

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

Missouri-American Water Company

Case No. WR-2007-XXXX
Schedule CAS-10-STL
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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-STL which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-STL	\$14,864,363	\$1,460,950	\$16,325,313
Purchased Water	CAS-11-STL	229,714	(13,928)	215,786
Fuel and Power	CAS-11-STL	5,988,945	1,374,243	7,363,188
Chemicals	CAS-11-STL	5,743,381	(894,487)	4,848,894
Waste Disposal	CAS-11-STL	256,541	122,519	379,059
Support Services	CAS-11-STL	18,718,722	884,100	19,602,822
Group Insurance	CAS-11-STL	3,003,191	1,212,965	4,216,157
Pensions	CAS-11-STL	1,952,530	(93,747)	1,858,783
Regulatory Expense	CAS-11-STL	282,967	(82,076)	200,891
Insurance, Other than Group	CAS-11-STL	2,980,635	662,008	3,642,643
Customer Accounting	CAS-11-STL	2,886,966	771	2,887,737
Rents	CAS-11-STL	454,746	(63,940)	390,805
General Office Expense	CAS-11-STL	2,393,619	(1,646,146)	747,473
Miscellaneous	CAS-11-STL	5,105,091	456,454	5,561,545
Maintenance - Other	CAS-11-STL	3,585,677	810,513	4,396,190
Total Operations and Maintenance		<u>68,447,088</u>	<u>4,190,199</u>	<u>72,637,287</u>
Depreciation	CAS-11-STL	10,109,877	3,887,524	13,997,401
Amortization	CAS-11-STL	131,505	0	131,505
Total Depreciation and Amortization		<u>10,241,383</u>	<u>3,887,524</u>	<u>14,128,906</u>
Property Taxes	CAS-11-STL	6,418,610	634,931	7,053,541
Payroll Taxes	CAS-11-STL	1,274,860	7,928	1,282,788
PSC Fees	CAS-11-STL	681,486	0	681,486
Other General Taxes	CAS-11-STL	394,564	157,116	551,680
Total Taxes Other Than Income Taxes		<u>8,769,521</u>	<u>799,975</u>	<u>9,569,495</u>

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

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Schedule CAS-12-STL
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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		\$24,070,852	\$24,070,852		
Interest Expense Deduction		12,446,464	12,446,464		
Taxable Income		11,624,388	11,624,388		
Addback (Deducts):					
Tax over Book Depreciation		(830,588)	(830,588)		
Non-deductible Meals		2,507	2,507		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		(828,081)	(828,081)		
Taxable Income		10,796,307	10,796,307		
Effective Tax Rate (1)		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates		3,581,714	562,841		
Per Books Amount / Present Rates		3,292,253	(780,393)		
Proforma adjustment		\$289,461	\$1,343,234		

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

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

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis**

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Schedule GAS-13-STL
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		
		Sales (CCF)	Total Revenue	Sales (CCF)	Total Revenue	Percentage Change
1						
2						
3						
4	Rate A	53,131,878	\$100,079,339	53,131,878	\$124,858,258	24.76%
5	Rate B	2,389,846	1,987,396	2,389,846	2,573,864	29.51%
6	Rate G	1,927,376	753,418	1,927,376	753,932	0.07%
7	Rate F and E	81,303	7,407,936	81,303	9,876,331	33.32%
8	Rate H	1,526,413	2,055,276	1,526,413	2,055,276	0.00%
9	Rate J	8,056,832	6,158,095	8,056,832	8,204,798	33.24%
10	Rate K	165,501	369,949	165,501	466,516	26.10%
11						
12	Total	67,279,149	118,811,409	67,279,149	148,788,975	25.23%
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		251,871		251,871	0.00%
18	Returned Check Charge		39,912		39,912	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		889,752		889,752	0.00%
21	Rents from Water Property		265,010		265,010	0.00%
22	Misc Sales Unmetered		148,587		148,587	0.00%
23						
24			\$120,406,541		\$150,384,107	24.90%
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

Case No. WR-2007-XXXX
Schedule CAS-14-STL
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue
1	Rate A:								
2									
3									
4	Monthly								
5	5/8"	148		\$6.15	\$910	148		\$8.19	\$1,212
6	3/4"	245		6.87	1,683	245		9.15	2,242
7	1"	415		8.31	3,449	415		11.07	4,594
8	1-1/2"	826		11.90	9,829	826		15.86	13,100
9	2"	2,804		16.20	45,425	2,804		21.58	60,510
10	3"	882		27.68	24,414	882		36.88	32,528
11	4"	595		40.59	24,151	595		54.08	32,178
12	6"	420		76.48	32,122	420		101.90	42,798
13	8"	193		119.54	23,071	193		159.28	30,741
14	10"	115		176.96	20,350	115		235.78	27,115
15	12"	0		234.36	0	0		312.26	0
16									
17	Quarterly								
18	5/8"	1,218,243		9.01	10,976,369	1,218,243		12.00	14,618,916
19	3/4"	79,805		11.17	891,422	79,805		14.88	1,187,498
20	1"	19,192		15.48	297,092	19,192		20.63	395,931
21	1-1/2"	5,329		26.24	139,833	5,329		34.96	186,302
22	2"	10,463		39.15	409,626	10,463		52.16	545,750
23	3"	673		73.61	49,540	673		98.08	66,008
24	4"	313		112.36	35,169	313		149.71	46,859
25	6"	387		220.01	85,144	387		293.14	113,445
26	8"	499		349.19	174,246	499		465.26	232,165
27	10"	117		521.42	61,006	117		694.74	81,285
28	12"	0		693.66	0	0		924.23	0
29									
30	ISRS		53,131,878	0.1198	6,365,199		53,131,878	0.0000	0
31	Volumetric Charges:								
32	Monthly All Water		3,831,507	1.525300	5,844,198		3,831,507	2.032300	7,786,772
33	Quarterly All Water		50,688,697	1.525300	77,315,470		50,688,697	2.032300	103,014,639
34	Monthly Fixed Chg and Cr		0	0	0		0	0	0
35	Quarterly Fixed Chg and Cr		(1,388,326)	(2,750,379)	(2,750,379)		(1,388,326)	(913,951)	(3,684,330)
36									
37									
38	Total		53,131,878		\$100,079,339		53,131,878		\$124,858,258
39									
40									

Dollar Change

Percentage Change

\$24,776,919

24.76%

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue
1	Rate B:								
2	Minimum Charge:								
3	Monthly								
4	5/8"	0		\$0.00	\$0	0		\$0.00	\$0
5	3/4"	0		0.00	0	0		0.00	0
6	1"	0		0.00	0	0		0.00	0
7	1-1/2"	0		0.00	0	0		0.00	0
8	2"	0		0.00	0	0		0.00	0
9	3"	0		0.00	0	0		0.00	0
10	4"	0		0.00	0	0		0.00	0
11	6"	0		0.00	0	0		0.00	0
12	8"	0		0.00	0	0		0.00	0
13	10"	0		0.00	0	0		0.00	0
14	12"	0		0.00	0	0		0.00	0
15									
16	Quarterly								
17	5/8"	0		0.00	0	0		0.00	0
18	3/4"	0		0.00	0	0		0.00	0
19	1"	0		0.00	0	0		0.00	0
20	1-1/2"	0		0.00	0	0		0.00	0
21	2"	0		0.00	0	0		0.00	0
22	3"	0		0.00	0	0		0.00	0
23	4"	0		0.00	0	0		0.00	0
24	6"	0		0.00	0	0		0.00	0
25	8"	0		0.00	0	0		0.00	0
26	10"	0		0.00	0	0		0.00	0
27	12"	0		0.00	0	0		0.00	0
28									
29	ISRS		2,389,846	0.0233	55,683		2,389,846	0.0000	0
30	Volumetric Charges:								
31	Monthly All Water		2,389,846	0.808300	1,931,713		2,389,846	1.077000	2,573,864
32	Quarterly All Water		0	0.808300	0		0	1.077000	0
33	Monthly Fixed Chg and Cr		0		0		0		0
34	Quarterly Fixed Chg and Cr		0		0		0		0
35									
36									
37	Total		2,389,846		\$1,987,396		2,389,846		\$2,573,864
38									
39									
40									

-100.00%

33.24%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

29.51%

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Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Percentage Change		
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)		Proposed Rate	Total Revenue
1	Rate F:									
2	Minimum Charge:									
3	Monthly									
4	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0
5	3/4"	0		0.00	0	0		0.00	0	0
6	1"	0		0.00	0	0		0.00	0	0
7	1-1/2"	0		0.00	0	0		0.00	0	0
8	2"	0		0.00	0	0		0.00	0	0
9	3"	0		0.00	0	0		0.00	0	0
10	4"	0		0.00	0	0		0.00	0	0
11	6"	0		0.00	0	0		0.00	0	0
12	8"	0		0.00	0	0		0.00	0	0
13	10"	0		0.00	0	0		0.00	0	0
14	12"	0		0.00	0	0		0.00	0	0
15										
16										
17	Quarterly									
18	5/8"	0		0.00	0	0		0.00	0	0
19	3/4"	0		0.00	0	0		0.00	0	0
20	1"	0		0.00	0	0		0.00	0	0
21	1-1/2"	0		0.00	0	0		0.00	0	0
22	2"	0		0.00	0	0		0.00	0	0
23	3"	0		0.00	0	0		0.00	0	0
24	4"	0		0.00	0	0		0.00	0	0
25	6"	0		0.00	0	0		0.00	0	0
26	8"	0		0.00	0	0		0.00	0	0
27	10"	0		0.00	0	0		0.00	0	0
28	12"	0		0.00	0	0		0.00	0	0
29										
30										
31	Volumetric Charges:									
32	Monthly All Water									
33	Quarterly All Water									
34	Monthly Fixed Chg and Cr									
35	Quarterly Fixed Chg and Cr									
36										
37										
38	Sub-total									
39										
40										

Volumetric Charges:

Monthly All Water

Quarterly All Water

Monthly Fixed Chg and Cr

Quarterly Fixed Chg and Cr

Sub-total

Sub-total

Sub-total

Sub-total

Sub-total

Sub-total

Sub-total

Sub-total

Sub-total

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St Louis

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Missouri Public Service Commission
Company: Missouri-American Water Company
District: St Louis

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates					
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1	Rate H:										
2	Minimum Charge:										
3	Monthly										
4	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
5	3/4"	0		0.00	0	0		0.00	0	0	0.00%
6	1"	0		0.00	0	0		0.00	0	0	0.00%
7	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
8	2"	0		0.00	0	0		0.00	0	0	0.00%
9	3"	0		0.00	0	0		0.00	0	0	0.00%
10	4"	0		0.00	0	0		0.00	0	0	0.00%
11	6"	0		0.00	0	0		0.00	0	0	0.00%
12	8"	0		0.00	0	0		0.00	0	0	0.00%
13	10"	0		0.00	0	0		0.00	0	0	0.00%
14	12"	0		0.00	0	0		0.00	0	0	0.00%
15		0		0.00	0	0		0.00	0	0	0.00%
16	Quarterly										
17	5/8"	0		0.00	0	0		0.00	0	0	0.00%
18	3/4"	0		0.00	0	0		0.00	0	0	0.00%
19	1"	0		0.00	0	0		0.00	0	0	0.00%
20	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
21	2"	0		0.00	0	0		0.00	0	0	0.00%
22	3"	0		0.00	0	0		0.00	0	0	0.00%
23	4"	0		0.00	0	0		0.00	0	0	0.00%
24	6"	0		0.00	0	0		0.00	0	0	0.00%
25	8"	0		0.00	0	0		0.00	0	0	0.00%
26	10"	0		0.00	0	0		0.00	0	0	0.00%
27	12"	0		0.00	0	0		0.00	0	0	0.00%
28		0		0.00	0	0		0.00	0	0	0.00%
29											
30	Volumetric Charges:										
31	Monthly All Water		1,505,072	0.458200	689,624		1,505,072	0.458200	689,624	0	0.00%
32	Quarterly All Water		0	0.458200	0		0	0.458200	0	0	0.00%
33	Monthly Fixed Chg and Cr		21,341		(58,473)		21,341		(58,473)	0	0.00%
34	Quarterly Fixed Chg and Cr		0		0		0		0	0	0.00%
35	Annual Fixed Charge				1,422,125				1,422,125	0	0.00%
36											
37	Total		1,526,413		\$2,055,276		1,526,413		\$2,055,276	\$0	0.00%
38											
39											
40											

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Schedule CAS-14-STL
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates					
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1	Rate J:										
2	Minimum Charge:										
3	Monthly	48		\$6.15	\$295	48		\$8.19	\$393	\$98	33.22%
4	5/8"	7		6.87	48	7		9.15	64	16	33.33%
5	3/4"	41		8.31	341	41		11.07	454	113	33.14%
6	1"	149		11.90	1,773	149		15.86	2,363	590	33.28%
7	1-1/2"	602		16.20	9,752	602		21.58	12,991	3,239	33.21%
8	2"	378		27.68	10,463	378		36.88	13,941	3,478	33.24%
9	3"	723		40.59	29,347	723		54.08	39,100	9,753	33.23%
10	4"	413		76.48	31,586	413		101.90	42,085	10,499	33.24%
11	6"	163		119.54	19,485	163		159.28	25,963	6,478	33.25%
12	8"	36		176.96	6,371	36		235.78	8,488	2,117	33.23%
13	10"	0		234.36	0	0		312.26	0	0	0.00%
14	12"										
15	Quarterly										
16	5/8"	0		9.01	0	0		12.00	0	0	0.00%
17	3/4"	0		11.17	0	0		14.88	0	0	0.00%
18	1"	0		15.48	0	0		20.63	0	0	0.00%
19	1-1/2"	0		26.24	0	0		34.96	0	0	0.00%
20	2"	0		39.15	0	0		52.16	0	0	0.00%
21	3"	0		73.61	0	0		98.08	0	0	0.00%
22	4"	0		112.36	0	0		149.71	0	0	0.00%
23	6"	0		220.01	0	0		293.14	0	0	0.00%
24	8"	0		349.19	0	0		465.26	0	0	0.00%
25	10"	0		521.42	0	0		694.74	0	0	0.00%
26	12"	0		693.66	0	0		924.23	0	0	0.00%
27											
28											
29											
30											
31	Volumetric Charges:										
32	Monthly All Water		8,096,992	0.753400	6,100,274		8,096,992	1.003800	8,127,761	2,027,487	33.24%
33	Quarterly All Water		0	0.753400	0		0	1.003800	0	0	0.00%
34	Monthly Fixed Chg and Cr		(40,160)		(51,640)		(40,160)		(68,805)	(17,165)	33.24%
35	Quarterly Fixed Chg and Cr		0		0		0		0	0	0.00%
36											
37											
38	Total		8,056,832		\$6,158,095		8,056,832		\$8,204,798	\$2,046,703	33.24%
39											
40											

Case No. WR-2007-XXXX
Schedule CAS-14-STL
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

Line #	Class/Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue	
1	Rate K:									
2	Minimum Charge:									
3	Monthly	0		\$9.51	\$0	0		\$12.67	\$0	0.00%
4	5/8"	0		10.23	0	0		13.63	0	0.00%
5	3/4"	0		11.67	0	0		15.55	0	0.00%
6	1"	0		15.26	0	0		20.33	0	0.00%
7	1-1/2"	0		19.56	0	0		26.06	0	0.00%
8	2"	0		31.04	0	0		41.38	0	0.00%
9	3"	0		43.95	0	0		58.56	0	0.00%
10	4"	0		79.84	0	0		108.38	0	0.00%
11	6"	0		122.90	0	0		163.75	0	0.00%
12	8"	0		180.32	0	0		240.26	0	0.00%
13	10"	0		237.72	0	0		316.74	0	0.00%
14	12"	0				0				0.00%
15	Quarterly									
16	5/8"	1,365		19.10	26,072	1,365		25.45	34,739	33.24%
17	3/4"	1,754		21.26	37,290	1,754		28.33	49,691	33.26%
18	1"	502		25.57	12,836	502		34.07	17,103	33.24%
19	1-1/2"	3		36.33	109	3		48.41	145	33.03%
20	2"	310		49.24	15,264	310		65.61	20,339	33.25%
21	3"	0		83.70	0	0		111.52	0	0.00%
22	4"	0		122.45	0	0		163.15	0	0.00%
23	6"	0		230.10	0	0		306.59	0	0.00%
24	8"	0		359.28	0	0		478.70	0	0.00%
25	10"	0		531.51	0	0		708.18	0	0.00%
26	12"	0		703.75	0	0		937.68	0	0.00%
27	ISRS		165,501	0.1198	19,827		165,501	0.0000	0	-100.00%
28	Volumetric Charges:									
29	Monthly-First 200 Cubic Feet		0	0.000000	0		0	0.000000	0	0.00%
30	Monthly > 200 Cubic Feet		0	1.681000	0		0	2.239800	0	0.00%
31	Quarterly-First 600 Cubic Feet		11,693	0.000000	0		11,693	0.000000	0	0.00%
32	Quarterly > 600 Cubic Feet		153,808	1.681000	259,551		153,808	2.239800	344,499	33.24%
33	Monthly Fixed Chg and Cr		0		0		0		0	0.00%
34	Quarterly Fixed Chg and Cr		0		0		0		0	0.00%
35	Total		165,501		\$369,949		165,501		\$466,516	26.10%

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-WAR	\$11,929,321
7			
8	Operating Income at Present Rates	CAS-8-WAR	564,687
9			
10	Earned Rate of return		4.73%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		1,016,378
15			
16	Operating Income Deficiency		451,691
17			
18	Gross Revenue Conversion Factor		1,64115
19			
20	Revenue Deficiency		741,292
21			
22	Adjusted Operating Revenues	CAS-8-WAR	2,577,610
23			
24	Total Revenue Requirement		\$3,318,902
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles		11,013
31	PSC Assessment		0,000
32	Before Tax Amount		988,987
33	State Income Taxes		51,559
34	Federal Income Taxes		328,100
35	Total Taxes and Expenses		390,672
36	Net Amount		\$609,328
37			
38	Conversion Factor		1,64115
39			
40			

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

Rate Base Summary
 Test Year Ended June 30, 2006

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

Line #		Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3	Rate Base Component				
4					
5	Utility Plant in Service	CAS-4-WAR	17,669,644	3,985,900	21,655,544
6					
7	Accumulated Provision for Depreciation	CAS-5-WAR	(3,418,569)	(411,109)	(3,829,678)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>14,251,075</u>	<u>3,574,791</u>	<u>17,825,866</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-WAR	941,383	373,542	1,314,925
18	Contributions in Aid of Construction	CAS-6-WAR	2,403,725	(51,992)	2,351,733
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,120,264	1,316,756	2,437,020
21	Pension Liability	W/P's	196,696	(1,553)	195,143
22					
23					
24	Subtotal		<u>4,662,068</u>	<u>1,636,753</u>	<u>6,298,821</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-WAR	257,000	0	257,000
29	Materials and Supplies	W/P's	26,609	0	26,609
30	Prepayments	W/P's	10,174	0	10,174
31	OPEB's Contributed to External Fund	W/P's	63,825	(1,696)	62,129
32	Premium Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	53,284	(6,920)	46,364
34					
35	Subtotal		<u>410,892</u>	<u>(8,616)</u>	<u>402,276</u>
36					
37	Total Original Cost Rate Base		<u>9,999,898</u>	<u>1,929,423</u>	<u>11,929,321</u>
38					
39					
40					

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$2,677	\$2,677
3	302	Franchise & Consents	5,083	0	5,083
4	303	Miscellaneous Intangible Plant Studies	0	7,859	7,859
5		Subtotal	5,083	10,536	15,619
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	9,981	0	9,981
8	311	Structures & Improvements	36,246	0	36,246
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	834,055	0	834,055
12	316	Supply Mains	182,694	0	182,694
13		Subtotal	1,062,976	0	1,062,976
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	88,185	0	88,185
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	5,325	0	5,325
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	271,696	0	271,696
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	12,673	0	12,673
24		Subtotal	377,879	0	377,879
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	511	0	511
27	331	Water Treatment Structures & Improvements	818,864	154,233	973,097
28	332	Water Treatment Equipment	3,427,827	0	3,427,827
29	332.4	Water Treatment Equipment - Filter Plant	0	0	0
30		Subtotal	4,247,202	154,233	4,401,435
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	142,406	0	142,406
33	341	Transmission & Distribution Structures & Improvements	216,828	0	216,828
34	342	Distribution Reservoirs & Standpipes	587,764	1,123,508	1,711,272
35	343	Transmission & Distribution Mains Conv	3,078,122	2,162,368	5,240,490
36	343.1	Transmission & Distribution Mains < 4"	89,328	0	89,328
37	343.2	Transmission & Distribution Mains 6" - 8"	1,885,208	0	1,885,208
38	343.3	Transmission & Distribution Mains > 10"	1,193,253	0	1,193,253
39		Subtotal	7,192,909	3,285,875	10,478,784

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		Transmission & Distribution Plant		7,192,909	3,285,875	10,478,784
2	344	Fire mains		108,129	0	108,129
3	345	Services		2,028,884	108,002	2,136,886
4	346.1	Meters - Bronze Case		384,406	108,615	493,021
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		133,860	0	133,860
7	347	Meter Installation		893,453	0	893,453
8	348	Hydrants		841,426	42,536	883,962
9		Other Transmission & Distribution Plant		0	0	0
10	349	Subtotal		11,583,067	3,545,029	15,128,096
11		General Plant				
12		General Land & Land Rights		2,222	0	2,222
13	389	Stores Shops Equipment Structures		0	0	0
14	390	Office Structures		133,680	0	133,680
15	390.1	General Structures - HVAC		0	0	0
16	390	Miscellaneous Structures		0	0	0
17	390.3	Office Furniture and Equipment		14,228	68,838	83,066
18	391	Computers & Peripheral Equipment		431	49,942	50,373
19	391.2	Computer Software		0	89,589	89,589
20	391.25	Personal Computer Software		0	1,750	1,750
21	391.26	Other Office Equipment		0	211	211
22	391.3	Transportation Equipment - Light Trucks		89,638	602	90,240
23	392.11	Transportation Equipment - Heavy Trucks		0	0	0
24	392.12	Transportation Equipment - Cars		0	2,223	2,223
25	392.2	Transportation Equipment - Other		0	0	0
26	392.3	Stores Equipment		0	0	0
27	393	Tools, Shop, & Garage Equipment		12,949	62,291	75,240
28	394	Laboratory Equipment		57,112	0	57,112
29	395	Power Operated Equipment		22,694	0	22,694
30	396	Communication Equipment (non telephone)		12,378	33	12,411
31	397	Telephone Equipment		2,038	461	2,499
32	397.2	Miscellaneous Equipment		39,341	161	39,502
33	398	Other Tangible Property		6,726	0	6,726
34	399	Subtotal		393,437	276,101	669,538
35		Total Plant in Service		\$17,669,644	\$3,985,900	\$21,655,544
36						
37						
38						
39						
40						

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

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	22,442	22,442
5		Subtotal	0	22,442	22,442
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	3,460	665	4,125
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	119,374	15,291	134,665
12		Supply Mains	46,953	2,931	49,884
13	316	Subtotal	169,787	18,887	188,674
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	35,666	792	36,478
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	472	132	604
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	(151,899)	4,284	(147,615)
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	5,658	0	5,659
24		Subtotal	(110,083)	5,209	(104,874)
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	109,832	2,523	112,355
28	332	Water Treatment Equipment	648,398	58,130	706,529
29	332.4	Water Treatment Equipment - Filter Plant	2,411	0	2,411
30		Subtotal	760,642	60,653	821,295
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	0	0	0
33	341	Transmission & Distribution Structures & Improvements	20,505	3,617	24,122
34	342	Transmission Reservoirs & Standpipes	197,842	(28,536)	169,303
35	343	Transmission & Distribution Mains Conv	1,172,824	(42,882)	1,129,942
36	343.1	Transmission & Distribution Mains < 4"	3,441	1,064	4,505
37	343.2	Transmission & Distribution Mains 6" - 8"	62,071	22,465	84,536
38	343.3	Transmission & Distribution Mains > 10"	43,566	14,220	57,806
39		Subtotal	1,500,269	(30,056)	1,470,214
40					

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		Transmission & Distribution Plant				
2		Fire mains		1,500,269	(30,055)	1,470,214
3	344	Services		13,850	1,289	15,139
4	345	Meters - Bronze Case		415,358	33,569	448,927
5	346.1	Meters - Plastic Case		30,174	5,169	35,343
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		164,294	2,994	167,288
8	347	Hydrants		122,586	19,984	142,580
9	348	Other Transmission & Distribution Plant		213,035	8,857	221,892
10	349	Subtotal		0	0	0
11				<u>2,459,576</u>	<u>41,807</u>	<u>2,501,383</u>
12		General Plant				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		0	0	0
15	390.1	Office Structures		54,708	(7,590)	47,118
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		(20,007)	29,497	9,490
19	391.2	Computers & Peripheral Equipment		(2,661)	8,602	5,941
20	391.25	Computer Software		0	195,681	195,681
21	391.26	Personal Computer Software		0	1,669	1,669
22	391.3	Other Office Equipment		0	608	608
23	392.11	Transportation Equipment - Light Trucks		29,336	14,532	43,868
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	9,122	9,122
26	392.3	Transportation Equipment - Other		34,338	(0)	34,338
27	393	Stores Equipment		0	0	0
28	394	Tools, Shop, & Garage Equipment		7,571	(534)	7,037
29	395	Laboratory Equipment		10,045	1,681	11,736
30	396	Power Operated Equipment		7,451	2,311	9,762
31	397	Communication Equipment (non telephone)		2,380	1,299	3,678
32	397.2	Telephone Equipment		4,771	1,064	5,835
33	398	Miscellaneous Equipment		9,376	3,867	13,243
34	399	Other Tangible Property		1,339	293	1,632
35		Subtotal		<u>139,648</u>	<u>262,110</u>	<u>400,758</u>
36						
37		Total Plant in Service		<u>\$3,418,569</u>	<u>\$411,109</u>	<u>\$3,829,678</u>

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

Missouri Public Service Commission
Case No. WR-2007-XXXX
Schedule CAS-6-WAR
Page 1 of 1

Company: Missouri-American Water Company
District: Warrensburg

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1		<u>Customer Advances</u>			
2	252.11	Advances for Construction - Extensions	862,219	373,542	1,235,761
3		Advances for Construction - Services	0	0	0
4		Advances for Construction - Hydrants	13,783	0	13,783
5		Advances for Construction - Taxable Extensions	65,381	0	65,381
6	252.71	Total Customer Advances	941,383	373,542	1,314,925
7					
8					
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	122,972	0	122,972
15	271.12	Contributions in Aid - NT Extension Deposit	53,689	0	53,689
16	271.21	Contributions in Aid - NT Services	74,265	0	74,265
17	0	Contributions in Aid - NT Meters	0	0	0
18	271.30	Contributions in Aid - NT Hydrants	140,177	0	140,177
19		Contributions in Aid - NT Other	3,068	0	3,068
20	271.71	Contributions in Aid - Taxable Mains	1,746,073	0	1,746,073
21	271.12	Contributions in Aid - Taxable Extension Deposit	435,137	0	435,137
22	271.27	Contributions in Aid - Taxable Services	336,714	0	336,714
23	271.37	Contributions in Aid - Taxable Meters	24,281	0	24,281
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	(532,650)	(51,992)	(584,642)
26		Total Contributions in Aid of Construction	2,403,725	(51,992)	2,351,733
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital

For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX

Schedule CAS-7-WAR

Page 1 of 1

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

Line #

Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
Base Payroll	171,766	471	42.40	10.23	32.17	15,139
Tax Withholding	81,614	224	42.40	17.39	25.01	5,592
Fuel and Power	137,635	377	42.40	37.22	5.18	1,953
Chemicals	29,804	82	42.40	36.78	5.62	459
Purchased Water	0	0	42.40	53.15	(10.75)	0
Service Company Charges	386,211	1,058	42.40	(4.13)	46.53	49,234
Group Insurance	39,115	107	42.40	(8.54)	50.94	5,459
OPEB's	17,821	49	42.40	(0.04)	42.44	2,072
Pensions	31,083	85	42.40	36.78	5.62	479
ESOP	0	0	42.40	36.78	5.62	0
Insurance Other than Group	69,147	189	42.40	36.78	5.62	1,065
Uncollectables	27,586	76	42.40	36.78	5.62	425
Rents	6,592	18	42.40	24.37	18.03	326
401(k)	28,222	77	42.40	48.80	(6.40)	(495)
Other O&M	363,328	995	42.40	36.78	5.62	5,594
Total O&M Expenses	1,389,922					87,302
Depreciation Amortization Expense	385,327	1,056	42.40	-	42.40	44,761
Property Taxes	199,032	518	42.40	182.50	(140.10)	(72,557)
Public Service Commission Fee	16,161	44	42.40	36.78	5.62	249
Franchise and Environment Tax	8,404	23	42.40	110.50	(68.10)	(1,568)
FICA Taxes	467	1	42.40	13.44	28.96	37
FUTA Taxes	19,245	53	42.40	62.05	(19.65)	(1,036)
SUTA Taxes	286	1	42.40	62.05	(19.65)	(15)
Federal Income Tax - Current	(1,287,244)	(3,527)	42.40	60.25	(17.85)	62,952
State Income Tax - Current	(202,281)	(554)	42.40	62.17	(19.77)	10,956
Deferred Income Taxes	1,522,250	4,171	42.40	0.00	42.40	176,831
Interest Expense	379,352	1,039	42.40	91.15	(48.75)	(50,667)
Preferred Dividends	4,772	13	42.40	45.63	(3.23)	(42)
Total Working Capital Requirement	2,425,693					257,203
Total Cash and Working Capital Requirement Used						257,000

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

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

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

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1	Operating Revenues	CAS-9-WAR	\$2,445,806	\$131,804	\$2,577,610		
2	Operating Expenses						
3	Operating and Maintenance	CAS-10-WAR	1,206,408	155,293	1,361,701		
4	Depreciation Expense	CAS-10-WAR	317,548	64,704	382,252		
5	Amortization Expense	CAS-10-WAR	3,075	0	3,075		
6	Taxes other Than Income Taxes						
7	Property Taxes	CAS-10-WAR	155,063	33,969	189,032		
8	Payroll Taxes	CAS-10-WAR	18,284	1,714	19,998		
9	PSC Fees	CAS-10-WAR	13,443	0	13,443		
10	Other	CAS-10-WAR	7,783	3,339	11,122		
11	Utility Operating Income Before Income Taxes		724,203	(127,215)	596,988		
12	Income Taxes						
13	Federal Income Tax	CAS-12-WAR	68,907	(1,356,151)	(1,287,244)		
14	State Income Tax	CAS-12-WAR	(16,334)	(185,947)	(202,281)		
15	Deferred Income Taxes		98,867	1,423,383	1,522,250		
16	Amortization of Investment Tax Credit		(424)		(424)		
17	Utility Operating Income		\$573,187	(\$8,500)	\$564,687		

Missouri Public Service Commission Company: Missouri-American Water Company District: Warrensburg		Adjustment to Revenues Per Books and Pro Forma For the Test Year Ended June 30, 2006					Case No. WR-2007-XXXX Schedule CAS-9-WAR Page 1 of 1	
Line #		Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1	Sales of Water	\$1,297,710	\$8,534	(\$371)	\$1,305,873	\$81,834	(\$15,052)	\$1,372,655
2	Metered Sales	449,754	3,214	24	452,992	50,310	(\$2,948)	500,354
3	Residential	56,932	(435)	4	56,501		\$0	56,501
4	Commercial	329,858	4,076	(26)	333,908		(\$1,480)	332,428
5	Industrial	175,167	1,559	20	176,746		\$0	176,746
6	Other Public Authority	0	0	0	0		\$0	0
7	Sales for Resale							
8	Miscellaneous							
9	Total Metered Sales	2,309,421	16,948	(349)	2,326,020	132,144	(19,480)	2,438,684
10								
11	Sewer Service	0	0	0	0	0	0	0
12								
13	Fire Service	63,635	0	2,402	66,037	139		66,176
14	Private Fire Service							
15	Total Fire Service	63,635	0	2,402	66,037	139	0	66,176
16								
17	Total Sales of Water	2,373,056	16,948	2,053	2,392,057	132,283	(19,480)	2,504,860
18								
19	Other Operating Revenues	(180)			(180)			(180)
20	Reconnected Charges	1,092			1,092			1,092
21	Returned Check Charge	0			0			0
22	Application Fee	71,211			71,211			71,211
23	Miscellaneous Other Revenue	627			627			627
24	Rents from Water Property							
25	Total Other Operating Revenues	72,750	0	0	72,750	0	0	72,750
26								
27	Total Operating Revenues	\$2,445,806	\$16,948	\$2,053	\$2,464,807	\$132,283	(\$19,480)	\$2,577,610
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

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

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

Case No. WR-2007-XXXX
Schedule CAS-10-WAR
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-WAR which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-WAR	\$212,447	\$40,932	\$253,380
Purchased Water	CAS-11-WAR	0	0	0
Fuel and Power	CAS-11-WAR	128,538	9,097	137,635
Chemicals	CAS-11-WAR	25,311	4,493	29,804
Waste Disposal	CAS-11-WAR	24	0	24
Management Fees	CAS-11-WAR	368,793	17,418	386,211
Group Insurance	CAS-11-WAR	56,936	35,428	92,364
Pensions	CAS-11-WAR	36,600	(5,517)	31,083
Regulatory Expense	CAS-11-WAR	5,882	(1,619)	4,263
Insurance, Other than Group	CAS-11-WAR	71,454	(2,307)	69,147
Customer Accounting	CAS-11-WAR	65,186	15,828	81,016
Rents	CAS-11-WAR	5,695	897	6,592
General Office Expense	CAS-11-WAR	51,843	(32,471)	19,372
Miscellaneous	CAS-11-WAR	92,092	1,710	93,802
Maintenance - Other	CAS-11-WAR	85,607	71,403	157,009
Total Operations and Maintenance		1,206,408	155,293	1,361,701
Depreciation	CAS-11-WAR	317,548	64,704	382,252
Amortization	CAS-11-WAR	3,075	0	3,075
Total Depreciation and Amortization		320,623	64,704	385,327
Property Taxes	CAS-11-WAR	155,063	33,969	189,032
Payroll Taxes	CAS-11-WAR	18,284	1,714	19,998
PSC Fees	CAS-11-WAR	13,443	0	13,443
Other General Taxes	CAS-11-WAR	7,783	3,339	11,122
Total Taxes Other Than Income Taxes		194,579	39,022	233,595

[illegible]

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

Case No. WR-2007-XXXX
Schedule CAS-11-WAR
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[illegible]

Line No.

[illegible]

Line No.

[illegible]

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

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

Case No. WR-2007-XXXX
Schedule CAS-12-WAR
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		\$596,988	\$596,988		
Interest Expense Deduction		379,352	379,352		
Taxable Income		217,636	217,636		
Addback (Deducts):					
Tax over Book Depreciation		(4,124,634)	(4,124,634)		
Non-deductible Meals		26,877	26,877		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		(4,097,757)	(4,097,757)		
Taxable Income		(3,880,121)	(3,880,121)		
Effective Tax Rate (1)		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates		(1,287,244)	(202,281)		
Per Books Amount / Present Rates		68,907	(16,334)		
Proforma adjustment		(\$1,356,151)	(\$185,947)		

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

40

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg
Case No. WR-2007-XXXX
Schedule CAS-13-WAR
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	
1	Monthly Billing:					
2						
3						
4	Residential	390,259	\$1,372,655	390,259	\$1,719,306	25.25%
5	Commercial	179,917	500,354	179,917	626,649	25.24%
6	Industrial	30,422	56,501	30,422	70,758	25.23%
7	Other Public Authority	150,094	332,428	150,094	416,334	25.24%
8	Other Water Utilities	100,829	176,746	100,829	221,353	25.24%
9	Miscellaneous	0	0	0	0	0.00%
10	Private Fire	0	66,176	0	82,881	25.24%
11	Public Fire	0	0	0	0	0.00%
12	Total	851,521	2,504,860	851,521	3,137,281	25.25%
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		(180)		(180)	0.00%
18	Returned Check Charge		1,092		1,092	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		71,211		71,211	0.00%
21	Rents from Water Property		627		627	0.00%
22						
23						
24						
25			\$2,577,610		\$3,210,031	24.54%
26						
27						
28						
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**Missouri Public Service Commission
Company: Missouri-American Water Co.
District: Warrensburg**

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

Case No. WR-2007-XXXX
Schedule CAS-14-WAR
Page 1 of 7

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

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates					
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	74,062		\$7.08	\$524,356	74,062		\$8.87	\$656,926	\$132,570	25.28%
5	3/4" Monthly	2		9.06	16	2		11.35	20	4	25.00%
6	1" Monthly	247		12.84	3,177	247		16.08	3,978	801	25.21%
7	1-1/2" Monthly	0		22.33	0	0		27.97	0	0	0.00%
8	2" Monthly	41		33.71	1,389	41		42.22	1,739	350	25.20%
9	3" Monthly	0		60.24	0	0		75.44	0	0	0.00%
10	4" Monthly	0		98.15	0	0		122.92	0	0	0.00%
11	6" Monthly	0		192.93	0	0		241.62	0	0	0.00%
12	8" Monthly	0		306.65	0	0		384.04	0	0	0.00%
13	10" Monthly	0		520.92	0	0		652.39	0	0	0.00%
14	12" Monthly	0		859.27	0	0		1,076.14	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		390,636	\$2.1677	846,794		390,636	\$2.7148	1,060,498	213,704	25.24%
19	Second Block		1,063	1.2143	1,291		1,063	1.5207	1,617	326	25.25%
20	Third Block		11	0.9371	11		11	1.1736	13	2	18.18%
21	Fourth Block		0	0.6311	0		0	0.7903	0	0	0.00%
22	FAL's and Credits		(1,451)		(4,379)		(1,451)		(5,485)	(1,106)	25.25%
23	Reconcile to Books									0	0.00%
24	Total		390,259		\$1,372,655		390,259		\$1,719,306	\$346,651	25.25%

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

[illegible]

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

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

Case No. WR-2007-XXXX
Schedule CAS-14-WAR
Page 3 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
1										
2	Industrial:									
3	Minimum Charge:									
4	5/8" Monthly	12		\$7.08	\$85	12		\$8.87	\$106	\$21
5	3/4" Monthly	0		9.06	0	0		11.35	0	0
6	1" Monthly	36		12.84	462	36		16.08	579	117
7	1-1/2" Monthly	12		22.33	268	12		27.97	336	68
8	2" Monthly	60		33.71	2,023	60		42.22	2,533	510
9	3" Monthly	12		60.24	723	12		75.44	905	182
10	4" Monthly	24		98.15	2,356	24		122.92	2,950	594
11	6" Monthly	0		192.93	0	0		241.62	0	0
12	8" Monthly	0		306.65	0	0		384.04	0	0
13	10" Monthly	0		520.92	0	0		652.39	0	0
14	12" Monthly	0		859.27	0	0		1,076.14	0	0
15										
16										
17	Volumetric Charges:									
18	First Block		6,890	\$2.5200	17,364		6,890	\$3.1560	21,746	4,382
19	Second Block		23,531	1.4117	33,220		23,531	1.7680	41,603	8,383
20	Third Block		0	1.0895	0		0	1.3644	0	0
21	Fourth Block		0	0.7336	0		0	0.9188	0	0
22	FAL's and Credits		0		0		0		0	0
23	Reconcile to Books									
24	Total		30,422		\$56,501		30,422		\$70,758	\$14,257
			</							

\$14,257
25.23%

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

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

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

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1									
2	Other Public Authority:								
3	Minimum Charge:								
4	5/8" Monthly	998		\$7.08	\$7,069	998		\$8.87	\$8,856
5	3/4" Monthly	24		9.06	217	24		11.35	272
6	1" Monthly	72		12.84	924	72		16.08	1,158
7	1-1/2" Monthly	60		22.33	1,340	60		27.97	1,678
8	2" Monthly	412		33.71	13,889	412		42.22	17,395
9	3" Monthly	72		60.24	4,337	72		75.44	5,432
10	4" Monthly	156		98.15	15,311	156		122.92	19,176
11	6" Monthly	0		182.93	0	0		241.62	0
12	8" Monthly	12		306.65	3,680	12		384.04	4,608
13	10" Monthly	0		520.92	0	0		652.39	0
14	12" Monthly	0		859.27	0	0		1,076.14	0
15									
16									
17	Volumetric Charges:								
18	First Block		41,246	\$2.8432	117,271		41,246	\$3.5608	146,870
19	Second Block		98,647	1.5928	157,125		98,647	1.9948	196,781
20	Third Block		0	1.2292	0		0	1.5394	0
21	Fourth Block		0	0.8277	0		0	1.0366	0
22	FAL's and Credits		10,201		11,265		10,201		14,108
23	Reconcile to Books								
24	Total		150,094		\$332,428		150,094		\$416,334
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$1,787 \$83,906 \$416,334 \$29,599 \$39,656 0 0 2,843 0 \$83,906 \$416,334 25.24%

Percentage Change: 25.28% 25.35% 25.32% 25.22% 25.24% 25.25% 25.24% 0.00% 25.22% 0.00% 0.00% 25.24% 0.00% 25.24%

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

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

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Page 3 of 3
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	
1										
2	Other Water Utilities:									
3	Minimum Charge:									
4	5/8" Monthly	0		\$7.08	\$0	0		\$3.87	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		11.35	0	0.00%
6	1" Monthly	0		12.84	0	0		16.08	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		27.97	0	0.00%
8	2" Monthly	24		33.71	809	24		42.22	1,013	25.22%
9	3" Monthly	0		60.24	0	0		75.44	0	0.00%
10	4" Monthly	12		98.15	1,178	12		122.92	1,475	25.21%
11	6" Monthly	0		192.93	0	0		241.62	0	0.00%
12	8" Monthly	0		306.65	0	0		384.04	0	0.00%
13	10" Monthly	0		520.92	0	0		652.39	0	0.00%
14	12" Monthly	0		859.27	0	0		1,076.14	0	0.00%
15										
16										
17	Volumetric Charges:									
18	First Block		1,502	\$4,2012	6,308		1,502	\$5,2615	7,900	25.24%
19	Second Block		23,015	2,3544	54,188		23,015	2,9487	67,865	25.24%
20	Third Block		36,000	1,8043	64,954		36,000	2,2596	81,346	25.24%
21	Fourth Block		40,312	1,2232	49,309		40,312	1,5319	61,754	25.24%
22	FAL's and Credits		0		0		0		0	0.00%
23	Reconcile to Books									0.00%
24	Total		100,829		\$176,746		100,829		\$221,353	25.24%
25									\$44,607	

Case No. WR-2007-XXXX
Schedule CAS-14-WAR
Page 6 of 7

[illegible]

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

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

**Case No. WR-2007-XXXX
Schedule CAS-14-WAR
Page 7 of 7**

Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	4	\$988.28	\$3,873	1,212.72	\$4,851	\$978	25.25%
5								
6	2"	3	138.84	417	173.88	522	105	25.18%
7								
8	3"	0	238.44	0	298.56	0	0	0.00%
9								
10	4"	18	378.36	6,810	473.88	8,530	1,720	25.26%
11								
12	6"	33	775.92	25,605	971.76	32,068	6,463	25.24%
13								
14	8"	19	1,335.12	25,367	1,672.08	31,770	6,403	25.24%
15								
16	10"	2	2,052.12	4,104	2,570.04	5,140	1,036	25.24%
17								
18	12"	0	2,925.96	0	3,664.44	0	0	0.00%
19								
20	FAL's and Credits			0		0	0	0.00%
21								
22	Total	79		\$66,176		\$82,881	\$16,705	25.24%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	692	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

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

Missouri Public Service Commission	Case No. SR-2007-XXX
Company: Missouri-American Water Company	Schedule CAS-2-WCS
District: Warren County Sewer	Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-WCS	\$3,541,917
7			
8	Operating Income at Present Rates	CAS-8-WCS	(112,872)
9			
10	Earned Rate of return		-3.19%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		301,771
15			
16	Operating Income Deficiency		414,643
17			
18	Gross Revenue Conversion Factor		1.65702
19			
20	Revenue Deficiency		687,072
21			
22	Adjusted Operating Revenues	CAS-8-WCS	76,648
23			
24	Total Revenue Requirement		\$763,720
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		
30	Revenue		\$1,000,000
31	Uncollectibles	2.04830%	20,483
32	PSC Assessment	0.00000%	0,000
33	Before Tax Amount		979,517
34	State Income Taxes	5.21327%	51,065
35	Federal Income Taxes	33.17536%	324,958
36	Total Taxes and Expenses		396,506
37	Net Amount		<u>\$603,494</u>
38	Conversion Factor		<u>1.65702</u>
39			
40			

Rate Base Summary					Case No. SR-2007-XXX Schedule CAS-3-WCS		Page 1 of 1
Missouri Public Service Commission					Test Year Ended June 30, 2006		
Company: Missouri-American Water Company							
District: Warren County Sewer							
Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base		
1							
2							
3							
4	Utility Plant in Service	CAS-4-WCS	925,512	2,872,171	3,797,683		
5							
6	Accumulated Provision for Depreciation	CAS-5-WCS	(253,819)	59,093	(194,726)		
7							
8							
9	Accumulated Amortization	WIP's	0	0	0		
10							
11	Utility Plant Acquisition Adjustments	WIP's	0	0	0		
12							
13	Net Utility Plant		671,693	2,931,284	3,602,957		
14							
15							
16	Less:						
17	Customer Advances	CAS-6-WCS	0	5,400	5,400		
18	Contributions in Aid of Construction	CAS-6-WCS	0	0	0		
19	Accumulated Deferred ITC (3%)	WIP's	0	0	0		
20	Deferred Income Taxes	WIP's	57,743	(12,101)	45,642		
21	Pension Liability	WIP's	10,632	(84)	10,548		
22							
23							
24	Subtotal		68,375	(6,785)	61,590		
25							
26							
27	Add:						
28	Cash Working Capital	CAS-7-WCS	0	0	0		
29	Materials and Supplies	WIP's	0	0	0		
30	Prepayments	WIP's	550	0	550		
31	OPEB's Contributed to External Fund	WIP's	0	0	0		
32	Premature Retirement	WIP's	0	0	0		
33	Regulatory Deferrals	WIP's	0	0	0		
34							
35	Subtotal		550	0	550		
36							
37	Total Original Cost Rate Base		603,868	2,938,049	3,541,917		
38							
39							
40							

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer

Case No. SR-2007-XXX
Schedule CAS-4-WCS
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Sewer Plant</u>			
2					
3					
4		Other Including Allocated Plant	\$13,237	\$82,306	\$95,543
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	13,401	0	13,401
7	363	WW Collecting Mains	12,173	0	12,173
8	372	WW Collecting Mains Other	642,978	55,078	698,056
9	370.1	WW Land & Ld Rights Gen	0	0	0
10	352.2	WW Collecting Mains	202,245	2,729,033	2,931,278
11	353	WW Services Sewer	41,478	5,754	47,232
12	374	WW Outfall Sewer Lines	0	0	0
13					
14		Total Plant in Service	<u>\$925,512</u>	<u>\$2,872,171</u>	<u>\$3,797,683</u>
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
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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: Warren County Sewer

Case No. SR-2007-XXX
Schedule CAS-5-WCS
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Sewer Plant</u>			
2					
3					
4		Other Including Allocated Plant			
5	302 WW	WW Franchises	\$21	(\$1,547)	(\$1,526)
6	370.1	WW Land & Ld Rights Gen	0	0	0
7	351	WW Struct & Imp Coll	0	0	0
8	352.1	WW Collection Sewers Forced	7,544	307	7,851
9	352.2	WW Collecting Mains	104,851	(81,309)	23,542
10	353	WW Services Sewer	26,281	770	27,051
11	363	WW Pump Equip Elect	6,191	446	6,637
12	372	WW TD Equipment	107,570	22,231	129,801
13	374	WW Outfall Sewer Lines	0	0	0
14	381 WW	WW Office Furniture & Equip	0	0	0
15	382 WW	WW Trans Equipment	0	0	0
16	388 WW	WW Misc Equipment	1,361	9	1,370
17					
18					
19					
20		Total Plant in Service	<u>\$253,819</u>	<u>(\$59,093)</u>	<u>\$194,726</u>
21					
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 June 30, 2006

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		Customer Advances			
4	252.11	Advances for Construction - Extensions	0	5,400	5,400
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	0	0	0
8		Total Customer Advances	0	5,400	5,400
9					
10					
11					
12					
13		Contributions in Aid of Construction			
14	271.11	Contributions in Aid - NT Mains	0	0	0
15	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
16	271.21	Contributions in Aid - NT Services	0	0	0
17	271.30	Contributions in Aid - NT Meters	0	0	0
18		Contributions in Aid - NT Hydrants	0	0	0
19		Contributions in Aid - NT Other	0	0	0
20	271.71	Contributions in Aid - Taxable Mains	0	0	0
21	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
22	271.27	Contributions in Aid - Taxable Services	0	0	0
23	271.37	Contributions in Aid - Taxable Meters	0	0	0
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	0	0	0
26		Total Contributions in Aid of Construction	0	0	0
27					
28					
29					
30					
31					
32					
33					
34					
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36					
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39					
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Missouri Public Service Commission		Working Capital		For the Test Year Ended June 30, 2006		Case No. SR-2007-XXX	
Company: Missouri-American Water Company						Schedule CAS-7-WCS	
District: Warren County Sewer						Page 1 of 1	
Line #	Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	25,800	71	39.87	10.23	29.64	2,095
5	Tax Withholding	12,259	34	39.87	17.39	22.48	755
6	Fuel and Power	5,526	15	39.87	37.22	2.65	40
7	Chemicals	0	0	39.87	36.78	3.09	0
8	Purchased Water	0	0	39.87	53.15	(13.28)	0
9	Service Company Charges	10,438	29	39.87	(4.13)	44.00	1,258
10	Group Insurance	0	0	39.87	(8.54)	48.41	0
11	OPEB's	0	0	39.87	(0.04)	39.91	0
12	Pensions	4,071	11	39.87	36.78	3.09	34
13	ESOP	0	0	39.87	36.78	3.09	0
14	Insurance Other than Group	4,698	13	39.87	36.78	3.09	40
15	Uncollectables	1,570	4	39.87	36.78	3.09	13
16	Rents	59	0	39.87	24.37	15.50	2
17	401(K)	0	0	39.87	48.80	(8.93)	0
18	Other O&M	60,963	167	39.87	36.78	3.09	516
19	Total O&M Expenses	125,384					4,753
20							
21	Depreciation Expense	108,893	298	39.87	-	39.87	11,895
22	Property Taxes	18,590	51	39.87	182.50	(142.63)	(7,284)
23	Public Service Commission Fee	4,093	11	39.87	(30.00)	69.87	783
24	Franchise and Environment Tax	455	1	39.87	110.50	(70.63)	(58)
25	FICA Taxes	67	0	39.87	13.44	26.43	5
26	FUTA Taxes	2,814	8	39.87	62.05	(22.18)	(171)
27	SUTA Taxes	181	0	39.87	62.05	(22.18)	(11)
28	Federal Income Tax - Current	(48,711)	(133)	39.87	60.25	(20.38)	2,720
29	State Income Tax - Current	(7,655)	(21)	39.87	62.17	(22.30)	468
30	Deferred Income Taxes	(14,561)	(40)	39.87	0.00	39.87	(1,591)
31	Interest Expense	112,633	309	39.87	91.15	(51.28)	(15,824)
32	Preferred Dividends	1,417	4	39.87	45.63	(5.76)	(22)
33	Total Working Capital Requirement	303,599					(4,347)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
38							
39							
40							

Statement of Income Per Books and Pro Forma - Warren County Sewer

For the Test Year Ended June 30, 2006

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer**

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

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
	Operating Revenues	CAS-9-WCS	\$76,591	\$57	\$76,648		
	Operating Expenses						
	Operating and Maintenance	CAS-10-WCS	137,170	(11,786)	125,384		
	Depreciation Expense	CAS-10-WCS	21,828	86,895	108,723		
	Amortization Expense	CAS-10-WCS	170	0	170		
	Taxes other Than Income Taxes						
	Property Taxes	CAS-10-WCS	5	18,585	18,590		
	Payroll Taxes	CAS-10-WCS	5,225	(2,163)	3,062		
	PSC Fees	CAS-10-WCS	727	0	727		
	Other	CAS-10-WCS	421	3,400	3,821		
	Utility Operating Income Before Income Taxes		(88,954)	(94,874)	(183,828)		
	Income Taxes						
	Federal Income Tax	CAS-12-WCS	4,625	(53,336)	(48,711)		
	State Income Tax	CAS-12-WCS	(1,096)	(6,559)	(7,655)		
	Deferred Income Taxes		6,635	(21,196)	(14,561)		
	Amortization of Investment Tax Credit		(28)		(28)		
	Utility Operating Income		(\$99,089)	(\$13,783)	(\$112,872)	\$414,643	\$301,771

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

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer**

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

Line #	Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1	\$0				\$0		\$0
2	0				0		0
3	0				0		0
4	0				0		0
5	0				0		0
6	0				0		0
7	0				0		0
8	0				0		0
9	0				0		0
10	0				0		0
11	0				0		0
12	0				0		0
13							
14	0	0	0	0	0	0	0
15							
16							
17	76,591	0	57	76,648	0	0	76,648
18							
19							
20	0	0	0	0	0	0	0
21							
22	0	0	0	0	0	0	0
23							
24	76,591	0	57	76,648	0	0	76,648
25							
26							
27	0			0			0
28	0			0			0
29	0			0			0
30	0			0			0
31	0			0			0
32							
33	0	0	0	0	0	0	0
34							
35							
36	76,591	\$0	\$57	\$76,648	\$0	\$0	\$76,648
37							
38							
39							
40							

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer

Case No. SR-2007-XXX
Schedule CAS-10-WCS
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-WCS which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-WCS	\$67,264	(\$29,205)	\$38,059
Purchased Water	CAS-11-WCS	0	0	0
Fuel and Power	CAS-11-WCS	5,526	0	5,526
Chemicals	CAS-11-WCS	0	0	0
Waste Disposal	CAS-11-WCS	0	0	0
Support Services	CAS-11-WCS	9,967	471	10,438
Group Insurance	CAS-11-WCS	0	14,450	14,450
Pensions	CAS-11-WCS	0	4,071	4,071
Regulatory Expense	CAS-11-WCS	302	(88)	214
Insurance, Other than Group	CAS-11-WCS	3,503	1,195	4,698
Customer Accounting	CAS-11-WCS	2,956	128	3,084
Rents	CAS-11-WCS	81	(22)	59
General Office Expense	CAS-11-WCS	2,105	(1,755)	350
Miscellaneous	CAS-11-WCS	37,880	(1,030)	36,850
Maintenance - Other	CAS-11-WCS	7,585	0	7,585
Total Operations and Maintenance		<u>137,170</u>	<u>(11,786)</u>	<u>125,384</u>
Depreciation	CAS-11-WCS	21,828	86,895	108,723
Amortization	CAS-11-WCS	170	0	170
Total Depreciation and Amortization		<u>21,998</u>	<u>86,895</u>	<u>108,893</u>
Property Taxes	CAS-11-WCS	5	18,585	18,590
Payroll Taxes	CAS-11-WCS	5,225	(2,163)	3,062
PSC Fees	CAS-11-WCS	727	0	727
Other General Taxes	CAS-11-WCS	421	3,400	3,821
Total Taxes Other Than Income Taxes		<u>6,377</u>	<u>19,822</u>	<u>26,199</u>

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer**

Case No. SR-2007-XXX
Schedule CAS-11-WCS
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[illegible]

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Schedule CAS-11-WCS
Page 2 of 4

Line No.

[illegible]

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer**

[illegible]

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

Line No.

[illegible]

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

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Warren County Sewer

Case No. SR-2007-XXX
 Schedule CAS-12-WCS
 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		(\$183,828)	(\$183,828)		
Interest Expense Deduction		978	978		
Taxable Income		(184,806)	(184,806)		
Addback (Deducts):					
Tax over Book Depreciation		37,950	37,950		
Non-deductible Meals		28	28		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		37,978	37,978		
Taxable Income		(146,828)	(146,828)		
Effective Tax Rate (1)		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates		(48,711)	(7,655)		
Per Books Amount / Present Rates		4,625	(1,096)		
Proforma adjustment		(\$53,336)	(\$6,559)		

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

40

**Missouri Public Service Commission
Company: Missouri-American Water
District: Warren County Sewer**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer

Case No. SR-2007-XXX
Schedule CAS-13-WCS

[illegible]

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

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

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
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33			
34			
35			
36			
37			
38			
39			
40			
	Description	Schedule	Amount
	Rate Base	CAS-3-WCW	\$1,137,503
	Operating Income at Present Rates	CAS-8-WCW	(19,312)
	Earned Rate of return		-1.70%
	Requested Rate of Return	Jenkins Testimony	8.52%
	Required Operating Income		96,915
	Operating Income Deficiency		118,227
	Gross Revenue Conversion Factor		1.63453
	Revenue Deficiency		189,977
	Adjusted Operating Revenues	CAS-8-WCW	112,926
	Total Revenue Requirement		\$302,903
	Gross Revenue Conversion Factor		
	Revenue		\$1,000,000
	Uncollected		7,008
	PSC Assessment		0.00000%
	Before Tax Amount		992,992
	State Income Taxes		51,767
	Federal Income Taxes		329,429
	Total Taxes and Expenses		388,204
	Net Amount		\$611,796
	Conversion Factor		1.63453

Rate Base Summary					Case No. WR-2007-XXXX Schedule CAS-3-WCW Page 1 of 1	
Missouri Public Service Commission Company: Missouri-American Water Company District: Warren County Water						
Test Year Ended June 30, 2006						
Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base	
1						
2						
3						
4	Utility Plant in Service	CAS-4-WCW	1,193,133	247,280	1,440,413	
5						
6	Accumulated Provision for Depreciation	CAS-5-WCW	(156,822)	(29,736)	(186,558)	
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		1,036,311	217,544	1,253,855	
13						
14						
15						
16	Less:					
17	Customer Advances	CAS-6-WCW	0	21,189	21,189	
18	Contributions in Aid of Construction	CAS-6-WCW	0	0	0	
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0	
20	Deferred Income Taxes	W/P's	74,439	16,253	90,692	
21	Pension Liability	W/P's	10,632	(84)	10,548	
22						
23						
24	Subtotal		85,071	37,358	122,429	
25						
26						
27	Add:					
28	Cash Working Capital	CAS-7-WCW	5,000	0	5,000	
29	Materials and Supplies	W/P's	526	0	526	
30	Prepayments	W/P's	550	0	550	
31	OPEB's Contributed to External Fund	W/P's	0	0	0	
32	Premium Retirement	W/P's	0	0	0	
33	Regulatory Deferrals	W/P's	0	0	0	
34						
35	Subtotal		6,076	0	6,076	
36						
37	Total Original Cost Rate Base		957,316	180,187	1,137,503	
38						
39						
40						

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

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

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$145	\$145
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	228	228
5		Subtotal	0	373	373
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	0	0	0
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	725,966	0	725,966
12	316	Supply Mains	0	0	0
13		Subtotal	725,966	0	725,966
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	0	0	0
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	0	0	0
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	124,519	0	124,519
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	0	0	0
24		Subtotal	124,519	0	124,519
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	2,244	30,762	33,006
28	332	Water Treatment Equipment	20,354	0	20,354
29	332.4	Water Treatment Equipment - Filter Plant	0	0	0
30		Subtotal	22,598	30,762	53,360
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	65,000	0	65,000
33	341	Transmission & Distribution Structures & Improvements	2,001	0	2,001
34	342	Distribution Reservoirs & Standpipes	16,295	0	16,295
35	343	Transmission & Distribution Mains Conv	0	50,194	50,194
36	343.1	Transmission & Distribution Mains < 4"	32,683	0	32,683
37	343.2	Transmission & Distribution Mains 6" - 8"	123,303	0	123,303
38	343.3	Transmission & Distribution Mains > 10"	0	0	0
39		Subtotal	239,282	50,194	289,476
40					

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2	344	Fire mains		239,282	50,194	289,476
3	345	Services		0	0	0
4	346.1	Meters - Bronze Case		22,873	22,163	45,036
5	346.2	Meters - Plastic Case		1,114	69,669	70,783
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		10,601	0	10,601
8	348	Hydrants		15,869	0	15,869
9	349	Other Transmission & Distribution Plant		9,859	4,751	14,610
10		Subtotal		0	0	0
11				<u>299,598</u>	<u>146,777</u>	<u>446,375</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		0	0	0
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		10	0	10
18	391	Office Furniture and Equipment		0	2,788	2,788
19	391.2	Computers & Peripheral Equipment		0	2,716	2,716
20	391.25	Computer Software		0	4,843	4,843
21	391.26	Personal Computer Software		0	95	95
22	391.3	Other Office Equipment		0	11	11
23	392.11	Transportation Equipment - Light Trucks		0	33	33
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	120	120
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		0	0	0
28	394	Tools, Shop, & Garage Equipment		7,105	58,726	65,831
29	395	Laboratory Equipment		0	0	0
30	396	Power Operated Equipment		0	0	0
31	397	Communication Equipment (non telephone)		9,953	2	9,955
32	397.2	Telephone Equipment		0	25	25
33	398	Miscellaneous Equipment		3,384	9	3,393
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>20,452</u>	<u>69,368</u>	<u>89,820</u>
36						
37		<u>Total Plant in Service</u>		<u>\$1,193,133</u>	<u>\$247,280</u>	<u>\$1,440,413</u>
38						
39						
40						

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

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Warren County Water

Case No. WR-2007-XXXX
 Schedule CAS-6-WCW
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 05/30/06	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	0	0
5	303		0	0	0
6		Subtotal			
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	31,576	26,619	58,195
13	316	Supply Mains	0	0	0
14		Subtotal	<u>31,576</u>	<u>26,619</u>	<u>58,195</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	0	0	0
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	0	0	0
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	1,810	2,854	4,664
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	0	0	0
25		Subtotal	<u>1,810</u>	<u>2,854</u>	<u>4,664</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	1,907	(507)	1,400
29	332	Water Treatment Equipment	282	345	627
30	332.4	Water Treatment Equipment - Filter Plant	0	0	0
31		Subtotal	<u>2,190</u>	<u>(163)</u>	<u>2,027</u>
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	998	37	1,035
35	342	Distribution Reservoirs & Standpipes	8,133	299	8,432
36	343	Transmission & Distribution Mains Conv	0	(2,146)	(2,146)
37	343.1	Transmission & Distribution Mains < 4"	12,235	749	12,984
38	343.2	Transmission & Distribution Mains 6" - 8"	79,124	2,827	81,951
39	343.3	Transmission & Distribution Mains > 10"	0	0	0
40		Subtotal	<u>100,491</u>	<u>1,765</u>	<u>102,256</u>

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2	344	Fire mains	100,491	1,765	102,256	
3	345	Services	0	0	0	
4	346.1	Meters - Bronze Case	559	(326)	233	
5	346.2	Meters - Plastic Case	13	(1,661)	(1,648)	
6	346.3	Meters - Not Class By Type	0	0	0	
7	347	Meter Installation	8,506	389	8,895	
8	348	Hydrants	962	582	1,544	
9	349	Other Transmission & Distribution Plant	4,168	21	4,187	
10		Subtotal	0	0	0	
11			<u>114,698</u>	<u>769</u>	<u>115,467</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	0	0	0	
16	390	General Structures - HVAC	0	0	0	
17	390.3	Miscellaneous Structures	10	0	10	
18	391	Office Furniture and Equipment	0	0	0	
19	391.2	Computers & Peripheral Equipment	0	(30)	(30)	
20	391.25	Computer Software	0	0	0	
21	391.26	Personal Computer Software	0	0	0	
22	391.3	Other Office Equipment	0	0	0	
23	392.11	Transportation Equipment - Light Trucks	0	0	0	
24	392.12	Transportation Equipment - Heavy Trucks	0	0	0	
25	392.2	Transportation Equipment - Cars	0	0	0	
26	392.3	Transportation Equipment - Other	0	0	0	
27	393	Stores Equipment	0	0	0	
28	394	Tools, Shop, & Garage Equipment	158	(1,056)	(898)	
29	395	Laboratory Equipment	0	0	0	
30	396	Power Operated Equipment	0	0	0	
31	397	Communication Equipment (non telephone)	0	434	434	
32	397.2	Telephone Equipment	0	0	0	
33	398	Miscellaneous Equipment	6,379	310	6,689	
34	399	Other Tangible Property	0	0	0	
35		Subtotal	<u>6,547</u>	<u>(342)</u>	<u>6,205</u>	
36			<u>\$156,822</u>		<u>\$186,558</u>	
37		Total Plant in Service				

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Warren County Water

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

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

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		Customer Advances			
4	252.11	Advances for Construction - Extensions	0	21,189	21,189
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	0	0	0
8		Total Customer Advances	0	21,189	21,189
9					
10					
11					
12					
13		Contributions in Aid of Construction			
14	271.11	Contributions in Aid - NT Mains	0	0	0
15	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
16	271.21	Contributions in Aid - NT Services	0	0	0
17	271.30	Contributions in Aid - NT Meters	0	0	0
18		Contributions in Aid - NT Hydrants	0	0	0
19		Contributions in Aid - NT Other	0	0	0
20	271.71	Contributions in Aid - Taxable Mains	0	0	0
21	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
22	271.27	Contributions in Aid - Taxable Services	0	0	0
23	271.37	Contributions in Aid - Taxable Meters	0	0	0
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	0	0	0
26		Total Contributions in Aid of Construction	0	0	0
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Warren County Water

Working Capital
 For the Test Year Ended June 30, 2006

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

Line #	Expense Category	Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead/Lag)	Net (Lead/Lag)	Cash Requirement
1							
2							
3	Base Payroll	33,704	92	42.40	10.23	32.17	2,971
4	Tax Withholding	16,014	44	42.40	17.39	25.01	1,097
5	Fuel and Power	7,510	21	42.40	37.22	5.18	107
6	Chemicals	2,249	6	42.40	36.78	5.62	35
7	Purchased Water	0	0	42.40	53.15	(10.75)	0
8	Service Company Charges	10,438	29	42.40	(4.13)	46.53	1,331
9	Group Insurance	0	0	42.40	(8.54)	50.94	0
10	OPEB's	0	0	42.40	(0.04)	42.44	0
11	Pensions	0	0	42.40	36.78	5.62	81
12	ESOP	5,267	14	42.40	36.78	5.62	0
13	Insurance Other than Group	0	0	42.40	36.78	5.62	79
14	Uncollectables	5,158	14	42.40	36.78	5.62	26
15	Rents	1,713	5	42.40	24.37	18.03	3
16	401(k)	59	0	42.40	48.80	(6.40)	0
17	Other O&M	0	0	42.40	36.78	5.62	163
18	Total O&M Expenses	10,556	29	42.40	36.78	5.62	5,893
19		92,666					
20							
21	Depreciation Amortization Expense	40,523	111	42.40	-	42.40	4,707
22	Property Taxes	7,054	19	42.40	182.50	(140.10)	(2,708)
23	Public Service Commission Fee	800	2	42.40	36.78	5.62	12
24	Franchise and Environment Tax	455	1	42.40	110.50	(68.10)	(85)
25	FICA Taxes	10	0	42.40	13.44	28.96	1
26	FUTA Taxes	3,932	11	42.40	62.05	(19.65)	(212)
27	SUTA Taxes	28	0	42.40	62.05	(19.65)	(2)
28	Federal Income Tax - Current	(20,029)	(55)	42.40	60.25	(17.85)	980
29	State Income Tax - Current	(3,147)	(9)	42.40	62.17	(19.77)	170
30	Deferred Income Taxes	9,967	27	42.40	0.00	42.40	1,158
31	Interest Expense	36,173	99	42.40	91.15	(48.75)	(4,831)
32	Preferred Dividends	455	1	42.40	45.63	(3.23)	(4)
33	Total Working Capital Requirement	168,886					5,078
34							
35	Total Cash and Working Capital Requirement Used						5,000
36							
37							
38							
39							
40							

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District Warren County Water

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

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

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-WCW	\$106,949	\$5,977	\$112,926		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-WCW	52,845	39,821	92,667		
10	Depreciation Expense	CAS-10-WCW	20,644	19,671	40,315		
11	Amortization Expense	CAS-10-WCW	208	0	208		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-WCW	7,414	(360)	7,054		
15	Payroll Taxes	CAS-10-WCW	1,235	2,735	3,970		
16	PSC Fees	CAS-10-WCW	727	0	727		
17	Other	CAS-10-WCW	421	107	528		
18							
19	Utility Operating Income Before Income Taxes		23,456	(55,997)	(32,541)		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-WCW	3,237	(23,266)	(20,029)		
23	State Income Tax	CAS-12-WCW	(767)	(2,380)	(3,147)		
24	Deferred Income Taxes		4,645	5,323	9,967		
25	Amortization of Investment Tax Credit		(20)		(20)		
26							
27	Utility Operating Income		\$16,362	(\$35,674)	(\$19,312)		
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Warren County Water

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

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

Line #	Test Year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalization & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Residential						
8	Commercial						
9	Industrial						
10	Other Public Authority						
11	Sales for Resale						
12	Miscellaneous						
13							
14	Total Metered Sales	106,949	0	(532)	106,417	6,509	0
15							112,926
16							
17	Sewer Service	0	0	0	0	0	0
18							
19	Fire Service						
20	Private Fire Service	0		0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	106,949	0	(532)	106,417	6,509	0
25							112,926
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	0			0		0
31	Rents from Water Property	0			0		0
32							
33	Total Other Operating Revenues	0	0	0	0	0	0
34							
35							
36	Total Operating Revenues	\$106,949	\$0	(\$532)	\$106,417	\$6,509	\$0
37							\$112,926
38							
39							
40							

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Warren County Water

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

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

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-MCW which provides additional detail and support.

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1	Labor	CAS-11-MCW	\$15,963	\$33,735	\$49,718
2	Purchased Water	CAS-11-MCW	0	0	0
3	Fuel and Power	CAS-11-MCW	7,336	174	7,510
4	Chemicals	CAS-11-MCW	3,511	(1,262)	2,249
5	Waste Disposal	CAS-11-MCW	1	0	1
6	Support Services	CAS-11-MCW	9,967	471	10,438
7	Group Insurance	CAS-11-MCW	0	16,237	16,237
8	Pensions	CAS-11-MCW	0	5,267	5,267
9	Regulatory Expense	CAS-11-MCW	302	(88)	214
10	Insurance, Other than Group	CAS-11-MCW	4,107	1,051	5,158
11	Customer Accounting	CAS-11-MCW	2,956	(15,039)	(12,083)
12	Rents	CAS-11-MCW	81	(22)	59
13	General Office Expense	CAS-11-MCW	2,201	(1,735)	466
14	Miscellaneous	CAS-11-MCW	3,271	1,053	4,324
15	Maintenance - Other	CAS-11-MCW	3,129	0	3,129
16	Total Operations and Maintenance		52,845	39,821	92,667
17	Depreciation	CAS-11-MCW	20,644	19,671	40,315
18	Amortization	CAS-11-MCW	208	0	208
19	Total Depreciation and Amortization		20,851	19,671	40,523
20	Property Taxes	CAS-11-MCW	7,414	(360)	7,054
21	Payroll Taxes	CAS-11-MCW	1,235	2,735	3,970
22	PSC Fees	CAS-11-MCW	727	0	727
23	Other General Taxes	CAS-11-MCW	421	107	528
24	Total Taxes Other Than Income Taxes		9,796	2,482	12,278

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Line No.

Line Number	Description	Test Year Ended 30-Jun-08	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	15,983	\$33,735							0
9	Purchased Water	-								
10	Fuel and Power	7,338						174		
11	Chemicals	3,511							(1,262)	
12	Waste Disposal	1								
13	Support Services	9,967								
14	Group Insurance	-		16,237						
15	Pensions	-			5,267					
16	Regulatory Expense	302								
17	Insurance Other Than Group	4,107								
18	Customer Accounting	2,956								
19	Rents	81								
20	General Office Expense	2,201								
21	Miscellaneous	3,271				1,053				
22	Maintenance - Other	3,129								
23	Total Operations and Maintenance	52,845	33,735	16,237	5,267	1,053	0	174	(1,262)	0
24	Depreciation	20,644								
25	Amortization	208								
26	Total Depreciation and Amortization	20,851	0	0	0	0	0	0	0	0
29a	Property Taxes	7,414								
29b	Payroll taxes	1,235					2,735			
29c	Gross Receipts Taxes	727								
29d	Other General Taxes	421								
33	Total Taxes other than income	9,796	0	0	0	0	2,735	0	0	0

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water**

Line
No.[illegible]

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

Case No. WR-2007-XXXX
Schedule CAS-11-MCW
Page 3 of 4

[illegible]

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

Line
No.

[illegible]

For the Test Year Ended June 30, 2008

Case No. WR-2007-XXXX
Schedule CAS-12-WCW
Page 1 of 1

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	(\$32,541)	(\$32,541)		
Interest Expense Deduction	36,173	36,173		
Taxable Income	(68,714)	(68,714)		
Addback (Deducts):				
Tax over Book Depreciation	8,310	8,310		
Non-deductible Meals	30	30		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	8,340	8,340		
Taxable Income	(60,374)	(60,374)		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	(20,029)	(3,147)		
Per Books Amount / Present Rates	3,237	(767)		
Proforma adjustment	(\$23,266)	(\$2,380)		

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

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-13-WCW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1	Monthly Billing:						
2							
3							
4	Residential	30,481	\$111,571	30,481	\$139,716	\$28,145	25.23%
5	Commercial	485	1,355	485	1,696	341	25.17%
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	Total	30,966	112,926	30,966	141,412	\$28,486	25.23%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		0		0	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			\$112,926		\$141,412	\$28,486	25.23%
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXXX
Schedule CAS-14-WCW
Page 1 of 7

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For the Test Year Ended June 30, 2006

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

[illegible]

For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXXX
Schedule CAS-14-WCW
Page 3 of 7

[illegible]

For the Test Year Ended June 30, 2006

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

[illegible]

For the Test Year Ended June 30, 2006

**Missouri Public Service Commission
Company: Missouri-American Water
District: Warren County Water**

Page 5 of 7

[illegible]

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

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

Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1	Private Fire Service:							
2	Private Fire Hydrant	0	\$0.00	\$0	0.00	\$0	0.00%	
3								
4	2"	0	0.00	0	0.00	0	0.00%	
5								
6	3"	0	0.00	0	0.00	0	0.00%	
7								
8	4"	0	0.00	0	0.00	0	0.00%	
9								
10	6"	0	0.00	0	0.00	0	0.00%	
11								
12	8"	0	0.00	0	0.00	0	0.00%	
13								
14	10"	0	0.00	0	0.00	0	0.00%	
15								
16	12"	0	0.00	0	0.00	0	0.00%	
17								
18	FAL's and Credits			0		0	0.00%	
19								
20	Total	0		\$0		\$0	0.00%	
21								
22	Public Fire Protection:							
23								
24	Public Fire Hydrants	62	0.00	0	0.00	0	0.00%	
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

Company Accounting Schedules

CAS-1	Overall Revenue Requirement Summary-Total Company Statement of Income Per Books and Pro forma-Total Company Rate Base Summary-Total Company
CAS-2	Overall Revenue Requirement Summary-By District
CAS-3	Rate Base Summary
CAS-4	Utility Plant in Service
CAS-5	Accumulated Depreciation and Amortization
CAS-6	Customer Advances and Contributions in Aid of Construction
CAS-7	Working Capital
CAS-8	Statement of Income Per Books and Pro Forma
CAS-9	Adjustment to Revenues Per Books and Pro Forma
CAS-10	Summary of Operations and Maintenance Expenses and General Taxes
CAS-11	Overall Revenue Requirement Summary
CAS-12	Pro Forma State and Federal Income Taxes at Present and Proposed Rates
CAS-13	Test Year Operating Revenues at Present Rates vs. Proposed Rates-Summary
CAS-14	Test Year Operating Revenues at Present Rates vs. Proposed Rates-Detail
CAS-15	Adjustment of Expenses

Adjustment for Labor Expenses
For the Test Year Ended June 30, 2006

Line #

Narrative Discussion of Proposed Adjustment for Labor Expenses

The Company has calculated its pro forma labor expense by using the June 30, 2006 manpower levels plus planned additions through May, 2007. Overtime labor was based on the test year by job classification. Labor rates used for union personnel reflect those rates that will be in effect by May 2007 based on contractual agreements. Labor rates for non union personnel are based on projected rates that will be in effect on April 1, 2007. Gross labor dollars were allocated to O&M expense based on the 2006 budget O&M rates by job classification. Corporate employee labor was allocated to each district (operation) based on the number of customers.

Calculation of Pro forma Adjustment for Labor Expenses

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 113,667	\$ 764,565	\$ 1,489,633	\$ 277,353	\$ 236,211	\$ 931,820	\$ 1,705,161	
Per books amount	83,568	748,523	1,054,719	289,489	218,391	712,009	1,374,516	
Pro forma adjustment	\$ 30,099	\$ 16,042	\$ 444,914	\$ (12,137)	\$ 17,821	\$ 219,811	\$ 330,644	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 16,325,313	\$ 253,380	\$ 49,718	\$ 2,458	\$ 49,202	\$ 38,059	\$ 22,246,540	
Per books amount	14,864,363	212,447	15,983	4,773	52,190	67,264	19,698,236	
Pro forma adjustment	\$ 1,460,950	\$ 40,932	\$ 33,735	\$ (2,315)	\$ (2,988)	\$ (29,205)	\$ 2,548,304	

Responsible Party

Adjustment for Group Insurance Expenses
For the Test Year Ended June 30, 2006

Schedule CAS-15
Page 2 of 23

Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

Line #

Narrative Discussion of Proposed Adjustment for Group Insurance Expenses

The Company has calculated its pro forma Group Insurance expense based on expected changes in manpower levels by May 2007, benefit levels and rates in effect January 1, 2007. Corporate employee costs were allocated to each district (operation) based on appropriate factors noted in the labor discussion. OPEB cost was based on the latest actuarial information provided by the Company actuary and the payment of \$500 into a VEBA fund for union employees not eligible for post-retirement benefits.

Calculation of pro forma Adjustment for Group Insurance Expenses

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 37,486	\$ 227,038	\$ 418,021	\$ 94,081	\$ 54,571	\$ 298,803	\$ 503,477	
Per books amount	22,104	165,379	286,757	67,364	44,407	224,533	386,653	
Pro forma adjustment	\$ 15,383	\$ 61,659	\$ 131,264	\$ 26,717	\$ 10,164	\$ 74,270	\$ 116,824	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 4,216,157	\$ 92,364	\$ 16,237	\$ 610	\$ 16,973	\$ 14,450	\$ 5,990,269	
Per books amount	3,003,191	56,936	0	0	10,866	0	4,268,190	
Pro forma adjustment	\$ 1,212,965	\$ 35,428	\$ 16,237	\$ 610	\$ 6,107	\$ 14,450	\$ 1,722,078	

Responsible: Petry

Adjustment for Pension Expenses
For the Test Year Ended June 30, 2006

Line #

Narrative Discussion of Proposed Adjustment for Pension Expenses

The Company has calculated its pro forma pension expense based on the current actuarial report. The pro forma level also includes the defined contribution plan of 5.25% of base salary for full time union employees hired on or after 1/1/01 and full time nonunion employees hired on or after 1/1/06.

Calculation of pro forma Adjustment for Pension Expenses

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 12,203	\$ 84,621	\$ 173,379	\$ 29,966	\$ 25,430	\$ 113,353	\$ 190,082	
Per books amount	13,983	105,682	180,105	44,442	27,915	143,152	248,098	
Pro forma adjustment	\$ (1,780)	\$ (21,061)	\$ (6,726)	\$ (14,477)	\$ (2,485)	\$ (29,799)	\$ (58,016)	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 1,858,783	\$ 31,083	\$ 5,267	\$ 241	\$ 5,269	\$ 4,071	\$ -	\$ 2,533,747
Per books amount	1,952,530	36,600	0	0	6,890	0		2,759,397
Pro forma adjustment	\$ (93,747)	\$ (5,517)	\$ 5,267	\$ 241	\$ (1,621)	\$ 4,071	\$ -	\$ (225,650)

Responsible: Grubb

Adjustment to 401K Expense
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

Line #

Narrative Discussion of Proposed Adjustment to 401K Expense

The Company has calculated its pro forma 401k expense based on changes in manpower levels expected to occur by May 2007. Contribution rates for new employees were assumed to correspond to the rates of personnel in the same job classification in each district. The pro forma for corporate employees was then allocated to each district.

Calculation of pro forma Adjustment to 401K Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ 1,495	\$ 15,703	\$ 28,379	\$ 4,468	\$ 3,521	\$ 21,945	\$ 21,251
Per books amount	1,150	11,796	12,611	3,751	2,381	7,179	10,028
Pro forma adjustment	\$ 346	\$ 3,907	\$ 15,769	\$ 717	\$ 1,141	\$ 14,766	\$ 11,223
	St Louis STL	Warrensburg WAR	Warren Cty Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren Cty Sewer WCS	Total
Pro forma amount	\$ 354,317	\$ 7,160	\$ 1,331	\$ 55	\$ 13	\$ 9	\$ 459,847
Per books amount	306,341	3,621	278	82	(108)	1,039	360,148
Pro forma adjustment	\$ 47,976	\$ 3,539	\$ 1,053	\$ (27)	\$ 121	\$ (1,030)	\$ 98,499

Responsible: Petry

Adjustment for Payroll Taxes Expenses
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

Line #

Narrative Discussion of Proposed Adjustment for Payroll Taxes Expenses

The Company has calculated its pro forma payroll tax expense based on the changes in labor as of May 2007 and applying current payroll tax rates. The pro forma cost of corporate employees is allocated to each district (operation).

Calculation of pro forma Adjustment for Payroll Taxes Expenses

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 9,034	\$ 60,616	\$ 118,500	\$ 22,037	\$ 18,455	\$ 73,702	\$ 135,358	
Per books amount	6,867	62,312	91,185	24,109	17,457	61,500	117,515	
Pro forma adjustment	\$ 2,168	\$ (1,696)	\$ 27,315	\$ (2,072)	\$ 998	\$ 12,202	\$ 17,842	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 1,282,788	\$ 19,998	\$ 3,970	\$ 197	\$ 3,908	\$ 3,062	\$ 1,751,625	
Per books amount	1,274,860	18,284	1,235	379	4,344	5,225	1,685,272	
Pro forma adjustment	\$ 7,928	\$ 1,714	\$ 2,735	\$ (182)	\$ (435)	\$ (2,163)	\$ 66,353	

Responsible: Petry

**Adjustment of Fuel & Power Expense
For the Test Year Ended June 30, 2006**

Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

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Line #

Narrative Discussion of Proposed Adjustment of Fuel & Power Expense

The Company purchased fuel & electricity for operations from several utility suppliers. The pro forma adjustment was calculated based upon three suppliers. AmerenUE, The Empire District Electric, and Aquila Electric which have changed or will be changing rates. Aquila Electric increased rates 2.1% effective March 26, 2006. AmerenUE filed a 25% rate increase. Their rates have been suspended until June 4, 2007. Empire District Electric filed for a 15% increase to be effective January, 2007.

The pro forma adjustment was calculated by multiplying test year cost for the months of the increase by the overall percentage increase. Fuel and Power was also adjusted to reflect the proforma sales adjustment.

Calculation of pro forma Adjustment of Fuel & Power Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 9,680	\$ 275,886	\$ 681,266	\$ 215,159	\$ 188,092	\$ 36,400	\$ 589,205	
Per books amount	14,155	212,576	645,157	178,775	158,463	29,237	594,193	
Pro forma adjustment	\$ (4,475)	\$ 63,310	\$ 36,109	\$ 36,384	\$ 29,629	\$ 7,163	\$ (4,988)	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 7,363,188	\$ 137,635	\$ 7,510	\$ -	\$ 20,124	\$ 5,526	\$ 9,529,671	
Per books amount	5,988,945	128,538	7,336	0	16,101	5,526	7,979,001	
Pro forma adjustment	\$ 1,374,243	\$ 9,097	\$ 174	\$ -	\$ 4,023	\$ -	\$ 1,550,670	

Responsible: Petry

Adjustment of Chemical Expense
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

Line #

Narrative Discussion of Proposed Adjustment of Chemical Expense

The Company purchases the majority of its chemicals through contracts that are negotiated once a year. The pro forma adjustment uses the latest contracted prices. In certain circumstances chemicals may be purchased without a contract. For these circumstances, the pro forma expense reflects an estimated price based upon recent purchases or bids. The pro forma adjustment also reflects an average pounds per thousand gallons to adjust the usage to reflect a normal level. Chemicals was also adjusted to incorporate the pro forma sales adjustment and the transfer of water to St. Charles from the St. Louis District.

Calculation of pro forma Adjustment of Chemical Expense

		Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph	
		BRU	JFC	JOP	MEX	PKW	SCH	SJO	
Pro forma amount	\$	5,117	\$ 326,563	\$ 455,848	\$ 64,439	\$ 99,952	\$ -	\$ 730,060	
Per books amount		10,257	226,183	234,636	49,764	109,172	(0)	613,887	
Pro forma adjustment	\$	(5,140)	\$ 100,380	\$ 221,212	\$ 14,675	\$ (9,220)	\$ 0	\$ 116,173	
		St Louis	Warrensburg	Warren City Water	Parkville Sewer	Cedar Hill Sewer	Warren City Sewer	Total	
		STL	WAR	WCW	PKS	CDH	WCS		
Pro forma amount	\$	4,848,891	\$ 29,804	\$ 2,249	\$ -	\$ -	\$ -	\$ 6,562,923	
Per books amount		5,743,378	25,311	3,511	0	0	0	7,016,099	
Pro forma adjustment	\$	(894,487)	\$ 4,493	\$ (1,262)	\$ -	\$ -	\$ -	\$ (453,176)	

Responsible: Petry

Adjustment of Purchased Water Expense
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
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Line #

Narrative Discussion of Proposed Adjustment of Purchased Water Expense

The Company purchases water from the City of St Louis, and the City of Kansas City. The water purchased from the City of St Louis is delivered to St Louis and St Charles customers, and the City of Kansas City water is delivered to Parkville customers. Included in the St. Charles purchased water expenses are the production costs related to the purchase of water from the St. Louis district. A \$200,000 annual contract from the City of St Louis is reflected in the purchased water for St. Louis. A pro forma adjustment for Parkville was made to account for the change in test year system delivery and pro forma system delivery. Water purchased from Public Water District #2 was to supplement the Jefferson City supply.

Calculation of pro forma Adjustment of Purchased Water Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ -	\$ 2,212	\$ -	\$ -	\$ 58,184	\$ 711,384	\$ -	
Per books amount	0	1,830	0	0	54,807	0	0	
Pro forma adjustment	\$ -	\$ 382	\$ -	\$ -	\$ 3,377	\$ 711,384	\$ -	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 215,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 987,566	
Per books amount	229,714	0	0	0	0	0	286,351	
Pro forma adjustment	\$ (13,928)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 701,215	

Responsible: Petry

Adjustment of Waste Disposal Expense
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

Line #

Narrative Discussion of Proposed Adjustment of Waste Disposal Expense

The Pro Forma adjustment for Waste Disposal Expense was calculated by applying anticipated costs on the anticipated bids for the removal of residue from the settling lagoons for the water operations. The Pro Forma Adjustment for Waste Disposal Expense for the sewer operation was calculated by applying the latest known amounts from the waste disposal invoice times the number of customers and annualizing for 12-months, to the 2006 Test Year per book amount.

Calculation of pro forma Adjustment of Waste Disposal Expense

		Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph	
		BRU	JFC	JOP	MEX	PKW	SCH	SJO	
Pro forma amount	\$	7,989	\$ -	12,500	\$ 30,000	\$ -	\$ -	258,583	
Per books amount		7,989	0	0	42,054	0	0	242,766	
Pro forma adjustment	\$	0	\$ -	12,500	\$ (12,054)	\$ -	\$ -	15,816	
		St Louis	Warrensburg	Warren Cty Water	Parkville Sewer	Cedar Hill Sewer	Warren Cty Sewer	Total	
		STL	WAR	WCW	PKS	CDH	WCS		
Pro forma amount	\$	377,532	\$ -	\$ -	38,869	\$ 24,000	\$ -	749,472	
Per books amount		255,013	0	0	37,893	91,030	0	676,545	
Pro forma adjustment	\$	122,519	\$ -	\$ -	1,176	\$ (67,030)	\$ -	72,927	

Responsible: Patry

Adjustment of Regulatory Expense
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

Line #

Narrative Discussion of Proposed Adjustment of Regulatory Expense

The Pro forma adjustment to Regulatory expense reflects a three year amortization of the estimated cost of the current rate case. The costs of the current rate case includes costs related to preparation of accounting exhibits, testimony, responding to both PSC, OPC and intervenor data requests, review and reconciliation of PSC Staff, OPC and intervenor exhibits and testimony, preparation of rebuttal and surrebuttal testimony and attending hearings, legal fees, cost of capital consultant, publication cost, cost of service study consultant (if needed), depreciation study consultant, weather normalization consultant and associated travel expenses.

Calculation of pro forma Adjustment of Regulatory Expense

		Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph	
		BRU	JFC	JOP	MEX	PKW	SCH	SJO	
Pro forma amount	\$	268	\$ 6,319	\$ 13,762	\$ 2,865	\$ 3,186	\$ 16,948	\$ 18,742	
Per books amount		377	8,900	19,385	4,035	4,488	23,873	26,400	
Pro forma adjustment	\$	(109)	\$ (2,581)	\$ (5,623)	\$ (1,170)	\$ (1,302)	\$ (6,925)	\$ (7,658)	
		St Louis	Warrensburg	Warren City Water	Parkville Sewer	Cedar Hill Sewer	Warren City Sewer	Total	
		STL	WAR	WCW	PKS	CDH	WCS		
Pro forma amount	\$	200,891	\$ 3,963	\$ 214	\$ 54	\$ 321	\$ 214	\$ -	267,747
Per books amount		282,967	5,592	302	75	453	302		377,139
Pro forma adjustment	\$	(82,076)	\$ (1,619)	\$ (88)	\$ (21)	\$ (132)	\$ (88)	\$ -	(109,392)

Responsible: Grubb

Adjustment of Insurance Other Than Group Expense
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
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Line #

Narrative Discussion of Proposed Adjustment of Insurance Other Than Group Expense

The Company has calculated its pro forma Insurance Other Than Group Expense from its latest annual insurance premiums. The Company's insurance coverage includes: Property & Casualty Insurance, which consists of General & Excess Liability, Property Claims Damage, and Workmen's Compensation; and Financial Liability Insurance, which consists of Directors & Officers Liability, Fiduciary Liability, Crime, and Employment Practice Insurance. The pro forma expense also includes Retro-Premium Adjustments for payments due. The pro forma expense relating to Workers Compensation was multiplied by the O&M labor percentage factor, in order to reflect the portion of the cost to be expensed

Calculation of pro forma Adjustment of Insurance Other Than Group Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ 8,478	\$ 124,474	\$ 264,573	\$ 53,703	\$ 56,878	\$ 289,754	\$ 347,022
Per books amount	11,427	107,693	270,175	70,301	80,523	301,890	436,255
Pro forma adjustment	\$ (2,949)	\$ 16,781	\$ (5,603)	\$ (16,597)	\$ (23,645)	\$ (12,136)	\$ (89,233)
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total
Pro forma amount	\$ 3,642,643	\$ 69,147	\$ 5,158	\$ 896	\$ 6,736	\$ 4,698	\$ 4,874,160
Per books amount	2,980,635	71,454	4,107	499	4,706	3,503	4,343,167
Pro forma adjustment	\$ 662,008	\$ (2,307)	\$ 1,051	\$ 398	\$ 2,030	\$ 1,195	\$ 530,993

Responsible: Grubb

**Adjustment of Support Services Fees
For the Test Year Ended June 30, 2006**

Line #

Narrative Discussion of Proposed Adjustment of Support Services Fees

Test year Support Services from American Water Works Service Company were adjusted to remove one time costs in the amount of \$623,320. Reductions were also made for donations, memberships and lobbying expenses for \$84,252, and shifting two External Affairs employees labor to Missouri American in the amount of \$149,203. Increases were made for labor and overhead expenses, depreciation and interest and assets used by the Service Company, and increased audit fees for Sarbanes-Oxley.

Calculation of pro forma Adjustment of Support Services Fees

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ 26,095	\$ 615,732	\$ 1,340,948	\$ 279,102	\$ 310,417	\$ 1,652,541	\$ 1,828,438
Per books amount	24,918	588,075	1,280,807	266,627	296,529	1,577,336	1,746,172
Pro forma adjustment	\$ 1,177	\$ 27,658	\$ 60,140	\$ 12,475	\$ 13,888	\$ 75,205	\$ 82,267
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total
Pro forma amount	\$ 19,580,395	\$ 386,211	\$ 20,406	\$ 5,219	\$ 31,314	\$ 20,406	\$ 26,097,225
Per books amount	18,696,295	388,793	19,935	4,984	29,902	19,935	24,920,308
Pro forma adjustment	\$ 884,100	\$ 17,418	\$ 471	\$ 235	\$ 1,412	\$ 471	\$ 1,176,917

Responsible: Gnubb

Adjustment of Lease Expense
For the Test Year Ended June 30, 2006

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Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

Line #

Narrative Discussion of Proposed Adjustment of Lease Expense

The Company pays rental on railroad crossings, rights of way, and various office and plant equipment. The pro forma adjustment is to annualize expenses expected to be in effect as of May 2007. Office rentals increased by \$9,929. Equipment leases decreased \$83,549 primarily due to leases being bought out.

Calculation of pro forma Adjustment of Lease Expense

		Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$	2,642	\$ 41,711	\$ 65,650	\$ 13,069	\$ 9,601	\$ 46,801	\$ 98,098	
Per books amount		2,572	39,620	71,154	11,852	12,657	47,317	104,671	
Pro forma adjustment	\$	70	\$ 2,090	\$ (5,504)	\$ 1,217	\$ (3,056)	\$ (515)	\$ (6,574)	
		St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$	809,123	\$ 14,843	\$ 505	\$ 126	\$ 2,258	\$ 505	\$ 1,104,931	
Per books amount		873,063	13,946	527	132	915	527	1,178,954	
Pro forma adjustment	\$	(63,940)	\$ 897	\$ (22)	\$ (6)	\$ 1,343	\$ (22)	\$ (74,023)	

Responsible: Thakadiyil

Adjustment for Mainbreak Expense
For the Test Year Ended June 30, 2006

Line #

Narrative Discussion of Proposed Adjustment for Mainbreak Expense

The main break adjustment was calculated based on a 2 year average cost that includes 12 months ended 06/30/05 and 12 months ended 06/30/06. The number of main breaks is based on a 5 year average as of 06/30/06.

Calculation of pro forma Adjustment for Mainbreak Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Per books amount	0	0	0	0	0	0	0	
Pro forma adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 2,100,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,046	
Per books amount	1,836,339	0	0	0	0	0	1,836,339	
Pro forma adjustment	\$ 263,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,707	

Responsible: Grubb

**Adjustment of Transportation Expense
For the Test Year Ended June 30, 2006**

Line #

Narrative Discussion of Proposed Adjustment of Transportation Expense

The Company has calculated its pro forma Transportation expense based on changes in leased vehicle levels expected to occur by April 2007. For vehicles not yet ordered, costs were based on recently ordered vehicles of the same type. Corporate vehicles were allocated to each district.

Calculation of pro forma Adjustment of Transportation Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ 12,156	\$ 74,052	\$ 64,315	\$ 31,847	\$ 13,697	\$ 127,793	\$ 137,418
Per books amount	68	37,652	54,373	17,101	3,020	71,328	93,759
Pro forma adjustment	\$ 12,088	\$ 36,400	\$ 9,943	\$ 14,746	\$ 10,677	\$ 56,464	\$ 43,659

	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total
Pro forma amount	\$ 1,471,686	\$ 6,444	\$ -	\$ -	\$ -	\$ -	\$ 1,939,407
Per books amount	1,063,208	8,273	0	1,085	0	0	1,349,867
Pro forma adjustment	\$ 408,478	\$ (1,829)	\$ -	\$ (1,085)	\$ -	\$ -	\$ 589,540

Responsible: Thakadivil

Adjustment of STEP Costs

For the Test Year Ended June 30, 2006

Missouri-American Water Company

Case No. WR-2007-XXXX and Case No. SR-2007-XXX

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Line #

Adjustment of STEP Costs

Standardized Technology Enabled Processes (STEP) is being eliminated as a nonrecurring expense.

Calculation of pro forma Adjustment of STEP Costs

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Per books amount	2,194	51,778	112,771	23,476	26,108	138,879	153,579
Pro forma adjustment	\$ (2,194)	\$ (51,778)	\$ (112,771)	\$ (23,476)	\$ (26,108)	\$ (138,879)	\$ (153,579)
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total
Pro forma amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Per books amount	1,646,146	32,471	1,755	439	2,633	1,755	2,193,984
Pro forma adjustment	\$ (1,646,146)	\$ (32,471)	\$ (1,755)	\$ (439)	\$ (2,633)	\$ (1,755)	\$ (2,193,984)

Responsible: Grubb

Adjustment of Property Tax Expense
For the Test Year Ended June 30, 2006

Line #

Narrative Discussion of Proposed Adjustment of Property Tax Expense

The Company has developed its pro forma property tax expense based on its latest actual property tax bills. The pro forma property tax was calculated by dividing the 2005 property tax bills by June 30, 2006 utility plant in service and materials & supplies producing a property tax rate per \$1 of taxable property base. This rate was multiplied by the true-up utility plant in service and materials & supplies as of May 31, 2007 to determine the pro forma property tax expense.

Calculation of pro forma Adjustment of Property Tax Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ 22,775	\$ 252,978	\$ 404,897	\$ 150,997	\$ 369,658	\$ 687,463	\$ 914,456
Per books amount	19,148	245,816	357,893	128,521	329,218	697,727	814,843
Pro forma adjustment	\$ 3,627	\$ 7,162	\$ 47,004	\$ 22,476	\$ 40,440	\$ (10,264)	\$ 99,613
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total
Pro forma amount	\$ 7,053,541	\$ 189,032	\$ 7,054	\$ 3,291	\$ 219,862	\$ 18,590	\$ 10,294,594
Per books amount	6,418,610	155,063	7,414	1	3	5	9,174,262
Pro forma adjustment	\$ 634,931	\$ 33,969	\$ (360)	\$ 3,290	\$ 219,859	\$ 18,585	\$ 1,120,332

Responsible: Grubb

**Adjustment of PSC Assessment Expense
For the Test Year Ended June 30, 2006**

Line #

Narrative Discussion of Proposed Adjustment of PSC Assessment Expense

The pro forma adjustment to the Public Service Commission Fee was calculated by deducting the test year expense from the 2007 assessment.

Calculation of pro forma Adjustment of PSC Assessment Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 844	\$ 22,397	\$ 45,111	\$ 15,050	\$ 18,031	\$ 48,310	\$ 88,141	
Per books amount	597	17,822	34,266	11,046	14,388	39,987	69,962	
Pro forma adjustment	\$ 247	\$ 4,575	\$ 10,845	\$ 4,004	\$ 3,643	\$ 8,323	\$ 18,179	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 646,662	\$ 13,872	\$ 562	\$ 3,321	\$ 10,364	\$ 4,940	\$ 917,605	
Per books amount	521,027	11,154	489	1,014	3,301	1,574	726,627	
Pro forma adjustment	\$ 125,635	\$ 2,718	\$ 73	\$ 2,307	\$ 7,063	\$ 3,366	\$ 190,978	

Responsible: Thakadivil

Adjustment of Tank Painting Expense
For the Test Year Ended June 30, 2006

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Line #

Narrative Discussion of Proposed Adjustment of Tank Painting Expense

The pro forma adjustment for Tank Painting Expense is based upon applying the estimated cost to paint both the interior and the exterior of each tank and adding to it the cost to perform inspections on the tanks. These costs are then amortized over primarily an eight (8) year life for the interior and twelve (12) year life for the exterior.

Calculation of pro forma Adjustment of Tank Painting Expense

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ 19,742	\$ 53,853	\$ 212,104	\$ 30,447	\$ 60,126	\$ 90,397	\$ 359,120
Per books amount	0	195,163	125,206	140,793	35,983	95,540	0
Pro forma adjustment	\$ 19,742	\$ (141,310)	\$ 86,898	\$ (110,346)	\$ 24,143	\$ (5,143)	\$ 359,120
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total
Pro forma amount	\$ 1,033,774	\$ 71,403	\$ -	\$ -	\$ -	\$ -	\$ 1,930,967
Per books amount	486,968	0	0	0	0	0	1,079,653
Pro forma adjustment	\$ 546,806	\$ 71,403	\$ -	\$ -	\$ -	\$ -	\$ 851,314

Responsible: Petry

Adjustment of Franchise Tax
For the Test Year Ended June 30, 2006

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Narrative Discussion of Proposed Adjustment of Franchise Tax

The pro forma amount was derived from the most recent franchise tax return, filed April 15, 2006.

Calculation of pro forma Adjustment of Franchise Tax

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO
Pro forma amount	\$ 295	\$ 6,954	\$ 15,145	\$ 3,153	\$ 3,506	\$ 18,652	\$ 20,626
Per books amount	253	5,964	12,989	2,704	3,007	15,996	17,689
Pro forma adjustment	\$ 42	\$ 990	\$ 2,156	\$ 449	\$ 499	\$ 2,656	\$ 2,937
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total
Pro forma amount	\$ 221,079	\$ 4,361	\$ 236	\$ 59	\$ 354	\$ 236	\$ 294,656
Per books amount	189,598	3,740	202	51	303	202	252,698
Pro forma adjustment	\$ 31,481	\$ 621	\$ 34	\$ 8	\$ 51	\$ 34	\$ 41,958

Responsible: Thakadiyil

Adjustment of Uncollectible Expense at present water rates

For the Test Year Ended June 30, 2006

Missouri-American Water Company

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Narrative Discussion of Proposed Adjustment of Uncollectible Expense at present water rates

Pro Forma uncollectible accounts expense at present and at proposed rates was calculated by applying the two-year average ratio of net-charge offs to water revenues to the pro forma present rate water revenues and to the pro forma proposed rate water revenues. Shown below is the calculation of the pro forma adjustment.

Calculation of pro forma Adjustment of Uncollectible Expense at present water rates

	Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
Pro forma amount	\$ 1,278	\$ 42,179	\$ 87,539	\$ 18,936	\$ 22,624	\$ 110,688	\$ 120,705	
Per books amount	1,920	45,310	98,683	20,543	22,847	121,530	134,466	
Pro forma adjustment	\$ (642)	\$ (3,131)	\$ (11,144)	\$ (1,607)	\$ (223)	\$ (10,843)	\$ (13,761)	
	St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
Pro forma amount	\$ 1,354,331	\$ 27,586	\$ 1,713	\$ 346	\$ 2,543	\$ 1,570	\$ 1,792,037	
Per books amount	1,440,509	28,415	1,536	384	2,304	1,536	1,919,983	
Pro forma adjustment	\$ (86,178)	\$ (829)	\$ 177	\$ (38)	\$ 239	\$ 34	\$ (127,946)	

Responsible: Patry

**Adjustment of Depreciation Expense
For the Test Year Ended June 30, 2006**

Line #

Narrative Discussion of Proposed Adjustment of Depreciation Expense

The calculation is based on the true-up utility plant in service (UPIs) through May 31, 2007. The Company used the services of John Spanos, consultant with Gannett Fleming to recommend new depreciation rates. In this case, the Company is proposing to move half way from the current depreciation approved by the Commission in Case No. WR-2003-0500 to the recommended rates of Mr. Spanos. Please refer to the Direct Testimony of Edward J. Grubb for further discussion.

Calculation of pro forma Adjustment of Depreciation Expense

		Brunswick BRU	Jefferson City JFC	Joplin JOP	Mexico MEX	Parkville Water PKW	St Charles SCH	St Joseph SJO	
	\$	67,788	\$ 549,205	\$ 1,384,954	\$ 393,973	\$ 479,398	\$ 1,279,849	\$ 2,371,221	
Pro forma amount									
Per books amount		46,619	309,748	909,717	316,005	350,310	1,069,618	1,911,093	
Pro forma adjustment	\$	21,169	\$ 239,457	\$ 475,237	\$ 77,968	\$ 129,088	\$ 210,231	\$ 460,128	
		St Louis STL	Warrensburg WAR	Warren City Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH	Warren City Sewer WCS	Total	
	\$	13,997,401	\$ 382,252	\$ 40,315	\$ 2,734	\$ 71,242	\$ 108,723	\$ 21,129,055	
Pro forma amount									
Per books amount		10,109,877	317,548	20,644	2,862	27,213	21,828	15,413,083	
Pro forma adjustment	\$	3,887,524	\$ 64,704	\$ 19,671	\$ (128)	\$ 44,029	\$ 86,895	\$ 5,715,972	

Responsible: Thakadyil/Grubb

Adjustment of Postage Expense
For the Test Year Ended June 30, 2006

Missouri-American Water Company
Case No. WR-2007-XXXX and Case No. SR-2007-XXX

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Line #

Narrative Discussion of Proposed Adjustment of Postage Expense

The Pro Forma adjustment for Postage Expense was calculated by applying 2007 anticipated rates from the United States Postal Service to the number of test year mailings.

Calculation of pro forma

	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water	St Charles	St Joseph	
	BRU	JFC	JOP	MEX	PKW	SCH	SJO	
Pro forma amount	\$ 1,183	\$ 27,922	\$ 60,814	\$ 12,660	\$ 14,079	\$ 74,893	\$ 82,820	
Per books amount	2,073	24,568	54,776	11,477	13,082	67,457	74,774	
Pro forma adjustment	\$ (890)	\$ 3,354	\$ 6,038	\$ 1,183	\$ 998	\$ 7,436	\$ 8,046	
	St Louis	Warrensburg	Warren City Water	Parkville Sewer	Cedar Hill Sewer	Warren City Sewer	Total	
	STL	WAR	WCW	PKS	CDH	WCS		
Pro forma amount	\$ 887,714	\$ 17,511	\$ 947	\$ 237	\$ 1,420	\$ 947	\$ 1,183,145	
Per books amount	800,765	853	16,162	213	1,279	853	1,068,330	
Pro forma adjustment	\$ 86,949	\$ 16,658	\$ (15,215)	\$ 23	\$ 141	\$ 94	\$ 114,815	

Responsible: Thakadivil