

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

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

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

Line No.	Description	Supporting Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-BRU	\$1,566,161
7			
8	Operating Income at Present Rates	CAS-8-BRU	(147,872)
9			
10	Earned Rate of return		-9.44%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		133,437
15			
16	Operating Income Deficiency		281,309
17			
18	Gross Revenue Conversion Factor		1.63859
19			
20	Revenue Deficiency		460,950
21			
22	Adjusted Operating Revenues	CAS-8-BRU	138,050
23			
24	Total Revenue Requirement		\$599,000
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		\$1,000,000
30	Revenue		9,468
31	Uncollectibles	0.94680%	0.000
32	PSC Assessment	0.00000%	990,532
33	Before Tax Amount		51,639
34	State Income Taxes	5.21327%	328,613
35	Federal Income Taxes	33.17536%	389,720
36	Total Taxes and Expenses		\$610,280
37	Net Amount		1,63859
38	Conversion Factor		
39			
40			

Rate Base Summary
Test Year Ended June 30, 2006

Missouri Public Service Commission	Case No. WR-2007-XXXX
Company: Missouri-American Water Company	Schedule CAS-3-BRU
District: Brunswick	Page 1 of 1

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-BRU	\$2,276,108	\$264,873	\$2,540,981
6					
7	Accumulated Provision for Depreciation	CAS-5-BRU	(670,902)	(24,217)	(695,119)
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		<u>1,605,206</u>	<u>240,656</u>	<u>1,845,862</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-BRU	155	39,081	39,236
18	Contributions in Aid of Construction	CAS-6-BRU	144,261	(4,068)	140,193
19	Accumulated Deferred ITC (3%)	WIP's	0		0
20	Deferred Income Taxes	WIP's	153,932	(13,306)	140,626
21	Pension Liability	WIP's	13,290	(105)	13,185
22					
23					
24	Subtotal		<u>311,638</u>	<u>21,602</u>	<u>333,240</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-BRU	13,000	0	13,000
29	Materials and Supplies	WIP's	4,574	0	4,574
30	Prepayments	WIP's	688	0	688
31	OPEB's Contributed to External Fund	WIP's	4,442	(118)	4,324
32	Premature Retirement	WIP's	0	0	0
33	Regulatory Deferrals	WIP's	35,573	(4,620)	30,953
34					
35	Subtotal		<u>58,277</u>	<u>(4,738)</u>	<u>53,539</u>
36					
37	Total Original Cost Rate Base		<u>\$1,351,845</u>	<u>\$214,316</u>	<u>\$1,566,161</u>
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: Brunswick

Case No. WR-2007-XXXX
Schedule CAS-4-BRU
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		Organization	\$0	\$181	\$181
3	301	Franchise & Consents	1,092	0	1,092
4	302	Miscellaneous Intangible Plant Studies	2,294	3,548	5,842
5	303	Subtotal	3,386	3,729	7,115
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	11,981	0	11,981
8	310	Structures & Improvements	23,993	0	23,993
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	178,044	0	178,044
12	314	Supply Mains	80,682	0	80,682
13	316	Subtotal	294,700	0	294,700
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	54,570	0	54,570
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	1,498	0	1,498
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	100,165	0	100,165
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	19,581	0	19,581
24	328	Subtotal	175,814	0	175,814
25		<u>Treatment Plant</u>			
26		Water Treatment Land & land Rights	1,468	0	1,468
27	330	Water Treatment Structures & Improvements	275,325	70,819	346,144
28	331	Water Treatment Equipment	196,270	0	196,270
29	332	Water Treatment Equipment - Filter Plant	0	46,512	46,512
30	332.4	Subtotal	473,063	117,331	590,394
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	591	0	591
33	340	Transmission & Distribution Structures & Improvements	26,302	0	26,302
34	341	Distribution Reservoirs & Standpipes	76,984	0	76,984
35	342	Transmission & Distribution Mains Conv	272,057	67,546	339,603
36	343	Transmission & Distribution Mains < 4"	56,577	0	56,577
37	343.1	Transmission & Distribution Mains 6" - 8"	203,100	0	203,100
38	343.2	Transmission & Distribution Mains > 10"	0	0	0
39	343.3	Subtotal	635,611	67,546	703,157
40					

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

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		Fire mains		635,611	67,546	703,157
3	344	Services		0	0	0
4	345	Meters - Bronze Case		152,514	43,593	196,107
5	346.1	Meters - Plastic Case		26,855	22,510	49,365
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		15,086	0	15,086
8	347	Hydrants		78,964	0	78,964
9	348	Other Transmission & Distribution Plant		79,977	2,362	82,339
10	349	Subtotal		0	0	0
11				<u>989,007</u>	<u>136,011</u>	<u>1,125,018</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		500	0	500
15	390.1	Office Structures		4,270	0	4,270
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		17,564	0	17,564
18	391	Office Furniture and Equipment		2,075	3,485	5,560
19	391.2	Computers & Peripheral Equipment		145	3,827	3,972
20	391.25	Computer Software		0	6,053	6,053
21	391.26	Personal Computer Software		0	118	118
22	391.3	Other Office Equipment		34,043	14	34,057
23	392.11	Transportation Equipment - Light Trucks		34,091	(32,545)	1,546
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	150	150
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		11,428	0	11,428
28	394	Tools, Shop, & Garage Equipment		37,038	26,655	63,693
29	395	Laboratory Equipment		33,065	0	33,065
30	396	Power Operated Equipemnt		0	0	0
31	397	Communication Equipment (non telephone)		0	2	2
32	397.2	Telephone Equipment		0	31	31
33	398	Miscellaneous Equipment		141,371	11	141,382
34	399	Other Tangable Property		24,548	0	24,548
35		Subtotal		<u>340,138</u>	<u>7,801</u>	<u>347,939</u>
36						
37		Total Plant in Service		<u>\$2,276,108</u>	<u>\$264,873</u>	<u>\$2,540,981</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: Brunswick

Case No. WR-2007-XXXX
Schedule CAS-5-BRU
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	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	1,443	1,443
5	303		0	1,443	1,443
6		Subtotal			
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	2,643	440	3,083
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	59,290	3,264	62,554
13	316	Supply Mains	29,627	1,294	30,921
14		Subtotal	91,560	4,998	96,558
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	4,379	490	4,869
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	764	37	801
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	31,548	1,579	33,127
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	324	0	324
25		Subtotal	37,015	2,106	39,121
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	129,518	134	129,652
29	332	Water Treatment Equipment	94,241	3,328	97,569
30	332.4	Water Treatment Equipment - Filter Plant	0	(1,594)	(1,594)
31		Subtotal	223,759	1,868	225,627
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	3,336	439	3,775
35	342	Distribution Reservoirs & Standpipes	24,799	1,306	26,105
36	343	Transmission & Distribution Mains Conv	142,078	756	142,834
37	343.1	Transmission & Distribution Mains < 4"	1,842	674	2,516
38	343.2	Transmission & Distribution Mains 6" - 8"	2,784	2,420	5,204
39	343.3	Transmission & Distribution Mains > 10"	0	0	0
40		Subtotal	174,839	5,595	180,434

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

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

Case No. WR-2007-XXXX
Schedule CAS-5-BRU
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		Fire mains		174,839	5,595	180,434
3	344	Services		0	0	0
4	345	Meters - Bronze Case		15,019	1,332	16,351
5	346.1	Meters - Plastic Case		2,026	(110)	1,916
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		16,297	337	16,634
8	347	Hydrants		4,101	1,766	5,867
9	348	Other Transmission & Distribution Plant		29,973	903	30,876
10	349	Subtotal		0	0	0
11				<u>242,255</u>	<u>9,823</u>	<u>252,078</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		21	11	32
15	390.1	Office Structures		651	(648)	3
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		(108)	2,126	2,018
19	391.2	Computers & Peripheral Equipment		4	591	595
20	391.25	Computer Software		0	13,710	13,710
21	391.26	Personal Computer Software		0	117	117
22	391.3	Other Office Equipment		4,843	1,401	6,044
23	392.11	Transportation Equipment - Light Trucks		15,000	(30,248)	(15,248)
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	639	639
26	392.3	Transportation Equipment - Other		12,484	(0)	12,484
27	393	Stores Equipment		1,096	238	1,334
28	394	Tools, Shop, & Garage Equipment		13,392	895	14,287
29	395	Laboratory Equipment		9,571	979	10,550
30	396	Power Operated Equipment		0	0	0
31	397	Communication Equipment (non telephone)		(2,120)	53	(2,067)
32	397.2	Telephone Equipment		3,051	68	3,119
33	398	Miscellaneous Equipment		15,023	12,977	28,000
34	399	Other Tangible Property		3,604	1,071	4,675
35		Subtotal		<u>76,313</u>	<u>3,979</u>	<u>80,292</u>
36		Total Plant in Service		<u>\$670,902</u>	<u>\$24,217</u>	<u>\$695,119</u>

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		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Extensions	155	39,081	39,236
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	<u>155</u>	<u>39,081</u>	<u>39,236</u>
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	0	0	0
15	271.12	Contributions in Aid - NT Extension Deposit	190	0	190
16	271.21	Contributions in Aid - NT Services	1,875	0	1,875
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	210,600	0	210,600
21	271.12	Contributions in Aid - Taxable Extension Deposit	7,270	0	7,270
22	271.27	Contributions in Aid - Taxable Services	1,389	0	1,389
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	(77,063)	(4,068)	(81,131)
26		Total Contributions in Aid of Construction	<u>144,261</u>	<u>(4,068)</u>	<u>140,193</u>
27					
28					
29					
30					
31					
32					
33					
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35					
36					
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Working Capital
For the Test Year Ended June 30, 2006

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	77,055	211	36.78	10.23	26.55	5,605
5	Tax Withholding	36,612	100	36.78	17.39	19.39	1,945
6	Fuel and Power	9,680	27	36.78	37.22	(0.44)	(12)
7	Chemicals	5,117	14	36.78	36.78	0.00	0
8	Purchased Water	0	0	36.78	53.15	(16.37)	0
9	Service Company Charges	26,095	71	36.78	(4.13)	40.91	2,925
10	Group Insurance	14,913	41	36.78	(8.54)	45.32	1,852
11	OPEB's	7,190	20	36.78	(0.04)	36.82	725
12	Pensions	12,203	33	36.78	36.78	0.00	0
13	ESOP	0	0	36.78	36.78	0.00	0
14	Insurance Other than Group	8,478	23	36.78	36.78	0.00	0
15	Uncollectables	1,278	4	36.78	36.78	0.00	0
16	Rents	2,084	6	36.78	24.37	12.41	71
17	401(k)	11,064	30	36.78	48.80	(12.02)	(364)
18	Other O&M	104,611	287	36.78	20.67	16.11	4,617
19	Total O&M Expenses	316,381					17,364
20							
21	Depreciation Amortization Expense	68,184	187	36.78	0.00	36.78	6,871
22	Property Taxes	22,775	62	36.78	182.50	(145.72)	(9,093)
23	Public Service Commission Fee	1,155	3	36.78	(30.00)	66.78	211
24	Franchise and Environment Tax	568	2	36.78	110.50	(73.72)	(115)
25	FICA Taxes	114	0	36.78	13.44	23.34	7
26	FUTA Taxes	8,846	24	36.78	62.05	(25.27)	(612)
27	SUTA Taxes	75	0	36.78	62.05	(25.27)	(5)
28	Federal Income Tax - Current	(94,470)	(259)	36.78	60.25	(23.47)	6,075
29	State Income Tax - Current	(14,845)	(41)	36.78	62.17	(25.39)	1,033
30	Deferred Income Taxes	(13,850)	(38)	36.78	0.00	36.78	(1,396)
31	Interest Expense	49,804	136	36.78	91.15	(54.37)	(7,419)
32	Preferred Dividends	626	2	36.78	45.63	(8.85)	(15)
33	Total Working Capital Requirement	345,363					12,906
34							
35	Total Cash and Working Capital Requirement Used						13,000
36							
37							
38							
39							
40							

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

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-BRU	\$189,459	(\$51,409)	\$138,050		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-BRU	246,694	60,727	307,421		
10	Depreciation Expense	CAS-10-BRU	46,619	21,169	67,788		
11	Amortization Expense	CAS-10-BRU	396	0	396		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-BRU	19,148	3,627	22,775		
15	Payroll Taxes	CAS-10-BRU	6,867	2,168	9,034		
16	PSC Fees	CAS-10-BRU	908	0	908		
17	Other	CAS-10-BRU	526	289	815		
18							
19	Utility Operating Income Before Income Taxes		(131,700)	(139,389)	(271,088)		
20							
21	Income Taxes						
22	Current Federal Income Tax	CAS-12-BRU	8,324	(102,794)	(94,470)		
23	Current State Income Tax	CAS-12-BRU	(1,973)	(12,872)	(14,845)		
24	Deferred Income Taxes		11,944	(25,794)	(13,850)		
25	Amortization of Investment Tax Credit		(51)		(51)		
26							
27	Utility Operating Income		(\$149,943)	\$2,071	(\$147,872)		
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
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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: Brunswick

Case No. WR-2007-XXXX
Schedule CAS-9-BRU
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	\$101,255	(\$288)	(\$3)	\$100,964	\$757	\$55	\$101,776
2	22,672	7	12	22,691	1,552	\$0	24,243
3	542	(19)	(1)	522		\$0	522
4	3,743	(61)	0	3,682		\$0	3,682
5	53,418	1,435	0	54,853		(\$54,853)	0
6	0	0	0	0		\$0	0
7							
8							
9							
10							
11							
12							
13							
14	181,630	1,074	8	182,712	2,309	(54,798)	130,223
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	4,764	0	(2)	4,762	0		4,762
21							
22	4,764	0	(2)	4,762	0	0	4,762
23							
24	186,394	1,074	6	187,474	2,309	(54,798)	134,985
25							
26							
27	0			0			0
28	96			96			96
29	0			0			0
30	2,942			2,942			2,942
31	27			27			27
32							
33	3,065	0	0	3,065	0	0	3,065
34							
35							
36	\$189,459	\$1,074	\$6	\$190,539	2,309	(54,798)	\$138,050
37							
38							
39							
40							

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

Line #

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

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-BRU	\$83,568	\$30,099	\$113,667
Purchased Water	CAS-11-BRU	0	0	0
Fuel and Power	CAS-11-BRU	14,155	(4,475)	9,680
Chemicals	CAS-11-BRU	10,257	(5,140)	5,117
Waste Disposal	CAS-11-BRU	7,989	0	7,989
Support Services	CAS-11-BRU	24,918	1,177	26,095
Group Insurance	CAS-11-BRU	22,104	15,383	37,486
Pensions	CAS-11-BRU	13,983	(1,780)	12,203
Regulatory Expense	CAS-11-BRU	377	(109)	268
Insurance, Other than Group	CAS-11-BRU	11,427	(2,949)	8,478
Customer Accounting	CAS-11-BRU	6,750	(1,531)	5,219
Rents	CAS-11-BRU	2,014	70	2,084
General Office Expense	CAS-11-BRU	6,290	(2,194)	4,096
Miscellaneous	CAS-11-BRU	23,667	12,434	36,101
Maintenance - Other	CAS-11-BRU	19,195	19,742	38,937
Total Operations and Maintenance		246,694	60,727	307,421
Depreciation	CAS-11-BRU	46,619	21,169	67,788
Amortization	CAS-11-BRU	396	0	396
Total Depreciation and Amortization		47,015	21,169	68,184
Property Taxes	CAS-11-BRU	19,148	3,627	22,775
Payroll Taxes	CAS-11-BRU	6,867	2,168	9,034
PSC Fees	CAS-11-BRU	908	0	908
Other General Taxes	CAS-11-BRU	526	289	815
Total Taxes Other Than Income Taxes		27,449	6,084	33,533

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Line No.

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

Line No.

[illegible]

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Line No.

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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: Brunswick

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Schedule CAS-12-BRU
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Line #

The Company's federal and state income taxes will be affected by all of the pro forma adjustments made at present and proposed rates.

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
Utility Operating Income Before Income Taxes	(\$271,088)	(\$271,088)		
Interest Expense Deduction	49,804	49,804		
Income Before Addbacks (Deducts)	(320,892)	(320,892)		
Addback (Deducts):				
Tax over Book Depreciation	36,096	36,096		
Non-deductible Meals	37	37		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	36,133	36,133		
Taxable Income	(284,759)	(284,759)		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	(94,470)	(14,845)		
Per Books Amount / Present Rates	8,324	(1,973)		
Proforma adjustment	(\$102,794)	(\$12,872)		

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

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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: Brunswick				Case No. WR-2007-XXXX Schedule CAS-13-BRU Page 1 of 1		
Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Percentage Change
1	Monthly Billing:					
2						
3						
4	Residential	17,662	\$101,775	17,662	\$127,477	25.25%
5	Commercial	4,953	24,244	4,953	30,366	25.25%
6	Industrial	34	522	34	654	25.29%
7	Other Public Authority	701	3,682	701	4,612	25.26%
8	Other Water Utilities	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0.00%
10	Private Fire	0	4,762	0	5,964	25.24%
11	Public Fire	0	0	0	0	0.00%
12	Total	23,350	134,985	23,350	169,073	25.25%
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		0		0	0.00%
18	Returned Check Charge		96		96	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		2,942		2,942	0.00%
21	Rents from Water Property		27		27	0.00%
22						
23						
24			\$138,050		\$172,138	24.69%
25						
26						
27						
28						
29						
30						
31						
32						
33						
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

[illegible]

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Brunswick

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Line #	Class/Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	
				Total Revenue			Total Revenue	Dollar Change
Other Water Utilities:								
1	Minimum Charge:			\$0			\$0	\$0
2	5/8" Monthly	0		\$7.08	0		\$8.87	\$0
3	3/4" Monthly	0		9.06	0		11.35	0
4	1" Monthly	0		12.84	0		16.08	0
5	1-1/2" Monthly	0		22.33	0		27.97	0
6	2" Monthly	0		33.71	0		42.22	0
7	3" Monthly	0		60.24	0		75.44	0
8	4" Monthly	0		98.15	0		122.92	0
9	6" Monthly	0		192.93	0		241.62	0
10	8" Monthly	0		306.65	0		384.04	0
11	10" Monthly	0		520.92	0		652.39	0
12	12" Monthly	0		859.27	0		1,076.14	0
Volumetric Charges:								
13	First Block		0	\$6.4180		0	\$8.0378	0
14	Second Block		0	3.5954		0	4.5028	0
15	Third Block		0	2.7747		0	3.4750	0
16	Fourth Block		0	1.8685		0	2.3401	0
17	FAL's and Credits		0			0		0
18	Reconcile to Books							0
19	Total		0			0		\$0

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

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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	Dollar Change	Percentage Change
1											
2	Miscellaneous:										
3	Minimum Charge:										
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.87	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		11.35	0	0	0.00%
6	1" Monthly	0		12.84	0	0		16.08	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		27.97	0	0	0.00%
8	2" Monthly	0		33.71	0	0		42.22	0	0	0.00%
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		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books										
24	Total		0		\$0		0		\$0	\$0	0.00%
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
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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: Brunswick						Case No. WR-2007-XXXX Schedule CAS-14-BRU 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	3.00	\$1,252.68	\$3,758	1,568.88	\$4,707	\$949	25.25%
5								
6	2"	0.00	179.52	0	224.88	0	0	0.00%
7								
8	3"	0.00	308.52	0	386.40	0	0	0.00%
9								
10	4"	0.00	489.48	0	612.96	0	0	0.00%
11								
12	6"	1.00	1,003.80	1,004	1,257.12	1,257	253	25.20%
13								
14	8"	0.00	1,727.16	0	2,163.12	0	0	0.00%
15								
16	10"	0.00	2,654.88	0	3,324.96	0	0	0.00%
17								
18	12"	0.00	3,785.40	0	3,785.40	0	0	0.00%
19								
20	FAL's and Credits			0		0	0	0.00%
21								
22	Total	4		\$4,762		\$5,964	\$1,202	25.24%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	61	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								