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

Missouri Public Service Commission | **Case No. WR-2007-XXXX**
Company: Missouri-American Water Company | **Schedule CAS-2-WCW**
District: Warren County Water | **Page 1 of 1**

Line No.	Description		Schedule	Amount
1				
2				
3				
4	Description		Schedule	Amount
5				
6	Rate Base		CAS-3-WCW	$1,137,503
7				
8	Operating Income at Present Rates		CAS-8-WCW	(19,312)
9				
10	Earned Rate of return			-1.70%
11				
12	Requested Rate of Return		Jenkins Testimony	8.52%
13				
14	Required Operating Income			96,915
15				
16	Operating Income Deficency			116,227
17				
18	Gross Revenue Conversion Factor			1.63453
19				
20	Revenue Deficiency			189,977
21				
22	Adjusted Operating Revenues		CAS-8-WCW	112,926
23				
24	Total Revenue Requirement			$302,903
25				
26				
27				

Line No.	Description	Rate	Amount
28	Gross Revenue Conversion Factor		
29	Revenue		$1,000.000
30	Uncollectibles	0.70080%	7.008
31	PSC Assessment	0.00000%	0.000
32	Before Tax Amount		992.992
33	State Income Taxes	5.21327%	51.767
34	Federal Income Taxes	33.17536%	329.429
35	Total Taxes and Expenses		388.204
36	Net Amount		$611.796
37			
38	Conversion Factor		1.63453
39			
40			

Rate Base Summary
Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-3-WCW

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-WCW	1,193,133	247,280	1,440,413
6					
7	Accumulated Provision for Depreciation	CAS-5-WCW	(156,822)	(29,736)	(186,558)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		1,036,311	217,544	1,253,855
14					
15					
16	Less:				
17	Customer Advances	CAS-6-WCW	0	21,189	21,189
18	Contributions in Aid of Construction	CAS-6-WCW	0	0	0
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	74,439	16,253	90,692
21	Pension Liability	W/P's	10,632	(84)	10,548
22					
23					
24	Subtotal		85,071	37,358	122,429
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-WCW	5,000	0	5,000
29	Materials and Supplies	W/P's	526	0	526
30	Prepayments	W/P's	550	0	550
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	0	0	0
34					
35	Subtotal		6,076	0	6,076
36					
37	Total Original Cost Rate Base		957,316	180,187	1,137,503
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-4-WCW

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
2		Intangible Plant			
3	301	Organization	$0	$145	$145
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	228	228
6		Subtotal	0	373	373
7		Source of Supply Plant			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Resevoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	725,966	0	725,966
13	316	Supply Mains	0	0	0
14		Subtotal	725,966	0	725,966
15		Pumping Plant			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	0	0	0
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	0	0	0
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	124,519	0	124,519
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	0	0	0
25		Subtotal	124,519	0	124,519
26		Treatment Plant			
27	330	Water Treatment Land & land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	2,244	30,762	33,006
29	332	Water Treatment Equipment	20,354	0	20,354
30	332.4	Water Treatment Equipment - Filter Plant	0	0	0
31		Subtotal	22,598	30,762	53,360
32		Transmission & Distribution Plant			
33	340	Transmission & Distribution Land	65,000	0	65,000
34	341	Transmission & Distribution Structures & Improvements	2,001	0	2,001
35	342	Distribution Reservoirs & Standpipes	16,295	0	16,295
36	343	Transmission & Distribution Mains Conv	0	50,194	50,194
37	343.1	Transmission & Distribution Mains < 4"	32,683	0	32,683
38	343.2	Transmission & Distribution Mains 6" - 8"	123,303	0	123,303
39	343.3	Transmission & Distribution Mains > 10"	0	0	0
40		Subtotal	239,282	50,194	289,476

Utility Plant in Service
For the Test Year Ended June 30, 2006

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-4-WCW

Line #	Acct No	Account Description		Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1						
2		Transmission & Distribution Plant	Bal Fwd	239,282	50,194	289,476
3	344	Fire mains		0	0	0
4	345	Services		22,873	22,163	45,036
5	346.1	Meters - Bronze Case		1,114	69,669	70,783
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		10,601	0	10,601
8	347	Meter Installation		15,869	0	15,869
9	348	Hydrants		9,859	4,751	14,610
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		299,598	146,777	446,375
12		General Plant				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		0	0	0
15	390.1	Office Structures		0	0	0
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		10	0	10
18	391	Office Furniture and Equipment		0	2,788	2,788
19	391.2	Computers & Peripheral Equipment		0	2,716	2,716
20	391.25	Computer Software		0	4,843	4,843
21	391.26	Personal Computer Software		0	95	95
22	391.3	Other Office Equipment		0	11	11
23	392.11	Transportation Equipment - Light Trucks		0	33	33
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	120	120
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		0	0	0
28	394	Tools, Shop, & Garage Equipment		7,105	58,726	65,831
29	395	Laboratory Equipment		0	0	0
30	396	Power Operated Equipemnt		0	0	0
31	397	Communication Equipment (non telephone)		9,953	2	9,955
32	397.2	Telephone Equipment		0	25	25
33	398	Miscellaneous Equipment		3,384	9	3,393
34	399	Other Tangable Property		0	0	0
35		Subtotal		20,452	69,368	89,820
36						
37		Total Plant in Service		$1,193,133	$247,280	$1,440,413
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-5-WCW

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1					
2		Intangible Plant			
3	301	Organization	$0	$0	$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	0	0
6		Subtotal	0	0	0
7		Source of Supply Plant			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Resevoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	31,576	26,619	58,195
13	316	Supply Mains	0	0	0
14		Subtotal	31,576	26,619	58,195
15		Pumping Plant			
16	320	Pumping Land & Land Rights	0	0	0
17	321	Pumping Structures & Improvements	0	0	0
18	322	Boiler Plant Equipment	0	0	0
19	323	Force Mains	0	0	0
20	324	Steam Pumping Equipment	0	0	0
21	325	Electric Pumping Equipment	1,810	2,854	4,664
22	326	Diesel Pumping Equipment	0	0	0
23	327	Pump Equip Hydraulic	0	0	0
24	328	Other Pumping Equipment	0	0	0
25		Subtotal	1,810	2,854	4,664
26		Treatment Plant			
27	330	Water Treatment Land & land Rights	0	0	0
28	331	Water Treatment Structures & Improvements	1,907	(507)	1,400
29	332	Water Treatment Equipment	282	345	627
30	332.4	Water Treatment Equipment - Filter Plant	0	0	0
31		Subtotal	2,190	(163)	2,027
32		Transmission & Distribution Plant			
33	340	Transmission & Distribution Land	0	0	0
34	341	Transmission & Distribution Structures & Improvements	998	37	1,035
35	342	Distribution Reservoirs & Standpipes	8,133	299	8,432
36	343	Transmission & Distribution Mains Conv	0	(2,146)	(2,146)
37	343.1	Transmission & Distribution Mains < 4"	12,235	749	12,984
38	343.2	Transmission & Distribution Mains 6" - 8"	79,124	2,827	81,951
39	343.3	Transmission & Distribution Mains > 10"	0	0	0
40		Subtotal	100,491	1,765	102,256

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-5-WCW

Line #	Acct No	Account Description		Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1						
2		Transmission & Distribution Plant	Bal Fwd	100,491	1,765	102,256
3	344	Fire mains		0	0	0
4	345	Services		559	(326)	233
5	346.1	Meters - Bronze Case		13	(1,661)	(1,648)
6	346.2	Meters - Plastic Case		0	0	0
7	346.3	Meters - Not Class By Type		8,506	389	8,895
8	347	Meter Installation		962	582	1,544
9	348	Hydrants		4,166	21	4,187
10	349	Other Transmission & Distribution Plant		0	0	0
11		Subtotal		114,698	769	115,467
12		General Plant				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		0	0	0
15	390.1	Office Structures		0	0	0
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		10	0	10
18	391	Office Furniture and Equipment		0	0	0
19	391.2	Computers & Peripheral Equipment		0	(30)	(30)
20	391.25	Computer Software		0	0	0
21	391.26	Personal Computer Software		0	0	0
22	391.3	Other Office Equipment		0	0	0
23	392.11	Transportation Equipment - Light Trucks		0	0	0
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	0	0
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		0	0	0
28	394	Tools, Shop, & Garage Equipment		158	(1,056)	(898)
29	395	Laboratory Equipment		0	0	0
30	396	Power Operated Equipemnt		0	0	0
31	397	Communication Equipment (non telephone)		0	434	434
32	397.2	Telephone Equipment		0	0	0
33	398	Miscellaneous Equipment		6,379	310	6,689
34	399	Other Tangable Property		0	0	0
35		Subtotal		6,547	(342)	6,205
36						
37		Total Plant in Service		$156,822	$29,736	$186,558

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: Warren County Water

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	0	21,189	21,189
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	0	0	0
8		Total Customer Advances	0	21,189	21,189
9					
10					
11					
12					
13		Contributions in Aid of Construction			
14	271.11	Contributions in Aid - NT Mains	0	0	0
15	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
16	271.21	Contributions in Aid - NT Services	0	0	0
17	271.30	Contributions in Aid - NT Meters	0	0	0
18		Contributions in Aid - NT Hydrants	0	0	0
19		Contributions in Aid - NT Other	0	0	0
20	271.71	Contributions in Aid - Taxable Mains	0	0	0
21	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
22	271.27	Contributions in Aid - Taxable Services	0	0	0
23	271.37	Contributions in Aid - Taxable Meters	0	0	0
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	0	0	0
26		Total Contributions in Aid of Construction	0	0	0
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended June 30, 2006

Missouri Public Service Commission | **Case No. WR-2007-XXXX**
Company: Missouri-American Water Company | **Schedule CAS-7-WCW**
District: Warren County Water | **Page 1 of 1**

Line #	Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirment
1							
2							
3							
4	Base Payroll	33,704	92	42.40	10.23	32.17	2,971
5	Tax Withholding	16,014	44	42.40	17.39	25.01	1,097
6	Fuel and Power	7,510	21	42.40	37.22	5.18	107
7	Chemicals	2,249	6	42.40	36.78	5.62	35
8	Purchased Water	0	0	42.40	53.15	(10.75)	0
9	Service Company Charges	10,438	29	42.40	(4.13)	46.53	1,331
10	Group Insurance	0	0	42.40	(8.54)	50.94	0
11	OPEB's	0	0	42.40	(0.04)	42.44	0
12	Pensions	5,267	14	42.40	36.78	5.62	81
13	ESOP	0	0	42.40	36.78	5.62	0
14	Insurance Other than Group	5,158	14	42.40	36.78	5.62	79
15	Uncollectables	1,713	5	42.40	36.78	5.62	26
16	Rents	59	0	42.40	24.37	18.03	3
17	401(k)	0	0	42.40	48.80	(6.40)	0
18	Other O&M	10,556	29	42.40	36.78	5.62	163
19	Total O&M Expenses	92,666					5,893
20							
21	Depreciation Amortization Expense	40,523	111	42.40	-	42.40	4,707
22	Property Taxes	7,054	19	42.40	182.50	(140.10)	(2,708)
23	Public Service Commission Fee	800	2	42.40	36.78	5.62	12
24	Franchise and Environment Tax	455	1	42.40	110.50	(68.10)	(85)
25	FICA Taxes	10	0	42.40	13.44	28.96	1
26	FUTA Taxes	3,932	11	42.40	62.05	(19.65)	(212)
27	SUTA Taxes	28	0	42.40	62.05	(19.65)	(2)
28	Federal Income Tax - Current	(20,029)	(55)	42.40	60.25	(17.85)	980
29	State Income Tax - Current	(3,147)	(9)	42.40	62.17	(19.77)	170
30	Deferred Income Taxes	9,967	27	42.40	0.00	42.40	1,158
31	Interest Expense	36,173	99	42.40	91.15	(48.75)	(4,831)
32	Preferred Dividends	455	1	42.40	45.63	(3.23)	(4)
33	Total Working Capital Requirement	168,886					5,079
34							
35	Total Cash and Working Capital Requirement Used						5,000
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-8-WCW

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-WCW	$106,949	$5,977	$112,926		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-WCW	52,845	39,821	92,667		
10	Depreciation Expense	CAS-10-WCW	20,644	19,671	40,315		
11	Amortization Expense	CAS-10-WCW	208	0	208		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-WCW	7,414	(360)	7,054		
15	Payroll Taxes	CAS-10-WCW	1,235	2,735	3,970		
16	PSC Fees	CAS-10-WCW	727	0	727		
17	Other	CAS-10-WCW	421	107	528		
18							
19	Utility Operating Income Before Income Taxes		23,456	(55,997)	(32,541)		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-WCW	3,237	(23,266)	(20,029)		
23	State Income Tax	CAS-12-WCW	(767)	(2,380)	(3,147)		
24	Deferred Income Taxes		4,645	5,323	9,967		
25	Amortization of Investment Tax Credit		(20)		(20)		
26							
27	Utility Operating Income		$16,362	($35,674)	($19,312)		
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-9-WCW
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
1-3								
4								
5	Sales of Water							
6	Metered Sales							
7	Residential	$105,592	$0	($530)	$105,062	$6,509		$111,571
8	Commercial	1,357	0	(2)	1,355	0		1,355
9	Industrial	0	0	0	0			0
10	Other Public Authority	0	0	0	0			0
11	Sales for Resale	0	0	0	0			0
12	Miscellaneous	0	0	0	0			0
13								
14	Total Metered Sales	106,949	0	(532)	106,417	6,509	0	112,926
15								
16								
17	Sewer Service	0	0	0	0	0	0	0
18								
19	Fire Service							
20	Private Fire Service	0		0	0	0		0
21								
22	Total Fire Service	0	0	0	0	0	0	0
23								
24	Total Sales of Water	106,949	0	(532)	106,417	6,509	0	112,926
25								
26	Other Operating Revenues							
27	Reconnect Charges	0			0			0
28	Returned Check Charge	0			0			0
29	Application Fee	0			0			0
30	Miscellaneous Other Revenue	0			0			0
31	Rents from Water Property	0			0			0
32								
33	Total Other Operating Revenues	0	0	0	0	0	0	0
34								
35								
36	Total Operating Revenues	$106,949	$0	($532)	$106,417	$6,509	$0	$112,926
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-10-WCW

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-WCW which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-WCW	$15,983	$33,735	$49,718
Purchased Water	CAS-11-WCW	0	0	0
Fuel and Power	CAS-11-WCW	7,336	174	7,510
Chemicals	CAS-11-WCW	3,511	(1,262)	2,249
Waste Disposal	CAS-11-WCW	1	0	1
Support Services	CAS-11-WCW	9,967	471	10,438
Group Insurance	CAS-11-WCW	0	16,237	16,237
Pensions	CAS-11-WCW	0	5,267	5,267
Regulatory Expense	CAS-11-WCW	302	(88)	214
Insurance, Other than Group	CAS-11-WCW	4,107	1,051	5,158
Customer Accounting	CAS-11-WCW	2,956	(15,039)	(12,083)
Rents	CAS-11-WCW	81	(22)	59
General Office Expense	CAS-11-WCW	2,201	(1,755)	446
Miscellaneous	CAS-11-WCW	3,271	1,053	4,324
Maintenance - Other	CAS-11-WCW	3,129	0	3,129
Total Operations and Maintenance		52,845	39,821	92,667
Depreciation	CAS-11-WCW	20,644	19,671	40,315
Amortization	CAS-11-WCW	208	0	208
Total Depreciation and Amortization		20,851	19,671	40,523
Property Taxes	CAS-11-WCW	7,414	(360)	7,054
Payroll Taxes	CAS-11-WCW	1,235	2,735	3,970
PSC Fees	CAS-11-WCW	727	0	727
Other General Taxes	CAS-11-WCW	421	107	528
Total Taxes Other Than Income Taxes		9,796	2,482	12,278

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-11-WCW

Line No.	168 Line Number	Description	Test Year Ended 30-Jun-06	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
1											
6	8	Labor	15,983	$33,735							
7	9	Purchased Water	-								0
8	10	Fuel and Power	7,336						174		
9	11	Chemicals	3,511							(1,262)	
10	12	Waste Disposal	1								
11	13	Support Services	9,967								
12	14	Group Insurance	-		16,237						
13	15	Pensions	-			5,267					
14	16	Regulatory Expense	302								
15	17	Insurance Other Than Group	4,107								
16	18	Customer Accounting	2,956								
17	19	Rents	81								
18	20	General Office Expense	2,201								
19	21	Miscellaneous	3,271				1,053				
20	25	Maintenance - Other	3,129								
21											
22		Total Operations and Maintenance	52,845	33,735	16,237	5,267	1,053	0	174	(1,262)	0
23											
24	27	Depreciation	20,644								
25	28	Amortization	208								
26											
27		Total Depreciation and Amortization	20,851	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes	7,414								
30	29b	Payroll taxes	1,235					2,735			
31	29c	Gross Receipts Taxes	727								
32	29d	Other General Taxes	421								
33											
34		Total Taxes other than income	9,796	0	0	0	0	2,735	0	0	0
35											
36											
37											
38											
39											
40											
41											

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Line No.	168 Line Number	Description	Schedule CAS-15 p9 Waste Disp. Expense	Schedule CAS-15 p10 Regulatory Expense	Schedule CAS-15 p11 Ins. Other Expense	Schedule CAS-15 p12 Mgt Fees Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p14 Main Breaks Expense	Schedule CAS-15 p15 Transportation Expense
1											
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal	0								
11	13	Support Services				471					
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense		(88)							
15	17	Insurance Other Than Group			1,051						
16	18	Customer Accounting									
17	19	Rents					(22)				
18	20	General Office Expense						0			
19	21	Miscellaneous							0		0
20	25	Maintenance - Other								0	
21											
22		Total Operations and Maintenance	0	(88)	1,051	471	(22)	0	0	0	0
23											
24	27	Depreciation									
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes									
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35											
36											
37											
38											
39											
40											
41											

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-11-WCW

Line No.	168 Line Number	Description	Schedule CAS-15 p16 STEP W/O Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Franchise Tax Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 Postage Expense
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal									
11	13	Support Services									
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16	18	Customer Accounting						177	0		($15,215)
17	19	Rents									
18	20	General Office Expense	(1,755)								
19	21	Miscellaneous									
20	25	Maintenance - Other				0					
21											
22		Total Operations and Maintenance	(1,755)	0	0	0	0	177	0	0	(15,215)
23											
24	27	Depreciation								19,671	
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	19,671	0
28											
29	29a	Property Taxes		(360)							
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes			73		34				
33											
34		Total Taxes other than income	0	(360)	73	0	34	0	0	0	0
35											
36											
37											
38											
39											
40											
41											

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-11-WCW

Line No.	168 Line Number	Description	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor								$33,735	$49,718
7	9	Purchased Water								0	0
8	10	Fuel and Power								174	7,510
9	11	Chemicals								(1,262)	2,249
10	12	Waste Disposal								0	1
11	13	Support Services								471	10,438
12	14	Group Insurance								16,237	16,237
13	15	Pensions								5,267	5,267
14	16	Regulatory Expense								(88)	214
15	17	Insurance Other Than Group								1,051	5,158
16	18	Customer Accounting								(15,039)	(12,083)
17	19	Rents								(22)	59
18	20	General Office Expense								(1,755)	446
19	21	Miscellaneous								1,053	4,324
20	25	Maintenance - Other								0	3,129
21											
22		Total Operations and Maintenance	0	0	0	0	0		0	39,821	92,667
23											
24	27	Depreciation								19,671	40,315
25	28	Amortization								0	208
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	19,671	40,523
28											
29	29a	Property Taxes								(360)	7,054
30	29b	Payroll taxes								2,735	3,970
31	29c	Gross Receipts Taxes								0	727
32	29d	Other General Taxes			$0					107	528
33											
34		Total Taxes other than income	0	0	0	0	0		0	2,482	12,278
35											
36											
37											
38											
39											
40											
41											

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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-12-WCW

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	($32,541)	($32,541)		
Interest Expense Deduction	36,173	36,173		
Taxable Income	(68,714)	(68,714)		
Addback (Deducts):				
Tax over Book Depreciation	8,310	8,310		
Non-deductible Meals	30	30		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	8,340	8,340		
Taxable Income	(60,374)	(60,374)		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	(20,029)	(3,147)		
Per Books Amount / Present Rates	3,237	(767)		
Proforma adjustment	($23,266)	($2,380)		

(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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-13-WCW

Line #	Class/ Description	Present Pro Forma Rates Sales ('000 Gal)	Present Pro Forma Rates Total Revenue	Proposed Pro Forma Rates Sales ('000 Gal)	Proposed Pro Forma Rates Total Revenue	Dollar Change	Percentage Change
1							
2	**Monthly Billing:**						
3							
4	Residential	30,481	$111,571	30,481	$139,716	$28,145	25.23%
5	Commercial	485	1,355	485	1,696	341	25.17%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	30,966	112,926	30,966	141,412	$28,486	25.23%
13							
14							
15	**Miscellaneous Revenues:**						
16							
17	Reconnect Charges		0		0	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			$112,926		$141,412	28,486	25.23%
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-14-WCW

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Residential:**										
3	Minimum Charge:										
4	5/8" Monthly	5,052		$7.50	$37,890	5,052		$9.39	$47,438	$9,548	25.20%
5	3/4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
6	1" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
7	1-1/2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
8	2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
9	3" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
10	4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
11	6" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
12	8" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
13	10" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
14	12" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		31,040	$2.4200	75,117		31,040	$3.0308	94,076	18,959	25.24%
19	Second Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
20	Third Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
21	Fourth Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
22	FAL's and Credits		(559)		(1,436)		(559)		(1,798)	(362)	25.21%
23	Reconcile to Books									0	0.00%
24	Total		30,481		$111,571		30,481		$139,716	$28,145	25.23%
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-14-WCW

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Commercial:**										
3	Minimum Charge:										
4	5/8" Monthly	24		$7.50	$180	24		$9.39	$225	$45	25.00%
5	3/4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
6	1" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
7	1-1/2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
8	2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
9	3" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
10	4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
11	6" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
12	8" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
13	10" Monthly	0		$0.00	0	24		$0.00	0	0	0.00%
14	12" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		487	$2.4200	1,179		487	$3.0308	1,476	297	25.19%
19	Second Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
20	Third Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
21	Fourth Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
22	FAL's and Credits		(2)		(4)		(2)		(5)	(1)	25.00%
23	Reconcile to Books									0	0.00%
24	Total		485		$1,355		485		$1,696	$341	25.17%
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-14-WCW

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	Dollar Change	Percentage Change
1											
2	**Industrial:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.50	$0	0		$9.39	$0	$0	0.00%
5	3/4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
6	1" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
7	1-1/2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
8	2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
9	3" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
10	4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
11	6" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
12	8" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
13	10" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
14	12" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
19	Second Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
20	Third Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
21	Fourth Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books									0	0.00%
24	Total		0		$0		0		$0	$0	0.00%
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-14-WCW

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Other Public Authority:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.50	$0	0		$9.39	$0	$0	0.00%
5	3/4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
6	1" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
7	1-1/2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
8	2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
9	3" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
10	4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
11	6" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
12	8" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
13	10" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
14	12" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
19	Second Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
20	Third Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
21	Fourth Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books									0	0.00%
24	Total		0		$0		0		$0	$0	0.00%
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-14-WCW

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Other Water Utilities:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.50	$0	0		$9.39	$0	$0	0.00%
5	3/4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
6	1" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
7	1-1/2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
8	2" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
9	3" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
10	4" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
11	6" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
12	8" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
13	10" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
14	12" Monthly	0		$0.00	0	0		$0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
19	Second Block		0	$2.4200	0		0	$3.0308	0	0	0.00%
20	Third Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
21	Fourth Block		0	$0.0000	0		0	$3.0308	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books									0	0.00%
24	Total		0		$0		0		$0	$0	0.00%
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: Warren County Water

Case No. WR-2007-XXXX
Schedule CAS-14-WCW

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Miscellaneous:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.08	$0	0		$8.87	$0	$0	0.00%
5	3/4" Monthly	0		9.06	0	0		11.35	0	0	0.00%
6	1" Monthly	0		12.84	0	0		16.08	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		27.97	0	0	0.00%
8	2" Monthly	0		33.71	0	0		42.22	0	0	0.00%
9	3" Monthly	0		60.24	0	0		75.44	0	0	0.00%
10	4" Monthly	0		98.15	0	0		122.92	0	0	0.00%
11	6" Monthly	0		192.93	0	0		241.62	0	0	0.00%
12	8" Monthly	0		306.65	0	0		384.04	0	0	0.00%
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	Volumetric Charges:										
18	First Block		0	$0.0000	0		0	$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books									0	0.00%
24	Total		0		$0		0		$0	$0	0.00%
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: Warren County Water

Line #	Connection Size	Number of Connections	Present Rates Annual Rate	Present Rates Total Revenue	Proposed Rates Annual Rate	Proposed Rates Total Revenue	Dollar Change	Percentage Change
1								
2	**Private Fire Service:**							
3								
4	Private Fire Hydrant	0	$0.00	$0	0.00	$0	$0	0.00%
5								
6	2"	0	0.00	0	0.00	0	0	0.00%
7								
8	3"	0	0.00	0	0.00	0	0	0.00%
9								
10	4"	0	0.00	0	0.00	0	0	0.00%
11								
12	6"	0	0.00	0	0.00	0	0	0.00%
13								
14	8"	0	0.00	0	0.00	0	0	0.00%
15								
16	10"	0	0.00	0	0.00	0	0	0.00%
17								
18	12"	0	0.00	0	0.00	0	0	0.00%
19								
20	FAL's and Credits			0		0	0	0.00%
21								
22	Total	0		$0		$0	$0	0.00%
23								
24								
25								
26	**Public Fire Protection:**							
27								
28	Public Fire Hydrants	62	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								