

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

Missouri Public Service Commission	Case No. WR-2008-XXXX
Company: Missouri-American Water Company	Schedule CAS-2-JFC
District: Jefferson City	Page 1 of 1

Line No.	Description	Supporting Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-JFC	\$17,361,227
7			
8	Operating Income at Present Rates	CAS-8-JFC	959,739
9			
10	Earned Rate of return		5.53%
11			
12	Requested Rate of Return	Rungren Testimony	8.60%
13			
14	Required Operating Income		1,493,066
15			
16	Operating Income Deficiency		533,327
17			
18	Gross Revenue Conversion Factor		1.63899
19			
20	Revenue Deficiency		874,118
21			
22	Adjusted Operating Revenues	CAS-8-JFC	5,173,489
23			
24	Total Revenue Requirement		\$6,047,607
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.97130%	9,713
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		990,287
33	State Income Taxes	5.21327%	51,626
34	Federal Income Taxes	33.17536%	328,531
35	Total Taxes and Expenses		389,870
36	Net Amount		\$610,130
37			
38	Conversion Factor		1.63899
39			
40			

Missouri Public Service Commission			Rate Base Summary		Case No. WR-2008-XXXX	
Company: Missouri-American Water Company			Test Year Ended December 31, 2007		Schedule CAS-3-JFC	
District: Jefferson City					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-JFC	23,703,991	2,797,719	26,501,710	
6						
7	Accumulated Provision for Depreciation	CAS-5-JFC	(4,996,766)	(423,079)	(5,419,845)	
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		18,707,225	2,374,640	21,081,865	
14						
15						
16	Less:					
17	Customer Advances	CAS-6-JFC	250,412	382,679	633,091	
18	Contributions in Aid of Construction	CAS-6-JFC	2,212,680	86,012	2,298,692	
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0	
20	Deferred Income Taxes	W/P's	1,465,129	(37,420)	1,427,709	
21	Pension Liability	W/P's	207,816	(75,760)	132,056	
22						
23						
24	Subtotal		4,136,037	355,511	4,491,548	
25						
26						
27	Add:					
28	Cash Working Capital	CAS-7-JFC	0	0	0	
29	Materials and Supplies	W/P's	553,061	0	553,061	
30	Prepayments	W/P's	34,394	0	34,394	
31	OPEB's Contributed to External Fund	W/P's	0	0	0	
32	Pension/OPEB Tracker	W/P's	(474)	10,679	10,205	
33	Regulatory Deferrals	W/P's	204,435	(31,185)	173,250	
34						
35	Subtotal		791,416	(20,506)	770,910	
36						
37	Total Original Cost Rate Base		15,362,604	1,998,623	17,361,227	
38						
39						
40						

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

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

Case No. WR-2008-XXXX
Schedule CAS-4-JFC
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	301	Organization	\$772	\$4,273	\$5,045
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	6,866	6,866
5		Subtotal	772	11,139	11,911
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	83,616	0	83,616
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	388,419	0	388,419
11	313	Wells & Springs	0	0	0
12	314	Supply Mains	0	0	0
13	316	Subtotal	472,035	0	472,035
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	944	0	944
16	320	Pumping Structures & Improvements	616,262	0	616,262
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	0	528,505	528,505
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	1,529,379	0	1,529,379
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	29,380	0	29,380
23	327	Other Pumping Equipment	31,421	0	31,421
24	328	Subtotal	2,207,386	528,505	2,735,891
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	70,255	0	70,255
27	330	Water Treatment Structures & Improvements	2,244,349	179,910	2,424,259
28	331	Water Treatment Equipment	2,964,023	0	2,964,023
29	332	Water Treatment Equipment - Filter Plant	9,210	0	9,210
30	332.4	Subtotal	5,287,836	179,910	5,467,746
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	48,602	(474)	48,128
33	340	Transmission & Distribution Structures & Improvements	61,038	299	61,337
34	341	Distribution Reservoirs & Standpipes	1,034,405	129	1,034,534
35	342	Transmission & Distribution Mains Conv	6,063,768	868,412	6,932,180
36	343	Transmission & Distribution Mains < 4"	74,726	0	74,726
37	343.1	Transmission & Distribution Mains 6" - 8"	1,799,922	35,243	1,835,165
38	343.2	Transmission & Distribution Mains > 10"	2,790,816	6,016	2,796,832
39	343.3	Subtotal	11,873,277	909,625	12,782,902
40					

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

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

Case No. WR-2008-XXXX
Schedule CAS-4-JFC
Page 2 of 2

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		11,873,277	909,625	12,782,902
3	344	Services		0	0	0
4	345	Meters - Bronze Case		402,222	16,905	419,127
5	346.1	Meters - Plastic Case		2,792	610,307	613,100
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		815,876	0	815,876
8	347	Hydrants		340,520	0	340,520
9	348	Other Transmission & Distribution Plant		1,060,909	12,076	1,072,984
10	349	Subtotal		0	0	0
11				<u>14,495,596</u>	<u>1,548,913</u>	<u>16,044,509</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		7,181	0	7,181
14	390	Stores Shops Equipment Structures		0	0	0
15	390.1	Office Structures		262,159	0	262,159
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		18,438	196,662	215,101
19	391.2	Computers & Peripheral Equipment		97,555	135,980	233,535
20	391.25	Computer Software		0	143,254	143,254
21	391.26	Personal Computer Software		0	2,778	2,778
22	391.3	Other Office Equipment		0	176	176
23	392.11	Transportation Equipment - Light Trucks		76,771	955	77,726
24	392.12	Transportation Equipment - Heavy Trucks		35,989	0	35,989
25	392.2	Transportation Equipment - Cars		20,483	3,529	24,012
26	392.3	Transportation Equipment - Other		1,320	0	1,320
27	393	Stores Equipment		3,178	0	3,178
28	394	Tools, Shop, & Garage Equipment		180,861	43,941	224,802
29	395	Laboratory Equipment		58,809	0	58,809
30	396	Power Operated Equipment		146,336	0	146,336
31	397	Communication Equipment (non telephone)		61,605	896	62,501
32	397.2	Telephone Equipment		0	825	825
33	398	Miscellaneous Equipment		269,682	255	269,937
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>1,240,366</u>	<u>529,251</u>	<u>1,769,618</u>
36						
37		Total Plant in Service		<u>\$23,703,991</u>	<u>\$2,797,719</u>	<u>\$26,501,710</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: Jefferson City

Case No. WR-2008-XXXX
Schedule CAS-5-JFC
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	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	8,044	8,044
5		Subtotal	0	8,044	8,044
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	4,070	1,536	5,606
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	56,110	5,156	61,266
11	314	Wells & Springs	0	0	0
12	316	Supply Mains	0	0	0
13		Subtotal	60,180	6,692	66,872
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	80,298	7,996	88,294
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	0	(13,620)	(13,620)
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	364,923	27,988	392,911
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	538	538
23	328	Other Pumping Equipment	0	575	575
24		Subtotal	445,221	23,477	468,698
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	391,911	22,591	414,502
28	332	Water Treatment Equipment	1,277,146	61,800	1,338,946
29	332.4	Water Treatment Equipment - Filter Plant	0	192	192
30		Subtotal	1,669,058	84,582	1,753,640
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	0	0	0
33	341	Transmission & Distribution Structures & Improvements	7,353	1,228	8,581
34	342	Distribution Reservoirs & Standpipes	73,610	17,458	91,068
35	343	Transmission & Distribution Mains Conv	1,599,894	44,715	1,644,609
36	343.1	Transmission & Distribution Mains < 4"	2,010	841	2,851
37	343.2	Transmission & Distribution Mains 6" - 8"	35,497	20,701	56,198
38	343.3	Transmission & Distribution Mains > 10"	79,067	31,477	110,544
39		Subtotal	1,797,431	116,420	1,913,851
40					

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

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

Case No. WR-2008-XXXX
Schedule CAS-5-JFC
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		1,797,431	116,420	1,913,851
3	344	Services		0	0	0
4	345	Meters - Bronze Case		34,099	8,925	43,024
5	346.1	Meters - Plastic Case		58	(14,703)	(14,645)
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		155,434	14,869	170,303
8	347	Hydrants		8,774	6,206	14,980
9	348	Other Transmission & Distribution Plant		347,111	14,968	362,079
10	349	Subtotal		0	0	0
11				<u>2,342,908</u>	<u>146,694</u>	<u>2,489,592</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		0	0	0
15	390.1	Office Structures		110,355	918	111,273
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		79,652	(2,413)	77,239
19	391.2	Computers & Peripheral Equipment		(162,935)	20,236	(142,699)
20	391.25	Computer Software		0	97,125	97,125
21	391.26	Personal Computer Software		0	1,191	1,191
22	391.3	Other Office Equipment		0	74	74
23	392.11	Transportation Equipment - Light Trucks		70,962	1,586	72,548
24	392.12	Transportation Equipment - Heavy Trucks		2,326	2,248	4,574
25	392.2	Transportation Equipment - Cars		22,765	3,762	26,527
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		665	68	733
28	394	Tools, Shop, & Garage Equipment		110,753	6,305	117,058
29	395	Laboratory Equipment		17,671	1,765	19,436
30	396	Power Operated Equipment		155,242	7,485	162,727
31	397	Communication Equipment (non telephone)		42,770	2,632	45,402
32	397.2	Telephone Equipment		0	414	414
33	398	Miscellaneous Equipment		29,173	10,204	39,377
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>479,400</u>	<u>153,599</u>	<u>632,999</u>
36						
37		Total Plant in Service		<u>\$4,996,766</u>	<u>\$423,079</u>	<u>\$5,419,845</u>

**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		Customer Advances			
4	252.11	Advances for Construction - Mains	0	382,679	382,679
5		Advances for Construction - Extensions	250,412	0	250,412
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	250,412	382,679	633,091
11					
12					
13					
14					
15		Contributions in Aid of Construction			
16	271.11	Contributions in Aid - NT Mains	0	0	0
17	271.12	Contributions in Aid - NT Extension Deposit	0	104,544	104,544
18	271.21	Contributions in Aid - NT Services	0	15,721	15,721
19	271.30	Contributions in Aid - NT Meters	0	856	856
20		Contributions in Aid - NT Hydrants	0	0	0
21		Contributions in Aid - NT Other	2,288,683	0	2,288,683
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	0	0	0
24	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
25	271.27	Contributions in Aid - Taxable Services	0	0	0
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	(76,003)	0	0
31	Various	Accumulated Amortization - CIAC Taxable	0	(35,108)	(111,111)
32		Total Contributions in Aid of Construction	2,212,680	86,012	2,298,692
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended December 31, 2007

Line #	Expense Category	Profoma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	645,804	1,769	38.41	13.00	25.41	44,959
5	Tax Withholding	306,850	841	38.41	16.56	21.85	18,367
6	Fuel and Power	206,054	565	38.41	37.20	1.21	683
7	Chemicals	234,719	643	38.41	38.41	0.00	0
8	Purchased Water	0	0	38.41	42.45	(4.04)	0
9	Service Company Charges	590,955	1,619	38.41	(3.48)	41.89	67,823
10	Group Insurance	140,797	386	38.41	(7.50)	45.91	17,710
11	OPEB's	19,685	54	38.41	3.41	35.00	1,888
12	Pensions	61,639	169	38.41	17.58	20.83	3,518
13	ESOP	0	0	38.41	17.58	20.83	0
14	Insurance Other than Group	102,858	282	38.41	42.44	(4.03)	(1,136)
15	Uncollectables	49,880	137	38.41	38.41	0.00	0
16	Rents	5,604	15	38.41	(9.96)	48.37	743
17	401(k)	17,320	47	38.41	38.82	(0.41)	(19)
18	Other O&M	677,005	1,855	38.41	21.41	17.00	31,532
19	Total O&M Expenses	3,059,168					186,068
20							
21	Depreciation Amortization Expense	538,482	1,475	38.41	38.41	0.00	0
22	Property Taxes	246,852	676	38.41	182.50	(144.09)	(97,449)
23	Public Service Commission Fee	35,806	98	38.41	(31.63)	70.04	6,871
24	Franchise and Environment Tax	2,755	8	38.41	(77.50)	115.91	875
25	FICA Taxes	1,351	4	38.41	16.19	22.22	82
26	FUTA Taxes	69,741	191	38.41	76.38	(37.97)	(7,255)
27	SUTA Taxes	2,843	8	38.41	76.38	(37.97)	(296)
28	Federal Income Tax - Current	171,084	469	38.41	37.00	1.41	661
29	State Income Tax - Current	26,885	74	38.41	58.95	(20.54)	(1,513)
30	Deferred Income Taxes	63,134	173	38.41	38.41	0.00	0
31	Interest Expense	557,295	1,527	38.41	108.85	(70.44)	(107,550)
32	Preferred Dividends	5,208	14	38.41	45.63	(7.22)	(103)
33	Total Working Capital Requirement	4,780,604					(19,609)
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 December 31, 2007

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

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

Line #		Schedule Reference	Test year Ended 12/31/07	Adjustments	Pro Forma Present Rates
1					
2					
3					
4					
5					
6	Operating Revenues	CAS-9-JFC	\$4,115,910	\$1,057,579	\$5,173,489
7					
8	Operating Expenses				
9	Operating and Maintenance	CAS-10-JFC	3,021,364	37,804	3,059,168
10	Depreciation Expense	CAS-10-JFC	396,005	135,768	531,773
11	Amortization Expense	CAS-10-JFC	6,709	0	6,709
12					
13	Taxes other Than Income Taxes				
14	Property Taxes	CAS-10-JFC	212,132	34,720	246,852
15	Payroll Taxes	CAS-10-JFC	68,070	5,865	73,935
16	PSC Fees	CAS-10-JFC	24,350	11,456	35,806
17	Other	CAS-10-JFC	1,901	854	2,755
18					
19	Utility Operating Income Before Income Taxes		385,379	831,112	1,216,491
20					
21	Income Taxes				
22	Federal Income Tax	CAS-12-JFC	74,130	96,954	171,084
23	State Income Tax	CAS-12-JFC	9,126	17,759	26,885
24	Deferred Income Taxes		98,945	(35,811)	63,134
25	Amortization of Investment Tax Credit		(4,351)		(4,351)
26					
27	Utility Operating Income		\$207,529	\$752,210	\$959,739
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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

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

Case No. WR-2008-XXXX
Schedule CAS-9-JFC
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	\$2,283,752	(\$28,840)	(\$1,045)	\$2,253,867	(\$44,729)	\$691,764	\$2,900,902
8	Commercial	1,136,140	2,234	(1)	1,138,373	(93,430)	\$355,876	1,400,819
9	Industrial	208,223	(2,563)	0	205,660		\$57,503	263,163
10	Other Public Authority	331,996	(784)	(2)	331,210		\$87,681	418,891
11	Sales for Resale	0	0	0	0		\$0	0
12	Miscellaneous	0	0	0	0		\$0	0
13								
14	Total Metered Sales	3,960,111	(29,953)	(1,048)	3,929,110	(138,159)	1,192,824	4,983,775
15								
16								
17	Sewer Service	0	0	0	0			0
18								
19	Fire Service							
20	Private Fire Service	117,676	0	145	117,821	0	33,770	151,591
21								
22	Total Fire Service	117,676	0	145	117,821	0	33,770	151,591
23								
24	Total Sales of Water	4,077,787	(29,953)	(903)	4,046,931	(138,159)	1,226,594	5,135,366
25								
26	Other Operating Revenues							
27	Reconnect Charges	0			0			0
28	Returned Check Charge	2,016			2,016			2,016
29	Application Fee	0			0			0
30	Miscellaneous Other Revenue	35,947			35,947			35,947
31	Rents from Water Property	160			160			160
32								
33	Total Other Operating Revenues	38,123	0	0	38,123	0	0	38,123
34								
35								
36	Total Operating Revenues	\$4,115,910	(\$29,953)	(\$903)	\$4,085,054	(\$138,159)	\$1,226,594	\$5,173,489
37								
38								
39								
40								

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

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

Case No. WR-2008-XXXX
Schedule CAS-10-JFC
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-JFC which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-JFC	854,106	98,547	952,653
Purchased Water	CAS-11-JFC	11,129	(11,129)	0
Fuel and Power	CAS-11-JFC	207,737	(1,683)	206,054
Chemicals	CAS-11-JFC	240,921	(6,202)	234,719
Waste Disposal	CAS-11-JFC	0	0	0
Support Services	CAS-11-JFC	683,389	(92,434)	590,955
Group Insurance	CAS-11-JFC	160,482	59,663	220,145
Pensions	CAS-11-JFC	78,583	(16,944)	61,639
Regulatory Expense	CAS-11-JFC	1,888	9,505	11,393
Insurance, Other than Group	CAS-11-JFC	131,789	(28,931)	102,858
Customer Accounting	CAS-11-JFC	85,419	22,137	107,556
Rents	CAS-11-JFC	25,801	(20,197)	5,604
General Office Expense	CAS-11-JFC	56,283	18,101	74,384
Miscellaneous	CAS-11-JFC	278,235	11,289	289,524
Maintenance - Other	CAS-11-JFC	205,602	(3,917)	201,685
Total Operations and Maintenance		3,021,364	37,804	3,059,168
Depreciation	CAS-11-JFC	396,005	135,768	531,773
Amortization	CAS-11-JFC	6,709	0	6,709
Total Depreciation and Amortization		402,714	135,768	538,482
Property Taxes	CAS-11-JFC	212,132	34,720	246,852
Payroll Taxes	CAS-11-JFC	68,070	5,865	73,935
PSC Fees	CAS-11-JFC	24,350	11,456	35,806
Other General Taxes	CAS-11-JFC	1,901	854	2,755
Total Taxes Other Than Income Taxes		306,453	52,895	359,348

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

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

Case No. WR-2008-XXXX
Schedule CAS-11-JFC
Page 1 of 4

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

188 Line Number	Description	Test Year Ended 31-Dec-07	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	Labor	854,106	\$98,547							
9	Purchased Water	11,129								(11,129)
10	Fuel and Power	207,737						(1,683)		
11	Chemicals	240,921							(6,202)	
12	Waste Disposal	-								
13	Support Services	683,389								
14	Group Insurance	160,482		59,663						
15	Pensions	78,583			(16,944)					
16	Regulatory Expense	1,888								
17	Insurance Other Than Group	131,789								
18	Customer Accounting	85,419								
19	Rents	25,801								
20	General Office Expense	56,283								
21	Miscellaneous	278,235				3,345				
25	Maintenance - Other	205,602								
	Total Operations and Maintenance	3,021,364	98,547	59,663	(16,944)	3,345	0	(1,683)	(6,202)	(11,129)
27	Depreciation	396,005								
28	Amortization	6,709								
	Total Depreciation and Amortization	402,714	0	0	0	0	0	0	0	0
29a	Property Taxes	212,132								
29b	Payroll taxes	68,070					5,865			
29c	Gross Receipts Taxes	24,350								
29d	Other General Taxes	1,901								
	Total Taxes other than income	306,453	0	0	0	0	5,865	0	0	0

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

Line No.

[illegible]

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

[illegible]

Case No. WR-2008-XXXX
Schedule CAS-11-JFC
Page 4 of 4

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

[illegible]

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

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

**Case No. WR-2008-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		\$1,216,491	\$1,216,491	\$2,082,119	\$2,082,119
Interest Expense Deduction		557,295	557,295	557,295	557,295
Taxable Income		659,196	659,196	1,524,824	1,524,824
Addback (Deducts):					
Tax over Book Depreciation		(144,740)	(144,740)	(144,740)	(144,740)
Non-deductible Meals		1,177	1,177	1,177	1,177
Amortization Preferred Stock Expense		64	64	64	64
Non-deductible Reserve Deficiency		0	0	0	0
Total Addbacks (Deducts)		(143,499)	(143,499)	(143,499)	(143,499)
Taxable Income		515,697	515,697	1,381,325	1,381,325
Effective Tax Rate (1)		33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates		171,084	26,885	458,259	72,012
Per Books Amount / Present Rates		74,130	9,126	171,084	26,885
Proforma adjustment		\$96,954	\$17,759	\$287,175	\$45,127

(1) Based on a 6.25% statutory rate for S/T and 35% for FIT

**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: Jefferson City			Case No. WR-2008-XXXX Schedule CAS-13-JFC Page 1 of 1		
Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates	
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue
1	Monthly Billing:				
2					
3					
4	Residential	521,069	\$2,900,902	521,069	\$3,516,756
5	Commercial	368,401	1,400,819	368,401	1,554,276
6	Industrial	110,433	263,163	110,433	321,272
7	Other Public Authority	108,937	418,891	108,937	465,973
8	Other Water Utilities	0	0	0	0
9	Miscellaneous	0	0	0	0
10	Private Fire	0	151,591	0	151,591
11	Public Fire	0	0	0	0
12	Total	<u>1,108,840</u>	<u>5,135,366</u>	<u>1,108,840</u>	<u>6,009,868</u>
13					
14					
15	Miscellaneous Revenues:				
16					
17	Reconnect Charges		0		0
18	Returned Check Charge		2,016		2,016
19	Application Fee		0		0
20	Miscellaneous Other Revenue		35,568		35,568
21	Rents from Water Property		160		160
22	Misc Sales		379		379
23					
24					
25			<u>\$5,173,489</u>		<u>\$6,047,991</u>
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
				<u>874,502</u>	<u>16.90%</u>

**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: Jefferson City

Case No. WR-2008-XXXX
Schedule CAS-14-JFC
Page 1 of 8

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		
1											
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	104,681		\$10.41	\$1,089,732	104,681		\$13.00	\$1,360,857	\$271,125	24.88%
5	3/4" Monthly	0		11.39	0	0		14.22	0	0	0.00%
6	1" Monthly	1,621		13.36	21,661	1,621		16.68	27,050	5,389	24.88%
7	1-1/2" Monthly	24		18.29	435	24		22.84	544	109	25.06%
8	2" Monthly	78		24.18	1,876	78		30.20	2,343	467	24.89%
9	3" Monthly	0		37.97	0	0		47.42	0	0	0.00%
10	4" Monthly	0		57.66	0	0		72.01	0	0	0.00%
11	6" Monthly	0		106.85	0	0		133.43	0	0	0.00%
12	8" Monthly	0		0.00	0	0		260.00	0	0	0.00%
13	10" Monthly	0		0.00	0	0		520.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		519,953	\$3.4323	1,784,634		519,953	\$4.0800	2,121,407	336,773	18.87%
19	Second Block		1,116	2.2969	2,564		1,116	4.0800	4,555	1,991	77.65%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books										0.00%
24	Total		521,069		\$2,900,902		521,069		\$3,516,756	\$615,854	21.23%

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

Case No. WR-2008-XXXX
Schedule CAS-14-JFC
Page 2 of 8

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		
1											
2											
3	Commercial:										
4	Minimum Charge:										
5	5/8" Monthly	10,681		\$10.41	\$111,186	10,681		\$13.00	\$138,849	\$27,663	24.88%
6	3/4" Monthly	0		11.39	0	0		14.22	0	0	0.00%
7	1" Monthly	3,364		13.36	44,943	3,364		16.68	56,125	11,182	24.88%
8	1-1/2" Monthly	804		18.29	14,707	804		22.84	18,366	3,659	24.88%
9	2" Monthly	1,903		24.18	46,019	1,903		30.20	57,469	11,450	24.88%
10	3" Monthly	120		37.97	4,553	120		47.42	5,685	1,132	24.86%
11	4" Monthly	60		57.66	3,471	60		72.01	4,335	864	24.89%
12	6" Monthly	12		106.85	1,282	12		133.43	1,601	319	24.88%
13	8" Monthly	0		0.00	0	0		260.00	0	0	0.00%
14	10" Monthly	0		0.00	0	0		520.00	0	0	0.00%
15	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
16											
17	Volumetric Charges:										
18	First Block		285,593	\$3.4323	980,240		285,593	\$3.7700	1,076,685	96,445	9.84%
19	Second Block		80,327	2.2969	184,504		80,327	2.3000	184,753	249	0.13%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books										0.00%
24	Total		365,920		\$1,390,905		365,920		\$1,543,868	\$152,963	11.00%

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

Case No. WR-2008-XXXX
Schedule CAS-14-JFC
Page 5 of 8

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	
1										
2										
3	Other Public Authority:									
4	Minimum Charge:									
5	5/8" Monthly	680		\$10.41	\$7,076	680		\$13.00	\$8,836	24.87%
6	3/4" Monthly	0		11.39	0	0		14.22	0	0.00%
7	1" Monthly	859		13.36	11,476	859		16.68	14,332	24.89%
8	1-1/2" Monthly	323		18.29	5,908	323		22.84	7,377	24.86%
9	2" Monthly	1,181		24.18	28,557	1,181		30.20	35,661	24.88%
10	3" Monthly	131		37.97	4,974	131		47.42	6,212	24.89%
11	4" Monthly	35		57.66	2,018	35		72.01	2,520	24.88%
12	6" Monthly	0		106.85	0	0		133.43	0	0.00%
13	8" Monthly	0		0.00	0	0		260.00	0	0.00%
14	10" Monthly	0		0.00	0	0		0.00	0	0.00%
15	12" Monthly	0		0.00	0	0		0.00	0	0.00%
16										
17	Volumetric Charges:									
18	First Block		95,853	\$3,4323	328,995		95,853	\$3,7700	361,365	9.84%
19	Second Block		14,018	2.2969	32,198		14,018	2.3000	32,241	0.13%
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		(934)		(2,311)		(934)		(2,571)	11.25%
23	Reconcile to Books									0.00%
24	Total		108,937		\$418,891		108,937		\$465,973	11.24%
25										

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

Case No. WR-2008-XXXX
Schedule CAS-14-JFC
Page 7 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Page / of
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	
1										
2	Miscellaneous:									
3	Minimum Charge:									
4	5/8" Monthly	0		\$10.41	\$0	0		\$13.00	\$0	0.00%
5	3/4" Monthly	0		11.39	0	0		14.22	0	0.00%
6	1" Monthly	0		13.36	0	0		16.68	0	0.00%
7	1-1/2" Monthly	0		18.29	0	0		22.84	0	0.00%
8	2" Monthly	0		24.18	0	0		30.20	0	0.00%
9	3" Monthly	0		37.97	0	0		47.42	0	0.00%
10	4" Monthly	0		57.66	0	0		72.01	0	0.00%
11	6" Monthly	0		106.85	0	0		133.43	0	0.00%
12	8" Monthly	0		0.00	0	0		260.00	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0.00%
15										
16										
17	Volumetric Charges:									
18	First Block		0	\$0.0000	0			\$0.0000	0	0.00%
19	Second Block		0	0.0000	0			0.0000	0	0.00%
20	Third Block		0	0.0000	0			0.0000	0	0.00%
21	Fourth Block		0	0.0000	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	0.00%

