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

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

Case No. SR-2008-XXXX
Schedule CAS-2-CDH

Line No.	Description		Schedule	Amount
1				
2				
3				
4	Description		Schedule	Amount
5				
6	Rate Base		CAS-3-CDH	$1,624,803
7				
8	Operating Income at Present Rates		CAS-8-CDH	(120,921)
9				
10	Earned Rate of return			-7.44%
11				
12	Requested Rate of Return		Rungren Testimony	8.60%
13				
14	Required Operating Income			139,733
15				
16	Operating Income Deficency			260,654
17				
18	Gross Revenue Conversion Factor			1.63582
19				
20	Revenue Deficiency			426,384
21				
22	Adjusted Operating Revenues		CAS-8-CDH	271,988
23				
24	Total Revenue Requirement			$698,372
25				
26				
27				
28	Gross Revenue Conversion Factor			
29	Revenue		$1,000.000	
30	Uncollectibles	0.77920%	7.792	
31	PSC Assessment	0.00000%	0.000	
32	Before Tax Amount		992.208	
33	State Income Taxes	5.21327%	51.726	
34	Federal Income Taxes	33.17536%	329.169	
35	Total Taxes and Expenses		388.687	
36	Net Amount		$611.313	
37				
38	Conversion Factor		1.63582	
39				
40				

Rate Base Summary
Test Year Ended December 31, 2007

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

Case No. SR-2008-XXXX
Schedule CAS-3-CDH

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-CDH	2,844,192	134,915	2,979,108
6					
7	Accumulated Provision for Depreciation	CAS-5-CDH	(222,544)	(84,350)	(306,894)
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		2,621,648	50,566	2,672,214
14					
15					
16	Less:				
17	Customer Advances	CAS-6-CDH	0	0	0
18	Contributions in Aid of Construction	CAS-6-CDH	877,456	(14,399)	863,057
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	175,798	4,011	179,809
21	Pension Liability	W/P's	11,496	(4,191)	7,305
22					
23					
24	Subtotal		1,064,750	(14,579)	1,050,171
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	1,903	0	1,903
31	OPEB's Contributed to External Fund	W/P's	0	0	0
32	Pension/OPEB Tracker	W/P's	31	826	857
33	Regulatory Deferrals	W/P's	0	0	0
34					
35	Subtotal		1,934	826	2,760
36					
37	Total Original Cost Rate Base		1,558,832	65,971	1,624,803
38					
39					
40					

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

Missouri Public Service Commission | **Case No. SR-2008-XXXX**
Company: Missouri-American Water Company | **Schedule CAS-4-CDH**
District: Cedar Hill Sewer | **Page 1 of 1**

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma UPIS
1					
2		Sewer Plant			
3					
4		Other Including Allocated Plant	$40,762	$134,915	$175,678
5	351	WW Struct & Imp Coll	67,991	0	67,991
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	309,222	0	309,222
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	20,891	0	20,891
10	357	WW Communication Equipment	18,515	0	18,515
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	106,277	0	106,277
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	608,890	0	608,890
15	372	WW Collecting Mains Other	1,298,801	0	1,298,801
16	373	WW Plant Sewers	354,787	0	354,787
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	18,056	0	18,056
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	$2,844,192	$134,915	$2,979,108
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Accumulated Depreciation and Amortization
Test Year Ended June 30, 2006

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

Case No. SR-2008-XXXX
Schedule CAS-5-CDH

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Reserve
1					
2		Sewer Plant			
3					
4		Other Including Allocated Plant	$0	$17,909	$17,909
5	351	WW Struct & Imp Coll	9,635	1,275	10,910
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	44,195	4,639	48,834
8	353	WW Services Sewer	0	0	0
9	363	WW Pump Equip Elect	0	0	0
10	370.1	WW Land & Ld Rights Gen	0	0	0
11	371	WW Struct & Imp TDP	0	11,417	11,417
12	372	WW TD Equipment	124,080	47,666	171,745
13	374	WW Outfall Sewer Lines	25	1	25
14	391 WW	WW Office Furniture & Equip	0	0	0
15	392 WW	WW Trans Equipment	11,470	337	11,807
16	394 WW	WW Tool Shop & Garage	22,365	0	22,365
17	395 WW	WW Laboratory Equipment	173	521	694
18	398 WW	WW Misc Equipment	10,602	586	11,188
19					
20					
21		Total Plant in Service	$222,544	$84,350	$306,894
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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

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

Case No. SR-2008-XXXX
Schedule CAS-6-CDH

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	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	0	0	0
11					
12					
13					
14					
15		Contributions in Aid of Construction			
16	271.11	Contributions in Aid - NT Mains	130,000	0	130,000
17	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
18	271.21	Contributions in Aid - NT Services	208,467	0	208,467
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	0	0	0
21		Contributions in Aid - NT Other	525,856	0	525,856
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	95,575	0	95,575
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	(76,581)	(14,399)	(90,980)
31	Various	Accumulated Amortization - CIAC Taxable	(5,861)	0	(5,861)
32		Total Contributions in Aid of Construction	877,456	(14,399)	863,057
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended December 31, 2007

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

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirment
1							
2							
3							
4	Base Payroll	40,459	111	39.87	13.00	26.87	2,978
5	Tax Withholding	19,224	53	39.87	16.56	23.31	1,228
6	Fuel and Power	15,895	44	39.87	37.20	2.67	116
7	Chemicals	0	0	39.87	39.87	0.00	0
8	Purchased Water	143	0	39.87	42.45	(2.58)	(1)
9	Service Company Charges	32,688	90	39.87	(3.48)	43.35	3,882
10	Group Insurance	5,807	16	39.87	(7.50)	47.37	754
11	OPEB's	271	1	39.87	3.41	36.46	27
12	Pensions	2,816	8	39.87	17.58	22.29	172
13	ESOP	0	0	39.87	17.58	22.29	0
14	Insurance Other than Group	5,739	16	39.87	42.44	(2.57)	(40)
15	Uncollectables	2,119	6	39.87	39.87	0.00	0
16	Rents	3,548	10	39.87	(9.96)	49.83	484
17	401(k)	75	0	39.87	38.82	1.05	0
18	Other O&M	99,701	273	39.87	21.41	18.46	5,042
19	Total O&M Expenses	228,486					14,642
20							
21	Depreciation Expense	93,434	256	39.87	39.87	0.00	0
22	Property Taxes	28,765	79	39.87	182.50	(142.63)	(11,240)
23	Public Service Commission Fee	18,882	52	39.87	(31.63)	71.50	3,699
24	Franchise and Environment Tax	152	0	39.87	(77.50)	117.37	49
25	FICA Taxes	39	0	39.87	16.19	23.68	3
26	FUTA Taxes	4,584	13	39.87	76.38	(36.51)	(459)
27	SUTA Taxes	64	0	39.87	76.38	(36.51)	(6)
28	Federal Income Tax - Current	(21,920)	(60)	39.87	37.00	2.87	(172)
29	State Income Tax - Current	(3,445)	(9)	39.87	58.95	(19.08)	180
30	Deferred Income Taxes	43,883	120	39.87	39.87	0.00	0
31	Interest Expense	52,156	143	39.87	108.85	(68.98)	(9,857)
32	Preferred Dividends	487	1	39.87	45.63	(5.76)	(8)
33	Total Working Capital Requirement	445,567					(3,169)
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: Cedar Hill Sewer

Case No. SR-2008-XXXX
Schedule CAS-8-CDH

Line #		Schedule Reference	Test year Ended 12/31/07	Adjustments	Pro Forma Present Rates
1					
2					
3					
4					
5					
6	Operating Revenues	CAS-9-CDH	$208,156	$63,832	$271,988
7					
8	Operating Expenses				
9	Operating and Maintenance	CAS-10-CDH	176,790	51,696	228,486
10	Depreciation Expense	CAS-10-CDH	46,780	46,282	93,062
11	Amortization Expense	CAS-10-CDH	372	0	372
12					
13	Taxes other Than Income Taxes				
14	Property Taxes	CAS-10-CDH	0	28,765	28,765
15	Payroll Taxes	CAS-10-CDH	3,276	1,411	4,687
16	PSC Fees	CAS-10-CDH	1,276	17,606	18,882
17	Other	CAS-10-CDH	105	47	152
18					
19	Utility Operating Income Before Income Taxes		(20,443)	(81,975)	(102,418)
20					
21	Income Taxes				
22	Federal Income Tax	CAS-12-CDH	2,180	(24,100)	(21,920)
23	State Income Tax	CAS-12-CDH	269	(3,714)	(3,445)
24	Deferred Income Taxes		2,820	41,063	43,883
25	Amortization of Investment Tax Credit		(15)		(15)
26					
27	Utility Operating Income		($25,697)	($95,224)	($120,921)
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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

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

Case No. SR-2008-XXXX
Schedule CAS-9-CDH

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								
2								
3								
4								
5	Sales of Water							
6	Metered Sales							
7	Residential	$0			$0	$0		$0
8	Commercial	0			0	0		0
9	Industrial	0			0			0
10	Other Public Authority	0			0			0
11	Sales for Resale	0			0			0
12	Miscellaneous	0			0			0
13								
14	Total Metered Sales	0	0	0	0	0	0	0
15								
16								
17	Sewer Service	208,051	5,929	(907)	213,073	0	58,810	271,883
18								
19	Fire Service							
20	Private Fire Service	0		0	0		0	0
21								
22	Total Fire Service	0	0	0	0	0	0	0
23								
24	Total Sales of Water	208,051	5,929	(907)	213,073	0	58,810	271,883
25								
26	Other Operating Revenues							
27	Reconnect Charges	0			0			0
28	Returned Check Charge	0			0			0
29	Application Fee	0			0			0
30	Miscellaneous Other Revenue	97			97			97
31	Rents from Water Property	8			8			8
32								
33	Total Other Operating Revenues	105	0	0	105	0	0	105
34								
35								
36	Total Operating Revenues	$208,156	$5,929	($907)	$213,178	$0	$58,810	$271,988
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: Cedar Hill Sewer

Case No. SR-2008-XXXX
Schedule CAS-10-CDH

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1	The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated.				
2	Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-CDH which provides additional detail and support.				
3					
4					
5					
6					
7	Labor	CAS-11-CDH	$41,603	$18,080	$59,683
8	Purchased Water	CAS-11-CDH	143	0	143
9	Fuel and Power	CAS-11-CDH	15,783	112	15,895
10	Chemicals	CAS-11-CDH	0	0	0
11	Waste Disposal	CAS-11-CDH	26,000	(8,780)	17,220
12	Support Services	CAS-11-CDH	37,805	(5,117)	32,688
13	Group Insurance	CAS-11-CDH	6,078	9,846	15,924
14	Pensions	CAS-11-CDH	3,098	(282)	2,816
15	Regulatory Expense	CAS-11-CDH	105	525	630
16	Insurance, Other than Group	CAS-11-CDH	6,607	(868)	5,739
17	Customer Accounting	CAS-11-CDH	4,723	670	5,393
18	Rents	CAS-11-CDH	676	2,872	3,548
19	General Office Expense	CAS-11-CDH	18,113	667	18,780
20	Miscellaneous	CAS-11-CDH	10,875	34,187	45,062
21	Maintenance - Other	CAS-11-CDH	5,181	(217)	4,964
22	Total Operations and Maintenance		176,790	51,696	228,486
23					
24	Depreciation	CAS-11-CDH	46,780	46,282	93,062
25	Amortization	CAS-11-CDH	372	0	372
26	Total Depreciation and Amortization		47,152	46,282	93,434
27					
28	Property Taxes	CAS-11-CDH	0	28,765	28,765
29	Payroll Taxes	CAS-11-CDH	3,276	1,411	4,687
30	PSC Fees	CAS-11-CDH	1,276	17,606	18,882
31	Other General Taxes	CAS-11-CDH	105	47	152
32	Total Taxes Other Than Income Taxes		4,657	47,829	52,486
33					
34					
35					
36					
37					
38					
39					
40					

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

Company: Missouri-American Water Company
Operation: Cedar Hill Sewer
Case No. WR-2008-XXXX

Case No. SR-2008-XXXX
Schedule CAS-11-CDH

168 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	41,603	$18,080							
9	Purchased Water	143								0
10	Fuel and Power	15,783						112		
11	Chemicals	-							0	
12	Waste Disposal	26,000								
13	Support Services	37,805								
14	Group Insurance	6,078		9,846						
15	Pensions	3,098			(282)					
16	Regulatory Expense	105								
17	Insurance Other Than Group	6,607								
18	Customer Accounting	4,723								
19	Rents	676								
20	General Office Expense	18,113								
21	Miscellaneous	10,875				49				
25	Maintenance - Other	5,181								
	Total Operations and Maintenance	176,790	18,080	9,846	(282)	49	0	112	0	0
27	Depreciation	46,780								
28	Amortization	372								
	Total Depreciation and Amortization	47,152	0	0	0	0	0	0	0	0
29a	Property Taxes	-								
29b	Payroll taxes	3,276					1,411			
29c	Gross Receipts Taxes	1,276								
29d	Other General Taxes	105								
	Total Taxes other than income	4,657	0	0	0	0	1,411	0	0	0

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

Company: Missouri-American Water Company
Operation: Cedar Hill Sewer
Case No. WR-2008-XXXX

Line No.	168 Line Number	Description	Schedule CAS-15 p9 Waste Disp. Expense	Schedule CAS-15 p10 Regulatory Expense	Schedule CAS-15 p11 Ins. Other Expense	Schedule CAS-15 p12 Mgt Fees Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p14 Main Breaks Expense	Schedule CAS-15 p15 Transportation Expense
1											
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal	(8,780)								
11	13	Support Services				(5,117)					
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense		525							
15	17	Insurance Other Than Group			(868)						
16	18	Customer Accounting									
17	19	Rents					2,872				
18	20	General Office Expense						0			
19	21	Miscellaneous							0		33,982
20	25	Maintenance - Other								0	
21											
22		Total Operations and Maintenance	(8,780)	525	(868)	(5,117)	2,872	0	0	0	33,982
23											
24	27	Depreciation									
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes									
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35											
36											
37											
38											
39											
40											
41											

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

Company: Missouri-American Water Company
Operation: Cedar Hill Sewer
Case No. WR-2008-XXXX

Case No. WR-2008-XXXX
Schedule CAS-11-CDH

Line No.	168 Line Number	Description	Schedule CAS-15 p16 Telephone Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Franchise Tax Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 Postage Expense
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal									
11	13	Support Services									
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16	18	Customer Accounting						584	0		$87
17	19	Rents									
18	20	General Office Expense	(412)								
19	21	Miscellaneous					155				
20	25	Maintenance - Other				(217)					
21											
22		Total Operations and Maintenance	(412)	0	0	(217)	155	584	0	0	87
23											
24	27	Depreciation								46,282	
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	46,282	0
28											
29	29a	Property Taxes		28,765							
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes			17,606						
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	28,765	17,606	0	0	0	0	0	0
35											
36											
37											
38											
39											
40											
41											

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

Company: Missouri-American Water Company
Operation: Cedar Hill Sewer
Case No. WR-2008-XXXX

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	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor								$18,080	$59,683
7	9	Purchased Water								0	143
8	10	Fuel and Power								112	15,895
9	11	Chemicals								0	0
10	12	Waste Disposal								(8,780)	17,220
11	13	Support Services								(5,117)	32,688
12	14	Group Insurance								9,846	15,924
13	15	Pensions								(282)	2,816
14	16	Regulatory Expense								525	630
15	17	Insurance Other Than Group								(868)	5,739
16	18	Customer Accounting								670	5,393
17	19	Rents								2,872	3,548
18	20	General Office Expense	$1,079							667	18,780
19	21	Miscellaneous								34,187	45,062
20	25	Maintenance - Other		$0						(217)	4,964
21											
22		Total Operations and Maintenance	1,079	0	0	0	0		0	51,696	228,486
23											
24	27	Depreciation								46,282	93,062
25	28	Amortization								0	372
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	46,282	93,434
28											
29	29a	Property Taxes								28,765	28,765
30	29b	Payroll taxes								1,411	4,687
31	29c	Gross Receipts Taxes								17,606	18,882
32	29d	Other General Taxes			$47					47	152
33											
34		Total Taxes other than income	0	0	47	0	0		0	47,829	52,486

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: Cedar Hill Sewer

Case No. SR-2008-XXXX
Schedule CAS-12-CDH

Line #		At Present Rates Federal	At Present Rates State	At Proposed Rates Federal	At Proposed Rates State
1	The Company's federal and state income taxes will be affected by all of the pro forma adjustments made				
2	at present and proposed rates.				
10	Utility Operating Income Before Income Taxes	($102,418)	($102,418)	$320,644	$320,644
12	Interest Expense Deduction	52,156	52,156	52,156	52,156
14	Taxable Income	(154,574)	(154,574)	268,488	268,488
16	Addback (Deducts):				
17	Tax over Book Depreciation	88,435	88,435	88,435	88,435
18	Non-deductible Meals	64	64	64	64
19	Amortization Preferred Stock Expense	3	3	3	3
20	Non-deductible Reserve Deficiency	0	0	0	0
22	Total Addbacks (Deducts)	88,502	88,502	88,502	88,502
24	Taxable Income	(66,072)	(66,072)	356,990	356,990
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
28	Proforma Income Tax at Present / Proposed Rates	(21,920)	(3,445)	118,433	18,611
30	Per Books Amount / Present Rates	2,180	269	(21,920)	(3,445)
32	Proforma adjustment	($24,100)	($3,714)	$140,353	$22,056
37	(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 December 31, 2007

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

Case No. SR-2008-XXXX
Schedule CAS-13-CDH

Line	Class/ Description	Present Pro Forma Rates Sales ('000 Gal)	Present Pro Forma Rates Total Revenue	Proposed Pro Forma Rates Sales ('000 Gal)	Proposed Pro Forma Rates Total Revenue	Dollar Change	Percentage Change
1							
2	**Monthly Billing:**						
3							
4	Residential	28,814	$81,667	28,814	$105,431	$23,764	29.10%
5	Commercial	(1,938)	(5,748)	(1,938)	(5,748)	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Residential Flat Rate:	0	186,626	0	240,906	54,280	29.08%
13	Commercial Flat Rate:	0	9,338	0	12,054	2,716	29.09%
14	Total	26,876	271,883	26,876	352,643	$80,760	29.70%
15							
16							
17	**Miscellaneous Revenues:**						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		97		97	0	0.00%
23	Rents from Water Property		8		8	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			$271,988		$352,748	80,760	29.69%
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. SR-2008-XXXX**
Company: Missouri-American Water Company | **Schedule CAS-14-CDH**
District: Cedar Hill Sewer | **Page 1 of 2**

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Residential:**										
3	Minimum Charge:										
4	5/8" Monthly	257		$23.52	$6,047	257		$30.36	$7,806	$1,759	29.09%
5	3/4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
6	1" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
7	1-1/2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
8	2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
9	3" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
10	4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
11	6" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
12	8" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
13	10" Monthly	0		$0.00	0	0		$0.00	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		1,342	$0.0000	0		1,342	$0.0000	0	0	0.00%
19	Second Block		27,472	$2.7707	76,117		27,472	$3.5770	98,267	22,150	29.10%
20	Third Block		0	$2.7707	0		0	$3.5770	0	0	0.00%
21	Fourth Block		0	$2.7707	0		0	$3.5770	0	0	0.00%
22	FAL's and Credits		0		(497)		0		(642)	(145)	29.18%
23	Reconcile to Books									0	0.00%
24	Total		28,814		$81,667		28,814		$105,431	$23,764	29.10%
25											
26	**Residential Flat Rate:**										
27											
28	Single Family Residence	6,699		$23.52	$157,560	6,699		30.36	$203,381	$45,821	29.08%
29	Multi-Family Residence	257		$18.82	$4,845	257		24.30	$6,256	$1,411	29.12%
30	Mobile Home	1,144		$21.17	$24,221	1,144		27.33	$31,269	$7,048	29.10%
31	Total				$186,626				$240,906	$54,280	29.08%
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: Cedar Hill Sewer

Case No. SR-2008-XXXX
Schedule CAS-14-CDH

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Commercial:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$23.52	$0	0		$30.36	$0	$0	0.00%
5	3/4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
6	1" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
7	1-1/2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
8	2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
9	3" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
10	4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
11	6" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
12	8" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
13	10" Monthly	0		$0.00	0	0		$0.00	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		0	$0.0000	0		0	$0.0000	0	0	0.00%
19	Second Block		0	$2.7707	0		0	$3.5770	0	0	0.00%
20	Third Block		0	$2.7707	0		0	$3.5770	0	0	0.00%
21	Fourth Block		0	$2.7707	0		0	$3.5770	0	0	0.00%
22	FAL's and Credits		(1,938)		(5,748)		(1,938)		(5,748)	0	0.00%
23	Reconcile to Books									0	0.00%
24	Total		(1,938)		($5,748)		(1,938)		($5,748)	$0	0.00%
25											
26	Flat Rate										
27											
28	**Commercial Flat Rate:**										
29											
30	Commercial	397		$23.52	$9,338	397		$30.36	$12,054	$2,716	29.09%
31	Total				$9,338				$12,054	$2,716	$0
32											
33											
34											
35											
36											
37											
38											
39											
40											