

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

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

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

Line No.	Description	Supporting Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-JFC	\$14,085,339
7			
8	Operating Income at Present Rates	CAS-8-JFC	298,134
9			
10	Earned Rate of return		2.12%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		1,200,071
15			
16	Operating Income Deficiency		901,937
17			
18	Gross Revenue Conversion Factor		1.63997
19			
20	Revenue Deficiency		1,479,149
21			
22	Adjusted Operating Revenues	CAS-8-JFC	4,118,670
23			
24	Total Revenue Requirement		\$5,597,819
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	1.02990%	10,299
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		989,701
33	State Income Taxes	5.21327%	51,596
34	Federal Income Taxes	33.17536%	328,337
35	Total Taxes and Expenses		390,232
36	Net Amount		\$609,768
37			
38	Conversion Factor		1.63997
39			
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Rate Base Summary
Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
 Schedule CAS-3-JFC
 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-JFC	20,059,777	2,713,275	22,773,052
6					
7	Accumulated Provision for Depreciation	CAS-5-JFC	(4,610,815)	(219,617)	(4,830,432)
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>15,448,962</u>	<u>2,493,659</u>	<u>17,942,620</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JFC	252,817	215,680	468,497
18	Contributions in Aid of Construction	CAS-6-JFC	2,228,531	(26,936)	2,201,595
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,340,973	(18,493)	1,322,480
21	Pension Liability	W/P's	313,650	(2,475)	311,175
22					
23					
24	Subtotal		<u>4,135,971</u>	<u>167,776</u>	<u>4,303,748</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JFC	21,000	0	21,000
29	Materials and Supplies	W/P's	177,087	0	177,087
30	Prepayments	W/P's	16,223	0	16,223
31	OP&B's Contributed to External Fund	W/P's	0	0	0
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	266,806	(34,650)	232,156
34					
35	Subtotal		<u>481,116</u>	<u>(34,650)</u>	<u>446,466</u>
36					
37	Total Original Cost Rate Base		<u>11,794,107</u>	<u>2,291,232</u>	<u>14,085,339</u>
38					
39					
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Utility Plant in Service
For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-4-JFC
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		\$4,268	\$5,040
3	301	Franchise & Consents	\$772	0	0
4	302	Miscellaneous Intangible Plant Studies	0	88,195	88,195
5	303	Subtotal	772	92,463	93,235
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	3,755	0	3,755
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	388,419	0	388,419
11	313	Wells & Springs	0	0	0
12	314	Supply Mains	0	0	0
13	316	Subtotal	392,174	0	392,174
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	944	0	944
16	320	Pumping Structures & Improvements	612,421	0	612,421
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	0	0	0
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	1,464,209	0	1,464,209
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	0	0	0
24	328	Subtotal	2,077,574	0	2,077,574
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	50,762	0	50,762
27	330	Water Treatment Structures & Improvements	2,208,280	247,477	2,455,757
28	331	Water Treatment Equipment	2,978,793	0	2,978,793
29	332	Water Treatment Equipment - Filter Plant	0	0	0
30	332.4	Subtotal	5,237,835	247,477	5,485,312
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	45,514	0	45,514
33	340	Transmission & Distribution Structures & Improvements	47,953	0	47,953
34	341	Distribution Reservoirs & Standpipes	989,901	0	989,901
35	342	Transmission & Distribution Mains Conv	6,061,578	1,474,315	7,535,893
36	343	Transmission & Distribution Mains < 4"	31,286	0	31,286
37	343.1	Transmission & Distribution Mains 6" - 8"	533,784	0	533,784
38	343.2	Transmission & Distribution Mains > 10"	1,115,473	0	1,115,473
39	343.3	Subtotal	8,825,489	1,474,315	10,299,804
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		Transmission & Distribution Plant				
2		Fire mains		8,825,489	1,474,315	10,299,804
3	344	Services		0	0	0
4	345	Meters - Bronze Case		341,721	21,867	363,588
5	346.1	Meters - Plastic Case		2,792	0	2,792
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		784,979	197,866	982,845
8	347	Hydrants		279,883	0	279,883
9	348	Other Transmission & Distribution Plant		999,146	19,194	1,018,340
10	349	Subtotal		0	0	0
11			11,234,010	1,713,242	12,947,252	
12		General Plant				
13	389	General Land & Land Rights	7,181	0	7,181	
14	390	Stores Shops Equipment Structures	0	0	0	
15	390.1	Office Structures	232,303	0	232,303	
16	390	General Structures - HVAC	0	0	0	
17	390.3	Miscellaneous Structures	0	0	0	
18	391	Office Furniture and Equipment	31,964	267,393	299,357	
19	391.2	Computers & Peripheral Equipment	229,599	79,648	309,247	
20	391.25	Computer Software	0	142,858	142,858	
21	391.26	Personal Computer Software	0	2,790	2,790	
22	391.3	Other Office Equipment	0	336	336	
23	392.11	Transportation Equipment - Light Trucks	76,771	959	77,730	
24	392.12	Transportation Equipment - Heavy Trucks	0	0	0	
25	392.2	Transportation Equipment - Cars	20,483	3,544	24,027	
26	392.3	Transportation Equipment - Other	0	0	0	
27	393	Stores Equipment	1,524	0	1,524	
28	394	Tools, Shop, & Garage Equipment	154,165	161,520	315,685	
29	395	Laboratory Equipment	47,644	0	47,644	
30	396	Power Operated Equipment	98,657	0	98,657	
31	397	Communication Equipment (non telephone)	61,783	53	61,836	
32	397.2	Telephone Equipment	0	736	736	
33	398	Miscellaneous Equipment	155,338	256	155,594	
34	399	Other Tangible Property	0	0	0	
35		Subtotal	1,117,412	660,093	1,777,505	
36						
37		Total Plant in Service	\$20,059,777	\$2,713,275	\$22,773,052	
38						
39						
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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		Organization	\$0	\$0	\$0
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	(3,483)	(3,483)
5	303	Subtotal	0	(3,483)	(3,483)
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	2,679	69	2,748
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	44,459	7,121	51,580
11	313	Wells & Springs	0	0	0
12	314	Supply Mains	0	0	0
13	316	Subtotal	47,138	7,190	54,328
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	71,294	5,502	76,796
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	0	0	0
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	326,706	23,086	349,792
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	0	0	0
24	328	Subtotal	398,000	28,588	426,588
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	355,493	13,148	368,641
28	331	Water Treatment Equipment	1,209,827	50,515	1,260,342
29	332	Water Treatment Equipment - Filter Plant	9,153	0	9,153
30	332.4	Subtotal	1,574,472	63,664	1,638,136
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	6,024	800	6,824
34	341	Distribution Reservoirs & Standpipes	36,657	16,787	53,444
35	342	Transmission & Distribution Mains Conv	1,480,823	17,987	1,498,810
36	343	Transmission & Distribution Mains < 4"	1,131	373	1,504
37	343.1	Transmission & Distribution Mains 6" - 8"	13,634	6,361	19,995
38	343.2	Transmission & Distribution Mains > 10"	44,856	13,293	58,149
39	343.3	Subtotal	1,583,126	55,600	1,638,726
40					

**Accumulated Depreciation and Amortization
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 Reserve
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		1,583,126	55,600	1,638,726
3	344	Services		0	0	0
4	345			23,132	5,530	28,662
5	346.1	Meters - Bronze Case		7	(0)	7
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		126,824	11,311	138,135
8	347	Meter Installation		4,421	2,258	6,679
9	348	Hydrants		326,581	11,662	338,243
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		<u>2,064,091</u>	<u>86,361</u>	<u>2,150,452</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		101,412	5,324	106,736
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		92,312	(5,811)	86,501
19	391.2	Computers & Peripheral Equipment		(46,251)	3,038	(43,213)
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		56,570	8,797	65,367
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		15,085	4,694	19,779
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		597	32	629
28	394	Tools, Shop, & Garage Equipment		99,700	2,471	102,171
29	395	Laboratory Equipment		15,257	1,411	16,668
30	396	Power Operated Equipment		135,779	10,047	145,826
31	397	Communication Equipment (non telephone)		39,169	2,696	41,865
32	397.2	Telephone Equipment		0	0	0
33	398	Miscellaneous Equipment		17,483	4,599	22,082
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>527,113</u>	<u>37,298</u>	<u>564,411</u>
36		Total Plant in Service		<u>\$4,610,815</u>	<u>\$219,617</u>	<u>\$4,830,432</u>
37						

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	252,817	215,680	468,497
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>252,817</u>	<u>215,680</u>	<u>468,497</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	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	2,260,365	0	2,260,365
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	(31,833)	(26,936)	(58,769)
26		Total Contributions in Aid of Construction	<u>2,228,531</u>	<u>(26,936)</u>	<u>2,201,595</u>
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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	518,299	1,420	38.41	13.38	25.03	35,542
5	Tax Withholding	246,266	675	38.41	18.68	19.73	13,312
6	Fuel and Power	275,886	756	38.41	31.66	6.75	5,102
7	Chemicals	326,563	895	38.41	21.41	17.00	15,210
8	Purchased Water	2,212	6	38.41	31.66	6.75	41
9	Service Company Charges	613,241	1,680	38.41	45.58	(7.17)	(12,046)
10	Group Insurance	113,267	310	38.41	23.20	15.21	4,720
11	OPEB's	52,111	143	38.41	20.56	17.85	2,548
12	Pensions	84,621	232	38.41	15.21	23.20	5,379
13	ESOP	0	0	38.41	20.56	17.85	0
14	Insurance Other than Group	124,474	341	38.41	15.21	23.20	7,912
15	Uncollectables	42,179	116	38.41	20.56	17.85	2,063
16	Rents	28,553	78	38.41	20.56	17.85	1,396
17	401(k)	97,085	266	38.41	20.56	17.85	4,748
18	Other O&M	588,585	1,613	38.41	20.56	17.85	28,784
19	Total O&M Expenses	3,113,342					114,711
20							
21	Depreciation Amortization Expense	552,695	1,514	38.41	0.00	38.41	58,162
22	Property Taxes	252,978	693	38.41	182.50	(144.09)	(99,867)
23	Public Service Commission Fee	26,011	71	38.41	30.50	7.91	564
24	Franchise and Environment Tax	13,401	37	38.41	(78.00)	116.41	4,274
25	FICA Taxes	896	2	38.41	18.68	19.73	48
26	FUTA Taxes	59,218	162	38.41	18.68	19.73	3,201
27	SUTA Taxes	502	1	38.41	74.63	(36.22)	(50)
28	Federal Income Tax - Current	(77,175)	(211)	38.41	60.25	(21.84)	4,618
29	State Income Tax - Current	(12,128)	(33)	38.41	62.17	(23.76)	789
30	Deferred Income Taxes	(7,110)	(19)	38.41	0.00	38.41	(748)
31	Interest Expense	447,914	1,227	38.41	91.15	(52.74)	(64,721)
32	Preferred Dividends	5,634	15	38.41	45.63	(7.22)	(111)
33	Total Working Capital Requirement	4,376,176					20,870
34							
35	Total Cash and Working Capital Requirement Used						21,000
36							
37							
38							
39							
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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: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-8-JFC
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	Operating Revenues	CAS-9-JFC	\$4,021,471	\$97,199	\$4,118,670		
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-JFC	2,904,154	112,102	3,016,256		
10	Depreciation Expense	CAS-10-JFC	309,748	239,457	549,205		
11	Amortization Expense	CAS-10-JFC	3,490	0	3,490		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-JFC	245,816	7,162	252,978		
15	Payroll Taxes	CAS-10-JFC	62,312	(1,696)	60,616		
16	PSC Fees	CAS-10-JFC	21,436	0	21,436		
17	Other	CAS-10-JFC	12,411	5,565	17,976		
18							
19	Utility Operating Income Before Income Taxes		462,106	(265,392)	196,714		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-JFC	127,177	(204,352)	(77,175)		
23	State Income Tax	CAS-12-JFC	(30,146)	18,018	(12,128)		
24	Deferred Income Taxes		189,097	(196,207)	(7,110)		
25	Amortization of Investment Tax Credit		(5,007)		(5,007)		
26							
27	Utility Operating Income		\$180,985	\$117,149	\$298,134		
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Adjustment to Revenue Per Books and Pro Forma

For the Test Year Ended June 30, 2006

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	\$2,186,967	\$6,778	(\$554)	\$2,193,191		\$842	\$2,191,791
2	1,108,510	27,957	18,037	1,154,503	(\$2,242)	(\$6,040)	1,241,210
3	209,961	(2,537)	2	207,426		\$0	207,426
4	378,674	(14,146)	(19,308)	345,220		(\$10,303)	334,917
5	0	0	0	0		\$0	0
6	43	0	(43)	0		\$0	0
7							
8							
9							
10							
11							
12							
13							
14	3,884,155	18,052	(1,866)	3,900,340	90,505	(15,501)	3,975,344
15							
16							
17	0	0	0	0			0
18							
19							
20	114,045	0	6,009	120,054	0		120,054
21							
22	114,045	0	6,009	120,054	0	0	120,054
23							
24	3,998,200	18,052	4,143	4,020,394	90,505	(15,501)	4,095,398
25							
26							
27	70			70			70
28	2,196			2,196			2,196
29	0			0			0
30	20,806			20,806			20,806
31	200			200			200
32							
33	23,272	0	0	23,272	0	0	23,272
34							
35							
36	\$4,021,471	\$18,052	\$4,143	\$4,043,666	\$90,505	(\$15,501)	\$4,118,670
37							
38							
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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: Jefferson City

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

Line #

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

<u>Expense Description</u>	<u>Schedule Reference</u>	<u>Test Year Expense</u>	<u>Adjustment</u>	<u>Pro forma Present Rates</u>
Labor	CAS-11-JFC	748,523	16,042	764,565
Purchased Water	CAS-11-JFC	1,830	382	2,212
Fuel and Power	CAS-11-JFC	212,576	63,310	275,886
Chemicals	CAS-11-JFC	226,183	100,380	326,563
Waste Disposal	CAS-11-JFC	35	0	35
Support Services	CAS-11-JFC	585,583	27,658	613,241
Group Insurance	CAS-11-JFC	165,379	61,659	227,038
Pensions	CAS-11-JFC	105,682	(21,061)	84,621
Regulatory Expense	CAS-11-JFC	8,900	(2,581)	6,319
Insurance, Other than Group	CAS-11-JFC	107,693	16,781	124,474
Customer Accounting	CAS-11-JFC	94,541	223	94,764
Rents	CAS-11-JFC	26,462	2,091	28,553
General Office Expense	CAS-11-JFC	93,138	(51,778)	41,360
Miscellaneous	CAS-11-JFC	203,686	40,307	243,993
Maintenance - Other	CAS-11-JFC	323,942	(141,310)	182,633
Total Operations and Maintenance		2,904,154	112,102	3,016,256
Depreciation	CAS-11-JFC	309,748	239,457	549,205
Amortization	CAS-11-JFC	3,490	0	3,490
Total Depreciation and Amortization		313,238	239,457	552,695
Property Taxes	CAS-11-JFC	245,816	7,162	252,978
Payroll Taxes	CAS-11-JFC	62,312	(1,696)	60,616
PSC Fees	CAS-11-JFC	21,436	0	21,436
Other General Taxes	CAS-11-JFC	12,411	5,565	17,976
Total Taxes Other Than Income Taxes		341,973	11,031	353,005

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[illegible]

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

Line

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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: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-12-JFC
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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	\$196,714	\$196,714		
Interest Expense Deduction	447,914	447,914		
Taxable Income	(251,200)	(251,200)		
Addback (Deducts):				
Tax over Book Depreciation	18,530	18,530		
Non-deductible Meals	42	42		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	18,572	18,572		
Taxable Income	(232,628)	(232,628)		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	(77,175)	(12,128)		
Per Books Amount / Present Rates	127,177	(30,146)		
Proforma adjustment	(\$204,352)	\$18,018		

(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: Jefferson City

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change
1						
2	Monthly Billing:					
3						
4	Residential	527,136	\$2,191,791	527,136	\$2,745,080	\$553,289
5	Commercial	455,032	1,241,210	455,032	1,555,122	313,912
6	Industrial	117,738	207,426	117,738	259,776	52,350
7	Other Public Authority	117,788	334,917	117,788	419,446	84,529
8	Other Water Utilities	0	0	0	0	0
9	Miscellaneous	0	0	0	0	0
10	Private Fire	0	120,054	0	150,424	30,370
11	Public Fire	0	0	0	0	0
12	Total	1,217,693	4,095,398	1,217,693	5,129,848	\$1,034,450
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		70		70	0
18	Returned Check Charge		2,196		2,196	0
19	Application Fee		0		0	0
20	Miscellaneous Other Revenue		20,806		20,806	0
21	Rents from Water Property		200		200	0
22						
23						
24			\$4,118,670		\$5,153,120	1,034,450
25						
26						
27						
28						
29						
30						
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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: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-14-JFC
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Percentage Change			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)		Proposed Rate	Total Revenue	Dollar Change
1											
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	97,142		\$7.76	\$753,819	97,142		\$9.72	\$944,216	\$190,397	25.26%
5	3/4" Monthly	8,750		8.49	74,286	8,750		10.63	93,010	18,724	25.21%
6	1" Monthly	1,507		9.96	15,013	1,507		12.47	18,796	3,783	25.20%
7	1-1/2" Monthly	28		13.63	380	28		17.07	476	96	25.26%
8	2" Monthly	93		18.02	1,683	93		22.57	2,108	425	25.25%
9	3" Monthly	0		28.30	0	0		35.44	0	0	0.00%
10	4" Monthly	0		42.97	0	0		53.82	0	0	0.00%
11	6" Monthly	0		79.63	0	0		99.73	0	0	0.00%
12	8" Monthly	0		0.00	0	0		0.00	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		534,290	\$2.5580	1,366,713		534,290	\$3.2036	1,711,651	344,938	25.24%
19	Second Block		561	1.7119	961		561	2.1439	1,203	242	25.18%
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		(7,715)		(21,064)		(7,715)		(26,380)	(5,316)	25.24%
23	Reconcile to Books									0	0.00%
24	Total		527,136		\$2,191,791		527,136		\$2,745,080	\$553,289	25.24%

**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: Jefferson City

Case No. WR-2007-XXXX
Schedule CAS-14-JFC
Page 2 of 8

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate			Total Revenue
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	10,421		\$7.76	\$80,863	10,421		\$9.72	\$101,287	\$20,424	25.26%
5	3/4" Monthly	724		8.49	6,147	724		10.63	7,696	1,549	25.20%
6	1" Monthly	3,294		9.96	32,808	3,294		12.47	41,076	8,268	25.20%
7	1-1/2" Monthly	838		13.63	11,422	838		17.07	14,305	2,883	25.24%
8	2" Monthly	1,830		18.02	32,977	1,830		22.57	41,303	8,326	25.25%
9	3" Monthly	113		28.30	3,198	113		35.44	4,005	807	25.23%
10	4" Monthly	60		42.97	2,578	60		53.82	3,229	651	25.25%
11	6" Monthly	12		79.63	956	12		99.73	1,197	241	25.21%
12	8" Monthly	0		0.00	0	0		0.00	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		345,509	\$2.5580	883,812		345,509	\$3.2036	1,106,872	223,060	25.24%
19	Second Block		104,985	1.7119	179,720		104,985	2.1439	225,078	45,358	25.24%
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		(5,067)		(11,925)		(5,067)		(14,935)	(3,010)	25.24%
23	Reconcile to Books									0	0.00%
24	Total		445,427		\$1,222,556		445,427		\$1,531,113	\$308,557	25.24%

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

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	State Penitentiary (Interruptible Rate):										
3	Minimum Charge:										
4	5/8" Monthly	0		\$0.00	\$0	0		\$9.72	\$0	\$0	0.00%
5	3/4" Monthly	0		\$0.00	0	0		10.63	0	0	0.00%
6	1" Monthly	0		\$0.00	0	0		12.47	0	0	0.00%
7	1-1/2" Monthly	0		\$0.00	0	0		17.07	0	0	0.00%
8	2" Monthly	0		\$0.00	0	0		22.57	0	0	0.00%
9	3" Monthly	0		\$0.00	0	0		35.44	0	0	0.00%
10	4" Monthly	0		\$0.00	0	0		53.82	0	0	0.00%
11	6" Monthly	0		\$0.00	0	0		99.73	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
13											
14	Volumetric Charges:										
15	First Block		43	\$3.0133	129		43	\$3.7700	161	32	24.81%
16	Second Block		0	1.7200	0		0	2.1500	0	0	0.00%
17	FAL's and Credits		0		0		0		0	0	0.00%
18	Reconcile to Books									0	0.00%
19	Total		43		\$129		43		\$161	\$32	24.81%
20											
21	Capital Complex (Interruptible Rate):										
22	Minimum Charge:										
23	5/8" Monthly	0		\$0.00	\$0	0		\$9.72	\$0	\$0	0.00%
24	3/4" Monthly	0		\$0.00	0	0		10.63	0	0	0.00%
25	1" Monthly	0		\$0.00	0	0		12.47	0	0	0.00%
26	1-1/2" Monthly	0		\$0.00	0	0		17.07	0	0	0.00%
27	2" Monthly	0		\$0.00	0	0		22.57	0	0	0.00%
28	3" Monthly	0		\$0.00	0	0		35.44	0	0	0.00%
29	4" Monthly	12		\$0.00	0			53.82	646	646	0.00%
30	6" Monthly	0		\$0.00	0	0		99.73	0	0	0.00%
31	8" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
32											
33	Volumetric Charges:										
34	First Block		845	\$3.4667	2,930		845	\$4.3416	3,670	740	25.26%
35	Second Block		544	\$2.8267	1,537		544	\$3.5401	1,925	388	25.24%
36	Third block		8,174	\$1.7200	14,058		8,174	\$2.1541	17,607	3,549	25.25%
37	FAL's and Credits		0		0		0		0	0	0.00%
38	Reconcile to Books									0	0.00%
39	Total		9,563		\$18,525		9,563		\$23,848	\$5,323	28.73%
40											

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

[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: Jefferson City	Case No. WR-2007-XXXX Schedule CAS-14-JFC Page 6 of 8
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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
1									
2	Other Water Utility:								
3	Minimum Charge:								
4	5/8" Monthly	0		\$7.76	\$0	0		\$9.72	\$0
5	3/4" Monthly	0		8.49	0	0		10.63	0
6	1" Monthly	0		9.96	0	0		12.47	0
7	1-1/2" Monthly	0		13.63	0	0		17.07	0
8	2" Monthly	0		18.02	0	0		22.57	0
9	3" Monthly	0		28.30	0	0		35.44	0
10	4" Monthly	0		42.97	0	0		53.82	0
11	6" Monthly	0		79.63	0	0		99.73	0
12	8" Monthly	0		0.00	0	0		0.00	0
13	10" Monthly	0		0.00	0	0		0.00	0
14	12" Monthly	0		0.00	0	0		0.00	0
15									
16									
17	Volumetric Charges:								
18	First Block		0	\$2.5580	0		0	\$3.2036	0
19	Second Block		0	1.7119	0		0	2.1439	0
20	Third Block		0	0.0000	0		0	0.0000	0
21	Fourth Block		0	0.0000	0		0	0.0000	0
22	FAL's and Credits		0		0		0		0
23	Reconcile to Books								
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

	Dollar Change Percentage Change
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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: Jefferson City

Case No. WR-2007-XXXX

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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: Jefferson City				Case No. WR-2007-XXXX Schedule CAS-14-JFC Page 8 of 8		
Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates	
			Annual Rate	Total Revenue	Annual Rate	Total Revenue
1						
2	Private Fire Service:					
3						
4	Private Fire Hydrant	39	\$786.49	\$30,673	\$984.96	\$38,413
5						
6	2"	10	87.35	874	109.44	1,094
7						
8	3"	1	196.66	197	246.24	246
9						
10	4"	27	349.57	9,438	437.76	11,820
11						
12	6"	53	786.49	41,684	984.96	52,203
13						
14	8"	19	1,398.11	26,564	1,750.92	33,267
15						
16	10"	5	2,184.60	10,923	2,736.00	13,680
17						
18	12"	0	0.00	0	0.00	0
19						
20	FAL's and Credits			(299)		(299)
21						
22	Total	154		\$120,054		\$150,424
23						
24						
25						
26						
27	Public Fire Protection:					
28	Public Fire Hydrants	918	0.00	0	0.00	0
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						