

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

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

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

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-JOP	\$42,732,803
7			
8	Operating Income at Present Rates	CAS-8-JOP	529,708
9			
10	Earned Rate of return		1.24%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		3,640,835
15			
16	Operating Income Deficiency		3,111,127
17			
18	Gross Revenue Conversion Factor		1.64179
19			
20	Revenue Deficiency		5,107,817
21			
22	Adjusted Operating Revenues	CAS-8-JOP	7,918,756
23			
24	Total Revenue Requirement		\$13,026,573
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		
30	Revenue		\$1,000,000
31	Uncollectibles	1.13990%	11,399
32	PSC Assessment	0.00000%	0,000
33	Before Tax Amount		988,601
34	State Income Taxes	5.21327%	51,538
35	Federal Income Taxes	33.17536%	327,972
36	Total Taxes and Expenses		390,909
37	Net Amount		\$609,091
38			
39	Conversion Factor		1.64179
40			

Rate Base Summary
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					
5	Utility Plant in Service	CAS-4-JOP	62,489,349	16,109,088	78,598,437
6					
7	Accumulated Provision for Depreciation	CAS-5-JOP	(11,369,786)	(1,245,640)	(12,615,426)
8					
9	Accumulated Amortization	WIP's	(71,296)	0	(71,296)
10					
11	Utility Plant Acquisition Adjustments	WIP's	0	0	0
12					
13	Net Utility Plant		<u>51,048,267</u>	<u>14,863,449</u>	<u>65,911,715</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-JOP	3,294,402	4,303,585	7,597,987
18	Contributions in Aid of Construction	CAS-6-JOP	12,159,604	(238,513)	11,921,091
19	Accumulated Deferred ITC (3%)	WIP's	10,252	(814)	9,438
20	Deferred Income Taxes	WIP's	3,985,132	7,655	3,992,787
21	Pension Liability	WIP's	683,120	(5,392)	677,728
22					
23					
24	Subtotal		<u>20,132,510</u>	<u>4,066,521</u>	<u>24,199,031</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-JOP	170,000	0	170,000
29	Materials and Supplies	WIP's	373,938	0	373,938
30	Prepayments	WIP's	35,333	0	35,333
31	OPEB's Contributed to External Fund	WIP's	222,375	(5,911)	216,464
32	Premature Retirement	WIP's	0	0	0
33	Regulatory Deferrals	WIP's	257,874	(33,490)	224,384
34					
35	Subtotal		<u>1,059,520</u>	<u>(39,401)</u>	<u>1,020,119</u>
36					
37	Total Original Cost Rate Base		<u>31,975,277</u>	<u>10,757,527</u>	<u>42,732,803</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: Joplin

Case No. WR-2007-XXXX
Schedule CAS-4-JOP
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	\$9,296	\$9,296
3	302	Franchise & Consents	20,740	0	20,740
4	303	Miscellaneous Intangible Plant Studies	0	62,585	62,585
5		Subtotal	20,740	71,881	92,621
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	146,949	0	146,949
8	311	Structures & Improvements	2,148,437	0	2,148,437
9	312	Collection & Impound Reservoirs	110,883	0	110,883
10	313	Lake, River, & Other Intakes	52,654	0	52,654
11	314	Wells & Springs	3,602,324	429,948	4,032,272
12	316	Supply Mains	343,054	0	343,054
13		Subtotal	6,404,301	429,948	6,834,249
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	12,561	0	12,561
16	321	Pumping Structures & Improvements	516,696	9,590,000	10,106,696
17	322	Boiler Plant Equipment	348	0	348
18	323	Force Mains	69,211	0	69,211
19	324	Steam Pumping Equipment	6,907	0	6,907
20	325	Electric Pumping Equipment	2,316,982	0	2,316,982
21	326	Diesel Pumping Equipment	132,189	0	132,189
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	251,354	0	251,354
24		Subtotal	3,306,248	9,590,000	12,896,248
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	11,715	0	11,715
27	331	Water Treatment Structures & Improvements	811,346	288,174	1,099,520
28	332	Water Treatment Equipment	2,260,035	0	2,260,035
29	332.4	Water Treatment Equipment - Filter Plant	182,147	(2)	182,145
30		Subtotal	3,265,243	288,173	3,553,416
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	27,039	0	27,039
33	341	Transmission & Distribution Structures & Improvements	418,511	0	418,511
34	342	Distribution Reservoirs & Standpipes	5,150,499	0	5,150,499
35	343	Transmission & Distribution Mains Conv	0	4,348,029	4,348,029
36	343.1	Transmission & Distribution Mains < 4"	1,824,238	0	1,824,238
37	343.2	Transmission & Distribution Mains 6" - 8"	17,178,429	0	17,178,429
38	343.3	Transmission & Distribution Mains > 10"	11,507,627	0	11,507,627
39		Subtotal	36,106,343	4,348,029	40,454,372
40					

Missouri Public Service Commission Company: Missouri-American Water Company District: Joplin			Utility Plant in Service For the Test Year Ended June 30, 2006		Case No. WR-2007-XXXX Schedule CAS-4-JOPP 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				
2	344	Fire mains		36,106,343	4,348,029	40,454,372
3				0	0	0
4	345	Services		7,522,852	334,092	7,856,944
5	346.1	Meters - Bronze Case		449,101	348,146	797,247
6	346.2	Meters - Plastic Case		10,232	0	10,232
7	346.3	Meters - Not Class By Type		144,361	0	144,361
8	347	Meter Installation		3,132,053	0	3,132,053
9	348	Hydrants		805,415	3,455	808,870
10		Other Transmission & Distribution Plant		0	0	0
11	349	Subtotal		48,170,357	5,033,722	53,204,079
12		General Plant				
13	389	General Land & Land Rights		717	0	717
14	390	Stores Shops Equipment Structures		29,288	0	29,288
15	390.1	Office Structures		19,478	0	19,478
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		81,089	0	81,089
18	391	Office Furniture and Equipment		43,618	185,367	228,985
19	391.2	Computers & Peripheral Equipment		126,357	173,521	299,878
20	391.25	Computer Software		0	311,140	311,140
21	391.26	Personal Computer Software		2,627	6,077	8,704
22	391.3	Other Office Equipment		32,325	733	33,058
23	392.11	Transportation Equipment - Light Trucks		149,728	(57,081)	92,647
24	392.12	Transportation Equipment - Heavy Trucks		14,220	0	14,220
25	392.2	Transportation Equipment - Cars		20,945	7,719	28,664
26	392.3	Transportation Equipment - Other		63,739	0	63,739
27	393	Stores Equipment		7,447	0	7,447
28	394	Tools, Shop, & Garage Equipment		389,865	65,612	455,477
29	395	Laboratory Equipment		58,880	0	58,880
30	396	Power Operated Equipemnt		177,464	0	177,464
31	397	Communication Equipment (non telephone)		49,946	116	50,062
32	397.2	Telephone Equipment		0	1,602	1,602
33	398	Miscellaneous Equipment		54,727	558	55,285
34	399	Other Tangible Property		0	0	0
35		Subtotal		1,322,460	695,365	2,017,825
36						
37		Total Plant in Service		\$62,489,349	\$16,109,088	\$78,598,437
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	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	76,648	76,648
5		Subtotal	0	76,648	76,648
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	68,728	39,388	108,116
9	312	Collection & Impound Reservoirs	82,283	1,016	83,299
10	313	Lake, River, & Other Intakes	36,509	965	37,474
11	314	Wells & Springs	336,216	51,603	387,819
12	316	Supply Mains	247,721	5,503	253,224
13		Subtotal	771,457	98,475	869,932
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	187,493	(362,283)	(174,790)
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	5,852	1,713	7,565
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	895,120	36,531	931,651
21	326	Diesel Pumping Equipment	30,388	(0)	30,388
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	105,639	(0)	105,639
24		Subtotal	1,224,493	(324,040)	900,453
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	177,717	(2,598)	175,119
28	332	Water Treatment Equipment	829,974	38,183	868,157
29	332.4	Water Treatment Equipment - Filter Plant	1,292	3,089	4,381
30		Subtotal	1,008,983	38,674	1,047,657
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	0	0	0
33	341	Transmission & Distribution Structures & Improvements	21,312	6,982	28,294
34	342	Distribution Reservoirs & Standpipes	780,324	87,344	867,668
35	343	Transmission & Distribution Mains Conv	3,456,061	(159,984)	3,296,077
36	343.1	Transmission & Distribution Mains < 4"	44,424	21,739	66,163
37	343.2	Transmission & Distribution Mains 6" - 8"	480,833	204,710	685,543
38	343.3	Transmission & Distribution Mains > 10"	370,929	137,132	508,061
39		Subtotal	5,153,883	297,923	5,451,806
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		5,153,883	297,923	5,451,806
3	344	Services		0	0	0
4	345	Meters - Bronze Case		1,696,416	126,698	1,823,114
5	346.1	Meters - Plastic Case		(105,836)	(946)	(106,782)
6	346.2	Meters - Not Class By Type		(2,262)	229	(2,033)
7	346.3	Meter Installation		97,260	3,229	100,489
8	347	Hydrants		636,234	70,054	706,288
9	348	Other Transmission & Distribution Plant		158,584	9,840	168,424
10	349	Subtotal		868	(0)	868
11				<u>7,635,147</u>	<u>507,027</u>	<u>8,142,174</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		2,582	671	3,253
15	390.1	Office Structures		23,993	(36,123)	(12,130)
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		2,083	(0)	2,083
18	391	Office Furniture and Equipment		53,337	104,468	157,805
19	391.2	Computers & Peripheral Equipment		(15,323)	32,075	16,752
20	391.25	Computer Software		0	681,461	681,461
21	391.26	Personal Computer Software		(2,482)	5,812	3,330
22	391.3	Other Office Equipment		5,590	3,406	8,996
23	392.11	Transportation Equipment - Light Trucks		283,115	(30,566)	252,549
24	392.12	Transportation Equipment - Heavy Trucks		6,099	1,629	7,728
25	392.2	Transportation Equipment - Cars		5,231	36,567	41,798
26	392.3	Transportation Equipment - Other		7,429	0	7,429
27	393	Stores Equipment		9,213	155	9,368
28	394	Tools, Shop, & Garage Equipment		177,477	15,344	192,821
29	395	Laboratory Equipment		(24,770)	1,743	(23,027)
30	396	Power Operated Equipment		135,209	18,073	153,282
31	397	Communication Equipment (non telephone)		9,600	4,819	14,419
32	397.2	Telephone Equipment		32,591	3,397	35,988
33	398	Miscellaneous Equipment		18,732	5,925	24,657
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>729,707</u>	<u>848,855</u>	<u>1,578,562</u>
36						
37		Total Plant in Service		<u>\$11,369,786</u>	<u>\$1,245,640</u>	<u>\$12,615,426</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	3,176,198	4,303,585	7,479,783
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	118,204	0	118,204
8		Total Customer Advances	<u>3,294,402</u>	<u>4,303,585</u>	<u>7,597,987</u>
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	8,776,440	0	8,776,440
15	271.12	Contributions in Aid - NT Extension Deposit	250,365	0	250,365
16	271.21	Contributions in Aid - NT Services	4,728	0	4,728
17	271.30	Contributions in Aid - NT Meters	12,562	0	12,562
18		Contributions in Aid - NT Hydrants	32,902	0	32,902
19		Contributions in Aid - NT Other	0	0	0
20	271.71	Contributions in Aid - Taxable Mains	2,384,233	0	2,384,233
21	271.12	Contributions in Aid - Taxable Extension Deposit	952,459	0	952,459
22	271.27	Contributions in Aid - Taxable Services	516,951	0	516,951
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	(771,037)	(238,513)	(1,009,550)
26		Total Contributions in Aid of Construction	<u>12,159,604</u>	<u>(238,513)</u>	<u>11,921,091</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	1,016,601	2,785	38.64	10.23	28.41	79,128
5	Tax Withholding	483,032	1,323	38.64	17.39	21.25	28,122
6	Fuel and Power	681,267	1,866	38.64	37.22	1.42	2,650
7	Chemicals	455,848	1,249	38.64	38.64	0.00	0
8	Purchased Water	0	0	38.64	53.15	(14.51)	0
9	Service Company Charges	1,333,472	3,653	38.64	(4.13)	42.77	156,254
10	Group Insurance	189,696	520	38.64	(8.54)	47.18	24,520
11	OPEB's	97,061	266	38.64	(0.04)	38.68	10,286
12	Pensions	173,379	475	38.64	38.64	0.00	0
13	ESOP	0	0	38.64	38.64	0.00	0
14	Insurance Other than Group	264,573	725	38.64	38.64	0.00	0
15	Uncollectables	87,539	240	38.64	38.64	0.00	0
16	Rents	36,992	101	38.64	24.37	14.27	1,446
17	401(k)	175,224	480	38.64	48.80	(10.16)	(4,877)
18	Other O&M	1,074,883	2,945	38.64	20.67	17.97	52,920
19	Total O&M Expenses	6,069,568					350,449
20							
21	Depreciation Amortization Expense	1,395,820	3,824	38.64	0.00	38.64	147,766
22	Property Taxes	404,897	1,109	38.64	182.50	(143.86)	(159,585)
23	Public Service Commission Fee	57,531	158	38.64	38.64	0.00	0
24	Franchise and Environment Tax	29,186	80	38.64	38.64	0.00	0
25	FICA Taxes	1,503	4	38.64	13.44	25.20	104
26	FUTA Taxes	116,151	318	38.64	62.05	(23.41)	(7,450)
27	SUTA Taxes	847	2	38.64	62.05	(23.41)	(54)
28	Federal Income Tax - Current	(463,740)	(1,271)	38.64	60.25	(21.61)	27,456
29	State Income Tax - Current	(72,873)	(200)	38.64	62.17	(23.53)	4,698
30	Deferred Income Taxes	26,856	74	38.64	0.00	38.64	2,843
31	Interest Expense	1,358,903	3,723	38.64	91.15	(52.51)	(195,496)
32	Preferred Dividends	17,093	47	38.64	45.63	(6.99)	(327)
33	Total Working Capital Requirement	8,941,741					170,404
34							
35	Total Cash and Working Capital Requirement Used						170,000
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: Joplin

Case No. WR-2007-XXXX
Schedule CAS-8-JOP
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-JOP	\$8,171,697	(\$252,941)	\$7,918,756		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-JOP	5,016,927	877,417	5,894,343		
10	Depreciation Expense	CAS-10-JOP	909,717	475,237	1,384,954		
11	Amortization Expense	CAS-10-JOP	10,866	0	10,866		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-JOP	357,893	47,004	404,897		
15	Payroll Taxes	CAS-10-JOP	91,185	27,315	118,500		
16	PSC Fees	CAS-10-JOP	46,686	0	46,686		
17	Other	CAS-10-JOP	27,030	13,001	40,031		
18							
19	Utility Operating Income Before Income Taxes		1,711,393	(1,692,914)	18,478		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-JOP	239,092	(702,832)	(463,740)		
23	State Income Tax	CAS-12-JOP	(56,674)	(16,199)	(72,873)		
24	Deferred Income Taxes		343,049	(316,193)	26,856		
25	Amortization of Investment Tax Credit		(1,473)		(1,473)		
26							
27	Utility Operating Income		\$1,187,399	(\$657,690)	\$529,708		
28							
29							
30							
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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: Joplin

Case No. WR-2007-XXXX
Schedule CAS-9-JOP
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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	\$4,281,323	\$38,808	(\$6,178)	\$4,313,953	(\$187,586)	(\$47,255)	\$4,079,112
2	1,643,898	23,026	(4,803)	1,662,121	(28,269)	(\$36,342)	1,597,510
3	1,391,683	22,643	1	1,414,327		(\$43,739)	1,370,588
4						(\$1,722)	187,361
5	185,532	3,540	11	189,083		(\$3,164)	200,198
6	201,817	1,546	(1)	203,362		\$0	0
7	(5)	0	5				
8							
9							
10							
11							
12							
13							
14	7,704,248	89,563	(10,965)	7,782,846	(215,855)	(132,222)	7,434,769
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	228,264	(17,223)	33,569	244,610	192		244,802
21							
22	228,264	(17,223)	33,569	244,610	192	0	244,802
23							
24	7,932,512	72,340	22,604	8,027,456	(215,663)	(132,222)	7,679,571
25							
26							
27	(267)			(267)			(267)
28	6,492			6,492			6,492
29	0			0			0
30	229,117			229,117			229,117
31	2,042			2,042			2,042
32	1,800			1,800			1,800
33	239,184	0	0	239,184	0	0	239,184
34							
35							
36	\$8,171,697	\$72,340	\$22,604	\$8,266,641	(\$215,663)	(\$132,222)	\$7,918,756
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: Joplin

Case No. WR-2007-XXXX
Schedule CAS-10-JOP
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Line #

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

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-JOP	\$1,054,719	\$444,914	\$1,499,633
Purchased Water	CAS-11-JOP	0	0	0
Fuel and Power	CAS-11-JOP	645,157	36,109	681,266
Chemicals	CAS-11-JOP	234,636	221,212	455,848
Waste Disposal	CAS-11-JOP	126	12,500	12,626
Support Services	CAS-11-JOP	1,273,332	60,140	1,333,472
Group Insurance	CAS-11-JOP	286,757	131,264	418,021
Pensions	CAS-11-JOP	180,105	(6,726)	173,379
Regulatory Expense	CAS-11-JOP	19,385	(5,623)	13,762
Insurance, Other than Group	CAS-11-JOP	270,175	(5,603)	264,573
Customer Accounting	CAS-11-JOP	200,149	(5,106)	195,043
Rents	CAS-11-JOP	42,497	(5,504)	36,992
General Office Expense	CAS-11-JOP	172,804	(112,771)	60,033
Miscellaneous	CAS-11-JOP	384,991	25,712	410,702
Maintenance - Other	CAS-11-JOP	252,096	86,898	338,994
Total Operations and Maintenance		5,016,927	877,417	5,894,343
Depreciation	CAS-11-JOP	909,717	475,237	1,384,954
Amortization	CAS-11-JOP	10,866	0	10,866
Total Depreciation and Amortization		920,583	475,237	1,395,820
Property Taxes	CAS-11-JOP	367,893	47,004	404,897
Payroll Taxes	CAS-11-JOP	91,185	27,315	118,500
PSC Fees	CAS-11-JOP	46,686	0	46,686
Other General Taxes	CAS-11-JOP	27,030	13,001	40,031
Total Taxes Other Than Income Taxes		522,794	87,320	610,114

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

Line

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

Line No.

[illegible]

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

[illegible]

Case No. WR-2007-XXXX
Schedule CAS-11-JOP
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Line

[illegible]

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

Line #

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

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
Utility Operating Income Before Income Taxes	\$18,478	\$18,478		
Interest Expense Deduction	1,358,903	1,358,903		
Taxable Income	(1,340,425)	(1,340,425)		
Addback (Deducts):				
Tax over Book Depreciation	(58,265)	(58,265)		
Non-deductible Meals	844	844		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	(57,421)	(57,421)		
Taxable Income	(1,397,846)	(1,397,846)		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	(463,740)	(72,873)		
Per Books Amount / Present Rates	239,092	(56,674)		
Proforma adjustment	(\$702,832)	(\$16,199)		

(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: Joplin

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change
1						
2	Monthly Billing:					
3						
4	Residential	1,226,975	\$4,079,112	1,226,975	\$5,109,295	\$1,030,183
5	Commercial	942,267	1,597,510	942,267	2,000,752	403,242
6	Industrial	1,457,794	1,370,588	1,457,794	1,716,530	345,942
7	Other Public Authority	108,868	187,361	108,868	234,649	47,288
8	Other Water Utilities	204,041	200,198	204,041	250,726	50,528
9	Miscellaneous	0	0	0	0	0
10	Private Fire	0	244,802	0	306,592	61,790
11	Public Fire	0	0	0	0	0
12	Total	3,939,945	7,679,571	3,939,945	9,618,544	\$1,938,973
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		(267)		(267)	0
18	Returned Check Charge		6,492		6,492	0
19	Application Fee		0		0	0
20	Miscellaneous Other Revenue		229,117		229,117	0
21	Rents from Water Property		2,042		2,042	0
22	Misc Sales Unmetered		\$1,800		1,800	0
23						
24						
25			\$7,918,755		\$9,857,728	1,938,973
26						
27						
28						
29						
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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: Joplin
 Case No. WR-2007-XXXX
 Schedule CAS-14-JOP
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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: Joplin

Case No. WR-2007-XXXX
Schedule CAS-14-JOP
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	Dollar Change
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	94		\$7.08	\$666	94		\$8.87	\$835	\$169	25.38%
5	3/4" Monthly	0		9.06	0	0		11.35	0	0	0.00%
6	1" Monthly	172		12.84	2,208	172		16.08	2,766	558	25.27%
7	1-1/2" Monthly	0		22.33	0	0		27.97	0	0	0.00%
8	2" Monthly	398		33.71	13,417	398		42.22	16,804	3,387	25.24%
9	3" Monthly	0		60.24	0	0		75.44	0	0	0.00%
10	4" Monthly	189		98.15	18,550	189		122.92	23,232	4,682	25.24%
11	6" Monthly	58		192.93	11,190	58		241.62	14,014	2,824	25.24%
12	8" Monthly	12		306.65	3,680	12		384.04	4,608	928	25.22%
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	<u>Volumetric Charges:</u>										
18	First Block		45,748	\$2.0073	91,832		45,748	\$2.5140	115,011	23,179	25.24%
19	Second Block		311,925	1.1245	350,770		311,925	1.4084	439,315	88,545	25.24%
20	Third Block		245,425	0.8679	212,997		245,425	1.0869	266,753	53,756	25.24%
21	Fourth Block		854,792	0.5844	499,540		854,792	0.7319	625,622	126,082	25.24%
22	FAL's and Credits		(96)		165,738		(96)		207,570	41,832	25.24%
23	Reconcile to Books									0	0.00%
24	Total		1,457,794		\$1,370,588		1,457,794		\$1,716,530	\$345,942	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: Joplin

Case No. WR-2007-XXXX
Schedule CAS-14-JOP
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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 Public Authority:								
3	Minimum Charge:								
4	5/8" Monthly	429		\$7.08	\$3,037	429		\$8.87	\$3,805
5	3/4" Monthly	0		9.06	0	0		11.35	0
6	1" Monthly	510		12.84	6,548	510		16.08	8,201
7	1-1/2" Monthly	24		22.33	536	24		27.97	671
8	2" Monthly	608		33.71	20,496	608		42.22	25,670
9	3" Monthly	0		60.24	0	0		75.44	0
10	4" Monthly	47		98.15	4,613	47		122.92	5,777
11	6" Monthly	0		192.93	0	0		241.62	0
12	8" Monthly	48		306.65	14,719	48		384.04	18,434
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		40,934	\$1.7459	71,464		40,934	\$2.1865	89,501
19	Second Block		69,716	0.9780	68,182		69,716	1.2248	85,388
20	Third Block		256	0.7547	193		256	0.9451	242
21	Fourth Block		0	0.5083	0		0	0.6365	0
22	FAL's and Credits		(2,038)		(2,427)		(2,038)		(3,040)
23	Reconcile to Books								
24	Total		<u>108,868</u>		<u>\$187,361</u>		<u>108,868</u>		<u>\$234,649</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$768
Percentage Change: 25.29%
0.00%
25.24%
25.19%
25.24%
0.00%
25.23%
0.00%
25.24%
0.00%
25.26%
0.00%
25.24%

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

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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Joplin
 Case No. WR-2007-XXXX
 Schedule CAS-14-JOP
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	
1										
2	Miscellaneous:									
3	Minimum Charge:									
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.87	\$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	0		33.71	0	0		42.22	0	0.00%
9	3" Monthly	0		60.24	0	0		75.44	0	0.00%
10	4" Monthly	0		98.15	0	0		122.92	0	0.00%
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		0	\$0.0000	0	0		\$0.0000	0	0.00%
19	Second Block		0	0.0000	0	0		0.0000	0	0.00%
20	Third Block		0	0.0000	0	0		0.0000	0	0.00%
21	Fourth Block		0	0.0000	0	0		0.0000	0	0.00%
22	FAL's and Credits		0		0	0			0	0.00%
23	Reconcile to Books								0	0.00%
24	Total		0		\$0	0			\$0	0.00%

**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: Joplin					Case No. WR-2007-XXXX Schedule CAS-14-JOP Page 7 of 7		
Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		
			Annual Rate	Total Revenue	Annual Rate	Total Revenue	Percentage Change
1							
2	Private Fire Service:						
3							
4	Private Fire Hydrant	5	\$669.24	\$3,346	838.20	\$4,191	25.25%
5							
6	2"	8	95.88	767	120.12	961	25.29%
7							
8	3"	0	164.76	0	206.40	0	0.00%
9							
10	4"	49	261.48	12,813	327.48	16,047	25.24%
11							
12	6"	190	536.28	101,893	671.64	127,612	25.24%
13							
14	8"	117	922.68	107,954	1,155.60	135,205	25.24%
15							
16	10"	7	1,418.28	9,928	1,776.24	12,434	25.24%
17							
18	12"	4	2,022.24	8,089	2,532.60	10,130	25.23%
19							
20	FAL's and Credits			12		12	0.00%
21							
22	Total	380		\$244,802		\$306,592	25.24%
23							
24							
25							
26	Public Fire Protection:						
27							
28	Public Fire Hydrants	1,634	0.00	0	0.00	0	0.00%
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							