177	38.03	38.03	0.00	0
8	Purchased Water	0	0	38.03	53.15	(15.12)	0
9	Service Company Charges	276,611	758	38.03	(4.13)	42.16	31,950
10	Group Insurance	44,252	121	38.03	(8.54)	46.57	5,646
11	OPEB's	23,112	63	38.03	(0.04)	38.07	2,411
12	Pensions	29,966	82	38.03	38.03	0.00	0
13	ESOP	0	0	38.03	38.03	0.00	0
14	Insurance Other than Group	53,703	147	38.03	38.03	0.00	0
15	Uncollectables	18,936	52	38.03	38.03	0.00	0
16	Rents	7,104	19	38.03	24.37	13.66	266
17	401(k)	39,911	109	38.03	48.80	(10.77)	(1,176)
18	Other O&M	378,118	1,036	38.03	20.67	17.36	17,984
19	Total O&M Expenses	1,428,664					76,928
20							
21	Depreciation Amortization Expense	396,916	1,087	38.03	-	38.03	41,355
22	Property Taxes	150,997	414	38.03	182.50	(144.47)	(59,766)
23	Public Service Commission Fee	13,723	38	38.03	38.03	0.00	0
24	Franchise and Environment Tax	6,076	17	38.03	110.50	(72.47)	(1,206)
25	FICA Taxes	395	1	38.03	13.44	24.59	27
26	FUTA Taxes	21,373	59	38.03	62.05	(24.02)	(1,407)
27	SUTA Taxes	268	1	38.03	62.05	(24.02)	(18)
28	Federal Income Tax - Current	7,523	21	38.03	60.25	(22.22)	(458)
29	State Income Tax - Current	1,182	3	38.03	62.17	(24.14)	(78)
30	Deferred Income Taxes	94,943	260	38.03	0.00	38.03	9,892
31	Interest Expense	468,462	1,283	38.03	91.15	(53.12)	(68,177)
32	Preferred Dividends	5,893	16	38.03	45.63	(7.60)	(123)
33	Total Working Capital Requirement	2,596,415					(3,031)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
38							
39							
40							

Statement of Income Per Books and Pro Forma For the Test Year Ended June 30, 2006					Case No. WR-2007-XXXX Schedule CAS-8-MEX Page 1 of 1	
Missouri Public Service Commission Company: Missouri-American Water Company District: Mexico						
Line #		Schedule Reference	Test year Ended 6/30/06	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1						
2						
3						
4						
5						
6	Operating Revenues	CAS-9-MEX	\$2,540,973	\$11,791	\$2,552,764	
7						
8	Operating Expenses					
9	Operating and Maintenance	CAS-10-MEX	1,472,501	(83,749)	1,388,752	
10	Depreciation Expense	CAS-10-MEX	316,005	77,968	393,973	
11	Amortization Expense	CAS-10-MEX	2,943	0	2,943	
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	CAS-10-MEX	128,521	22,476	150,997	
15	Payroll Taxes	CAS-10-MEX	24,109	(2,072)	22,037	
16	PSC Fees	CAS-10-MEX	9,719	0	9,719	
17	Other	CAS-10-MEX	5,627	4,453	10,080	
18						
19	Utility Operating Income Before Income Taxes		581,548	(7,285)	574,264	
20						
21	Income Taxes					
22	Federal Income Tax	CAS-12-MEX	78,618	(71,095)	7,523	
23	State Income Tax	CAS-12-MEX	(18,636)	19,818	1,182	
24	Deferred Income Taxes		112,802	(17,859)	94,943	
25	Amortization of Investment Tax Credit		(484)		(484)	
26						
27	Utility Operating Income		\$409,248	\$61,852	\$471,100	
28						
29						
30						
31						
32						
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Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-9-MEX
Page 1 of 1

Line #	Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1	\$1,188,315	\$5	(\$34)	\$1,188,286	\$35,794	(\$391)	\$1,223,689
2	346,722	4,059	58	350,839	(6,814)	(\$13,269)	330,756
3	377,233	21,342	12	398,587		(\$26,295)	372,292
4	195,325	(650)	6	194,681		(\$8,771)	185,910
5	296,820	17,270	(26)	314,064		(\$24,768)	289,296
6	0	0	0	0		\$0	0
7							
8							
9							
10							
11							
12							
13							
14	2,404,415	42,026	16	2,446,457	28,980	(73,494)	2,401,943
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	88,572	0	14,109	102,681	154		102,835
21							
22	88,572	0	14,109	102,681	154	0	102,835
23							
24	2,492,987	42,026	14,125	2,549,138	29,134	(73,494)	2,504,778
25							
26							
27	185			185			185
28	432			432			432
29	0			0			0
30	46,956			46,956			46,956
31	413			413			413
32							
33	47,986	0	0	47,986	0	0	47,986
34							
35							
36	\$2,540,973	\$42,026	\$14,125	\$2,597,124	\$29,134	(\$73,494)	\$2,552,764
37							
38							
39							
40							

Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-10-MEX
Page 1 of 1

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-MEX which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-MEX	289,489	(12,137)	277,353
Purchased Water	CAS-11-MEX	0	0	0
Fuel and Power	CAS-11-MEX	178,775	36,384	215,159
Chemicals	CAS-11-MEX	49,764	14,675	64,439
Waste Disposal	CAS-11-MEX	42,075	(12,054)	30,021
Management Fees	CAS-11-MEX	264,135	12,475	276,611
Group Insurance	CAS-11-MEX	67,364	26,717	94,081
Pensions	CAS-11-MEX	44,442	(14,477)	29,966
Regulatory Expense	CAS-11-MEX	4,395	(1,170)	3,225
Insurance, Other than Group	CAS-11-MEX	70,301	(16,597)	53,703
Customer Accounting	CAS-11-MEX	46,583	(424)	46,159
Rents	CAS-11-MEX	5,886	1,217	7,104
General Office Expense	CAS-11-MEX	44,456	(23,476)	20,980
Miscellaneous	CAS-11-MEX	85,765	15,462	101,228
Maintenance - Other	CAS-11-MEX	279,070	(110,346)	168,724
Total Operations and Maintenance		1,472,501	(83,749)	1,388,752
Depreciation	CAS-11-MEX	316,005	77,968	393,973
Amortization	CAS-11-MEX	2,943	0	2,943
Total Depreciation and Amortization		318,948	77,968	396,916
Property Taxes	CAS-11-MEX	128,521	22,476	150,997
Payroll Taxes	CAS-11-MEX	24,109	(2,072)	22,037
PSC Fees	CAS-11-MEX	9,719	0	9,719
Other General Taxes	CAS-11-MEX	5,627	4,453	10,080
Total Taxes Other Than Income Taxes		167,976	24,857	192,832

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Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2006

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Schedule CAS-11-MEX
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Line
No.

188	Line	Description	Test Year Ended 30-Jun-06	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
8	8	Labor	289,489	(\$12,137)							0
9	9	Purchased Water	-								
10	10	Fuel and Power	178,775						36,384		
11	11	Chemicals	49,764							14,675	
12	12	Waste Disposal	42,075								
13	13	Support Services	284,135								
14	14	Group Insurance	67,364		26,717						
15	15	Pensions	44,442			(14,477)					
16	16	Regulatory Expense	4,395								
17	17	Insurance Other Than Group	70,301								
18	18	Customer Accounting	46,583								
19	19	Rents	5,886								
20	20	General Office Expense	44,456								
21	21	Miscellaneous	85,765				717				
22	22	Maintenance - Other	279,070								
23	23	Total Operations and Maintenance	1,472,501	(12,137)	26,717	(14,477)	717	0	36,384	14,675	0
24	24	Depreciation	316,005								
25	25	Amortization	2,943								
26	26	Total Depreciation and Amortization	318,948	0	0	0	0	0	0	0	0
29a	29a	Property Taxes	128,521								
29b	29b	Payroll taxes	24,109					(2,072)			
29c	29c	Gross Receipts Taxes	9,719								
29d	29d	Other General Taxes	5,627								
34	34	Total Taxes other than income	167,976	0	0	0	0	(2,072)	0	0	0

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Line No.

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

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[illegible]

Line No.

[illegible]

Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended June 30, 2006

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

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 Schedule CAS-12-MEX
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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	\$574,284	\$574,284		
Interest Expense Deduction	468,462	468,462		
Taxable Income	105,802	105,802		
Addback (Deducts):				
Tax over Book Depreciation	(84,968)	(84,968)		
Non-deductible Meals	1,842	1,842		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	(83,126)	(83,126)		
Taxable Income	22,676	22,676		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	7,523	1,182		
Per Books Amount / Present Rates	78,618	(18,636)		
Proforma adjustment	(\$71,095)	\$19,818		

(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, 2006**

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

**Case No. WR-2007-XXXX
Schedule CAS-13-MEX
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	Monthly Billing:						
2	Residential	234,770	\$1,223,689	234,770	\$1,532,696	\$309,007	25.25%
3	Commercial	96,022	330,756	96,022	414,246	83,490	25.24%
4	Industrial	135,712	372,292	135,712	466,258	93,966	25.24%
5	Other Public Authority	61,479	185,910	61,479	232,833	46,923	25.24%
6	Other Water Utilities	112,237	289,296	112,237	362,308	73,012	25.24%
7	Miscellaneous	0	0	0	0	0	0.00%
8	Private Fire	0	102,835	0	128,793	25,958	25.24%
9	Public Fire	0	0	0	0	0	0.00%
10	Total	640,220	2,504,778	640,220	3,137,134	\$632,356	25.25%
11							
12							
13							
14	Miscellaneous Revenues:						
15	Reconnect Charges		185		185	0	0.00%
16	Returned Check Charge		432		432	0	0.00%
17	Application Fee		0		0	0	0.00%
18	Miscellaneous Other Revenue		46,956		46,956	0	0.00%
19	Rents from Water Property		413		413	0	0.00%
20							
21							
22							
23							
24							
25			\$2,552,764		\$3,185,120	632,356	24.77%
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**Missouri Public Service Commission
Company: Missouri-American Water Co.
District: Mexico**

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

Case No. WR-2007-XXXX
Schedule CAS-14-MEX
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1	Residential:										
2	Minimum Charge:										
3	5/8" Monthly	51,216		\$7.08	\$362,606	51,216		\$8.87	\$454,282	\$91,676	25.28%
4	3/4" Monthly	24		9.06	217	24		11.35	271	54	24.88%
5	1" Monthly	181		12.84	2,319	181		16.08	2,904	585	25.23%
6	1-1/2" Monthly	0		22.33	0	0		27.97	0	0	0.00%
7	2" Monthly	24		33.71	806	24		42.22	1,009	203	25.19%
8	3" Monthly	0		60.24	0	0		75.44	0	0	0.00%
9	4" Monthly	0		98.15	0	0		122.92	0	0	0.00%
10	6" Monthly	0		192.93	0	0		241.62	0	0	0.00%
11	8" Monthly	0		306.65	0	0		384.04	0	0	0.00%
12	10" Monthly	0		520.92	0	0		652.39	0	0	0.00%
13	12" Monthly	0		859.27	0	0		1,076.14	0	0	0.00%
14											
15											
16											
17	Volumetric Charges:										
18	First Block		236,925	\$3.8611	867,398		236,925	\$4.5851	1,086,325	218,927	25.24%
19	Second Block		378	2.0353	769		378	2.5490	964	195	25.36%
20	Third Block		0	1.5828	0		0	1.9823	0	0	0.00%
21	Fourth Block		0	1.0659	0		0	1.3349	0	0	0.00%
22	FAL's and Credits		(2,533)		(10,426)		(2,533)		(13,059)	(2,633)	25.25%
23	Reconcile to Books									0	0.00%
24	Total		234,770		\$1,223,689		234,770		\$1,532,696	\$309,007	25.25%
25											
26											
27											
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended June 30, 2006**

Case No. WR-2007-XXXX
Schedule CAS-14-MEX
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1									
2	Commercial:								
3	<u>Minimum Charge:</u>								
4	5/8" Monthly	3,710		\$7.08	\$26,264	3,710		\$8.87	\$32,904
5	3/4" Monthly	60		9.06	544	60		11.35	681
6	1" Monthly	924		12.84	11,864	924		16.08	14,858
7	1-1/2" Monthly	0		22.33	0	0		27.97	0
8	2" Monthly	537		33.71	18,102	537		42.22	22,672
9	3" Monthly	26		60.24	1,566	26		75.44	1,961
10	4" Monthly	0		98.15	0	0		122.92	0
11	6" Monthly	12		192.93	2,315	12		241.62	2,899
12	8" Monthly	0		306.65	0	0		384.04	0
13	10" Monthly	0		520.92	0	0		652.39	0
14	12" Monthly	0		859.27	0	0		1,076.14	0
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		68,425	\$3.2212	220,409		68,425	\$4.0342	276,039
19	Second Block		27,750	1.8047	50,080		27,750	2.2601	62,718
20	Third Block		63	1.3927	87		63	1.7442	109
21	Fourth Block		0	0.9379	0		0	1.1746	0
22	FAL's and Credits		(215)		(475)		(215)		(595)
23	Reconcile to Books								
24	Total		<u>96,022</u>		<u>\$330,756</u>		<u>96,022</u>		<u>\$414,246</u>
25									
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Dollar Change	\$6,640
Percentage Change	25.28%
	25.18%
	25.24%
	0.00%
	25.25%
	25.22%
	0.00%
	25.23%
	0.00%
	0.00%
	0.00%
	0.00%
	25.24%
	25.24%
	25.29%
	0.00%
	25.26%
	0.00%
	25.24%

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

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

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