

**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-JOP
District: Joplin	Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-JOP	\$75,349,789
7			
8	Operating Income at Present Rates	CAS-8-JOP	3,429,455
9			
10	Earned Rate of return		4.55%
11			
12	Requested Rate of Return	Rungren Testimony	8.60%
13			
14	Required Operating Income		6,480,082
15			
16	Operating Income Deficiency		3,050,627
17			
18	Gross Revenue Conversion Factor		1.63859
19			
20	Revenue Deficiency		4,998,727
21			
22	Adjusted Operating Revenues	CAS-8-JOP	13,177,894
23			
24	Total Revenue Requirement		\$18,176,621
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.94660%	9,466
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		990,534
33	State Income Taxes	5.21327%	51,639
34	Federal Income Taxes	33.17536%	328,613
35	Total Taxes and Expenses		389,718
36	Net Amount		\$610,282
37			
38	Conversion Factor		1.63859
39			
40			

Rate Base Summary
Test Year Ended December 31, 2007

Line #	Rate Base Component	Supporting Reference	Per Books 12/31/07	Adjustments	Pro Forma Rate Base
1					
2					
3					
4	Utility Plant in Service	CAS-4-JOP	79,989,960	38,076,798	118,066,758
5					
6	Accumulated Provision for Depreciation	CAS-5-JOP	(13,156,771)	(555,170)	(13,711,941)
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		<u>66,833,190</u>	<u>37,521,628</u>	<u>104,354,817</u>
13					
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JOP	4,310,138	4,273,067	8,583,205
18	Contributions in Aid of Construction	CAS-6-JOP	15,485,951	507,381	15,993,332
19	Accumulated Deferred ITC (3%)	W/P's	9,251	(666)	8,585
20	Deferred Income Taxes	W/P's	4,944,129	30,083	4,974,212
21	Pension Liability	W/P's	464,270	(169,251)	295,019
22					
23					
24	Subtotal		<u>25,213,739</u>	<u>4,640,614</u>	<u>29,854,353</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JOP	0	0	0
29	Materials and Supplies	W/P's	326,803	0	326,803
30	Prepayments	W/P's	76,839	0	76,839
31	OPEB's Contributed to External Fund	W/P's	251,093	(6,546)	244,547
32	Pension/OPEB Tracker	W/P's	1,997	31,688	33,685
33	Regulatory Deferrals	W/P's	197,591	(30,141)	167,450
34					
35	Subtotal		<u>854,323</u>	<u>(4,999)</u>	<u>849,324</u>
36					
37	Total Original Cost Rate Base		<u>42,473,774</u>	<u>32,876,015</u>	<u>75,349,789</u>
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: Joplin

Case No. WR-2008-XXXX
Schedule CAS-4-JOP
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Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma UPIs
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$9,547	\$9,547
3	301	Franchise & Consents	20,740	0	20,740
4	302	Miscellaneous Intangible Plant Studies	46,608	15,338	61,946
5	303	Subtotal	67,347	24,885	92,232
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	146,950	0	146,950
8	310	Structures & Improvements	5,133,042	0	5,133,042
9	311	Collection & Impound Reservoirs	110,883	0	110,883
10	312	Lake, River, & Other Intakes	535,150	0	535,150
11	313	Wells & Springs	3,711,544	0	3,711,544
12	314	Supply Mains	4,127,624	0	4,127,624
13	316	Subtotal	13,765,193	0	13,765,193
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	12,561	0	12,561
16	320	Pumping Structures & Improvements	553,475	2,540,779	3,094,254
17	321	Boiler Plant Equipment	348	0	348
18	322	Force Mains	468,376	998,163	1,466,539
19	323	Steam Pumping Equipment	6,907	0	6,907
20	324	Electric Pumping Equipment	4,942,732	2,359,295	7,302,026
21	325	Diesel Pumping Equipment	132,189	0	132,189
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	429,488	0	429,488
24	328	Subtotal	6,546,075	5,898,237	12,444,312
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	266,609	0	266,609
27	330	Water Treatment Structures & Improvements	827,606	7,861,752	8,689,358
28	331	Water Treatment Equipment	2,599,662	12,291,501	14,891,163
29	332	Water Treatment Equipment - Filter Plant	182,146	0	182,146
30	332.4	Subtotal	3,876,024	20,153,253	24,029,276
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	27,039	(1,059)	25,980
33	340	Transmission & Distribution Structures & Improvements	418,511	2,722,931	3,141,442
34	341	Distribution Reservoirs & Standpipes	5,218,247	1,179,935	6,398,181
35	342	Transmission & Distribution Mains Conv	0	5,737,995	5,737,995
36	343	Transmission & Distribution Mains < 4"	2,343,156	0	2,343,156
37	343.1	Transmission & Distribution Mains 6" - 8"	19,480,515	78,735	19,559,250
38	343.2	Transmission & Distribution Mains > 10"	12,838,541	13,441	12,851,982
39	343.3	Subtotal	40,326,010	9,731,978	50,057,988
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		40,326,010	9,731,978	50,057,988
3	344	Services		5,221	0	5,221
4	345	Meters - Bronze Case		8,526,147	460,917	8,987,064
5	346.1	Meters - Plastic Case		507,661	548,325	1,055,986
6	346.2	Meters - Not Class By Type		10,232	0	10,232
7	346.3	Meter Installation		197,638	0	197,638
8	347	Hydrants		3,473,735	0	3,473,735
9	348	Other Transmission & Distribution Plant		897,735	38,558	936,293
10	349	Subtotal		53,944,378	0	0
11		General Plant			10,779,779	64,724,157
12		General Land & Land Rights		717	0	717
13	389	Stores Shops Equipment Structures		36,549	453,710	490,259
14	390	Office Structures		5,796	0	5,796
15	390.1	General Structures - HVAC		0	0	0
16	390	Miscellaneous Structures		80,488	0	80,488
17	390.3	Office Furniture and Equipment		43,140	63,403	106,543
18	391	Computers & Peripheral Equipment		165,883	127,517	293,400
19	391.2	Computer Software		0	340,715	340,715
20	391.25	Personal Computer Software		2,627	6,207	8,834
21	391.26	Other Office Equipment		9,819	393	10,212
22	391.3	Transportation Equipment - Light Trucks		125,634	2,134	127,768
23	392.11	Transportation Equipment - Heavy Trucks		9,581	0	9,581
24	392.12	Transportation Equipment - Cars		20,945	8,251	29,196
25	392.2	Transportation Equipment - Other		55,379	0	55,379
26	392.3	Stores Equipment		7,108	0	7,108
27	393	Tools, Shop, & Garage Equipment		579,127	213,897	793,024
28	394	Laboratory Equipment		91,068	0	91,068
29	395	Power Operated Equipment		211,956	0	211,956
30	396	Communication Equipment (non telephone)		289,818	2,003	291,821
31	397	Telephone Equipment		0	1,844	1,844
32	397.2	Miscellaneous Equipment		55,308	570	55,878
33	398	Other Tangible Property		0	0	0
34	399	Subtotal		1,790,943	1,220,644	3,011,587
35		Total Plant in Service		\$79,989,960	\$38,076,798	\$118,066,758

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

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

Case No. WR-2008-XXXX
Schedule CAS-5-JOP
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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	17,945	17,945
5	303		0	17,945	17,945
6		<u>Subtotal</u>	0		
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	165,911	94,320	260,231
10	312	Collection & Impound Reservoirs	83,946	1,040	84,986
11	313	Lake, River, & Other Intakes	46,077	7,104	53,181
12	314	Wells & Springs	447,296	46,487	493,783
13	316	Supply Mains	299,591	49,531	349,122
14		<u>Subtotal</u>	1,042,820	198,483	1,241,303
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	195,189	(60,870)	134,319
18	322	Boiler Plant Equipment	0	5	5
19	323	Force Mains	17,625	(18,698)	(1,073)
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	977,261	33,543	1,010,804
22	326	Diesel Pumping Equipment	30,388	2,419	32,807
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	105,639	7,860	113,499
25		<u>Subtotal</u>	1,326,103	(35,742)	1,290,361
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	191,461	(203,310)	(11,849)
29	332	Water Treatment Equipment	897,414	(226,578)	670,836
30	332.4	Water Treatment Equipment - Filter Plant	3,819	3,798	7,617
31		<u>Subtotal</u>	1,092,694	(426,090)	666,604
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	32,736	(54,922)	(22,186)
35	342	Distribution Reservoirs & Standpipes	924,888	58,768	983,656
36	343	Transmission & Distribution Mains Conv	3,457,765	(157,503)	3,300,262
37	343.1	Transmission & Distribution Mains < 4"	79,598	26,361	105,959
38	343.2	Transmission & Distribution Mains 6" - 8"	824,492	220,164	1,044,656
39	343.3	Transmission & Distribution Mains > 10"	602,134	144,612	746,746
40		<u>Subtotal</u>	5,921,612	237,481	6,159,093

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

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

Case No. WR-2008-XXXX
Schedule CAS-5-JOP
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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	344	Fire mains		5,921,612	237,481	6,159,093
3	345	Services		30	59	89
4	346.1	Meters - Bronze Case		1,935,976	186,943	2,122,919
5	346.2	Meters - Plastic Case		(85,957)	(4,014)	(89,971)
6	346.3	Meters - Not Class By Type		(1,887)	186	(1,701)
7	347	Meter Installation		104,418	3,601	108,019
8	348	Hydrants		759,734	63,309	823,043
9	349	Other Transmission & Distribution Plant		175,586	11,935	187,521
10		Subtotal		868	(0)	868
11				<u>8,810,379</u>	<u>499,501</u>	<u>9,309,880</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		3,673	(10,355)	(6,682)
15	390.1	Office Structures		82,836	(8,262)	74,574
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		2,630	1,449	4,079
18	391	Office Furniture and Equipment		54,088	1,535	55,603
19	391.2	Computers & Peripheral Equipment		3,770	36,021	39,791
20	391.25	Computer Software		0	217,091	217,091
21	391.26	Personal Computer Software		(2,201)	2,937	736
22	391.3	Other Office Equipment		(14,922)	657	(14,265)
23	392.11	Transportation Equipment - Light Trucks		284,078	3,539	287,617
24	392.12	Transportation Equipment - Heavy Trucks		3,546	599	4,145
25	392.2	Transportation Equipment - Cars		13,083	8,381	21,464
26	392.3	Transportation Equipment - Other		(2,918)	0	(2,918)
27	393	Stores Equipment		9,128	152	9,280
28	394	Tools, Shop, & Garage Equipment		210,705	18,969	229,674
29	395	Laboratory Equipment		6,950	2,732	9,682
30	396	Power Operated Equipment		165,097	10,842	175,939
31	397	Communication Equipment (non telephone)		16,119	11,585	27,704
32	397.2	Telephone Equipment		31,957	925	32,882
33	398	Miscellaneous Equipment		17,174	2,278	19,452
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>884,775</u>	<u>301,073</u>	<u>1,185,848</u>
36				<u>\$13,156,771</u>	<u>\$555,170</u>	<u>\$13,711,941</u>
37		Total Plant in Service				

**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		<u>Customer Advances</u>			
2		Advances for Construction - Mains	58,300	4,273,067	4,331,367
3	252.11	Advances for Construction - Extensions	3,906,137	0	3,906,137
4		Advances for Construction - Services	0	0	0
5		Advances for Construction - Hydrants	0	0	0
6		Advances for Construction - WIP	345,702	0	345,702
7		Advances for Construction - Taxable Extensions	0	0	0
8	252.71	Total Customer Advances	<u>4,310,138</u>	<u>4,273,067</u>	<u>8,583,205</u>
9					
10					
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	11,999,503	0	11,999,503
17	271.12	Contributions in Aid - NT Extension Deposit	250,365	481,314	731,680
18	271.21	Contributions in Aid - NT Services	4,728	143,918	148,647
19	271.30	Contributions in Aid - NT Meters	13,453	82,810	96,263
20		Contributions in Aid - NT Hydrants	35,348	0	35,348
21		Contributions in Aid - NT Other	0	0	0
22		Contributions in Aid - WIP	4,945	0	4,945
23	271.71	Contributions in Aid - Taxable Mains	2,384,233	0	2,384,233
24	271.12	Contributions in Aid - Taxable Extension Deposit	1,070,663	0	1,070,663
25	271.27	Contributions in Aid - Taxable Services	779,057	0	779,057
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	6,236	0	6,236
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(742,311)	(200,662)	(942,973)
31	Various	Accumulated Amortization - CIAC Taxable	(320,270)	0	(320,270)
32		Total Contributions in Aid of Construction	<u>15,485,951</u>	<u>507,381</u>	<u>15,993,332</u>
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34					
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Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	1,130,872	3,098	38.64	13.00	25.64	79,440
5	Tax Withholding	537,327	1,472	38.64	16.56	22.08	32,502
6	Fuel and Power	865,005	2,370	38.64	37.20	1.44	3,413
7	Chemicals	259,069	710	38.64	38.64	0.00	0
8	Purchased Water	0	0	38.64	42.45	(3.81)	0
9	Service Company Charges	1,320,218	3,617	38.64	(3.48)	42.12	152,352
10	Group Insurance	284,676	780	38.64	(7.50)	46.14	35,986
11	OPEB's	60,203	165	38.64	3.41	35.23	5,811
12	Pensions	106,194	291	38.64	17.58	21.06	6,127
13	ESOP	0	0	38.64	17.58	21.06	0
14	Insurance Other than Group	226,281	620	38.64	42.44	(3.80)	(2,356)
15	Uncollectables	122,504	336	38.64	38.64	0.00	0
16	Rents	33,756	92	38.64	(9.96)	48.60	4,495
17	401(k)	24,571	67	38.64	38.82	(0.18)	(12)
18	Other O&M	993,895	2,723	38.64	21.41	17.23	46,917
19	Total O&M Expenses	5,964,572		38.64			384,675
20							
21	Depreciation Amortization Expense	2,272,981	6,227	38.64	38.64	0.00	0
22	Property Taxes	550,470	1,508	38.64	182.50	(143.86)	(216,961)
23	Public Service Commission Fee	91,204	250	38.64	(31.63)	70.27	17,559
24	Franchise and Environment Tax	6,156	17	38.64	(77.50)	116.14	1,959
25	FICA Taxes	2,377	7	38.64	16.19	22.45	146
26	FUTA Taxes	120,594	330	38.64	76.38	(37.74)	(12,469)
27	SUTA Taxes	4,901	13	38.64	76.38	(37.74)	(507)
28	Federal Income Tax - Current	607,012	1,663	38.64	37.00	1.64	2,727
29	State Income Tax - Current	95,388	261	38.64	58.95	(20.31)	(5,308)
30	Deferred Income Taxes	34,052	93	38.64	38.64	0.00	0
31	Interest Expense	2,418,728	6,627	38.64	108.85	(70.21)	(465,257)
32	Preferred Dividends	22,605	62	38.64	45.63	(6.99)	(433)
33	Total Working Capital Requirement	12,191,040		38.64			(313,869)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
38							
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**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: Joplin**

**Case No. WR-2008-XXXX
Schedule CAS-8-JOP
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Line #	Schedule Reference	Test year Ended 12/31/07	Adjustments	Pro Forma Present Rates
1				
2				
3				
4				
5				
6	Operating Revenues	\$8,849,637	\$4,328,257	\$13,177,894
7				
8	Operating Expenses			
9	Operating and Maintenance	5,477,924	486,648	5,964,572
10	Depreciation Expense	1,117,398	1,140,595	2,257,993
11	Amortization Expense	14,988	0	14,988
12				
13	Taxes other Than Income Taxes			
14	Property Taxes	446,659	103,811	550,470
15	Payroll Taxes	102,482	25,390	127,872
16	PSC Fees	52,316	38,888	91,204
17	Other	4,246	1,910	6,156
18				
19	Utility Operating Income Before Income Taxes	1,633,624	2,531,015	4,164,639
20				
21	Income Taxes			
22	Federal Income Tax	194,046	412,966	607,012
23	State Income Tax	23,889	71,499	95,388
24	Deferred Income Taxes	251,019	(216,967)	34,052
25	Amortization of Investment Tax Credit	(1,268)		(1,268)
26				
27	Utility Operating Income	\$1,165,938	\$2,263,517	\$3,429,455
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Adjustment to Revenues Per Books and Pro Forma
 For the Test Year Ended December 31, 2007

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
1	\$4,493,871	(\$1,607)	(\$5,262)	\$4,487,002	(\$241,164)	\$2,451,038	\$6,696,876
2	1,786,584	(1,109)	(573)	1,784,902	180,023	\$982,480	2,947,405
3	1,564,070	23,514	12	1,587,596		\$494,781	2,082,377
4	230,495	(981)	(131)	229,383		\$120,705	350,088
5	323,251	5,454	(1)	328,704		\$182,312	511,016
6	1,121	0	0	1,121		\$0	1,121
7							
8							
9							
10							
11							
12							
13							
14	8,399,392	25,271	(5,955)	8,418,708	(61,141)	4,231,317	12,588,884
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	213,837	17,534	0	231,371	1,260	119,971	352,602
21							
22	213,837	17,534	0	231,371	1,260	119,971	352,602
23							
24	8,613,229	42,805	(5,955)	8,650,079	(59,881)	4,351,288	12,941,486
25							
26							
27	160			160			160
28	4,560			4,560			4,560
29	0			0			0
30	230,899			230,899			230,899
31	344			344			344
32	445			445			445
33	236,408	0	0	236,408	0	0	236,408
34							
35							
36	\$8,849,637	\$42,805	(\$5,955)	\$8,886,487	(\$59,881)	\$4,351,288	\$13,177,894
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: Joplin

Case No. WR-2008-XXXX
Schedule CAS-10-JOP
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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	\$1,293,041	\$375,158	\$1,668,199
Purchased Water	CAS-11-JOP	0	0	0
Fuel and Power	CAS-11-JOP	724,471	140,534	865,005
Chemicals	CAS-11-JOP	292,791	(33,722)	259,069
Waste Disposal	CAS-11-JOP	21,769	11,741	33,510
Support Services	CAS-11-JOP	1,526,719	(206,501)	1,320,218
Group Insurance	CAS-11-JOP	344,879	103,441	448,320
Pensions	CAS-11-JOP	128,361	(22,167)	106,194
Regulatory Expense	CAS-11-JOP	4,219	21,233	25,452
Insurance, Other than Group	CAS-11-JOP	290,928	(64,647)	226,281
Customer Accounting	CAS-11-JOP	168,467	63,032	231,499
Rents	CAS-11-JOP	30,077	3,679	33,756
General Office Expense	CAS-11-JOP	48,095	39,339	87,434
Miscellaneous	CAS-11-JOP	471,503	54,572	526,075
Maintenance - Other	CAS-11-JOP	132,604	955	133,559
Total Operations and Maintenance		5,477,924	486,648	5,964,572
Depreciation	CAS-11-JOP	1,117,398	1,140,595	2,257,993
Amortization	CAS-11-JOP	14,988	0	14,988
Total Depreciation and Amortization		1,132,386	1,140,595	2,272,981
Property Taxes	CAS-11-JOP	446,659	103,811	550,470
Payroll Taxes	CAS-11-JOP	102,482	25,390	127,872
PSC Fees	CAS-11-JOP	52,316	38,888	91,204
Other General Taxes	CAS-11-JOP	4,246	1,910	6,156
Total Taxes Other Than Income Taxes		605,703	169,999	775,702

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

Line No.

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Line No.

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

Line No. 1

[illegible]

Line No.

[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: Joplin

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Schedule CAS-12-JOP
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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		\$4,164,639	\$4,164,639	\$9,116,048	\$9,116,048
Interest Expense Deduction		2,418,728	2,418,728	2,418,728	2,418,728
Taxable Income		1,745,911	1,745,911	6,697,320	6,697,320
Addback (Deducts):					
Tax over Book Depreciation		81,031	81,031	81,031	81,031
Non-deductible Meals		2,625	2,625	2,625	2,625
Amortization Preferred Stock Expense		142	142	142	142
Non-deductible Reserve Deficiency		0	0	0	0
Total Addbacks (Deducts)		83,798	83,798	83,798	83,798
Taxable Income		1,829,709	1,829,709	6,781,118	6,781,118
Effective Tax Rate (1)		33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates		607,012	95,388	2,249,660	353,518
Per Books Amount / Present Rates		194,046	23,889	607,012	95,388
Proforma adjustment		\$412,966	\$71,499	\$1,642,648	\$258,130

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

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

Missouri Public Service Commission Company: Missouri-American Water Company District: Joplin				Case No. WR-2008-XXXX Schedule CAS-13-JOP 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	Dollar Change	Percentage Change
1	Monthly Billing:						
2							
3							
4	Residential	1,349,560	\$6,696,876	1,349,560	\$8,834,653	\$2,137,777	31.92%
5	Commercial	1,098,315	2,947,405	1,098,315	4,132,423	1,185,018	40.21%
6	Industrial	1,516,734	2,082,377	1,516,734	3,295,822	1,213,445	58.27%
7	Other Public Authority	133,244	350,088	133,244	513,395	163,307	46.65%
8	Other Water Utilities	314,186	511,016	314,186	809,206	298,190	58.35%
9	Miscellaneous	0	1,121	0	1,121	0	0.00%
10	Private Fire	0	352,602	0	352,602	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	4,412,039	12,941,485	4,412,039	17,939,222	\$4,997,737	38.62%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		160		160	0	0.00%
18	Returned Check Charge		4,560		4,560	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		230,899		230,899	0	0.00%
21	Rents from Water Property		344		344	0	0.00%
22	Misc Sales		445.00		445	0	0.00%
23							
24			\$13,177,893		\$18,175,630	4,997,737	37.93%
25							
26							
27							
28							
29							
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Joplin

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Schedule CAS-14-JOP
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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	3	4	5	6	7	8	9	10	11	12	13
Commercial:												
Minimum Charge:												
4	5/8" Monthly	21,367		\$11.62	\$248,283	21,367		\$13.00	\$277,770	\$29,487	11.88%	
5	3/4" Monthly	48		14.87	714	48		16.65	799	85	11.90%	
6	1" Monthly	6,807		21.08	143,489	6,807		23.60	160,643	17,154	11.95%	
7	1-1/2" Monthly	163		36.66	5,972	163		41.00	6,679	707	11.84%	
8	2" Monthly	4,248		55.34	235,062	4,248		61.90	262,926	27,864	11.85%	
9	3" Monthly	0		98.89	0	0		110.70	0	0	0.00%	
10	4" Monthly	164		161.12	26,488	164		180.30	29,641	3,153	11.90%	
11	6" Monthly	60		316.72	18,908	60		354.40	21,158	2,250	11.90%	
12	8" Monthly	12		503.40	5,839	12		563.30	6,534	695	11.90%	
13	10" Monthly	0		855.15	0	0		956.90	0	0	0.00%	
14	12" Monthly	0		1,410.59	0	0		1,578.40	0	0	0.00%	
15												
16												
Volumetric Charges:												
17	First Block		572,711	\$2.6359	1,509,609		572,711	\$3.7000	2,119,031	609,422	40.37%	
18	Second Block		466,748	1.4768	689,293		466,748	2.4200	1,129,530	440,237	63.87%	
19	Third Block		49,923	1.1396	56,892		49,923	2.0000	99,846	42,954	75.50%	
20	Fourth Block		8,933	0.7675	6,856		8,933	2.0000	17,866	11,010	160.59%	
21	FAL's and Credits		0		0		0		0	0	0.00%	
22	Reconcile to Books										0.00%	
23												
24	Total		1,098,315		\$2,947,405		1,098,315		\$4,132,423	\$1,185,018	40.21%	

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

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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Joplin
 Case No. WR-2008-XXXX
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Page 4 of 7	
		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											
3	Minimum Charge:										
4	5/8" Monthly	430		\$11.62	\$4,997	430		\$13.00	\$5,590	\$593	11.87%
5	3/4" Monthly	0		14.87	0	0		16.65	0	0	0.00%
6	1" Monthly	512		21.08	10,793	512		23.60	12,083	1,290	11.95%
7	1-1/2" Monthly	24		36.66	880	24		41.00	984	104	11.82%
8	2" Monthly	635		55.34	35,141	635		61.90	39,307	4,166	11.86%
9	3" Monthly	0		98.89	0	0		110.70	0	0	0.00%
10	4" Monthly	47		161.12	7,573	47		180.30	8,474	901	11.90%
11	6" Monthly	0		316.72	0	0		354.40	0	0	0.00%
12	8" Monthly	48		503.40	24,163	48		563.30	27,038	2,875	11.90%
13	10" Monthly	0		855.15	0	0		956.90	0	0	0.00%
14	12" Monthly	0		1,410.59	0	0		1,578.40	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		40,249	\$2,8661	115,359		40,249	\$3,7000	148,923	33,564	29.10%
19	Second Block		89,291	1,6055	143,357		89,291	2,8800	257,159	113,802	79.38%
20	Third Block		11,440	1,2389	14,173		11,440	2,0000	22,879	8,706	61.43%
21	Fourth Block		345	0,8343	288		345	2,0000	690	402	139.58%
22	FAL's and Credits		(8,082)		(6,636)		(8,082)		(9,732)	(3,096)	46.65%
23	Reconcile to Books									0	0.00%
24	Total		133,244		\$350,088		133,244		\$513,395	\$163,307	46.65%

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

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
Other Water Utilities:											
1	3	Minimum Charge:									
2	4	5/8" Monthly	0		\$11.62	\$0	0		\$13.00	\$0	\$0
3	5	3/4" Monthly	0		14.87	0	0		16.65	0	0
4	6	1" Monthly	12		21.08	253	12		23.60	283	30
5	7	1-1/2" Monthly	0		36.66	0	0		41.00	0	0
6	8	2" Monthly	12		55.34	664	12		61.90	743	79
7	9	3" Monthly	0		98.89	0	0		110.70	0	0
8	10	4" Monthly	0		161.12	0	0		180.30	0	0
9	11	6" Monthly	24		316.72	7,601	24		354.40	8,506	905
10	12	8" Monthly	24		503.40	12,082	24		563.30	13,519	1,437
11	13	10" Monthly	0		855.15	0	0		956.90	0	0
12	14	12" Monthly	0		1,410.59	0	0		1,578.40	0	0
13	15										
14	16										
15	17	Volumetric Charges:									
16	18	First Block		3,039	\$3,6170	10,990		3,039	\$3,7000	11,242	252
17	19	Second Block		53,439	2,0262	108,278		53,439	2,8800	153,904	45,626
18	20	Third Block		75,943	1,5636	118,744		75,943	2,0350	154,544	35,800
19	21	Fourth Block		181,766	1,0531	191,418		181,766	2,0350	369,894	178,476
20	22	FAL's and Credits		0		60,986		0		96,571	35,585
21	23	Reconcile to Books									0
22	24	Total		314,186		\$511,016		314,186		\$809,206	\$298,190
23	25										58.35%
24	26										
25	27										
26	28										
27	29										
28	30										
29	31										
30	32										
31	33										
32	34										
33	35										
34	36										
35	37										
36	38										
37	39										
38	40										

**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: Joplin

Case No. WR-2008-XXXX
Schedule CAS-14-JOP
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Percentage Change			
		Customer		Sales ('000 Gal)	Current Rate	Total Revenue	Customer		Sales ('000 Gal)		Proposed Rate	Total Revenue	Dollar Change
		Meter Billings					Meter Billings						
1	Miscellaneous:												
2	Minimum Charge:												
3	5/8" Monthly	0		\$11.62	\$0	0		\$13.00	\$0		\$0	0.00%	
4	3/4" Monthly	0		14.87	0	0		16.65	0		0	0.00%	
5	1" Monthly	0		21.08	0	0		23.60	0		0	0.00%	
6	1-1/2" Monthly	0		36.66	0	0		41.00	0		0	0.00%	
7	2" Monthly	0		55.34	0	0		61.90	0		0	0.00%	
8	3" Monthly	0		98.89	0	0		110.70	0		0	0.00%	
9	4" Monthly	0		161.12	0	0		180.30	0		0	0.00%	
10	6" Monthly	0		316.72	0	0		354.40	0		0	0.00%	
11	8" Monthly	0		503.40	0	0		563.30	0		0	0.00%	
12	10" Monthly	0		855.15	0	0		956.90	0		0	0.00%	
13	12" Monthly	0		1,410.59	0	0		1,578.40	0		0	0.00%	
14													
15													
16													
17	Volumetric Charges:												
18	First Block	0		\$0.0000	0	0		\$0.0000	0		0	0.00%	
19	Second Block	0		0.0000	0	0		0.0000	0		0	0.00%	
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			1,121	0			1,121		0	0.00%	
23	Reconcile to Books											0.00%	
24	Total	0			\$1,121	0			\$1,121		\$0	0.00%	
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 Company: Missouri-American Water Company District: Joplin				Case No. WR-2008-XXXX Schedule CAS-14-JOP Page 7 of 7			
Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		
			Annual Rate	Total Revenue	Annual Rate	Total Revenue	Percentage Change
1							
2	Private Fire Service:						
3							
4	Private Fire Hydrant	5	\$1,098.60	\$5,383	1,098.60	\$5,383	0.00%
5							
6	2"	11	157.44	1,732	157.44	1,732	0.00%
7							
8	3"	0	270.48	0	270.48	0	0.00%
9							
10	4"	42	429.24	18,028	429.24	18,028	0.00%
11							
12	6"	156	880.32	137,330	880.32	137,330	0.00%
13							
14	8"	106	1,514.64	160,552	1,514.64	160,552	0.00%
15							
16	10"	7	2,328.24	16,298	2,328.24	16,298	0.00%
17							
18	12"	4	3,319.68	13,279	3,319.68	13,279	0.00%
19							
20	FAL's and Credits			0		0	0.00%
21							
22	Total	331		\$352,602		\$352,602	0.00%
23							
24							
25							
26	Public Fire Protection:						
27							
28	Public Fire Hydrants	2,217	0.00	0	0.00	0	0.00%
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							