

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

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

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

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-SCH	\$38,653,585
7			
8	Operating Income at Present Rates	CAS-8-SCH	1,798,763
9			
10	Earned Rate of return		4.65%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		3,293,285
15			
16	Operating Income Deficiency		1,494,522
17			
18	Gross Revenue Conversion Factor		1.64334
19			
20	Revenue Deficiency		2,456,008
21			
22	Adjusted Operating Revenues	CAS-8-SCH	9,240,820
23			
24	Total Revenue Requirement		\$11,696,828
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		
30	Revenue		\$1,000,000
31	Uncollectibles	1.23320%	12,332
32	PSC Assessment	0.00000%	0,000
33	Before Tax Amount		987,668
34	State Income Taxes	5.21327%	51,490
35	Federal Income Taxes	33.17536%	327,662
36	Total Taxes and Expenses		391,484
37	Net Amount		\$608,516
38			
39	Conversion Factor		1.64334
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-SCH
District: St. Charles	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-SCH	73,283,949	3,888,038	77,171,987
6					
7	Accumulated Provision for Depreciation	CAS-5-SCH	(14,260,202)	(1,963,975)	(16,224,176)
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		59,023,748	1,924,063	60,947,811
14					
15					
16	Less:				
17	Customer Advances	CAS-6-SCH	2,510,715	1,439,456	3,950,171
18	Contributions in Aid of Construction	CAS-6-SCH	13,775,715	(336,320)	13,439,395
19	Accumulated Deferred ITC (3%)	WIP's	0	0	0
20	Deferred Income Taxes	WIP's	4,623,618	18,942	4,642,560
21	Pension Liability	WIP's	841,274	(6,640)	834,634
22					
23					
24	Subtotal		21,751,322	1,115,438	22,866,760
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-SCH	0	0	0
29	Materials and Supplies	WIP's	128,860	0	128,860
30	Prepayments	WIP's	43,514	0	43,514
31	OPEB's Contributed to External Fund	WIP's	273,841	(7,279)	266,562
32	Premature Retirement	WIP's	0	0	0
33	Regulatory Deferrals	WIP's	153,538	(19,940)	133,598
34					
35	Subtotal		599,753	(27,219)	572,534
36					
37	Total Original Cost Rate Base		37,872,178	781,407	38,653,585
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: St. Charles

Case No. WR-2007-XXXX
Schedule CAS-4-SCH
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	\$11,448	\$11,448
3	301	Franchise & Consents	12,572	0	12,572
4	302	Miscellaneous Intangible Plant Studies	0	85,154	85,154
5	303	Subtotal	12,572	96,602	109,174
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	5,308	0	5,308
8	310	Structures & Improvements	0	0	0
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	0	0	0
12	314	Supply Mains	0	0	0
13	316	Subtotal	5,308	0	5,308
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	1,193	0	1,193
16	320	Pumping Structures & Improvements	1,341,301	0	1,341,301
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	250,571	0	250,571
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	2,245,914	0	2,245,914
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	53,382	0	53,382
24	328	Subtotal	3,892,361	0	3,892,361
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	5,372	0	5,372
27	330	Water Treatment Structures & Improvements	0	191,037	191,037
28	331	Water Treatment Equipment	16,283	0	16,283
29	332	Water Treatment Equipment - Filter Plant	0	0	0
30	332.4	Subtotal	21,655	191,037	212,692
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	314,898	0	314,898
33	340	Transmission & Distribution Structures & Improvements	944,876	0	944,876
34	341	Distribution Reservoirs & Standpipes	1,749,791	0	1,749,791
35	342	Transmission & Distribution Mains Conv	16,697,095	1,334,465	18,031,560
36	343	Transmission & Distribution Mains < 4"	517,111	0	517,111
37	343.1	Transmission & Distribution Mains 6" - 8"	8,000,656	0	8,000,656
38	343.2	Transmission & Distribution Mains > 10"	23,550,964	0	23,550,964
39	343.3	Subtotal	51,775,391	1,334,465	53,109,856
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	344	Fire mains		51,775,391	1,334,465	53,109,856
3	345	Services		285,120	0	285,120
4	346.1	Meters - Bronze Case		6,010,657	310,389	6,321,046
5	346.2	Meters - Plastic Case		1,607,343	601,557	2,208,900
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		214,712	0	214,712
8	348	Hydrants		3,407,032	0	3,407,032
9	349	Other Transmission & Distribution Plant		4,051,067	151,694	4,202,761
10		Subtotal		3,964	0	3,964
11				<u>67,355,286</u>	<u>2,398,106</u>	<u>69,753,392</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		49,707	0	49,707
15	390.1	Office Structures		337,499	0	337,499
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		977	0	977
18	391	Office Furniture and Equipment		78,142	477,817	555,959
19	391.2	Computers & Peripheral Equipment		14,372	213,683	228,055
20	391.25	Computer Software		14,450	383,174	397,624
21	391.26	Personal Computer Software		108,590	7,484	116,074
22	391.3	Other Office Equipment		0	902	902
23	392.11	Transportation Equipment - Light Trucks		146,675	(105,832)	40,843
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	9,506	9,506
26	392.3	Transportation Equipment - Other		860	0	860
27	393	Stores Equipment		907	0	907
28	394	Tools, Shop, & Garage Equipment		163,445	212,756	376,201
29	395	Laboratory Equipment		5,427	0	5,427
30	396	Power Operated Equipemnt		83,202	0	83,202
31	397	Communication Equipment (non telephone)		20,654	143	20,797
32	397.2	Telephone Equipment		7,000	1,973	8,973
33	398	Miscellaneous Equipment		109,662	687	110,349
34	399	Other Tangable Property		855,198	0	855,198
35		Subtotal		<u>1,996,767</u>	<u>1,202,293</u>	<u>3,199,060</u>
36						
37		<u>Total Plant in Service</u>		<u>\$73,283,949</u>	<u>\$3,888,038</u>	<u>\$77,171,987</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: St. Charles

Case No. WR-2007-XXXX
Schedule CAS-5-SCH
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				
5	303	Miscellaneous Intangible Plant Studies	306,586	94,016	400,602
6		Subtotal	306,586	94,016	400,602
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	0	0	0
13	316	Supply Mains	0	0	0
14		Subtotal	0	0	0
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	272,296	12,049	284,345
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	51,398	6,202	57,600
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	716,832	35,411	752,243
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	4,854	0	4,854
25		Subtotal	1,045,379	53,663	1,099,042
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & Land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	0	(7,195)	(7,195)
29	332	Water Treatment Equipment	3,874	276	4,150
30	332.4	Water Treatment Equipment - Filter Plant	0	0	0
31		Subtotal	3,874	(6,919)	(3,045)
32		<u>Transmission & Distribution Plant</u>			
33	340	Transmission & Distribution Land	(0)	0	0
34	341	Transmission & Distribution Structures & Improvements	325,083	15,764	340,847
35	342	Distribution Reservoirs & Standpipes	640,135	29,673	669,808
36	343	Transmission & Distribution Mains Conv	6,024,195	149,873	6,174,068
37	343.1	Transmission & Distribution Mains < 4"	4,449	6,162	10,611
38	343.2	Transmission & Distribution Mains 6" - 8"	277,645	95,341	372,986
39	343.3	Transmission & Distribution Mains > 10"	897,164	280,649	1,177,813
40		Subtotal	8,168,672	577,461	8,746,133

**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		8,168,672	577,461	8,746,133
3	344	Services		36,379	3,398	39,777
4	345	Meters - Bronze Case		1,995,251	99,771	2,095,022
5	346.1	Meters - Plastic Case		110,268	16,960	127,228
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		225,056	4,802	229,858
8	347	Hydrants		616,562	76,203	692,765
9	348	Other Transmission & Distribution Plant		1,189,230	44,586	1,233,816
10	349	Subtotal		1,214	47	1,261
11				<u>12,342,630</u>	<u>823,230</u>	<u>13,165,860</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		1,594	1,139	2,733
15	390.1	Office Structures		142,770	(37,942)	104,828
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		25	(0)	25
18	391	Office Furniture and Equipment		(9,092)	120,475	111,383
19	391.2	Computers & Peripheral Equipment		(1,397)	37,094	35,697
20	391.25	Computer Software		6,234	840,852	847,086
21	391.26	Personal Computer Software		9,943	7,156	17,099
22	391.3	Other Office Equipment		0	2,608	2,608
23	392.11	Transportation Equipment - Light Trucks		103,419	(79,541)	23,878
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	39,108	39,108
26	392.3	Transportation Equipment - Other		100	(0)	100
27	393	Stores Equipment		897	19	916
28	394	Tools, Shop, & Garage Equipment		57,683	3,258	60,941
29	395	Laboratory Equipment		6,219	161	6,380
30	396	Power Operated Equipemnt		33,644	8,473	42,117
31	397	Communication Equipment (non telephone)		3,970	4,151	8,121
32	397.2	Telephone Equipment		17,705	4,487	22,192
33	398	Miscellaneous Equipment		17,883	11,170	29,053
34	399	Other Tangable Property		170,137	37,315	207,452
35		Subtotal		<u>561,732</u>	<u>999,985</u>	<u>1,561,717</u>
36						
37		Total Plant in Service		<u>\$14,260,202</u>	<u>\$1,963,975</u>	<u>\$16,224,176</u>

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

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

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

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	2,315,035	1,439,456	3,754,490
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	(18,727)	0	(18,727)
7	252.71	Advances for Construction - Taxable Extensions	214,407	0	214,407
8		Total Customer Advances	<u>2,510,715</u>	<u>1,439,456</u>	<u>3,950,171</u>
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	326,432	0	326,432
15	271.12	Contributions in Aid - NT Extension Deposit	300	0	300
16	271.21	Contributions in Aid - NT Services	8,720	0	8,720
17	271.30	Contributions in Aid - NT Meters	14,798	0	14,798
18		Contributions in Aid - NT Hydrants	1,048,852	0	1,048,852
19		Contributions in Aid - NT Other	87,830	0	87,830
20	271.71	Contributions in Aid - Taxable Mains	13,450,720	0	13,450,720
21	271.12	Contributions in Aid - Taxable Extension Deposit	2,626,532	0	2,626,532
22	271.27	Contributions in Aid - Taxable Services	901,304	0	901,304
23	271.37	Contributions in Aid - Taxable Meters	236,397	0	236,397
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	(4,926,170)	(336,320)	(5,262,490)
26		Total Contributions in Aid of Construction	<u>13,775,715</u>	<u>(336,320)</u>	<u>13,439,395</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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	631,681	1,731	39.92	10.23	29.69	51,382
5	Tax Withholding	300,139	822	39.92	17.39	22.53	18,526
6	Fuel and Power	36,400	100	39.92	37.22	2.70	269
7	Chemicals	(2)	(0)	39.92	39.92	0.00	0
8	Purchased Water	711,384	1,949	39.92	53.15	(13.23)	(25,785)
9	Service Company Charges	1,667,492	4,568	39.92	(4.13)	44.05	201,241
10	Group Insurance	151,112	414	39.92	(8.54)	48.46	20,063
11	OPEB's	73,421	201	39.92	(0.04)	39.96	8,038
12	Pensions	113,353	311	39.92	39.92	0.00	0
13	ESOP	0	0	39.92	39.92	0.00	0
14	Insurance Other than Group	289,754	794	39.92	39.92	0.00	0
15	Uncollectables	110,688	303	39.92	39.92	0.00	0
16	Rents	11,510	32	39.92	24.37	15.55	490
17	401(k)	67,670	185	39.92	48.80	(8.88)	(1,646)
18	Other O&M	836,898	2,293	39.92	20.67	19.25	44,138
19	Total O&M Expenses	5,001,500					316,716
20							
21	Depreciation Amortization Expense	1,292,583	3,541	39.92	-	39.92	141,370
22	Property Taxes	687,463	1,883	39.92	182.50	(142.58)	(268,544)
23	Public Service Commission Fee	65,817	180	39.92	39.92	0.00	0
24	Franchise and Environment Tax	35,944	98	39.92	110.50	(70.58)	(6,950)
25	FICA Taxes	1,209	3	39.92	13.44	26.48	88
26	FUTA Taxes	72,105	198	39.92	62.05	(22.13)	(4,372)
27	SUTA Taxes	388	1	39.92	62.05	(22.13)	(24)
28	Federal Income Tax - Current	281,074	770	39.92	60.25	(20.33)	(15,655)
29	State Income Tax - Current	44,169	121	39.92	62.17	(22.25)	(2,692)
30	Deferred Income Taxes	28,964	79	39.92	0.00	39.92	3,168
31	Interest Expense	1,229,184	3,368	39.92	91.15	(51.23)	(172,524)
32	Preferred Dividends	15,461	42	39.92	45.63	(5.71)	(242)
33	Total Working Capital Requirement	8,755,861					(9,661)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
38							
39							
40							

Statement of Income Per Books and Pro Forma

For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-8-SCH
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-SCH	\$9,228,360	\$12,459	\$9,240,820		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-SCH	3,971,571	962,259	4,933,830		
10	Depreciation Expense	CAS-10-SCH	1,069,618	210,231	1,279,849		
11	Amortization Expense	CAS-10-SCH	12,734	0	12,734		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-SCH	697,727	(10,264)	687,463		
15	Payroll Taxes	CAS-10-SCH	61,500	12,202	73,702		
16	PSC Fees	CAS-10-SCH	57,494	0	57,494		
17	Other	CAS-10-SCH	33,288	10,979	44,267		
18							
19	Utility Operating Income Before Income Taxes		3,324,428	(1,172,948)	2,151,480		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-SCH	241,867	39,207	281,074		
23	State Income Tax	CAS-12-SCH	(57,332)	101,501	44,169		
24	Deferred Income Taxes		347,031	(318,067)	28,964		
25	Amortization of Investment Tax Credit		(1,490)		(1,490)		
26							
27	Utility Operating Income		\$2,794,353	(\$995,590)	\$1,798,763		
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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: St. Charles

Case No. WR-2007-XXXX
Schedule CAS-9-SCH
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	\$7,732,500	\$150,582	(\$338)	\$7,882,744	\$13,923	(\$146,922)	\$7,749,745
2	909,501	6,918	(957)	915,462	14,954	(\$9,340)	921,076
3	2,577	(150)	2	2,429		\$0	2,429
4	164,315	1,606	48	165,969		(\$178)	165,791
5	20,977	0	(20,977)	0		\$0	0
6	0	0	0	0		\$0	0
7							
8							
9							
10							
11							
12							
13							
14	8,829,870	158,956	(22,222)	8,966,604	28,877	(156,440)	8,839,041
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	133,318		3,288	136,606	0		136,606
21							
22	133,318	0	3,288	136,606	0	0	136,606
23							
24	8,963,188	158,956	(18,934)	9,103,210	28,877	(156,440)	8,975,647
25							
26							
27	8			8			8
28	2,988			2,988			2,988
29	0			0			0
30	137,382			137,382			137,382
31	104,554			104,554			104,554
32	20,240			20,240			20,240
33	265,173	0	0	265,173	0	0	265,173
34							
35							
36	\$9,228,360	\$158,956	(\$18,934)	\$9,368,382	\$28,877	(\$156,440)	\$9,240,820
37							
38							
39							
40							

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1	The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-SCH which provides additional detail and support.				
2					
3					
4					
5					
6					
7	Labor	CAS-11-SCH	\$712,009	\$219,811	\$931,820
8	Purchased Water	CAS-11-SCH	0	711,384	711,384
9	Fuel and Power	CAS-11-SCH	29,237	7,163	36,400
10	Chemicals	CAS-11-SCH	(2)	0	(2)
11	Waste Disposal	CAS-11-SCH	100	0	100
12	Management Fees	CAS-11-SCH	1,592,287	75,205	1,667,492
13	Group Insurance	CAS-11-SCH	224,533	74,270	298,803
14	Pensions	CAS-11-SCH	143,152	(29,799)	113,353
15	Regulatory Expense	CAS-11-SCH	23,873	(6,925)	16,948
16	Insurance, Other than Group	CAS-11-SCH	301,890	(12,136)	289,754
17	Customer Accounting	CAS-11-SCH	247,685	(3,407)	244,278
18	Rents	CAS-11-SCH	12,025	(515)	11,510
19	General Office Expense	CAS-11-SCH	202,648	(138,879)	63,769
20	Miscellaneous	CAS-11-SCH	302,716	71,229	373,945
21	Maintenance - Other	CAS-11-SCH	179,417	(5,143)	174,274
22	Total Operations and Maintenance		3,971,571	962,259	4,933,830
23					
24	Depreciation	CAS-11-SCH	1,069,618	210,231	1,279,849
25	Amortization	CAS-11-SCH	12,734	0	12,734
26	Total Depreciation and Amortization		1,082,352	210,231	1,292,583
27					
28	Property Taxes	CAS-11-SCH	697,727	(10,264)	687,463
29	Payroll Taxes	CAS-11-SCH	61,500	12,202	73,702
30	PSC Fees	CAS-11-SCH	57,494	0	57,494
31	Other General Taxes	CAS-11-SCH	33,288	10,979	44,267
32	Total Taxes Other Than Income Taxes		850,010	12,917	862,927
33					
34					
35					
36					
37					
38					
39					
40					

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

Case No. WR-2007-XXXX
Schedule CAS-11-SCH
Page 1 of 4

[illegible]

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

[illegible]

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

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

Line No.	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000

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

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: St. Charles**

**Case No. WR-2007-XXXX
Schedule CAS-12-SCH
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	\$2,151,480	\$2,151,480		
Interest Expense Deduction	1,229,184	1,229,184		
Taxable Income	922,296	922,296		
Addback (Deducts):				
Tax over Book Depreciation	(75,485)	(75,485)		
Non-deductible Meals	425	425		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	(75,060)	(75,060)		
Taxable Income	847,236	847,236		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	281,074	44,169		
Per Books Amount / Present Rates	241,867	(57,332)		
Proforma adjustment	\$39,207	\$101,501		

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
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. Charles				Case No. WR-2007-XXXX Schedule CAS-13-SCH 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
						Percentage Change
1	Monthly Billing:					
2						
3						
4	Residential	2,791,896	\$7,749,744	2,791,896	\$9,706,789	\$1,957,045
5	Commercial	418,058	921,076	418,058	1,153,582	232,506
6	Industrial	1,362	2,429	1,362	3,043	614
7	Other Public Authority	66,512	165,791	66,512	207,637	41,846
8	Other Water Utilities	0	0	0	0	0
9	Miscellaneous	0	0	0	0	0
10	Private Fire	0	136,606	0	170,822	34,216
11	Public Fire	0	0	0	0	0
12	Total	<u>3,277,827</u>	<u>8,975,646</u>	<u>3,277,827</u>	<u>11,241,873</u>	<u>\$2,266,227</u>
13						<u>25.25%</u>
14						<u>25.24%</u>
15	Miscellaneous Revenues:					<u>25.28%</u>
16						<u>25.24%</u>
17	Reconnect Charges		8		8	0.00%
18	Returned Check Charge		2,988		2,988	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		137,382		137,382	0.00%
21	Rents from Water Property		104,554		104,554	0.00%
22	Misc Sales Unmetered		20,240		20,240	0.00%
23						
24			<u>\$9,240,819</u>		<u>\$11,507,046</u>	<u>2,266,227</u>
25						<u>24.52%</u>
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

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

[illegible]

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

[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: St. Charles

Case No. WR-2007-XXXX
Schedule CAS-14-SCH
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									
3	Other Public Authority:								
4	Minimum Charge:								
5	5/8" Monthly	72		\$7.08	\$510	72		\$8.87	\$639
6	3/4" Monthly	0		9.06	0	0		11.35	0
7	1" Monthly	60		12.84	770	60		16.08	965
8	1-1/2" Monthly	60		22.33	1,340	60		27.97	1,678
9	2" Monthly	289		33.71	9,742	289		42.22	12,202
10	3" Monthly	170		60.24	10,241	170		75.44	12,825
11	4" Monthly	119		98.15	11,680	119		122.92	14,627
12	6" Monthly	43		192.93	8,296	43		241.62	10,390
13	8" Monthly	0		306.65	0	0		384.04	0
14	10" Monthly	0		520.92	0	0		652.39	0
15	12" Monthly	0		859.27	0	0		1,076.14	0
16									
17	Volumetric Charges:								
18	First Block		33,351	\$2.3919	79,771		33,351	\$2.9956	99,905
19	Second Block		31,097	1.3399	41,667		31,097	1.6781	52,184
20	Third Block		2,330	1.0341	2,409		2,330	1.2951	3,017
21	Fourth Block		0	0.6963	0		0	0.8720	0
22	FAL's and Credits		(265)		(635)		(265)		(795)
23	Reconcile to Books								
24	Total		66,512		\$165,791		66,512		\$207,637
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change

Percentage Change

\$129

0

195

338

2,460

2,584

2,947

2,094

0

0

0

20,134

10,517

608

(160)

0

\$41,846

25.29%

0.00%

25.32%

25.22%

25.25%

25.23%

25.23%

25.24%

0.00%

0.00%

0.00%

25.24%

25.24%

25.24%

0.00%

25.20%

0.00%

25.24%

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

[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: St. Charles					Case No. WR-2007-XXXX Schedule CAS-14-SCH Page 7 of 7		
Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue	
1							
2	Private Fire Service:						
3							
4	Private Fire Hydrant	14	\$822.12	\$11,510	1,029.60	\$14,414	25.23%
5							
6	2"	12	117.84	1,414	147.60	1,771	25.25%
7							
8	3"	0	202.44	0	253.56	0	0.00%
9							
10	4"	18	321.24	5,782	402.36	7,242	25.25%
11							
12	6"	67	658.80	44,140	825.12	55,283	25.24%
13							
14	8"	58	1,133.64	65,751	1,419.72	82,344	25.24%
15							
16	10"	4	1,742.40	6,970	2,182.20	8,729	25.24%
17							
18	12"	0	2,484.36	0	3,111.36	0	0.00%
19							
20	FAL's and Credits			1,039		1,039	0.00%
21							
22	Total	<u>173</u>		<u>\$136,606</u>		<u>\$170,822</u>	<u>25.05%</u>
23							
24							
25							
26	Public Fire Protection:						
27							
28	Public Fire Hydrants	<u>2,963</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00%</u>
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							