

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

Line No.	Description	Schedule	Amount
1			
2			
3			
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5			
6	Rate Base	CAS-3-STL	\$391,398,225
7			
8	Operating Income at Present Rates	CAS-8-STL	19,641,081
9			
10	Earned Rate of return		5.02%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		33,347,129
15			
16	Operating Income Deficiency		13,706,048
17			
18	Gross Revenue Conversion Factor		1.64179
19			
20	Revenue Deficiency		22,502,453
21			
22	Adjusted Operating Revenues	CAS-8-STL	120,406,541
23			
24	Total Revenue Requirement		\$142,908,994
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		\$1,000,000
30	Revenue		11,399
31	Uncollectibles		0.00000%
32	PSC Assessment		988,601
33	Before Tax Amount		51,538
34	State Income Taxes		327,972
35	Federal Income Taxes		390,909
36	Total Taxes and Expenses		\$609,091
37	Net Amount		
38			
39	Conversion Factor		1.64179
40			

Rate Base Summary
Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-3-STL
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Line #		Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3	Rate Base Component				
4					
5	Utility Plant in Service	CAS-4-STL	\$756,633,223	\$69,633,162	\$826,266,385
6					
7	Accumulated Provision for Depreciation	CAS-5-STL	(229,187,831)	(8,624,725)	(237,812,556)
8					
9	Accumulated Amortization	W/P's	(386,257)	0	(386,257)
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>\$27,059,135</u>	<u>61,008,437</u>	<u>\$88,067,572</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-STL	50,971,963	5,401,189	56,373,152
18	Contributions in Aid of Construction	CAS-6-STL	94,803,366	(2,013,061)	92,790,305
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	47,950,875	183,600	48,134,475
21	Pension Liability	W/P's	9,971,691	(78,710)	9,892,981
22					
23					
24	Subtotal		<u>203,697,896</u>	<u>3,493,018</u>	<u>207,190,913</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-STL	5,662,000	0	5,662,000
29	Materials and Supplies	W/P's	2,410,307	0	2,410,307
30	Prepayments	W/P's	515,772	0	515,772
31	OPEB'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	2,222,067	(288,580)	1,933,487
34					
35	Subtotal		<u>10,810,146</u>	<u>(288,580)</u>	<u>10,521,566</u>
36					
37	Total Original Cost Rate Base		<u>\$334,171,386</u>	<u>\$67,226,839</u>	<u>\$391,398,225</u>
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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. Louis**

**Case No. WR-2007-XXXX
Schedule CAS-4-STL
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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	(\$3,491)	\$135,699	\$132,208
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	421,843	421,843
5	303	Subtotal	(3,491)	557,542	554,051
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	91,400	0	91,400
8	310	Structures & Improvements	5,947,140	0	5,947,140
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	5,835,043	0	5,835,043
13	316	Subtotal	11,873,583	0	11,873,583
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	284,588	0	284,588
16	320	Pumping Structures & Improvements	7,843,709	0	7,843,709
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	28,241,374	253,562	28,494,936
21	325	Diesel Pumping Equipment	1,906,749	0	1,906,749
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	34,884	0	34,884
24	328	Subtotal	38,311,304	253,562	38,564,866
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	1,494,922	0	1,494,922
27	330	Water Treatment Structures & Improvements	42,796,696	9,350,912	52,147,608
28	331	Water Treatment Equipment	42,624,035	268,520	42,892,555
29	332	Water Treatment Equipment - Filter Plant	361,653	604,398	966,051
30	332.4	Subtotal	87,277,306	10,223,830	97,501,136
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	3,998,413	0	3,998,413
33	340	Transmission & Distribution Structures & Improvements	4,986,947	17,282,896	22,269,843
34	341	Distribution Reservoirs & Standpipes	11,872,392	14,629	11,887,021
35	342	Transmission & Distribution Mains Conv	427,147	23,781,076	24,208,223
36	343	Transmission & Distribution Mains < 4"	2,583,819	0	2,583,819
37	343.1	Transmission & Distribution Mains 6" - 8"	299,855,228	0	299,855,228
38	343.2	Transmission & Distribution Mains > 10"	197,789,681	0	197,789,681
39	343.3	Subtotal	521,513,627	41,078,601	562,592,228
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Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		Transmission & Distribution Plant		521,513,627	41,078,601	562,592,228
2	344	Fire mains		0	0	0
3	345	Services		82,039	7,120	89,159
4	346.1	Meters - Bronze Case		0	0	0
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		21,520,582	4,492,509	26,013,091
7	347	Meter Installation		10,939,551	0	10,939,551
8	348	Hydrants		36,893,545	854,513	37,748,058
9	349	Other Transmission & Distribution Plant		0	0	0
10		Subtotal		590,949,344	46,432,743	637,382,087
11		General Plant				
12	389	General Land & Land Rights		0	0	0
13	390	Stores Shops Equipment Structures		264,929	1,136,383	1,401,312
14	390.1	Office Structures		785,694	946,849	1,732,543
15	390	General Structures - HVAC		0	0	0
16	390.3	Miscellaneous Structures		1,309,952	0	1,309,952
17	391	Office Furniture and Equipment		7,708,614	2,684,629	10,393,243
18	391.2	Computers & Peripheral Equipment		1,987,615	2,532,693	4,520,308
19	391.25	Computer Software		2,356,719	4,541,790	6,898,509
20	391.26	Personal Computer Software		0	88,707	88,707
21	391.3	Other Office Equipment		168,960	10,694	179,654
22	392.11	Transportation Equipment - Light Trucks		0	30,499	30,499
23	392.12	Transportation Equipment - Heavy Trucks		4,861,129	0	4,861,129
24	392.2	Transportation Equipment - Cars		330,920	(23,584)	307,336
25	392.3	Transportation Equipment - Other		0	0	0
26	393	Stores Equipment		118,221	0	118,221
27	394	Tools, Shop, & Garage Equipment		4,790,738	183,601	4,974,339
28	395	Laboratory Equipment		1,367,510	0	1,367,510
29	396	Power Operated Equipment		637,295	0	637,295
30	397	Communication Equipment (non telephone)		1,036,208	1,690	1,037,898
31	397.2	Telephone Equipment		57,657	23,386	81,043
32	398	Miscellaneous Equipment		402,413	8,148	410,561
33	399	Other Tangible Property		40,603	0	40,603
34		Subtotal		28,225,177	12,165,485	40,390,662
35		Total Plant in Service		\$756,633,223	\$69,633,162	\$826,266,385
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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	(\$25,007)	(\$0)	(\$25,007)
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	(8,901)	(8,901)
5	303	Subtotal	(25,007)	(8,901)	(33,908)
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	2,682,961	109,031	2,791,992
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	3,002,028	93,468	3,095,496
13	316	Subtotal	5,684,990	202,498	5,887,488
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	3,230,913	59,999	3,290,912
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	5,541	0	5,541
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	14,291,496	388,388	14,679,884
21	325	Diesel Pumping Equipment	1,200,141	47,192	1,247,333
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	12,702	(0)	12,702
24	328	Subtotal	18,740,793	495,579	19,236,372
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	19,808,066	83,250	19,891,316
28	331	Water Treatment Equipment	21,239,384	713,628	21,953,012
29	332	Water Treatment Equipment - Filter Plant	2,703	(14,582)	(11,879)
30	332.4	Subtotal	41,050,152	782,297	41,832,449
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	2,618,137	(491,478)	2,126,659
34	341	Distribution Reservoirs & Standpipes	5,495,203	200,834	5,696,037
35	342	Transmission & Distribution Mains Conv	4,883	(869,923)	(865,040)
36	343	Transmission & Distribution Mains < 4"	1,061,326	19,277	1,080,603
37	343.1	Transmission & Distribution Mains 6" - 8"	78,934,707	4,261,028	83,195,735
38	343.2	Transmission & Distribution Mains > 10"	39,293,331	2,110,768	41,404,099
39	343.3	Subtotal	127,407,587	5,230,506	132,638,093
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: St. Louis

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

Case No. WR-2007-XXXX
 Schedule CAS-5-STL
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Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		Transmission & Distribution Plant		127,407,587	5,230,506	132,638,093
2	344	Fire mains		0	0	0
3	345	Services		60,529	1,265	61,794
4	346.1	Meters - Bronze Case		0	0	0
5	346.2	Meters - Plastic Case		0	0	0
6	346.3	Meters - Not Class By Type		7,133,315	344,143	7,477,458
7	347	Meter Installation		4,935,225	209,566	5,144,791
8	348	Hydrants		11,771,731	425,295	12,197,026
9	349	Other Transmission & Distribution Plant		0	0	0
10		Subtotal		151,308,387	6,210,775	157,519,162
11		General Plant				
12	389	General Land & Land Rights		0	0	0
13	390	Stores Shops Equipment Structures		1,602	(34,150)	(32,548)
14	390.1	Office Structures		598,606	44,279	642,885
15	390	General Structures - HVAC		0	0	0
16	390.3	Miscellaneous Structures		227,947	22,695	250,642
17	391	Office Furniture and Equipment		1,535,970	128,087	1,664,057
18	391.2	Computers & Peripheral Equipment		508,749	61,145	569,894
19	391.25	Computer Software		387,055	93,974	481,029
20	391.26	Personal Computer Software		0	0	0
21	391.3	Other Office Equipment		60,444	6,737	67,181
22	392.11	Transportation Equipment - Light Trucks		812,842	0	812,842
23	392.12	Transportation Equipment - Heavy Trucks		3,515,344	557,004	4,072,348
24	392.2	Transportation Equipment - Cars		513,707	(197,596)	316,111
25	392.3	Transportation Equipment - Other		0	0	0
26	393	Stores Equipment		(301,967)	2,460	(299,507)
27	394	Tools, Shop, & Garage Equipment		2,667,628	103,785	2,771,413
28	395	Laboratory Equipment		813,821	32,026	845,847
29	396	Power Operated Equipment		443,205	64,903	508,108
30	397	Communication Equipment (non telephone)		528,480	45,213	573,693
31	397.2	Telephone Equipment		2,000	(0)	2,000
32	398	Miscellaneous Equipment		64,973	11,915	76,888
33	399	Other Tangible Property		48,110	0	48,110
34		Subtotal		12,428,516	942,477	13,370,993
35		Total Plant in Service		\$229,187,831	\$8,624,725	\$237,812,556
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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		Customer Advances			
4	252.11	Advances for Construction - Extensions	43,421,233	5,401,189	48,822,421
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	73,889	0	73,889
7	252.71	Advances for Construction - Taxable Extensions	7,476,842	0	7,476,842
8		Total Customer Advances	50,971,963	5,401,189	56,373,152
9					
10					
11					
12					
13		Contributions in Aid of Construction			
14	271.11	Contributions in Aid - NT Mains	96,540,851	0	96,540,851
15	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
16	271.21	Contributions in Aid - NT Services	9,152	0	9,152
17	271.30	Contributions in Aid - NT Meters	3,847,989	0	3,847,989
18		Contributions in Aid - NT Hydrants	3,196,758	0	3,196,758
19		Contributions in Aid - NT Other	1,257,937	0	1,257,937
20	271.71	Contributions in Aid - Taxable Mains	8,235,626	0	8,235,626
21	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
22	271.27	Contributions in Aid - Taxable Services	1,062	0	1,062
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	0	0	0
26		Total Contributions in Aid of Construction	(18,286,009) 94,803,366	(2,013,061) (2,013,061)	(20,299,070) 92,790,305
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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	11,066,930	30,320	62,0870	8.21	53.88	1,633,533
5	Tax Withholding	5,258,383	14,407	62,0870	13.47	48.62	700,389
6	Fuel and Power	7,363,188	20,173	62,0870	35.47	26.61	536,901
7	Chemicals	4,848,894	13,285	62,0870	62.09	0.00	0
8	Purchased Water	215,786	591	62,0870	62.09	0.00	0
9	Service Company Charges	19,602,822	53,706	62,0870	45.60	16.49	885,521
10	Group Insurance	2,069,324	5,669	62,0870	(8.54)	70.63	400,411
11	OPER's	933,868	2,559	62,0870	(0.04)	62.13	158,955
12	Pensions	1,858,783	5,093	62,0870	45.00	17.09	87,020
13	ESOP	0	0	62,0870	45.00	17.09	0
14	Insurance Other than Group	3,642,643	9,980	62,0870	45.00	17.09	170,532
15	Uncollectables	1,354,331	3,710	62,0870	62.09	0.00	0
16	Rents	390,805	1,071	62,0870	(14.21)	76.30	81,689
17	401(k)	2,675,415	7,330	62,0870	45.00	17.09	125,250
18	Other O&M	14,031,530	38,443	62,0870	26.10	35.99	1,383,432
19	Total O&M Expenses	75,312,702					6,163,633
20							
21	Depreciation Amortization Expense	14,128,906	38,709	62,0870	0.00	62.09	2,403,346
22	Property Taxes	7,053,541	19,325	62,0870	182.50	(120.41)	(2,326,954)
23	Public Service Commission Fee	807,121	2,211	62,0870	(30.00)	92.09	203,631
24	Franchise and Environment Tax	426,045	1,167	62,0870	(77.50)	139.59	162,933
25	FICA Taxes	18,987	52	62,0870	13.31	48.78	2,537
26	FUTA Taxes	1,269,219	3,477	62,0870	76.38	(14.29)	(49,684)
27	SUTA Taxes	(5,418)	(15)	62,0870	76.38	(14.29)	212
28	Federal Income Tax - Current	3,581,714	9,813	62,0870	60.25	1.84	18,026
29	State Income Tax - Current	562,841	1,542	62,0870	62.17	(0.06)	(128)
30	Deferred Income Taxes	403,525	1,106	62,0870	0.00	62.09	68,640
31	Interest Expense	12,446,464	34,100	62,0870	91.15	(29.06)	(991,045)
32	Preferred Dividends	156,559	429	62,0870	45.63	16.46	7,059
33	Total Working Capital Requirement	116,162,206					5,662,206
34							
35	Total Cash and Working Capital Requirement Used						5,662,000
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: St. Louis

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

Case No. WR-2007-XXXX
 Schedule CAS-8-STL
 Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Pro Forma Proposed Rates
1						
2						
3						
4						
5						
6	Operating Revenues	CAS-9-STL	\$117,049,414	\$3,357,127	\$120,406,541	
7						
8	Operating Expenses					
9	Operating and Maintenance	CAS-10-STL	68,447,088	4,190,199	72,637,287	
10	Depreciation Expense	CAS-10-STL	10,109,877	3,887,524	13,997,401	
11	Amortization Expense	CAS-10-STL	131,505	0	131,505	
12						
13	Taxes other Than Income Taxes					
14	Property Taxes	CAS-10-STL	6,418,610	634,931	7,053,541	
15	Payroll Taxes	CAS-10-STL	1,274,860	7,928	1,282,788	
16	PSC Fees	CAS-10-STL	681,486	0	681,486	
17	Other	CAS-10-STL	394,564	157,116	551,680	
18						
19	Utility Operating Income Before Income Taxes		29,591,423	(5,520,571)	24,070,852	
20						
21	Income Taxes					
22	Federal Income Tax	CAS-12-STL	3,292,253	289,461	3,581,714	
23	State Income Tax	CAS-12-STL	(780,393)	1,343,234	562,841	
24	Deferred Income Taxes		5,139,768	(4,736,243)	403,525	
25	Amortization of Investment Tax Credit		(118,309)		(118,309)	
26						
27	Utility Operating Income		\$22,058,103	(\$2,417,022)	\$19,641,081	
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: St. Louis

Adjustment to Revenues Per Books and Pro Forma
 For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS-9-STL
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Line #	Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalization & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5	Sales of Water						
6	Metered Sales						
7	Rate A	\$97,782,543	\$1,593,050	(\$130,067)	\$99,245,526	(\$3,238,423)	\$4,072,236
8	Rate B	1,967,103	(35,390)	4,322	1,936,035		\$51,362
9	Rate D	183,059		3,485	186,544	(186,544)	1,987,396
10	Rate H	2,130,234		(7,806)	2,122,428	(\$67,152)	0
11	Rate J	6,234,670	16,065	100	6,250,835	(\$92,740)	2,055,276
12	Rate K	350,123		(1)	350,122	\$19,827	6,158,095
13	Rate G	0			0	753,419	369,949
14	Miscellaneous	299		(299)	0		753,419
15	Total Metered Sales	108,648,032	1,573,725	(130,266)	110,091,491	(3,238,423)	4,550,407
16							111,403,474
17							
18	Sewer Service	0	0	0	0	0	0
19							
20	Fire Service						
21	(Private/Public Fire Service)	6,806,252		601,684	7,407,936		7,407,936
22							
23	Total Fire Service	6,806,252	0	601,684	7,407,936	0	7,407,936
24							
25	Total Sales of Water	115,454,284	1,573,725	471,418	117,499,427	(3,238,423)	4,550,407
26							118,811,410
27	Other Operating Revenues						
28	Reconnect Charges	251,871			251,871		251,871
29	Returned Check Charge	39,912			39,912		39,912
30	Application Fee	0			0		0
31	Miscellaneous Other Revenue	889,752			889,752		889,752
32	Rents from Water Property	265,010			265,010		265,010
33	Miscellaneous Unmetered Sales	148,587			148,587		148,587
34	Total Other Operating Revenues	1,595,131	0	0	1,595,131	0	1,595,131
35							
36							
37	Total Operating Revenues	\$117,049,415	\$1,573,725	\$471,418	\$119,094,558	(\$3,238,423)	\$4,550,407
38							\$120,406,542
39							
40							

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

Missouri-American Water Company

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

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.				
2	Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-STL which provides additional detail and support.				
3					
4					
5					
6					
7	Labor	CAS-11-STL	\$14,864,363	\$1,460,950	\$16,325,313
8	Purchased Water	CAS-11-STL	229,714	(13,928)	215,786
9	Fuel and Power	CAS-11-STL	5,988,945	1,374,243	7,363,188
10	Chemicals	CAS-11-STL	5,743,381	(894,487)	4,848,894
11	Waste Disposal	CAS-11-STL	256,541	122,519	379,059
12	Support Services	CAS-11-STL	18,718,722	884,100	19,602,822
13	Group Insurance	CAS-11-STL	3,003,191	1,212,965	4,216,157
14	Pensions	CAS-11-STL	1,962,530	(93,747)	1,858,783
15	Regulatory Expense	CAS-11-STL	282,967	(82,076)	200,891
16	Insurance, Other than Group	CAS-11-STL	2,980,635	662,008	3,642,643
17	Customer Accounting	CAS-11-STL	2,886,966	771	2,887,737
18	Rents	CAS-11-STL	454,746	(63,940)	390,805
19	General Office Expense	CAS-11-STL	2,393,619	(1,646,146)	747,473
20	Miscellaneous	CAS-11-STL	5,105,091	456,454	5,561,545
21	Maintenance - Other	CAS-11-STL	3,585,677	810,513	4,396,190
22	Total Operations and Maintenance		68,447,088	4,190,199	72,637,287
23					
24	Depreciation	CAS-11-STL	10,109,877	3,887,524	13,997,401
25	Amortization	CAS-11-STL	131,505	0	131,505
26	Total Depreciation and Amortization		10,241,383	3,887,524	14,128,906
27					
28	Property Taxes	CAS-11-STL	6,418,610	634,931	7,053,541
29	Payroll Taxes	CAS-11-STL	1,274,860	7,928	1,282,788
30	PSC Fees	CAS-11-STL	681,486	0	681,486
31	Other General Taxes	CAS-11-STL	394,564	157,116	551,680
32	Total Taxes Other Than Income Taxes		8,769,521	799,975	9,569,495
33					
34					
35					
36					
37					
38					
39					
40					

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

Line No.

[illegible]

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

Line
No.[illegible]

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

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. Louis

Case No. WR-2007-XXXX
Schedule CAS-12-STL
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The Company's federal and state income taxes will be affected by all of the pro forma adjustments made at present and proposed rates.

Line #		At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	Utility Operating Income Before Income Taxes	\$24,070,852	\$24,070,852		
11					
12	Interest Expense Deduction	12,446,464	12,446,464		
13					
14	Taxable Income	11,624,388	11,624,388		
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(830,588)	(830,588)		
18	Non-deductible Meals	2,507	2,507		
19	Amortization Preferred Stock Expense	0	0		
20	Non-deductible Reserve Deficiency	0	0		
21					
22	Total Addbacks (Deducts)	(828,081)	(828,081)		
23					
24	Taxable Income	10,796,307	10,796,307		
25					
26	Effective Tax Rate (1)	33.1754%	5.2133%		
27					
28	Proforma Income Tax at Present / Proposed Rates	3,581,714	562,841		
29					
30	Per Books Amount / Present Rates	3,292,253	(780,393)		
31					
32	Proforma adjustment	\$289,461	\$1,343,234		
33					
34					
35					
36					
37					
38					
39					
40					

(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. Louis

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (CCF)	Total Revenue	Sales (CCF)	Total Revenue		
1							
2							
3							
4	Rate A	53,131,878	\$100,079,339	53,131,878	\$124,858,258	\$24,778,919	24.76%
5	Rate B	2,389,846	1,987,396	2,389,846	2,573,864	586,468	29.51%
6	Rate G	1,927,376	753,418	1,927,376	753,932	514	0.07%
7	Rate F and E	81,303	7,407,936	81,303	9,876,331	2,468,395	33.32%
8	Rate H	1,526,413	2,055,276	1,526,413	2,055,276	0	0.00%
9	Rate J	8,056,832	6,158,095	8,056,832	8,204,798	2,046,703	33.24%
10	Rate K	165,501	369,949	165,501	466,516	96,567	26.10%
11							
12	Total	<u>67,279,149</u>	<u>118,811,409</u>	<u>67,279,149</u>	<u>148,788,975</u>	<u>\$29,977,566</u>	<u>25.23%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		251,871		251,871	0	0.00%
18	Returned Check Charge		39,912		39,912	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		889,752		889,752	0	0.00%
21	Rents from Water Property		265,010		265,010	0	0.00%
22	Misc Sales Unmetered		148,587		148,587	0	0.00%
23							
24			<u>\$120,406,541</u>		<u>\$150,384,107</u>	<u>29,977,566</u>	<u>24.90%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-14-STL
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1	Rate A:										
2											
3											
4	Monthly										
5	5/8"	148		\$6.15	\$910	148		\$8.19	\$1,212	\$302	33.19%
6	3/4"	245		6.87	1,683	245		9.15	2,242	559	33.21%
7	1"	415		8.31	3,449	415		11.07	4,594	1,145	33.20%
8	1-1/2"	826		11.90	9,829	826		15.86	13,100	3,271	33.28%
9	2"	2,804		16.20	45,425	2,804		21.58	60,510	15,085	33.21%
10	3"	882		27.68	24,414	882		36.88	32,528	8,114	33.24%
11	4"	595		40.59	24,151	595		54.08	32,178	8,027	33.24%
12	6"	420		76.48	32,122	420		101.90	42,798	10,676	33.24%
13	8"	193		119.54	23,071	193		159.28	30,741	7,670	33.25%
14	10"	115		176.96	20,350	115		235.78	27,115	6,765	33.24%
15	12"	0		234.36	0	0		312.26	0	0	0.00%
16											
17	Quarterly										
18	5/8"	1,218,243		9.01	10,976,369	1,218,243		12.00	14,618,916	3,642,547	33.19%
19	3/4"	79,805		11.17	891,422	79,805		14.88	1,187,498	296,076	33.21%
20	1"	19,192		15.48	297,092	19,192		20.63	395,931	98,839	33.27%
21	1-1/2"	5,329		26.24	139,833	5,329		34.96	186,302	46,469	33.23%
22	2"	10,463		39.15	409,626	10,463		52.16	545,750	136,124	33.23%
23	3"	673		73.61	49,540	673		98.08	66,008	16,468	33.24%
24	4"	313		112.36	35,169	313		149.71	46,859	11,690	33.24%
25	6"	387		220.01	85,144	387		293.14	113,445	28,301	33.24%
26	8"	499		349.19	174,246	499		465.26	232,165	57,919	33.24%
27	10"	117		521.42	61,006	117		694.74	81,285	20,279	33.24%
28	12"	0		693.66	0	0		924.23	0	0	0.00%
29											
30	ISRS		53,131,878	0.1198	6,365,199		53,131,878	0.0000	0	(6,365,199)	-100.00%
31	Volumetric Charges:										
32	Monthly All Water		3,831,507	1.525300	5,844,198		3,831,507	2.032300	7,786,772	1,942,574	33.24%
33	Quarterly All Water		50,688,697	1.525300	77,315,470		50,688,697	2.032300	103,014,639	25,699,169	33.24%
34	Monthly Fixed Chg and Cr		0		0		0		0	0	0.00%
35	Quarterly Fixed Chg and Cr		(1,388,326)		(2,750,379)		(1,388,326)		(3,664,330)	(913,951)	33.23%
36											
37											
38	Total		53,131,878		\$100,079,339		53,131,878		\$124,858,258	\$24,778,919	24.76%
39											
40											

For the Test Year Ended June 30, 2006

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Rating 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. Louis

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[illegible]

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

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

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Schedule CAS-14-STL
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For the Test Year Ended June 30, 2006

Company: Missouri-American Water Company

Case No. WR-2007-XXXX
Schedule CAS-14-STL
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate H:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		0.00	0	0	0.00%
7	1"	0		0.00	0	0		0.00	0	0	0.00%
8	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
9	2"	0		0.00	0	0		0.00	0	0	0.00%
10	3"	0		0.00	0	0		0.00	0	0	0.00%
11	4"	0		0.00	0	0		0.00	0	0	0.00%
12	6"	0		0.00	0	0		0.00	0	0	0.00%
13	8"	0		0.00	0	0		0.00	0	0	0.00%
14	10"	0		0.00	0	0		0.00	0	0	0.00%
15	12"	0		0.00	0	0		0.00	0	0	0.00%
16											
17	Quarterly										
18	5/8"	0		0.00	0	0		0.00	0	0	0.00%
19	3/4"	0		0.00	0	0		0.00	0	0	0.00%
20	1"	0		0.00	0	0		0.00	0	0	0.00%
21	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
22	2"	0		0.00	0	0		0.00	0	0	0.00%
23	3"	0		0.00	0	0		0.00	0	0	0.00%
24	4"	0		0.00	0	0		0.00	0	0	0.00%
25	6"	0		0.00	0	0		0.00	0	0	0.00%
26	8"	0		0.00	0	0		0.00	0	0	0.00%
27	10"	0		0.00	0	0		0.00	0	0	0.00%
28	12"	0		0.00	0	0		0.00	0	0	0.00%
29											
30											
31	Volumetric Charges:										
32	Monthly All Water		1,505,072	0.458200	689,624	1,505,072	0.458200	689,624	0	0.00%	
33	Quarterly All Water		0	0.458200	0	0	0.458200	0	0	0.00%	
34	Monthly Fixed Chg and Cr		21,341	(56,473)	21,341	(56,473)			0	0.00%	
35	Quarterly Fixed Chg and Cr		0	0	0	0			0	0.00%	
36	Annual Fixed Charge			1,422,125			1,422,125		0	0.00%	
37											
38	Total		1,526,413	\$2,055,276		1,526,413	\$2,055,276		\$0	0.00%	
39											
40											

For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
Schedule CAS-14-STL
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Present Pro Forma Rates						Proposed Pro Forma Rates					
Line #	Class/ Description	Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Rate J:										
2	Minimum Charge:										
3	Monthly										
4	5/8"	48		\$6.15	\$295	48		\$8.19	\$393	\$98	33.22%
5	3/4"	7		6.87	48	7		9.15	64	16	33.33%
6	1"	41		8.31	341	41		11.07	454	113	33.14%
7	1-1/2"	149		11.90	1,773	149		15.86	2,363	590	33.28%
8	2"	602		16.20	9,752	602		21.58	12,991	3,239	33.21%
9	3"	378		27.68	10,463	378		36.88	13,941	3,478	33.24%
10	4"	723		40.59	29,347	723		54.08	39,100	9,753	33.23%
11	6"	413		76.48	31,586	413		101.90	42,085	10,499	33.24%
12	8"	163		119.54	19,485	163		159.28	25,963	6,478	33.25%
13	10"	36		176.96	6,371	36		235.78	8,488	2,117	33.23%
14	12"	0		234.36	0	0		312.26	0	0	0.00%
15	Quarterly										
16	5/8"	0		9.01	0	0		12.00	0	0	0.00%
17	3/4"	0		11.17	0	0		14.88	0	0	0.00%
18	1"	0		15.48	0	0		20.63	0	0	0.00%
19	1-1/2"	0		26.24	0	0		34.96	0	0	0.00%
20	2"	0		39.15	0	0		52.16	0	0	0.00%
21	3"	0		73.61	0	0		98.08	0	0	0.00%
22	4"	0		112.36	0	0		149.71	0	0	0.00%
23	6"	0		220.01	0	0		293.14	0	0	0.00%
24	8"	0		349.19	0	0		465.26	0	0	0.00%
25	10"	0		521.42	0	0		694.74	0	0	0.00%
26	12"	0		693.66	0	0		924.23	0	0	0.00%
27	Volumetric Charges:										
28	Monthly All Water	8,096,992		0.753400	6,100,274	8,096,992		1.003800	8,127,761	2,027,487	33.24%
29	Quarterly All Water	0		0.753400	0	0		1.003800	0	0	0.00%
30	Monthly Fixed Chg and Cr	(40,160)			(51,640)	(40,160)			(68,805)	(17,165)	33.24%
31	Quarterly Fixed Chg and Cr	0			0	0			0	0	0.00%
32	Total	8,056,832			\$6,158,095	8,056,832			\$8,204,798	\$2,046,703	33.24%
33											
34											
35											
36											
37											
38											
39											
40											

For the Test Year Ended June 30, 2006

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

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1	Rate K:										
2	Minimum Charge:										
3	Monthly										
4	5/8"	0		\$9.51	\$0	0		\$12.67	\$0	\$0	0.00%
5	3/4"	0		10.23	0	0		13.63	0	0	0.00%
6	1"	0		11.67	0	0		15.55	0	0	0.00%
7	1-1/2"	0		15.26	0	0		20.33	0	0	0.00%
8	2"	0		19.56	0	0		26.06	0	0	0.00%
9	3"	0		31.04	0	0		41.36	0	0	0.00%
10	4"	0		43.95	0	0		58.56	0	0	0.00%
11	6"	0		79.84	0	0		106.38	0	0	0.00%
12	8"	0		122.90	0	0		163.75	0	0	0.00%
13	10"	0		180.32	0	0		240.26	0	0	0.00%
14	12"	0		237.72	0	0		316.74	0	0	0.00%
15	Quarterly										
16	5/8"	1,365		19.10	26,072	1,365		25.45	34,739	8,667	33.24%
17	3/4"	1,754		21.26	37,290	1,754		28.33	49,691	12,401	33.26%
18	1"	502		25.57	12,836	502		34.07	17,103	4,267	33.24%
19	1-1/2"	3		36.33	109	3		48.41	145	36	33.03%
20	2"	310		49.24	15,264	310		65.61	20,339	5,075	33.25%
21	3"	0		83.70	0	0		111.52	0	0	0.00%
22	4"	0		122.45	0	0		163.15	0	0	0.00%
23	6"	0		230.10	0	0		306.59	0	0	0.00%
24	8"	0		359.28	0	0		478.70	0	0	0.00%
25	10"	0		531.51	0	0		708.18	0	0	0.00%
26	12"	0		703.75	0	0		937.68	0	0	0.00%
27	ISRS										
28	Volumetric Charges:										
29	Monthly-First 200 Cubic Feet	0	0.000000		0	0	0.000000		0	0	0.00%
30	Monthly > 200 Cubic Feet	0	1.681000		0	0	2.239800		0	0	0.00%
31	Quarterly-First 600 Cubic Feet	0	0.000000		0	0	0.000000		0	0	0.00%
32	Quarterly > 600 Cubic Feet	0	1.681000		0	0	2.239800		0	0	0.00%
33	Monthly Fixed Chg and Cr	0			0	0			0	0	0.00%
34	Quarterly Fixed Chg and Cr	0			0	0			0	0	0.00%
35	Total	165,501	0.1198		19,827	165,501	0.0000		0	(19,827)	-100.00%
36	ISRS										
37	Volumetric Charges:										
38	Monthly-First 200 Cubic Feet	0	0.000000		0	0	0.000000		0	0	0.00%
39	Monthly > 200 Cubic Feet	0	1.681000		0	0	2.239800		0	0	0.00%
40	Quarterly-First 600 Cubic Feet	0	0.000000		0	0	0.000000		0	0	0.00%
41	Quarterly > 600 Cubic Feet	0	1.681000		0	0	2.239800		0	0	0.00%
42	Monthly Fixed Chg and Cr	0			0	0			0	0	0.00%
43	Quarterly Fixed Chg and Cr	0			0	0			0	0	0.00%
44	Total	165,501			\$369,949	165,501			\$466,516	\$96,567	26.10%