

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

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5	Rate Base	CAS-3-SJO	\$80,957,336
6			
7			
8	Operating Income at Present Rates	CAS-8-SJO	3,844,000
9			
10	Earned Rate of return		4.75%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		6,897,565
15			
16	Operating Income Deficiency		3,053,565
17			
18	Gross Revenue Conversion Factor		1.63550
19			
20	Revenue Deficiency		4,994,105
21			
22	Adjusted Operating Revenues	CAS-8-SJO	16,167,883
23			
24	Total Revenue Requirement		\$21,161,988
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		
30	Revenue		\$1,000,000
31	Uncollectibles	0.76000%	7,600
32	PSC Assessment	0.00000%	0,000
33	Before Tax Amount		992,400
34	State Income Taxes	5.21327%	51,736
35	Federal Income Taxes	33.17536%	329,232
36	Total Taxes and Expenses		388,568
37	Net Amount		\$611,432
38			
39	Conversion Factor		1.63550
40			

Rate Base Summary
Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-3-SJO
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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-SJO	110,380,130	5,096,391	115,476,521
6					
7	Accumulated Provision for Depreciation	CAS-5-SJO	(18,426,153)	(2,662,694)	(21,088,847)
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>91,953,977</u>	<u>2,433,698</u>	<u>94,387,674</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-SJO	2,208,612	1,126,997	3,335,609
18	Contributions in Aid of Construction	CAS-6-SJO	3,087,380	(70,610)	3,016,770
19	Accumulated Deferred ITC (3%)	WIP's	24,952	(1,980)	22,972
20	Deferred Income Taxes	WIP's	6,993,689	(34,081)	6,959,608
21	Pension Liability	WIP's	930,319	(7,343)	922,976
22					
23					
24	Subtotal		<u>13,244,952</u>	<u>1,012,983</u>	<u>14,257,936</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-SJO	0	0	0
29	Materials and Supplies	WIP's	206,757	0	206,757
30	Prepayments	WIP's	48,119	0	48,119
31	OP&B's Contributed to External Fund	WIP's	302,712	(8,046)	294,666
32	Premature Retirement	WIP's	0	0	0
33	Regulatory Deferrals	WIP's	319,555	(41,500)	278,055
34					
35	Subtotal		<u>877,143</u>	<u>(49,546)</u>	<u>827,597</u>
36					
37	Total Original Cost Rate Base		<u>79,586,167</u>	<u>1,371,168</u>	<u>80,957,336</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: St. Joseph

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Schedule CAS-4-SJO
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Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$12,660	\$12,660
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	43,906	43,906
5	303	Subtotal	0	56,566	56,566
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	1,414,424	0	1,414,424
8	310	Structures & Improvements	2,095,522	0	2,095,522
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	6,326	0	6,326
11	313	Wells & Springs	35,119	0	35,119
12	314	Supply Mains	9,312,362	0	9,312,362
13	316	Subtotal	12,863,753	0	12,863,753
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	8,921	0	8,921
16	320	Pumping Structures & Improvements	4,585,597	0	4,585,597
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	4,792,895	0	4,792,895
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	2,618	0	2,618
24	328	Subtotal	9,390,031	0	9,390,031
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	23,430,949	633,679	24,064,628
28	331	Water Treatment Equipment	21,821,160	0	21,821,160
29	332	Water Treatment Equipment - Filter Plant	11,810	7,693	19,503
30	332.4	Subtotal	45,263,919	641,372	45,905,291
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	44,413	0	44,413
33	340	Transmission & Distribution Structures & Improvements	400,459	0	400,459
34	341	Distribution Reservoirs & Standpipes	1,820,067	97,709	1,917,776
35	342	Transmission & Distribution Mains Conv	0	2,465,986	2,465,986
36	343	Transmission & Distribution Mains < 4"	819,524	0	819,524
37	343.1	Transmission & Distribution Mains 6" - 8"	9,338,727	0	9,338,727
38	343.2	Transmission & Distribution Mains > 10"	15,133,116	0	15,133,116
39	343.3	Subtotal	27,556,306	2,563,694	30,120,000
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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		27,556,306	2,563,694	30,120,000
3	344	Services		0	0	0
4	345	Meters - Bronze Case		2,908,350	315,235	3,223,585
5	346.1	Meters - Plastic Case		1,948,850	513,274	2,462,124
6	346.2	Meters - Not Class By Type		80,479	0	80,479
7	346.3	Meter Installation		274,621	0	274,621
8	347	Hydrants		2,958,774	0	2,958,774
9	348	Other Transmission & Distribution Plant		2,500,014	72,591	2,572,605
10	349	Subtotal		38,227,394	0	0
11					3,464,794	41,692,188
12		<u>General Plant</u>				
13	389	General Land & Land Rights		8,112	0	8,112
14	390	Stores Shops Equipment Structures		204,591	0	204,591
15	390.1	Office Structures		0	0	0
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		1,668,281	0	1,668,281
18	391	Office Furniture and Equipment		203,303	248,737	452,040
19	391.2	Computers & Peripheral Equipment		69,844	236,288	306,132
20	391.25	Computer Software		153,012	423,731	576,743
21	391.26	Personal Computer Software		22,221	8,276	30,497
22	391.3	Other Office Equipment		229,683	998	230,681
23	392.11	Transportation Equipment - Light Trucks		275,976	(30,945)	245,031
24	392.12	Transportation Equipment - Heavy Trucks		51,331	0	51,331
25	392.2	Transportation Equipment - Cars		32,766	10,512	43,278
26	392.3	Transportation Equipment - Other		7,255	0	7,255
27	393	Stores Equipment		174,304	0	174,304
28	394	Tools, Shop, & Garage Equipment		753,757	32,962	786,719
29	395	Laboratory Equipment		336,605	0	336,605
30	396	Power Operated Equipment		248,942	0	248,942
31	397	Communication Equipment (non telephone)		63,117	158	63,275
32	397.2	Telephone Equipment		27,901	2,182	30,083
33	398	Miscellaneous Equipment		104,032	760	104,792
34	399	Other Tangible Property		0	0	0
35		Subtotal		4,635,033	933,659	5,568,692
36						
37		<u>Total Plant in Service</u>		<u>\$110,380,130</u>	<u>\$5,096,391</u>	<u>\$115,476,521</u>
38						
39						
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
Schedule CAS-5-SJO
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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	106,078	106,078
5	303	Subtotal	0	106,078	106,078
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	124,510	38,418	162,928
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	(679,684)	116	(679,568)
11	313	Wells & Springs	(30,074)	644	(29,430)
12	314	Supply Mains	819,979	149,386	969,365
13	316	Subtotal	234,731	188,564	423,295
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	203,163	41,194	244,357
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	614,525	75,568	690,093
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	817,689	116,761	934,450
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	3,076,883	214,542	3,291,425
28	331	Water Treatment Equipment	4,363,625	345,472	4,709,097
29	332	Water Treatment Equipment - Filter Plant	0	(63)	(63)
30	332.4	Subtotal	7,440,508	559,951	8,000,459
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	(741,641)	0	(741,641)
33	340	Transmission & Distribution Structures & Improvements	30,763	6,681	37,444
34	341	Distribution Reservoirs & Standpipes	846,595	27,517	874,112
35	342	Transmission & Distribution Mains Conv	4,286,510	(90,735)	4,195,775
36	343	Transmission & Distribution Mains < 4"	(39,314)	9,766	(29,548)
37	343.1	Transmission & Distribution Mains 6" - 8"	347,394	111,286	458,680
38	343.2	Transmission & Distribution Mains > 10"	661,877	180,336	842,213
39	343.3	Subtotal	5,392,183	244,952	5,637,035
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		Transmission & Distribution Plant				
2		Fire mains		5,392,183	244,852	5,637,035
3	344	Services		0	0	0
4	345	Meters - Bronze Case		251,793	42,732	294,525
5	346.1	Meters - Plastic Case		(62,074)	27,385	(34,689)
6	346.2	Meters - Not Class By Type		9,083	1,800	10,883
7	346.3	Meter Installation		1,059,015	6,142	1,065,157
8	347	Hydrants		771,286	66,178	837,464
9	348	Other Transmission & Distribution Plant		896,870	28,284	925,154
10	349	Subtotal		0	0	0
11			8,318,156	417,373	8,735,529	
12		General Plant				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		26,475	4,689	31,164
15	390.1	Office Structures		(390,718)	(50,492)	(441,210)
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		862,522	0	862,522
18	391	Office Furniture and Equipment		397,526	144,743	542,269
19	391.2	Computers & Peripheral Equipment		(91,745)	41,920	(49,825)
20	391.25	Computer Software		41,534	947,470	989,004
21	391.26	Personal Computer Software		(14,126)	7,910	(6,218)
22	391.3	Other Office Equipment		44,135	12,042	56,177
23	392.11	Transportation Equipment - Light Trucks		47,691	16,090	63,781
24	392.12	Transportation Equipment - Heavy Trucks		4,784	5,882	10,666
25	392.2	Transportation Equipment - Cars		2,252	50,741	52,993
26	392.3	Transportation Equipment - Other		244,943	0	244,943
27	393	Stores Equipment		26,230	3,627	29,857
28	394	Tools, Shop, & Garage Equipment		175,403	31,067	206,470
29	395	Laboratory Equipment		47,167	9,966	57,133
30	396	Power Operated Equipment		134,310	25,353	159,663
31	397	Communication Equipment (non telephone)		19,900	6,347	26,247
32	397.2	Telephone Equipment		7,408	5,840	13,248
33	398	Miscellaneous Equipment		29,380	10,772	40,152
34	399	Other Tangible Property		0	0	0
35		Subtotal	1,615,069	1,273,967	2,889,036	
36						
37		Total Plant in Service	\$18,426,153	\$2,662,694	\$21,088,847	

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. Joseph

Case No. WR-2007-XXXX
Schedule CAS-6-SJO
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Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1		<u>Customer Advances</u>			
2		Advances for Construction - Extensions	2,191,220	1,126,997	3,318,217
3	252.11	Advances for Construction - Services	(2,320)	0	(2,320)
4		Advances for Construction - Hydrants	10,743	0	10,743
5		Advances for Construction - Taxable Extensions	8,970	0	8,970
6	252.71	Total Customer Advances	<u>2,208,612</u>	<u>1,126,997</u>	<u>3,335,609</u>
7					
8					
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	237,320	0	237,320
15	271.12	Contributions in Aid - NT Extension Deposit	801,910	0	801,910
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	27,482	0	27,482
19		Contributions in Aid - NT Other	31,630	0	31,630
20	271.71	Contributions in Aid - Taxable Mains	779,498	0	779,498
21	271.12	Contributions in Aid - Taxable Extension Deposit	1,122,241	0	1,122,241
22	271.27	Contributions in Aid - Taxable Services	664,783	0	664,783
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	(577,483)	(70,610)	(648,093)
26		Total Contributions in Aid of Construction	<u>3,087,380</u>	<u>(70,610)</u>	<u>3,016,770</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	1,155,928	3,167	38.18	10.23	27.95	88,516
5	Tax Withholding	549,232	1,505	38.18	17.39	20.79	31,284
6	Fuel and Power	589,206	1,614	38.18	37.22	0.96	1,550
7	Chemicals	730,060	2,000	38.18	38.18	0.00	0
8	Purchased Water	0	0	38.18	53.15	(14.97)	0
9	Service Company Charges	1,825,946	5,003	38.18	(4.13)	42.31	211,660
10	Group Insurance	262,682	720	38.18	(8.54)	46.72	33,623
11	OPEB's	123,971	340	38.18	(0.04)	38.22	12,981
12	Pensions	190,082	521	38.18	38.18	0.00	0
13	ESOP	0	0	38.18	38.18	0.00	0
14	Insurance Other than Group	347,022	951	38.18	38.18	0.00	0
15	Uncollectables	120,705	331	38.18	38.18	0.00	0
16	Rents	59,070	162	38.18	24.37	13.81	2,235
17	401(k)	209,472	574	38.18	48.80	(10.62)	(6,095)
18	Other O&M	2,020,388	5,535	38.18	20.67	17.51	96,923
19	Total O&M Expenses	8,183,765					472,677
20							
21	Depreciation Amortization Expense	2,390,406	6,549	38.18	-	38.18	250,043
22	Property Taxes	914,456	2,505	38.18	182.50	(144.32)	(361,573)
23	Public Service Commission Fee	81,759	224	38.18	38.18	0.00	0
24	Franchise and Environment Tax	39,748	109	38.18	38.18	0.00	0
25	FICA Taxes	1,965	5	38.18	13.44	24.74	133
26	FUTA Taxes	132,731	364	38.18	62.05	(23.87)	(8,680)
27	SUTA Taxes	661	2	38.18	62.05	(23.87)	(43)
28	Federal Income Tax - Current	704,826	1,931	38.18	60.25	(22.07)	(42,618)
29	State Income Tax - Current	110,758	303	38.18	62.17	(23.99)	(7,280)
30	Deferred Income Taxes	(24,885)	(68)	38.18	0.00	38.18	(2,603)
31	Interest Expense	2,574,443	7,053	38.18	91.15	(52.97)	(373,612)
32	Preferred Dividends	32,383	89	38.18	45.63	(7.45)	(661)
33	Total Working Capital Requirement	15,143,017					(74,217)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
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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: St. Joseph

Case No. WR-2007-XXXX
Schedule CAS-8-SJO
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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-SJO	\$16,501,008	(\$333,124)	\$16,167,883		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-SJO	7,224,328	749,964	7,974,292		
10	Depreciation Expense	CAS-10-SJO	1,911,093	460,128	2,371,221		
11	Amortization Expense	CAS-10-SJO	19,185	0	19,185		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-SJO	814,843	99,613	914,456		
15	Payroll Taxes	CAS-10-SJO	117,515	17,842	135,358		
16	PSC Fees	CAS-10-SJO	63,580	0	63,580		
17	Other	CAS-10-SJO	36,811	21,116	57,927		
18							
19	Utility Operating Income Before Income Taxes		6,313,651	(1,681,787)	4,631,865		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-SJO	460,148	244,678	704,826		
23	State Income Tax	CAS-12-SJO	(109,073)	219,831	110,758		
24	Deferred Income Taxes		660,221	(685,106)	(24,885)		
25	Amortization of Investment Tax Credit		(2,835)		(2,835)		
26							
27	Utility Operating Income		\$5,305,191	(\$1,461,190)	\$3,844,000		
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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: St. Joseph

Case No. WR-2007-XXXX
Schedule CAS-9-SJO
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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
5	Sales of Water						
6	Metered Sales						
7	Residential	\$8,539,053	\$47,947	(\$4,165)	\$8,582,835	(\$301,053)	\$7,789,999
8	Commercial	2,980,970	(7,431)	(780)	2,972,759	23,268	3,092,963
9	Industrial	2,107,739	56,114	(2,147)	2,161,706	\$153,709	2,315,415
10	Other Public Authority	591,304	(8,201)	(539)	582,564	\$28,238	610,802
11	Sales for Resale	1,821,552	5,661	(3,628)	1,823,585	\$48,170	1,871,755
12	Miscellaneous	0	0	0	0	\$0	0
13							
14	Total Metered Sales	16,040,618	94,090	(11,259)	16,123,449	(277,785)	15,680,933
15							
16							
17	Sewer Service	0	0	0	0	0	0
18							
19	Fire Service						
20	Private Fire Service	174,687	0	26,429	201,116	132	201,248
21							
22	Total Fire Service	174,687	0	26,429	201,116	132	201,248
23							
24	Total Sales of Water	16,215,305	94,090	15,170	16,324,565	(277,653)	15,882,181
25							
26	Other Operating Revenues						
27	Reconnect Charges	600			600		600
28	Returned Check Charge	7,656			7,656		7,656
29	Application Fee	0			0		0
30	Miscellaneous Other Revenue	274,988			274,988		274,988
31	Rents from Water Property	2,459			2,459		2,459
32							
33	Total Other Operating Revenues	285,703	0	0	285,703	0	285,703
34							
35							
36	Total Operating Revenues	\$16,501,009	\$94,090	\$15,170	\$16,610,269	(\$277,653)	\$16,167,884
37							
38							
39							
40							

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

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

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

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-SJO	\$1,374,516	\$330,644	\$1,705,161
Purchased Water	CAS-11-SJO	0	0	0
Fuel and Power	CAS-11-SJO	594,193	(4,988)	589,205
Chemicals	CAS-11-SJO	613,887	116,173	730,060
Waste Disposal	CAS-11-SJO	242,908	15,816	258,724
Support Services	CAS-11-SJO	1,743,680	82,267	1,825,946
Group Insurance	CAS-11-SJO	386,653	116,824	503,477
Pensions	CAS-11-SJO	248,098	(58,016)	190,082
Regulatory Expense	CAS-11-SJO	26,900	(7,658)	19,242
Insurance, Other than Group	CAS-11-SJO	436,255	(89,233)	347,022
Customer Accounting	CAS-11-SJO	283,118	(5,715)	277,402
Rents	CAS-11-SJO	65,643	(6,573)	59,070
General Office Expense	CAS-11-SJO	297,567	(153,579)	143,988
Miscellaneous	CAS-11-SJO	607,607	54,881	662,488
Maintenance - Other	CAS-11-SJO	303,303	359,120	662,424
Total Operations and Maintenance		<u>7,224,328</u>	<u>749,964</u>	<u>7,974,292</u>
Depreciation	CAS-11-SJO	1,911,093	460,128	2,371,221
Amortization	CAS-11-SJO	19,185	0	19,185
Total Depreciation and Amortization		<u>1,930,279</u>	<u>460,128</u>	<u>2,390,406</u>
Property Taxes	CAS-11-SJO	814,843	99,613	914,456
Payroll Taxes	CAS-11-SJO	117,515	17,842	135,358
PSC Fees	CAS-11-SJO	63,580	0	63,580
Other General Taxes	CAS-11-SJO	36,811	21,116	57,927
Total Taxes Other Than Income Taxes		<u>1,032,749</u>	<u>138,571</u>	<u>1,171,321</u>

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

Line

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Line

[illegible]

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

Line

[illegible]

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Schedule CAS-11-SJO
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Joseph

[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. Joseph**

**Case No. WR-2007-XXXX
Schedule CAS-12-SJO
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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		\$4,631,865	\$4,631,865		
Interest Expense Deduction		2,574,443	2,574,443		
Taxable Income		2,057,422	2,057,422		
Addback (Deducts):					
Tax over Book Depreciation		64,856	64,856		
Non-deductible Meals		2,268	2,268		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		67,124	67,124		
Taxable Income		2,124,546	2,124,546		
Effective Tax Rate (1)		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates		704,826	110,758		
Per Books Amount / Present Rates		460,148	(109,073)		
Proforma adjustment		\$244,678	\$219,831		

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

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

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

Case No. WR-2007-XXXX
Schedule CAS-13-SJO
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	1,639,873	\$7,789,999	1,639,873	\$9,884,475	26.89%
5	Commercial	896,629	3,092,963	896,629	3,879,583	25.43%
6	Industrial	1,112,786	2,315,415	1,112,786	2,801,459	20.99%
8	Other Public Authority	209,260	610,802	209,260	760,317	24.48%
9	Other Water Utilities	791,294	1,871,755	791,294	2,303,257	23.05%
10	Miscellaneous	0	0	0	0	0.00%
11	Private Fire	0	201,248	0	263,147	30.76%
12	Public Fire	0	0	0	0	0.00%
13	Total	<u>4,649,841</u>	<u>15,882,182</u>	<u>4,649,841</u>	<u>19,892,238</u>	<u>25.25%</u>

Miscellaneous Revenues:

16						
17						
18	Reconnect Charges	600	600	600	0	0.00%
19	Returned Check Charge	7,656	7,656	7,656	0	0.00%
20	Application Fee	0	0	0	0	0.00%
21	Miscellaneous Other Revenue	274,988	274,988	274,988	0	0.00%
22	Rents from Water Property	2,459	2,459	2,459	0	0.00%
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
			<u>\$16,167,885</u>		<u>\$20,177,941</u>	<u>24.80%</u>
					<u>\$4,010,056</u>	

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

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

[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. Joseph				Case No. WR-2007-XXXX Schedule CAS-14-SJO Page 8 of 8			
Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue	
1							
2							
3							
4	Private Fire Hydrant	63	\$459.96	\$28,977	601.44	\$37,891	30.76%
5							
6	2"	12	66.00	792	86.28	1,035	30.68%
7							
8	3"	1	113.28	113	148.08	148	30.97%
9							
10	4"	100	179.76	17,976	235.08	23,508	30.77%
11							
12	6"	168	368.64	61,932	482.04	80,983	30.76%
13							
14	8"	100	634.20	63,420	829.20	82,920	30.75%
15							
16	10"	15	974.88	14,623	1,274.76	19,121	30.76%
17							
18	12"	10	1,390.08	13,901	1,817.64	18,176	30.75%
19							
20	FAL's and Credits			(486)		(635)	30.66%
21							
22	Total	469		\$201,248		\$263,147	30.76%
23							
24							
25							
26							
27	Public Fire Protection:						
28	Public Fire Hydrants	3,029	0.00	0	0.00	0	0.00%
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							