

**Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2007**

Line No.	Description	Supporting Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-BRU	\$1,982,787
7			
8	Operating Income at Present Rates	CAS-8-BRU	(106,325)
9			
10	Earned Rate of return		-5.36%
11			
12	Requested Rate of Return	Rungren Testimony	8.60%
13			
14	Required Operating Income		170,520
15			
16	Operating Income Deficiency		276,845
17			
18	Gross Revenue Conversion Factor		1.63879
19			
20	Revenue Deficiency		453,691
21			
22	Adjusted Operating Revenues	CAS-8-BRU	211,344
23			
24	Total Revenue Requirement		\$665,035
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		\$1,000,000
30	Revenue		
31	Uncollectibles	0.95880%	9,588
32	PSC Assessment	0.00000%	0,000
33	Before Tax Amount		990,412
34	State Income Taxes	5.21327%	51,633
35	Federal Income Taxes	33.17536%	328,573
36	Total Taxes and Expenses		389,794
37	Net Amount		\$610,206
38			
39	Conversion Factor		1.63879
40			

Rate Base Summary
Test Year Ended December 31, 2007

Missouri Public Service Commission	Case No. WR-2008-XXXX
Company: Missouri-American Water Company	Schedule CAS-3-BRU
District: Brunswick	Page 1 of 1

Line #	Rate Base Component	Supporting Reference	Per Books 12/31/07	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-BRU	\$2,728,139	\$298,375	\$3,026,514
6					
7	Accumulated Provision for Depreciation	CAS-5-BRU	(689,238)	(46,263)	(735,501)
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>2,038,902</u>	<u>252,112</u>	<u>2,291,013</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-BRU	0	0	0
18	Contributions in Aid of Construction	CAS-6-BRU	143,350	38,150	181,500
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	168,625	(6,045)	162,580
21	Pension Liability	W/P's	8,843	(3,224)	5,619
22					
23					
24	Subtotal		<u>320,818</u>	<u>28,881</u>	<u>349,699</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-BRU	0	0	0
29	Materials and Supplies	W/P's	1,676	0	1,676
30	Prepayments	W/P's	1,463	0	1,463
31	OPEB's Contributed to External Fund	W/P's	14,776	(386)	14,390
32	Pension/OPEB Tracker	W/P's	(170)	1,013	843
33	Regulatory Deferrals	W/P's	27,258	(4,158)	23,100
34					
35	Subtotal		<u>45,003</u>	<u>(3,531)</u>	<u>41,472</u>
36					
37	Total Original Cost Rate Base		<u>\$1,763,087</u>	<u>\$219,700</u>	<u>\$1,982,787</u>
38					
39					
40					

Utility Plant in Service
For the Test Year Ended December 31, 2007

Missouri Public Service Commission Case No. WR-2008-XXXX
Company: Missouri-American Water Company Schedule CAS-4-BRU
District: Brunswick Page 1 of 2

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$182	\$182
3	301	Franchise & Consents	1,092	0	1,092
4	302	Miscellaneous Intangible Plant Studies	5,724	292	6,016
5	303	Subtotal	6,817	474	7,291
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	11,981	0	11,981
8	310	Structures & Improvements	23,993	0	23,993
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	210,768	0	210,768
12	314	Supply Mains	80,682	0	80,682
13	316	Subtotal	327,423	0	327,423
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	57,343	0	57,343
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	1,498	0	1,498
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	108,135	0	108,135
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	19,474	0	19,474
24	328	Subtotal	186,451	0	186,451
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	1,468	0	1,468
27	330	Water Treatment Structures & Improvements	273,895	98,555	372,450
28	331	Water Treatment Equipment	204,776	0	204,776
29	332	Water Treatment Equipment - Filter Plant	73,756	0	73,756
30	332.4	Subtotal	553,895	98,555	652,450
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	591	(20)	571
33	340	Transmission & Distribution Structures & Improvements	26,302	13	26,315
34	341	Distribution Reservoirs & Standpipes	76,856	5	76,861
35	342	Transmission & Distribution Mains Conv	250,463	109,679	360,142
36	343	Transmission & Distribution Mains < 4"	64,959	0	64,959
37	343.1	Transmission & Distribution Mains 6" - 8"	344,707	1,500	346,207
38	343.2	Transmission & Distribution Mains > 10"	0	256	256
39	343.3	Subtotal	763,878	111,433	875,311
40					

Utility Plant in Service
For the Test Year Ended December 31, 2007

Line #	Acct No	Account Description	Bal Fwd	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		763,878	111,433	875,311
3	344	Services		0	0	0
4	345	Meters - Bronze Case		242,039	43,368	285,408
5	346.1	Meters - Plastic Case		38,579	22,936	61,516
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		29,176	0	29,176
8	347	Hydrants		98,803	0	98,803
9	348	Other Transmission & Distribution Plant		106,839	3,067	109,906
10	349	Subtotal		0	0	0
11				<u>1,279,315</u>	<u>180,804</u>	<u>1,460,120</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		500	0	500
15	390.1	Office Structures		4,270	0	4,270
16	390.2	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		17,571	0	17,571
18	391	Office Furniture and Equipment		2,075	134	2,209
19	391.2	Computers & Peripheral Equipment		244	6,090	6,334
20	391.25	Computer Software		4,958	6,096	11,054
21	391.26	Personal Computer Software		0	118	118
22	391.3	Other Office Equipment		50,245	7	50,252
23	392.11	Transportation Equipment - Light Trucks		34,091	41	34,132
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	150	150
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		16,034	0	16,034
28	394	Tools, Shop, & Garage Equipment		39,277	5,822	45,099
29	395	Laboratory Equipment		25,810	0	25,810
30	396	Power Operated Equipment		3,369	0	3,369
31	397	Communication Equipment (non telephone)		9,458	38	9,496
32	397.2	Telephone Equipment		0	35	35
33	398	Miscellaneous Equipment		141,783	11	141,794
34	399	Other Tangable Property		24,553	0	24,553
35		Subtotal		<u>374,238</u>	<u>18,542</u>	<u>392,780</u>
36						
37		Total Plant in Service		<u>\$2,728,139</u>	<u>\$298,375</u>	<u>\$3,026,514</u>
38						
39						
40						

**Accumulated Depreciation and Amortization
For the Test Year Ended December 31, 2007**

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

Case No. WR-2008-XXXX
Schedule CAS-5-BRU
Page 1 of 2

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$0	\$0
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	335	335
5	303	Subtotal	0	335	335
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	3,363	441	3,804
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	65,161	2,640	67,801
12	314	Supply Mains	31,744	968	32,712
13	316	Subtotal	100,268	4,049	104,317
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	5,211	744	5,955
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	828	22	850
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	34,188	1,979	36,167
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	324	356	680
24	328	Subtotal	40,551	3,101	43,652
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	126,957	674	127,631
28	331	Water Treatment Equipment	97,388	4,270	101,658
29	332	Water Treatment Equipment - Filter Plant	1,027	1,538	2,565
30	332.4	Subtotal	225,372	6,482	231,854
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	4,053	527	4,580
34	341	Distribution Reservoirs & Standpipes	20,759	1,296	22,055
35	342	Transmission & Distribution Mains Conv	125,412	(193)	125,219
36	343	Transmission & Distribution Mains < 4"	2,675	731	3,406
37	343.1	Transmission & Distribution Mains 6" - 8"	7,992	3,897	11,889
38	343.2	Transmission & Distribution Mains > 10"	0	3	3
39	343.3	Subtotal	160,891	6,261	167,152
40					

**Accumulated Depreciation and Amortization
For the Test Year Ended December 31, 2007**

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

Case No. WR-2008-XXXX
Schedule CAS-5-BRU
Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains	160,891	6,261	167,152	0
3	344	Services	0	0	23,247	3,334
4	345	Meters - Bronze Case	18,598	4,649	16,547	0
5	346.1	Meters - Plastic Case	3,185	149	9,349	31,337
6	346.2	Meters - Not Class By Type	0	0	0	0
7	346.3	Meter Installation	16,015	532	1,801	16,547
8	347	Hydrants	7,548	1,459	31,337	0
9	348	Other Transmission & Distribution Plant	0	0	0	0
10	349	Subtotal	236,115	14,851	250,966	0
11		<u>General Plant</u>				
12		General Land & Land Rights	0	0	0	0
13	389	Stores Shops Equipment Structures	39	9	48	730
14	390	Office Structures	811	(81)	0	0
15	390.1	General Structures - HVAC	0	0	565	35
16	390.3	Miscellaneous Structures	249	316	468	4,574
17	391	Office Furniture and Equipment	(51)	86	50	10,258
18	391.2	Computers & Peripheral Equipment	27	441	21,457	157
19	391.25	Computer Software	0	4,574	12,484	1,730
20	391.26	Personal Computer Software	0	50	12,233	4,438
21	391.3	Other Office Equipment	7,742	2,516	(1,714)	3,068
22	392	Transportation Equipment - Light Trucks	21,391	66	27,129	6,278
23	392.11	Transportation Equipment - Heavy Trucks	0	0	104,377	\$735,501
24	392.12	Transportation Equipment - Cars	0	0		
25	392.2	Transportation Equipment - Other	12,484	157		
26	392.3	Stores Equipment	1,386	(0)		
27	393	Tools, Shop, & Garage Equipment	10,838	344		
28	394	Laboratory Equipment	3,664	1,395		
29	395	Power Operated Equipment	217	774		
30	396	Communication Equipment (non telephone)	(2,083)	172		
31	397	Telephone Equipment	3,051	369		
32	397.2	Miscellaneous Equipment	21,808	17		
33	398	Other Tangible Property	5,357	5,321		
34	399	Subtotal	86,931	921		
35		Total Plant in Service	\$689,238	\$46,263		
36						
37						

Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2007

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	0	0	0
5		Advances for Construction - Extensions	0	0	0
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	<u>0</u>	<u>0</u>	<u>0</u>
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	155	0	155
17	271.12	Contributions in Aid - NT Extension Deposit	190	0	190
18	271.21	Contributions in Aid - NT Services	1,875	40,332	42,207
19	271.30	Contributions in Aid - NT Meters	0	900	900
20		Contributions in Aid - NT Hydrants	0	0	0
21		Contributions in Aid - NT Other	0	0	0
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	210,600	0	210,600
24	271.12	Contributions in Aid - Taxable Extension Deposit	7,270	0	7,270
25	271.27	Contributions in Aid - Taxable Services	4,752	0	4,752
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(1,742)	0	0
31	Various	Accumulated Amortization - CIAC Taxable	(79,750)	(3,082)	(4,824)
32		Total Contributions in Aid of Construction	<u>143,350</u>	<u>38,150</u>	<u>181,500</u>
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital

For the Test Year Ended December 31, 2007

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	80,597	221	36.78	13.00	23.78	5,251
5	Tax Withholding	38,295	105	36.78	16.56	20.22	2,121
6	Fuel and Power	14,048	38	36.78	37.20	(0.42)	(16)
7	Chemicals	7,742	21	36.78	36.78	0.00	0
8	Purchased Water	0	0	36.78	42.45	(5.67)	0
9	Service Company Charges	25,144	69	36.78	(3.48)	40.26	2,773
10	Group Insurance	18,829	52	36.78	(7.50)	44.28	2,284
11	OPEB's	3,035	8	36.78	3.41	33.37	277
12	Pensions	8,449	23	36.78	17.58	19.20	444
13	ESOP	0	0	36.78	17.58	19.20	0
14	Insurance Other than Group	7,732	21	36.78	42.44	(5.66)	(120)
15	Uncollectables - Proforma Present	1,995	5	36.78	36.78	0.00	0
16	Rents	58	0	36.78	(9.96)	46.74	7
17	401(k)	2,531	7	36.78	38.82	(2.04)	(14)
18	Other O&M	107,461	294	36.78	21.41	15.37	4,525
19	Total O&M Expenses	315,917					17,532
20							
21	Depreciation Amortization Expense	67,651	185	36.78	36.78	0.00	0
22	Property Taxes	29,384	81	36.78	182.50	(145.72)	(11,731)
23	Public Service Commission Fee	1,463	4	36.78	(31.63)	68.41	274
24	Franchise and Environment Tax	117	0	36.78	(77.50)	114.28	37
25	FICA Taxes	151	0	36.78	16.19	20.59	9
26	FUTA Taxes	8,456	23	36.78	76.38	(39.60)	(917)
27	SUTA Taxes	338	1	36.78	76.38	(39.60)	(37)
28	Federal Income Tax - Current	(86,345)	(237)	36.78	37.00	(0.22)	52
29	State Income Tax - Current	(13,568)	(37)	36.78	58.95	(22.17)	824
30	Deferred Income Taxes	(5,932)	(16)	36.78	36.78	0.00	0
31	Interest Expense	63,647	174	36.78	108.85	(72.07)	(12,567)
32	Preferred Dividends	595	2	36.78	45.63	(8.85)	(14)
33	Total Working Capital Requirement	381,874					(6,538)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
38							
39							
40							

All Lead/Lags per WR-2007-216 Stipulation except Service Company Charges. Service Company Expense Lead/Lag is based on internal study.

**Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2007**

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

**Case No. WR-2008-XXXX
Schedule CAS-8-BRU
Page 1 of 1**

Line #		Schedule Reference	Test year Ended 12/31/07	Adjustments	Pro Forma Present Rates
6	Operating Revenues	CAS-9-BRU	\$198,853	\$12,491	\$211,344
8	Operating Expenses				
9	Operating and Maintenance	CAS-10-BRU	332,158	(16,241)	315,917
10	Depreciation Expense	CAS-10-BRU	55,852	11,513	67,365
11	Amortization Expense	CAS-10-BRU	286	0	286
13	Taxes other Than Income Taxes				
14	Property Taxes	CAS-10-BRU	26,637	2,747	29,384
15	Payroll Taxes	CAS-10-BRU	10,063	(1,118)	8,945
16	PSC Fees	CAS-10-BRU	1,170	293	1,463
17	Other	CAS-10-BRU	81	36	117
19	Utility Operating Income Before Income Taxes		(227,394)	15,261	(212,133)
21	Income Taxes				
22	Current Federal Income Tax	CAS-12-BRU	(5,669)	(80,676)	(86,345)
23	Current State Income Tax	CAS-12-BRU	(697)	(12,871)	(13,568)
24	Deferred Income Taxes		(7,333)	1,401	(5,932)
25	Amortization of Investment Tax Credit		37		37
27	Utility Operating Income		(\$213,732)	\$107,407	(\$106,325)

**Adjustment to Revenue Per Books and Pro Forma
For the Test Year Ended December 31, 2007**

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

Case No. WR-2008-XXXX
Schedule CAS-9-BRU
Page 1 of 1

Line #		Test year Ending 12/31/07	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
5	Sales of Water							
6	Metered Sales							
7	Residential	\$96,218	(\$1,596)	(\$1)	\$94,621	\$7,934	\$50,826	\$153,381
8	Commercial	33,743	(166)	2	33,579	(11,595)	\$17,439	39,423
9	Industrial	630	(5)	1	626		\$334	960
10	Other Public Authority	4,452	(40)	1	4,413		\$2,232	6,645
11	Sales for Resale	55,417	(878)	1	54,540		(\$54,540)	0
12	Miscellaneous	0	0	0	0		\$0	0
13								
14	Total Metered Sales	190,460	(2,685)	4	187,779	(3,661)	16,291	200,409
15								
16								
17	Sewer Service	0	0	0	0	0	0	0
18								
19	Fire Service							
20	Private Fire Service	5,070	0	0	5,070	0	2,542	7,612
21								
22	Total Fire Service	5,070	0	0	5,070	0	2,542	7,612
23								
24	Total Sales of Water	195,530	(2,685)	4	192,849	(3,661)	18,833	208,021
25								
26	Other Operating Revenues							
27	Reconnect Charges	20			20			20
28	Returned Check Charge	12			12			12
29	Application Fee	0			0			0
30	Miscellaneous Other Revenue	3,283			3,283			3,283
31	Rents from Water Property	8			8			8
32								
33	Total Other Operating Revenues	3,323	0	0	3,323	0	0	3,323
34								
35								
36	Total Operating Revenues	\$198,853	(\$2,685)	\$4	\$196,172	(3,661)	18,833	\$211,344
37								
38								
39								
40								

Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended December 31, 2007

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-BRU which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-BRU	\$132,449	(\$13,556)	\$118,893
Purchased Water	CAS-11-BRU	0	0	0
Fuel and Power	CAS-11-BRU	13,034	1,015	14,049
Chemicals	CAS-11-BRU	8,383	(641)	7,742
Waste Disposal	CAS-11-BRU	1,250	3,463	4,713
Support Services	CAS-11-BRU	29,080	(3,936)	25,144
Group Insurance	CAS-11-BRU	21,864	9,995	31,859
Pensions	CAS-11-BRU	12,216	(3,767)	8,449
Regulatory Expense	CAS-11-BRU	81	404	485
Insurance, Other than Group	CAS-11-BRU	8,932	(1,200)	7,732
Customer Accounting	CAS-11-BRU	7,481	653	8,134
Rents	CAS-11-BRU	(1)	58	57
General Office Expense	CAS-11-BRU	6,918	(9,170)	(2,252)
Miscellaneous	CAS-11-BRU	50,399	(1,982)	48,417
Maintenance - Other	CAS-11-BRU	40,072	2,423	42,495
Total Operations and Maintenance		332,158	(16,241)	315,917
Depreciation	CAS-11-BRU	55,852	11,513	67,365
Amortization	CAS-11-BRU	286	0	286
Total Depreciation and Amortization		56,138	11,513	67,651
Property Taxes	CAS-11-BRU	26,637	2,747	29,384
Payroll Taxes	CAS-11-BRU	10,063	(1,118)	8,945
PSC Fees	CAS-11-BRU	1,170	293	1,463
Other General Taxes	CAS-11-BRU	81	36	117
Total Taxes Other Than Income Taxes		37,951	1,958	39,909

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

Line No.

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

[illegible]

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

Line No.	168 Line Number	Description	Schedule CAS-15 p24 Elim Non-Recurr Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments (\$13,556)	Total Present Rates Expense
8	8	Labor								\$118,893
9	9	Purchased Water							0	0
10	10	Fuel and Power							1,015	14,049
11	11	Chemicals							(641)	7,742
12	12	Waste Disposal							3,463	4,713
13	13	Support Services							(3,936)	25,144
14	14	Group Insurance							9,995	31,859
15	15	Pensions							(3,767)	8,449
16	16	Regulatory Expense							404	485
17	17	Insurance Other Than Group							(1,200)	7,732
18	18	Customer Accounting							653	8,134
19	19	Rents							58	57
20	20	General Office Expense	(\$8,853)						(9,170)	(2,252)
21	21	Miscellaneous							(1,982)	48,417
25	25	Maintenance - Other		\$0					2,423	42,495
22		Total Operations and Maintenance	(8,853)	0	0	0	0	0	(16,241)	315,917
27	27	Depreciation							11,513	67,365
28	28	Amortization							0	286
27		Total Depreciation and Amortization	0	0	0	0	0	0	11,513	67,651
29a	29a	Property Taxes							2,747	29,384
29b	29b	Payroll taxes							(1,118)	8,945
29c	29c	Gross Receipts Taxes							293	1,463
29d	29d	Other General Taxes			\$36				36	117
34		Total Taxes other than income	0	0	36	0	0	0	1,958	39,909

Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended December 31, 2007

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	(\$212,133)	(\$212,133)	\$237,208	\$237,208
Interest Expense Deduction	63,647	63,647	63,647	63,647
Income Before Addbacks (Deducts)	(275,780)	(275,780)	173,561	173,561
Addback (Deducts):				
Tax over Book Depreciation	15,460	15,460	15,460	15,460
Non-deductible Meals	49	49	49	49
Amortization Preferred Stock Expense	3	3	3	3
Non-deductible Reserve Deficiency	0	0	0	0
Total Addbacks (Deducts)	15,512	15,512	15,512	15,512
Taxable Income	(260,268)	(260,268)	189,073	189,073
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	(86,345)	(13,568)	62,726	9,857
Per Books Amount / Present Rates	(5,669)	(697)	(86,345)	(13,568)
Proforma adjustment	(\$80,676)	(\$12,871)	\$149,071	\$23,425

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

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Brunswick
 Case No. WR-2008-XXXX
 Schedule CAS-13-BRU
 Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates			Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Dollar Change	
1	Monthly Billing:						
2							
3							
4	Residential	16,387	\$153,381	16,387	\$202,012	\$48,631	31.71%
5	Commercial	4,940	39,423	4,940	52,125	12,702	32.22%
6	Industrial	62	960	62	993	33	3.44%
7	Other Public Authority	786	6,645	786	8,101	1,456	21.91%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	7,612	0	7,612	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	22,175	208,021	22,175	270,843	\$62,822	30.20%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		20		20	0	0.00%
18	Returned Check Charge		12		12	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		3,283		3,283	0	0.00%
21	Rents from Water Property		8		8	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			\$211,344		\$274,166	\$62,822	29.72%
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 December 31, 2007

Missouri Public Service Commission	Case No. WR-2008-XXXX
Company: Missouri-American Water Company	Schedule CAS-14-BRU
District: Brunswick	Page 1 of 7

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											
3	Residential:										
4	<u>Minimum Charge:</u>										
5	5/8" Monthly	4,345		\$11.48	\$49,877	4,345		\$13.00	\$56,481	\$6,604	13.24%
6	3/4" Monthly	0		14.70	0	0		16.65	0	0	0.00%
7	1" Monthly	35		20.83	735	35		23.60	833	98	13.33%
8	1-1/2" Monthly	0		36.22	0	0		41.00	0	0	0.00%
9	2" Monthly	0		54.68	0	0		61.90	0	0	0.00%
10	3" Monthly	0		97.72	0	0		110.70	0	0	0.00%
11	4" Monthly	0		159.22	0	0		180.30	0	0	0.00%
12	6" Monthly	0		312.97	0	0		354.40	0	0	0.00%
13	8" Monthly	0		497.44	0	0		563.30	0	0	0.00%
14	10" Monthly	0		845.02	0	0		956.90	0	0	0.00%
15	12" Monthly	0		1,393.89	0	0		1,578.40	0	0	0.00%
16											
17	<u>Volumetric Charges:</u>										
18	First Block		16,306	\$6.2850	102,485		16,306	\$8.8300	143,985	41,500	40.49%
19	Second Block		81	3.5208	284		81	8.8300	713	429	151.06%
20	Third Block		0	2.7171	0		0	8.8300	0	0	0.00%
21	Fourth Block		0	1.8298	0		0	8.8300	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books										0.00%
24	Total		<u>16,387</u>		<u>\$153,381</u>		<u>16,387</u>		<u>\$202,012</u>	<u>\$48,631</u>	<u>31.71%</u>

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Brunswick
 Case No. WR-2008-XXXX
 Schedule CAS-14-BRU
 Page 2 of 7

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**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2007**

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Brunswick

Case No. WR-2008-XXXX

Schedule CAS-14-BRU

Page 3 of 7

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Brunswick
 Case No. WR-2008-XXXX
 Schedule CAS-14-BRU
 Page 4 of 7

[illegible]

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Brunswick
 Case No. WR-2008-XXXX
 Schedule CAS-14-BRU
 Page 6 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Page 6 of 7
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	
1										
2	Miscellaneous:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	0		\$11.48	\$0	0		\$13.00	\$0	0.00%
5	3/4" Monthly	0		14.70	0	0		16.65	0	0.00%
6	1" Monthly	0		20.83	0	0		23.60	0	0.00%
7	1-1/2" Monthly	0		36.22	0	0		41.00	0	0.00%
8	2" Monthly	0		54.68	0	0		61.90	0	0.00%
9	3" Monthly	0		97.72	0	0		110.70	0	0.00%
10	4" Monthly	0		159.22	0	0		180.30	0	0.00%
11	6" Monthly	0		312.97	0	0		354.40	0	0.00%
12	8" Monthly	0		497.44	0	0		563.30	0	0.00%
13	10" Monthly	0		845.02	0	0		956.90	0	0.00%
14	12" Monthly	0		1,393.89	0	0		1,578.40	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0.00%
22	FAL's and Credits		0		0		0		0	0.00%
23	Reconcile to Books								0	0.00%
24	Total		0		\$0		0		\$0	0.00%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2007**

Missouri Public Service Commission Company: Missouri-American Water Company District: Brunswick				Case No. WR-2008-XXXX Schedule CAS-14-BRU Page 7 of 7			
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	2.96	\$2,032.08	\$6,007	2,032.08	\$6,007	0.00%
5							
6	2"	0.00	291.24	0	291.24	0	0.00%
7							
8	3"	0.00	500.52	0	500.52	0	0.00%
9							
10	4"	0.00	794.04	0	794.04	0	0.00%
11							
12	6"	0.99	1,628.40	1,605	1,628.40	1,605	0.00%
13							
14	8"	0.00	2,801.76	0	2,801.76	0	0.00%
15							
16	10"	0.00	4,306.68	0	4,306.68	0	0.00%
17							
18	12"	0.00	6,140.64	0	6,140.64	0	0.00%
19							
20	FAL's and Credits			0		0	0.00%
21							
22	Total	4		\$7,612		\$7,612	0.00%
23							
24							
25							
26	Public Fire Protection:						
27							
28	Public Fire Hydrants	63	0.00	0	0.00	0	0.00%
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							