

**Missouri Public Service Commission
Company: Missouri-American Water Co.
District: Mexico**

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

Case No. WR-2007-XXXX
Schedule CAS-14-MEX
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2006**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer (Platte County)

Case No. SR-2007-XXX
Schedule CAS-2-PKS
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Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-PKS	\$30,743
2	Operating Income at Present Rates	CAS-8-PKS	(9,759)
3	Earned Rate of return		-31.75%
4	Requested Rate of Return	Jenkins Testimony	8.52%
5	Required Operating Income		2,619
6	Operating Income Deficiency		12,378
7	Gross Revenue Conversion Factor		1.64916
8	Revenue Deficiency		20,414
9	Adjusted Operating Revenues	CAS-8-PKS	49,374
10	Total Revenue Requirement		\$59,788
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	1.58180%	15,818
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		984,182
33	State Income Taxes	5.21327%	51,308
34	Federal Income Taxes	33.17536%	326,506
35	Total Taxes and Expenses		393,632
36	Net Amount		\$606,368
37	Conversion Factor		1.64916

Rate Base Summary
Test Year Ended June 30, 2006

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Parkville Sewer (Platte County)

Case No. SR-2007-XXX
 Schedule CAS-3-PKS
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Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3					
4	Utility Plant in Service	CAS-4-PKS	79,997	70,335	150,332
5					
6					
7	Accumulated Provision for Depreciation	CAS-5-PKS	(28,245)	(2,890)	(31,135)
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		<u>51,752</u>	<u>67,446</u>	<u>119,197</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-PKS	(390)	66,157	65,767
18	Contributions in Aid of Construction	CAS-6-PKS	17,383	(385)	16,998
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	4,991	138	5,129
21	Pension Liability	W/P's	2,658	(21)	2,637
22					
23					
24	Subtotal		<u>24,642</u>	<u>65,889</u>	<u>90,531</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-PKS	1,000	0	1,000
29	Materials and Supplies	W/P's	0	0	0
30	Prepayments	W/P's	137	0	137
31	OP&B's Contributed to External Fund	W/P's	966	(26)	940
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	0	0	0
34					
35	Subtotal		<u>2,103</u>	<u>(26)</u>	<u>2,077</u>
36					
37	Total Original Cost Rate Base		<u>29,213</u>	<u>1,531</u>	<u>30,743</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: Parkville Sewer (Platte County)

Case No. SR-2007-XXX
Schedule CAS-4-PKS
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Line #	Acct No	Account Description <u>Sewer Plant</u>	Per Books 06/30/06	Pro Forma <u>Adjustments</u>	Pro Forma <u>UPIs</u>
1		Other Including Allocated Plant	150	\$2,763	2,913
2		WW Struct & Imp Coll	0	0	0
3		WW Collection Sewers Forced	0	0	0
4		WW Collecting Mains	0	0	0
5	351	WW Collecting Mains Other	0	3,823	3,823
6	352.1	WW Land & Ld Rights Gen	9,300	0	9,300
7	363	WW Collecting Mains	29,163	63,750	92,913
8	372	WW Services Sewer	7,951	0	7,951
9	370.1	WW Outfall Sewer Lines	33,433	0	33,433
10	352.2				
11	353				
12	374				
13					
14		Total Plant in Service	<u>\$79,997</u>	<u>\$70,335</u>	<u>\$150,332</u>

Accumulated Depreciation and Amortization
Test Year Ended June 30, 2006

Case No. SR-2007-XXX
Schedule CAS-5-PKS
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer (Platte County)

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Sewer Plant</u>			
2		Other Including Allocated Plant			
3		WW Franchises	\$0	\$3,900	\$3,900
4	302 WW	WW Land & Ld Rights Gen	0	0	0
5	370.1	WW Strud & Imp Coll	2,543	0	2,543
6	351	WW Collection Sewers Forced	0	0	0
7	352.1	WW Collecting Mains	0	0	0
8	352.2	WW Services Sewer	14,167	(1,606)	12,561
9	353	WW Pump Equip Elect	6,033	146	6,179
10	363	WW TD Equipment	0	0	0
11	372	WW Outfall Sewer Lines	0	(163)	(163)
12	374	WW Office Furniture & Equip	5,502	613	6,115
13	381 WW	WW Trans Equipment	0	0	0
14	382 WW	WW Misc Equipment	0	0	0
15	388 WW		0	0	0
16					
17					
18					
19		Total Plant in Service	<u>\$28,245</u>	<u>\$2,890</u>	<u>\$31,135</u>

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer (Platte County)

Case No. SR-2007-XXX
Schedule CAS-6-PKS
Page 1 of 1

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	(390)	66,157	65,767
5		Advances for Construction - Services	0		0
6		Advances for Construction - Hydrants	0		0
7	252.71	Advances for Construction - Taxable Extensions	0	0	0
8		Total Customer Advances	(390)	66,157	65,767
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	36	0	36
20	271.71	Contributions in Aid - Taxable Mains	0	0	0
21	271.12	Contributions in Aid - Taxable Extension Deposit	17,218	0	17,218
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	129	(385)	(256)
26		Total Contributions in Aid of Construction	17,383	(385)	16,998
27					
28					
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Working Capital

For the Test Year Ended June 30, 2006

Case No. SR-2007-XXX
Schedule CAS-7-PKS
Page 1 of 1Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer

Line #

Expense Category	Profoma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
Base Payroll	1,666	5	39.87	10.23	29.64	135
Tax Withholding	792	2	39.87	17.39	22.48	49
Fuel and Power	1,176	3	39.87	37.22	2.65	9
Chemicals	0	0	39.87	36.78	3.09	0
Purchased Water	0	0	39.87	53.15	(13.28)	0
Service Company Charges	5,219	14	39.87	(4.13)	44.00	629
Group Insurance	0	0	39.87	(8.54)	48.41	0
OPEB's	0	0	39.87	(0.04)	39.91	0
Pensions	241	1	39.87	36.78	3.09	2
ESOP	0	0	39.87	36.78	3.09	0
Insurance Other than Group	896	2	39.87	36.78	3.09	8
Uncollectables	346	1	39.87	36.78	3.09	3
Rents	15	0	39.87	24.37	15.50	1
401(k)	42	0	39.87	48.80	(8.93)	(1)
Other O&M	44,837	123	39.87	36.78	3.09	380
Total O&M Expenses	55,229					1,215
Depreciation Expense	4,565	13	39.87	-	39.87	499
Property Taxes	3,291	9	39.87	182.50	(142.63)	(1,286)
Public Service Commission Fee	2,489	7	39.87	(30.00)	69.87	476
Franchise and Environment Tax	113	0	39.87	110.50	(70.63)	(22)
FICA Taxes	5	0	39.87	13.44	26.43	0
FUTA Taxes	179	0	39.87	62.05	(22.18)	(11)
SUTA Taxes	13	0	39.87	62.05	(22.18)	(1)
Federal Income Tax - Current	(5,920)	(16)	39.87	60.25	(20.38)	331
State Income Tax - Current	(930)	(3)	39.87	62.17	(22.30)	57
Deferred Income Taxes	156	0	39.87	0.00	39.87	17
Interest Expense	978	3	39.87	91.15	(51.28)	(137)
Preferred Dividends	12	0	39.87	45.63	(5.76)	0
Total Working Capital Requirement	60,179					1,138
Total Cash and Working Capital Requirement Used						1,000

Statement of Income Per Books and Pro Forma - Parkville Sewer

For the Test Year Ended June 30, 2006

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer (Platte County)**

**Case No. SR-2007-XXX
Schedule CAS-8-PKS
Page 1 of 1**

Line #		Schedule Reference	Test year Ended 6/30/06	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1	Operating Revenues	CAS-9-PKS	\$53,093	\$49,374		
2	Operating Expenses					
3	Operating and Maintenance	CAS-10-PKS	56,436	(1,249)		55,187
4	Depreciation Expense	CAS-10-PKS	2,862	(128)		2,734
5	Amortization Expense	CAS-10-PKS	1,831	0		1,831
6	Taxes other Than Income Taxes					
7	Property Taxes	CAS-10-PKS	1	3,290		3,291
8	Payroll Taxes	CAS-10-PKS	379	(182)		197
9	PSC Fees	CAS-10-PKS	182	0		182
10	Other	CAS-10-PKS	105	2,315		2,420
11	Utility Operating Income Before Income Taxes		(8,702)	(7,766)		(16,468)
12	Income Taxes					
13	Federal Income Tax	CAS-12-PKS	2,312	(8,232)		(5,920)
14	State Income Tax	CAS-12-PKS	(548)	(382)		(930)
15	Deferred Income Taxes		3,318	(3,162)		156
16	Amortization of Investment Tax Credit		(14)			(14)
17	Utility Operating Income		(\$13,770)	\$4,010		(\$9,759)

**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: Parkville Sewer (Platte County)**

**Case No. SR-2007-XXX
Schedule CAS-8-PKS
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Line #	Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5		\$0			\$0		\$0
6	Sales of Water	0			0		0
7	Metered Sales	0			0		0
8	Residential	0			0		0
9	Commercial	0			0		0
10	Industrial	0			0		0
11	Other Public Authority	0			0		0
12	Sales for Resale	0			0		0
13	Miscellaneous	0			0		0
14	Total Metered Sales	0	0	0	0	0	0
15							
16							
17	Sewer Service	53,093	(3,821)	102	49,374	0	49,374
18							
19	Fire Service						
20	Private Fire Service	0	0	0	0	0	0
21							
22	Total Fire Service	0	0	0	0	0	0
23							
24	Total Sales of Water	53,093	(3,821)	102	49,374	0	49,374
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
34							
35							
36	Total Operating Revenues	\$53,093	(\$3,821)	\$102	\$49,374	\$0	\$49,374
37							
38							
39							
40							

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

Case No. SR-2007-XXX
Schedule CAS-10-PKS
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer (Platte County)

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-PKS which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-PKS	\$4,773	(\$2,315)	\$2,458
Purchased Water	CAS-11-PKS	0	0	0
Fuel and Power	CAS-11-PKS	0	0	0
Chemicals	CAS-11-PKS	0	0	0
Waste Disposal	CAS-11-PKS	37,692	1,176	38,868
Support Services	CAS-11-PKS	4,984	235	5,219
Group Insurance	CAS-11-PKS	0	610	610
Pensions	CAS-11-PKS	0	241	241
Regulatory Expense	CAS-11-PKS	75	(21)	54
Insurance, Other than Group	CAS-11-PKS	499	398	896
Customer Accounting	CAS-11-PKS	739	(14)	724
Rents	CAS-11-PKS	20	(6)	15
General Office Expense	CAS-11-PKS	526	(439)	88
Miscellaneous	CAS-11-PKS	6,259	(1,113)	5,146
Maintenance - Other	CAS-11-PKS	869	0	869
Total Operations and Maintenance		<u>56,436</u>	<u>(1,249)</u>	<u>55,187</u>
Depreciation	CAS-11-PKS	2,862	(128)	2,734
Amortization	CAS-11-PKS	1,831	0	1,831
Total Depreciation and Amortization		<u>4,693</u>	<u>(128)</u>	<u>4,565</u>
Property Taxes	CAS-11-PKS	1	3,290	3,291
Payroll Taxes	CAS-11-PKS	379	(182)	197
PSC Fees	CAS-11-PKS	182	0	182
Other General Taxes	CAS-11-PKS	105	2,315	2,420
Total Taxes Other Than Income Taxes		<u>666</u>	<u>5,423</u>	<u>6,089</u>

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Schedule CAS-11-PKS
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Line	No.
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Schedule CAS-11-PKS
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Line No.

[illegible]

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: Parkville Sewer (Platte County)

Case No. SR-2007-XXX
Schedule CAS-12-PKS
Page 1 of 1

Line #

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

At Present Rates		At Proposed Rates	
Federal	State	Federal	State
Utility Operating Income Before Income Taxes			
(\$16,468)	(\$16,468)		
Interest Expense Deduction			
978	978		
Taxable Income			
(17,446)	(17,446)		
Addback (Deducts):			
Tax over Book Depreciation			
(407)	(407)		
Non-deductible Meals			
8	8		
Amortization Preferred Stock Expense			
0	0		
Non-deductible Reserve Deficiency			
0	0		
Total Addbacks (Deducts)			
(399)	(399)		
Taxable Income			
(17,845)	(17,845)		
Effective Tax Rate (1)			
33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates			
(5,920)	(930)		
Per Books Amount / Present Rates			
2,312	(548)		
Proforma adjustment			
(\$8,232)	(\$382)		

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

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer**

Case No. SR-2007-XXX
Schedule CAS-13-PKS
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**Overall Revenue Requirement Summary
For the Test Year Ended June 30, 2006**

Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water (Platte County)	Case No. WR-2007-XXXX Schedule CAS-2-PKW Page 1 of 1
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Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-PKW	\$16,460,998
2	Operating Income at Present Rates	CAS-8-PKW	878,134
3	Earned Rate of return		5.33%
4	Requested Rate of Return	Jenkins Testimony	8.52%
5	Required Operating Income		1,402,477
6	Operating Income Deficiency		524,343
7	Gross Revenue Conversion Factor		1.63432
8	Revenue Deficiency		856,944
9	Adjusted Operating Revenues	CAS-8-PKW	3,324,997
10	Total Revenue Requirement		\$4,181,941
11	Gross Revenue Conversion Factor		
12	Revenue		\$1,000,000
13	Uncollectibles		6,877
14	PSC Assessment		0.00000%
15	Before Tax Amount		993,123
16	State Income Taxes		51,774
17	Federal Income Taxes		329,472
18	Total Taxes and Expenses		388,123
19	Net Amount		\$611,877
20	Conversion Factor		1.63432

Rate Base Summary					Case No. WR-2007-XXXX Schedule CAS-3-PKW Page 1 of 1	
Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Water (Platte County)					Test Year Ended June 30, 2006	
Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base	
1						
2						
3						
4	Utility Plant in Service	CAS-4-PKW	22,887,229	5,165,382	28,052,611	
5						
6	Accumulated Provision for Depreciation	CAS-5-PKW	(3,964,308)	(392,900)	(4,357,208)	
7						
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>18,922,921</u>	<u>4,772,481</u>	<u>23,695,403</u>	
14						
15						
16	Less:					
17	Customer Advances	CAS-6-PKW	2,526,602	465,733	2,992,335	
18	Contributions in Aid of Construction	CAS-6-PKW	2,834,776	(60,884)	2,773,892	
19	Accumulated Deferred ITC (3%)	WIP's	0	0	0	
20	Deferred Income Taxes	WIP's	1,462,979	5,272	1,468,251	
21	Pension Liability	WIP's	158,154	(1,248)	156,906	
22						
23						
24	Subtotal		<u>6,982,511</u>	<u>408,873</u>	<u>7,391,384</u>	
25						
26						
27	Add:					
28	Cash Working Capital	CAS-7-PKW	0	0	0	
29	Materials and Supplies	WIP's	7,903	0	7,903	
30	Prepayments	WIP's	8,180	0	8,180	
31	OPEB's Contributed to External Fund	WIP's	51,273	(1,363)	49,910	
32	Premium Retirement	WIP's	0	0	0	
33	Regulatory Deferrals	WIP's	104,566	(13,580)	90,986	
34						
35	Subtotal		<u>171,922</u>	<u>(14,943)</u>	<u>156,979</u>	
36						
37	Total Original Cost Rate Base		<u>12,112,332</u>	<u>4,348,666</u>	<u>16,460,998</u>	
38						
39						
40						

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

Case No. WR-2007-XXXX
Schedule CAS-4-PKW
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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	301	Organization	\$0	\$2,152	\$2,152
3	302	Franchise & Consents	13	0	13
4	303	Miscellaneous Intangible Plant Studies	0	36,953	36,953
5		Subtotal	13	39,105	39,118
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	1,735	0	1,735
8	311	Structures & Improvements	18,918	0	18,918
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	212,700	0	212,700
12	316	Supply Mains	166,827	0	166,827
13		Subtotal	400,180	0	400,180
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	15,881	0	15,881
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	0	0	0
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	766,928	0	766,928
21	326	Diesel Pumping Equipment	12,817	0	12,817
22	327	Pump Equip Hydraulic	81,548	0	81,548
23	328	Other Pumping Equipment	58,417	0	58,417
24		Subtotal	935,591	0	935,591
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	432	0	432
27	331	Water Treatment Structures & Improvements	468,670	59,880	528,550
28	332	Water Treatment Equipment	2,385,774	0	2,385,774
29	332.4	Water Treatment Equipment - Filter Plant	69,579	0	69,579
30		Subtotal	2,924,455	59,880	2,984,335
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	35,898	0	35,898
33	341	Transmission & Distribution Structures & Improvements	147,896	0	147,896
34	342	Distribution Reservoirs & Standpipes	1,190,819	0	1,190,819
35	343	Transmission & Distribution Mains Conv	3,500,292	4,541,461	8,041,753
36	343.1	Transmission & Distribution Mains < 4"	285,752	0	285,752
37	343.2	Transmission & Distribution Mains 6" - 8"	2,911,940	0	2,911,940
38	343.3	Transmission & Distribution Mains > 10"	4,875,090	0	4,875,090
39		Subtotal	12,947,687	4,541,461	17,489,148
40					

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

Case No. WR-2007-XXXX
Schedule CAS-4-PKW
Page 2 of 2

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		12,947,687	4,541,461	17,489,148
3	344	Services		87,446	0	87,446
4	345	Meters - Bronze Case		1,597,050	147,377	1,744,427
5	346.1	Meters - Plastic Case		389,616	104,065	503,681
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		57,741	0	57,741
8	347	Hydrants		1,040,981	0	1,040,981
9	348	Other Transmission & Distribution Plant		1,012,009	11,781	1,023,790
10	349	Subtotal		16,313	0	16,313
11				<u>17,158,843</u>	<u>4,804,684</u>	<u>21,963,527</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		142	0	142
14	390	Stores Shops Equipment Structures		21,415	0	21,415
15	390.1	Office Structures		66,601	0	66,601
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		527,144	0	527,144
18	391	Office Furniture and Equipment		59,131	41,470	100,601
19	391.2	Computers & Peripheral Equipment		3,889	59,956	63,845
20	391.25	Computer Software		32,299	72,034	104,333
21	391.26	Personal Computer Software		0	1,407	1,407
22	391.3	Other Office Equipment		193,263	170	193,433
23	392.11	Transportation Equipment - Light Trucks		56,360	484	56,844
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		15,529	1,787	17,316
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		4,424	0	4,424
28	394	Tools, Shop, & Garage Equipment		43,866	83,877	127,743
29	395	Laboratory Equipment		82,069	0	82,069
30	396	Power Operated Equipment		438	0	438
31	397	Communication Equipment (non telephone)		47,136	27	47,163
32	397.2	Telephone Equipment		0	371	371
33	398	Miscellaneous Equipment		314,441	129	314,570
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>1,468,147</u>	<u>281,712</u>	<u>1,729,859</u>
36						
37		<u>Total Plant in Service</u>		<u>\$22,887,229</u>	<u>\$5,165,382</u>	<u>\$28,052,611</u>
38						
39						
40						

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

Case No. WR-2007-XXXX
Schedule CAS-6-PKW
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	16,707	16,707
5		Subtotal	0	16,707	16,707
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	7,617	347	7,964
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	79,720	3,900	83,620
12	316	Supply Mains	40,809	2,676	43,485
13		Subtotal	128,146	6,923	135,069
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	6,933	143	7,076
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	0	0	0
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	210,376	12,092	222,468
21	326	Diesel Pumping Equipment	292	(0)	292
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	538	(0)	538
24		Subtotal	218,139	12,235	230,374
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	142,707	2,513	145,220
28	332	Water Treatment Equipment	550,379	40,459	590,838
29	332.4	Water Treatment Equipment - Filter Plant	0	1,180	1,180
30		Subtotal	693,086	44,152	737,238
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	0	0	0
33	341	Transmission & Distribution Structures & Improvements	14,192	2,467	16,659
34	342	Distribution Reservoirs & Standpipes	156,097	20,195	176,292
35	343	Transmission & Distribution Mains Conv	1,283,300	(125,390)	1,157,910
36	343.1	Transmission & Distribution Mains < 4"	11,632	3,405	15,037
37	343.2	Transmission & Distribution Mains 6" - 8"	77,021	34,701	111,722
38	343.3	Transmission & Distribution Mains > 10"	136,078	58,095	194,173
39		Subtotal	1,678,321	(6,528)	1,671,793
40					

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

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Parkville Water (Platte County)

Case No. WR-2007-XXXX
 Schedule CAS-5-PKW
 Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments (6,528)	Pro Forma Reserve
1		Transmission & Distribution Plant				
2	344	Fire mains		1,678,321		1,671,793
3	345	Services		13,805	1,042	14,847
4	346.1	Meters - Bronze Case		424,300	24,329	448,629
5	346.2	Meters - Plastic Case		24,480	5,653	30,133
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		58,898	1,291	60,189
8	348	Hydrants		129,183	23,283	152,466
9	349	Other Transmission & Distribution Plant		280,205	12,093	292,298
10		Subtotal		1,566	194	1,760
11				<u>2,610,757</u>	<u>61,358</u>	<u>2,672,115</u>
12		General Land		0	0	0
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		1,888	491	2,379
15	390.1	Office Structures		36,648	(7,027)	29,621
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		7,403	0	7,403
18	391	Office Furniture and Equipment		59,719	24,965	84,684
19	391.2	Computers & Peripheral Equipment		(2,068)	6,286	4,218
20	391.25	Computer Software		7,017	161,330	168,347
21	391.26	Personal Computer Software		0	1,340	1,340
22	391.3	Other Office Equipment		34,294	8,194	42,488
23	392.11	Transportation Equipment - Light Trucks		24,174	9,879	34,053
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		11,512	10,882	22,394
26	392.3	Transportation Equipment - Other		17,258	0	17,258
27	393	Stores Equipment		2,763	92	2,855
28	394	Tools, Shop, & Garage Equipment		20,886	134	21,020
29	395	Laboratory Equipment		29,066	2,430	31,496
30	396	Power Operated Equipment		520	45	565
31	397	Communication Equipment (non telephone)		35,229	2,666	37,895
32	397.2	Telephone Equipment		0	783	783
33	398	Miscellaneous Equipment		27,873	29,033	56,906
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>314,180</u>	<u>251,525</u>	<u>565,705</u>
36		Total Plant in Service		<u>\$3,984,308</u>	<u>\$392,900</u>	<u>\$4,357,208</u>

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

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Parkville Water (Platte County)

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

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	2,467,892	465,733	2,933,625
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	58,710	0	58,710
8		Total Customer Advances	<u>2,526,602</u>	<u>465,733</u>	<u>2,992,335</u>
9					
10					
11					
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	127,451	0	127,451
16	271.12	Contributions in Aid - NT Extension Deposit	41,192	0	41,192
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	17,171	0	17,171
19		Contributions in Aid - NT Hydrants	251,104	0	251,104
20		Contributions in Aid - NT Other	86,685	0	86,685
21	271.71	Contributions in Aid - Taxable Mains	1,849,044	0	1,849,044
22	271.12	Contributions in Aid - Taxable Extension Deposit	601,655	0	601,655
23	271.27	Contributions in Aid - Taxable Services	488,107	0	488,107
24	271.37	Contributions in Aid - Taxable Meters	7,683	0	7,683
25	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
26	Various	Accumulated Amortization - CIAC	<u>(635,317)</u>	<u>(60,884)</u>	<u>(696,201)</u>
27		Total Contributions in Aid of Construction	<u>2,834,776</u>	<u>(60,884)</u>	<u>2,773,892</u>
28					
29					
30					
31					
32					
33					
34					
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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	150,128	439	39.87	10.23	29.64	13,003
5	Tax Withholding	76,084	208	39.87	17.39	22.48	4,686
6	Fuel and Power	188,124	515	39.87	37.22	2.65	1,366
7	Chemicals	99,952	274	39.87	39.87	0.00	0
8	Purchased Water	58,184	159	39.87	53.15	(13.28)	(2,117)
9	Service Company Charges	307,925	844	39.87	(4.13)	44.00	37,120
10	Group Insurance	30,097	82	39.87	(8.54)	48.41	3,992
11	OPEB's	14,310	39	39.87	(0.04)	39.91	1,565
12	Pensions	25,430	70	39.87	39.87	0.00	0
13	ESOP	0	0	39.87	39.87	0.00	0
14	Insurance Other than Group	56,878	156	39.87	39.87	0.00	0
15	Uncollectables	22,624	62	39.87	39.87	0.00	0
16	Rents	2,966	8	39.87	24.37	15.50	126
17	401(k)	35,135	96	39.87	48.80	(8.93)	(860)
18	Other O&M	291,144	798	39.87	20.67	19.20	15,315
19	Total O&M Expenses	1,388,981					74,196
20							
21	Depreciation Amortization Expense	483,378	1,324	39.87	-	39.87	52,801
22	Property Taxes	369,658	1,013	39.87	182.50	(142.63)	(144,450)
23	Public Service Commission Fee	14,452	40	39.87	39.87	0.00	0
24	Franchise and Environment Tax	6,757	19	39.87	110.50	(70.63)	(1,308)
25	FICA Taxes	281	1	39.87	13.44	26.43	20
26	FUTA Taxes	18,114	50	39.87	62.05	(22.18)	(1,101)
27	SUTA Taxes	61	0	39.87	62.05	(22.18)	(4)
28	Federal Income Tax - Current	180,414	494	39.87	60.25	(20.36)	(10,074)
29	State Income Tax - Current	28,351	78	39.87	62.17	(22.30)	(1,732)
30	Deferred Income Taxes	12,107	33	39.87	0.00	39.87	1,322
31	Interest Expense	523,460	1,434	39.87	91.15	(51.28)	(73,543)
32	Preferred Dividends	6,584	18	39.87	45.63	(5.76)	(104)
33	Total Working Capital Requirement	3,012,597					(103,977)
34							
35	Total Cash and Working Capital Requirement Used						0
36							
37							
38							
39							
40							

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

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Parkville Water (Platte County)

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

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-PKW	\$3,118,460	\$206,537	\$3,324,997		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-PKW	1,288,050	45,797	1,333,847		
10	Depreciation Expense	CAS-10-PKW	350,310	129,088	479,398		
11	Amortization Expense	CAS-10-PKW	3,980	0	3,980		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-PKW	329,218	40,440	369,658		
15	Payroll Taxes	CAS-10-PKW	17,457	998	18,455		
16	PSC Fees	CAS-10-PKW	10,809	0	10,809		
17	Other	CAS-10-PKW	6,258	4,142	10,400		
18							
19	Utility Operating Income Before Income Taxes		1,112,378	(13,927)	1,098,451		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-PKW	90,180	90,234	180,414		
23	State Income Tax	CAS-12-PKW	(21,376)	49,727	28,351		
24	Deferred Income Taxes		129,390	(117,283)	12,107		
25	Amortization of Investment Tax Credit		(556)		(556)		
26							
27	Utility Operating Income		\$914,740	(\$36,806)	\$878,134		
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

Case No. WR-2007-XXXX
Schedule CAS-9-PKW
Page 1 of 1

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	\$2,120,774	\$14,459	\$793	\$2,136,026	\$189,882	(\$12,280)	\$2,313,628
2	644,276	(10,849)	4	633,431	21,979	(\$432)	654,978
3	29,926	(291)	(1)	29,634		\$0	29,634
4	44,458	2,718	(32)	47,145		\$0	47,145
5	158,042	1,249	1	159,292		\$0	159,292
6	1,141	0	(1,395)	(254)		\$0	(254)
7							
8							
9							
10							
11							
12							
13							
14	2,998,617	7,287	(630)	3,005,274	211,861	(12,712)	3,204,424
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	84,649	0	28	84,677	703		85,380
21							
22	84,649	0	28	84,677	703	0	85,380
23							
24	3,083,266	7,287	(602)	3,089,951	212,564	(12,712)	3,289,804
25							
26							
27	490			490			490
28	876			876			876
29	0			0			0
30	31,544			31,544			31,544
31	2,283			2,283			2,283
32							
33	35,193	0	0	35,193	0	0	35,193
34							
35							
36	\$3,118,460	\$7,287	(\$602)	\$3,125,145	\$212,564	(\$12,712)	\$3,324,997
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: Parkville Water (Platte County)

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

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-PKW which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-PKW	\$218,391	\$17,821	\$236,211
Purchased Water	CAS-11-PKW	54,807	3,377	58,184
Fuel and Power	CAS-11-PKW	158,496	29,629	188,125
Chemicals	CAS-11-PKW	109,172	(9,220)	99,952
Waste Disposal	CAS-11-PKW	23	0	23
Support Services	CAS-11-PKW	294,037	13,888	307,925
Group Insurance	CAS-11-PKW	44,407	10,164	54,571
Pensions	CAS-11-PKW	27,915	(2,485)	25,430
Regulatory Expense	CAS-11-PKW	4,688	(1,302)	3,386
Insurance, Other than Group	CAS-11-PKW	80,523	(23,645)	56,878
Customer Accounting	CAS-11-PKW	50,165	775	50,940
Rents	CAS-11-PKW	6,022	(3,056)	2,966
General Office Expense	CAS-11-PKW	47,196	(26,108)	21,088
Miscellaneous	CAS-11-PKW	75,663	11,817	87,480
Maintenance - Other	CAS-11-PKW	116,544	24,143	140,688
Total Operations and Maintenance		<u>1,288,050</u>	<u>45,797</u>	<u>1,333,847</u>
Depreciation	CAS-11-PKW	350,310	129,088	479,398
Amortization	CAS-11-PKW	3,980	0	3,980
Total Depreciation and Amortization		<u>354,291</u>	<u>129,088</u>	<u>483,378</u>
Property Taxes	CAS-11-PKW	329,218	40,440	369,658
Payroll Taxes	CAS-11-PKW	17,457	998	18,455
PSC Fees	CAS-11-PKW	10,809	0	10,809
Other General Taxes	CAS-11-PKW	6,258	4,142	10,400
Total Taxes Other Than Income Taxes		<u>363,741</u>	<u>45,580</u>	<u>409,321</u>

Line No.

Line Number	Description	Test Year Ended 30-Jun-08	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
8	Labor	218,391	\$17,821							
9	Purchased Water	54,807								3,377
10	Fuel and Power	158,496						29,629		
11	Chemicals	108,172							(9,220)	
12	Waste Disposal	23								
13	Support Services	294,037								
14	Group Insurance	44,407		10,164						
15	Pensions	27,915			(2,485)					
16	Regulatory Expense	4,688								
17	Insurance Other Than Group	80,523								
18	Customer Accounting	50,165								
19	Rents	6,022								
20	General Office Expense	47,196								
21	Miscellaneous	75,663				1,141				
25	Maintenance - Other	116,544								
	Total Operations and Maintenance	1,288,050	17,821	10,164	(2,485)	1,141	0	29,629	(9,220)	3,377
27	Depreciation	350,310								
28	Amortization	3,980								
	Total Depreciation and Amortization	354,291	0	0	0	0	0	0	0	0
29a	Property Taxes	329,218								
29b	Payroll taxes	17,457					998			
29c	Gross Receipts Taxes	10,809								
29d	Other General Taxes	6,258								
	Total Taxes other than income	363,741	0	0	0	0	998	0	0	0

Line No.

[illegible]

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

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

[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: Parkville Water (Platte County)	Case No. WR-2007-XXXX Schedule CAS-12-PKW Page 1 of 1
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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	\$1,098,451	\$1,098,451		
Interest Expense Deduction	523,460	523,460		
Taxable Income	574,991	574,991		
Addback (Deducts):				
Tax over Book Depreciation	(31,554)	(31,554)		
Non-deductible Meals	382	382		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	(31,172)	(31,172)		
Taxable Income	543,819	543,819		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	180,414	28,351		
Per Books Amount / Present Rates	90,180	(21,376)		
Proforma adjustment	\$90,234	\$49,727		

(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: Parkville Water (Platte County)						
Case No. WR-2007-XXXX Schedule CAS-13-PKW 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	528,569	\$2,313,628	528,569	\$2,897,735	25.25%
5	Commercial	193,021	654,978	193,021	820,300	25.24%
6	Industrial	9,870	29,634	9,870	37,112	25.23%
7	Other Public Authority	12,624	47,145	12,624	59,045	25.24%
8	Other Water Utilities	77,175	159,292	77,175	199,494	25.24%
9	Miscellaneous	(61)	(254)	(61)	(254)	-0.14%
10	Private Fire	0	85,380	0	106,936	25.25%
11	Public Fire	0	0	0	0	0.00%
12	Total	821,198	3,289,803	821,198	4,120,368	25.25%
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		490		490	0.00%
18	Returned Check Charge		876		876	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		31,544		31,544	0.00%
21	Rents from Water Property		2,283		2,283	0.00%
22						
23						
24						
25			\$3,324,996		\$4,155,561	24.98%
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Case No. WR-2007-XXXX
Schedule CAS-14-PKW
Page 1 of 7

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)**

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Case No. WR-2007-XXXX
Schedule CAS-14-PKW
Page 2 of 7

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)**

[illegible]

Case No. WR-2007-XXXX
Schedule CAS-14-PKW
Page 3 of 7

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)**

District: Parkville Water (Platte County)											
Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	Minimum Charge:				\$489	69		\$8.87	\$613	\$124	25.36%
4	5/8" Monthly	0		9.06	0	0		11.35	0	0	0.00%
5	3/4" Monthly	0		12.84	0	0		16.08	0	0	0.00%
6	1" Monthly	24		22.33	536	24		27.97	671	135	25.19%
7	1-1/2" Monthly	36		33.71	1,214	36		42.22	1,520	306	25.21%
8	2" Monthly	0		60.24	0	0		75.44	0	0	0.00%
9	3" Monthly	0		98.15	0	0		122.92	0	0	0.00%
10	4" Monthly	0		192.93	0	0		241.62	0	0	0.00%
11	5" Monthly	0		306.65	0	0		384.04	0	0	0.00%
12	6" Monthly	0		520.92	0	0		652.39	0	0	0.00%
13	8" Monthly	0		859.27	0	0		1,076.14	0	0	0.00%
14	10" Monthly										
15	12" Monthly										
16											
17	Volumetric Charges:										
18	First Block		4,257	\$3,5580	15,145			\$4,4560	18,967	3,822	25.24%
19	Second Block		5,615	2,1834	12,261			2,7345	15,355	3,094	25.23%
20	Third Block		0	1,6849	0			2,1101	0	0	0.00%
21	Fourth Block		0	1,1346	0			1,4210	0	0	0.00%
22	FAL's and Credits		(2)		(11)				(14)	(3)	27.27%
23	Reconcile to Books									0	0.00%
24	Total		<u>9,870</u>		<u>\$29,634</u>		<u>9,870</u>		<u>\$37,112</u>	<u>\$7,478</u>	<u>25.23%</u>
25											
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Case No. WR-2007-XXXX
Schedule CAS-14-PKW
Page 5 of 7

**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)**

[illegible]

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

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Charles	Case No. WR-2007-XXXX Schedule CAS-2-SCH Page 1 of 1
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Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-SCH	\$38,653,585
2	Operating Income at Present Rates	CAS-8-SCH	1,798,763
3	Earned Rate of return		4.65%
4	Requested Rate of Return	Jenkins Testimony	8.52%
5	Required Operating Income		3,293,285
6	Operating Income Deficiency		1,494,522
7	Gross Revenue Conversion Factor		1.64334
8	Revenue Deficiency		2,456,008
9	Adjusted Operating Revenues	CAS-8-SCH	9,240,820
10	Total Revenue Requirement		\$11,696,828
11	Gross Revenue Conversion Factor		
12	Revenue		\$1,000,000
13	Uncollectibles	1.23320%	12,332
14	PSC Assessment	0.00000%	0,000
15	Before Tax Amount		987,668
16	State Income Taxes	5.21327%	51,490
17	Federal Income Taxes	33.17536%	327,662
18	Total Taxes and Expenses		391,484
19	Net Amount		\$608,516
20	Conversion Factor		1.64334

Rate Base Summary
Test Year Ended June 30, 2006

Missouri Public Service Commission	Case No. WR-2007-XXXX
Company: Missouri-American Water Company	Schedule CAS-3-SCH
District: St. Charles	Page 1 of 1

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3					
4	Utility Plant in Service	CAS-4-SCH	73,283,949	3,888,038	77,171,987
5					
6	Accumulated Provision for Depreciation	CAS-5-SCH	(14,280,202)	(1,963,975)	(16,224,176)
7					
8	Accumulated Amortization	WIP's	0	0	0
9					
10	Utility Plant Acquisition Adjustments	WIP's	0	0	0
11					
12	Net Utility Plant		<u>59,023,748</u>	<u>1,924,063</u>	<u>60,947,811</u>
13					
14					
15					
16	Less:				
17	Customer Advances	CAS-6-SCH	2,510,715	1,439,456	3,950,171
18	Contributions in Aid of Construction	CAS-6-SCH	13,775,715	(336,320)	13,439,395
19	Accumulated Deferred ITC (3%)	WIP's	0	0	0
20	Deferred Income Taxes	WIP's	4,823,618	18,942	4,842,560
21	Pension Liability	WIP's	841,274	(6,640)	834,634
22					
23					
24	Subtotal		<u>21,751,322</u>	<u>1,115,438</u>	<u>22,866,760</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-SCH	0	0	0
29	Materials and Supplies	WIP's	128,860	0	128,860
30	Prepayments	WIP's	43,514	0	43,514
31	OPEB's Contributed to External Fund	WIP's	273,841	(7,279)	266,562
32	Premature Retirement	WIP's	0	0	0
33	Regulatory Deferrals	WIP's	153,538	(19,940)	133,598
34					
35	Subtotal		<u>599,753</u>	<u>(27,219)</u>	<u>572,534</u>
36					
37	Total Original Cost Rate Base		<u>37,872,178</u>	<u>781,407</u>	<u>38,653,585</u>
38					
39					
40					

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

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

Case No. WR-2007-XXXX
Schedule CAS-4-SCH
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$11,448	\$11,448
3	302	Franchise & Consents	12,572	0	12,572
4	303	Miscellaneous Intangible Plant Studies	0	85,154	85,154
5		Subtotal	12,572	96,602	109,174
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	5,308	0	5,308
8	311	Structures & Improvements	0	0	0
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	0	0	0
12	316	Supply Mains	0	0	0
13		Subtotal	5,308	0	5,308
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	1,193	0	1,193
16	321	Pumping Structures & Improvements	1,341,301	0	1,341,301
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	250,571	0	250,571
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	2,245,914	0	2,245,914
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	53,382	0	53,382
24		Subtotal	3,892,361	0	3,892,361
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	5,372	0	5,372
27	331	Water Treatment Structures & Improvements	0	191,037	191,037
28	332	Water Treatment Equipment	16,283	0	16,283
29	332.4	Water Treatment Equipment - Filter Plant	0	0	0
30		Subtotal	21,655	191,037	212,692
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	314,898	0	314,898
33	341	Transmission & Distribution Structures & Improvements	944,876	0	944,876
34	342	Distribution Reservoirs & Standpipes	1,749,791	0	1,749,791
35	343	Transmission & Distribution Mains Conv	16,697,095	1,334,465	18,031,560
36	343.1	Transmission & Distribution Mains < 4"	517,111	0	517,111
37	343.2	Transmission & Distribution Mains 6" - 8"	8,000,856	0	8,000,856
38	343.3	Transmission & Distribution Mains > 10"	23,550,964	0	23,550,964
39		Subtotal	51,775,391	1,334,465	53,109,856
40					

Utility Plant in Service

For the Test Year Ended June 30, 2006

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2	344	Fire mains		51,775,391	1,334,465	53,109,856
3	345	Services		285,120	0	285,120
4	346.1	Meters - Bronze Case		6,010,657	310,389	6,321,046
5	346.2	Meters - Plastic Case		1,607,343	601,557	2,208,900
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		214,712	0	214,712
8	348	Hydrants		3,407,032	0	3,407,032
9	349	Other Transmission & Distribution Plant		4,051,067	151,694	4,202,761
10		Subtotal		3,964	0	3,964
11				<u>67,355,286</u>	<u>2,398,106</u>	<u>69,753,392</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		49,707	0	49,707
15	390.1	Office Structures		337,499	0	337,499
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		977	0	977
18	391	Office Furniture and Equipment		78,142	477,817	555,959
19	391.2	Computers & Peripheral Equipment		14,372	213,683	228,055
20	391.25	Computer Software		14,450	383,174	397,624
21	391.26	Personal Computer Software		108,590	7,484	116,074
22	391.3	Other Office Equipment		0	902	902
23	392.11	Transportation Equipment - Light Trucks		146,675	(105,832)	40,843
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	9,506	9,506
26	392.3	Transportation Equipment - Other		860	0	860
27	393	Stores Equipment		907	0	907
28	394	Tools, Shop, & Garage Equipment		163,445	212,756	376,201
29	395	Laboratory Equipment		5,427	0	5,427
30	396	Power Operated Equipment		83,202	0	83,202
31	397	Communication Equipment (non telephone)		20,654	143	20,797
32	397.2	Telephone Equipment		7,000	1,973	8,973
33	398	Miscellaneous Equipment		109,662	687	110,349
34	399	Other Tangible Property		855,198	0	855,198
35		Subtotal		<u>1,996,767</u>	<u>1,202,293</u>	<u>3,199,060</u>
36						
37		Total Plant in Service		<u>\$73,283,949</u>	<u>\$3,888,038</u>	<u>\$77,171,987</u>
38						
39						
40						

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

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

Case No. WR-2007-XXXX
 Schedule CAS-5-SCH
 Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2	301	Organization	\$0	\$0	\$0
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	306,586	94,016	400,602
5		Subtotal	306,586	94,016	400,602
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	0	0	0
8	311	Structures & Improvements	0	0	0
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	0	0	0
12	316	Supply Mains	0	0	0
13		Subtotal	0	0	0
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	0	0	0
16	321	Pumping Structures & Improvements	272,286	12,049	284,345
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	51,398	6,202	57,600
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	716,832	35,411	752,243
21	326	Diesel Pumping Equipment	0	0	0
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	4,854	0	4,854
24		Subtotal	1,045,379	53,663	1,099,042
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	0	0	0
27	331	Water Treatment Structures & Improvements	0	(7,195)	(7,195)
28	332	Water Treatment Equipment	3,874	276	4,150
29	332.4	Water Treatment Equipment - Filter Plant	0	0	0
30		Subtotal	3,874	(6,919)	(3,045)
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	(0)	0	0
33	341	Transmission & Distribution Structures & Improvements	325,083	15,764	340,847
34	342	Distribution Reservoirs & Standpipes	640,135	29,673	669,808
35	343	Transmission & Distribution Mains Conv	6,024,195	149,873	6,174,068
36	343.1	Transmission & Distribution Mains < 4"	4,449	8,162	10,611
37	343.2	Transmission & Distribution Mains 6" - 8"	277,645	95,341	372,986
38	343.3	Transmission & Distribution Mains > 10"	897,164	280,649	1,177,813
39		Subtotal	8,168,672	577,461	8,746,133
40					

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

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

Case No. WR-2007-XXXX
Schedule CAS-5-SCH
Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		Transmission & Distribution Plant				
2	344	Fire mains		8,168,672	577,461	8,746,133
3	345	Services		36,378	3,398	39,777
4	346.1	Meters - Bronze Case		1,995,251	99,771	2,095,022
5	346.2	Meters - Plastic Case		110,268	16,960	127,228
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		225,056	4,802	229,858
8	348	Hydrants		616,562	76,203	692,765
9	349	Other Transmission & Distribution Plant		1,189,230	44,586	1,233,816
10		Subtotal		1,214	47	1,261
11				<u>12,342,630</u>	<u>823,230</u>	<u>13,165,860</u>
12		General Land & Land Rights		0	0	0
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		1,594	1,139	2,733
15	390.1	Office Structures		142,770	(37,942)	104,828
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		25	(0)	25
18	391	Office Furniture and Equipment		(9,092)	120,475	111,383
19	391.2	Computers & Peripheral Equipment		(1,397)	37,094	35,697
20	391.25	Computer Software		6,234	840,852	847,086
21	391.26	Personal Computer Software		9,943	7,156	17,099
22	391.3	Other Office Equipment		0	2,608	2,608
23	392.11	Transportation Equipment - Light Trucks		103,419	(79,541)	23,878
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	39,108	39,108
26	392.3	Transportation Equipment - Other		100	(0)	100
27	393	Stores Equipment		897	19	916
28	394	Tools, Shop, & Garage Equipment		57,883	3,258	60,941
29	395	Laboratory Equipment		6,219	161	6,380
30	396	Power Operated Equipment		33,644	8,473	42,117
31	397	Communication Equipment (non telephone)		3,970	4,151	8,121
32	397.2	Telephone Equipment		17,705	4,487	22,192
33	398	Miscellaneous Equipment		17,883	11,170	29,053
34	399	Other Tangible Property		170,137	37,315	207,452
35		Subtotal		<u>561,732</u>	<u>999,985</u>	<u>1,561,717</u>
36				<u>\$14,280,202</u>	<u>\$1,963,975</u>	<u>\$16,224,176</u>
37		Total Plant in Service				

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

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

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

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		Customer Advances			
4	252.11	Advances for Construction - Extensions	2,315,035	1,439,456	3,754,490
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	(18,727)	0	(18,727)
7	252.71	Advances for Construction - Taxable Extensions	214,407	0	214,407
8		Total Customer Advances	<u>2,510,715</u>	<u>1,439,456</u>	<u>3,950,171</u>
9					
10					
11					
12					
13		Contributions in Aid of Construction			
14	271.11	Contributions in Aid - NT Mains	326,432	0	326,432
15	271.12	Contributions in Aid - NT Extension Deposit	300	0	300
16	271.21	Contributions in Aid - NT Services	8,720	0	8,720
17	271.30	Contributions in Aid - NT Meters	14,798	0	14,798
18		Contributions in Aid - NT Hydrants	1,048,852	0	1,048,852
19		Contributions in Aid - NT Other	87,830	0	87,830
20	271.71	Contributions in Aid - Taxable Mains	13,450,720	0	13,450,720
21	271.12	Contributions in Aid - Taxable Extension Deposit	2,626,532	0	2,626,532
22	271.27	Contributions in Aid - Taxable Services	901,304	0	901,304
23	271.37	Contributions in Aid - Taxable Meters	236,397	0	236,397
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	(4,926,170)	(336,320)	(5,262,490)
26		Total Contributions in Aid of Construction	<u>13,775,715</u>	<u>(336,320)</u>	<u>13,439,395</u>
27					
28					
29					
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Working Capital

For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
 Schedule CAS-7-SCH
 Page 1 of 1

Line #

Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead/Lag)	Net (Lead/Lag)	Cash Requirement
Base Payroll	631,681	1,731	39.92	10.23	29.69	51,382
Tax Withholding	300,139	822	39.92	17.39	22.53	18,526
Fuel and Power	36,400	100	39.92	37.22	2.70	269
Chemicals	(2)	(0)	39.92	39.92	0.00	0
Purchased Water	711,384	1,949	39.92	53.15	(13.23)	(25,785)
Service Company Charges	1,667,492	4,568	39.92	(4.13)	44.05	201,241
Group Insurance	151,112	414	39.92	(8.54)	48.46	20,063
OPEB's	73,421	201	39.92	(0.04)	39.96	8,038
Pensions	113,353	311	39.92	39.92	0.00	0
ESOP	0	0	39.92	39.92	0.00	0
Insurance Other than Group	289,754	794	39.92	39.92	0.00	0
Uncollectables	110,688	303	39.92	39.92	0.00	0
Rents	11,510	32	39.92	24.37	15.55	490
401(k)	67,670	185	39.92	48.80	(6.88)	(1,646)
Other O&M	836,898	2,293	39.92	20.67	19.25	44,138
Total O&M Expenses	5,001,500					316,716
Depreciation Amortization Expense	1,292,583	3,541	39.92	-	39.92	141,370
Property Taxes	687,463	1,863	39.92	182.50	(142.58)	(268,544)
Public Service Commission Fee	66,817	180	39.92	39.92	0.00	0
Franchise and Environment Tax	35,944	98	39.92	110.50	(70.58)	(6,950)
FICA Taxes	1,209	3	39.92	13.44	26.48	88
FUTA Taxes	72,105	198	39.92	62.05	(22.13)	(4,372)
SUTA Taxes	388	1	39.92	62.05	(22.13)	(24)
Federal Income Tax - Current	281,074	770	39.92	60.25	(20.33)	(15,655)
State Income Tax - Current	44,169	121	39.92	62.17	(22.25)	(2,692)
Deferred Income Taxes	28,964	79	39.92	0.00	39.92	3,168
Interest Expense	1,229,184	3,368	39.92	91.15	(51.23)	(172,524)
Preferred Dividends	15,461	42	39.92	45.63	(5.71)	(242)
Total Working Capital Requirement	8,755,861					(9,661)
Total Cash and Working Capital Requirement Used						0

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

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

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

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-SCH	\$9,228,360	\$12,459	\$9,240,820		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-SCH	3,971,571	962,259	4,933,830		
10	Depreciation Expense	CAS-10-SCH	1,069,618	210,231	1,279,849		
11	Amortization Expense	CAS-10-SCH	12,734	0	12,734		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-SCH	697,727	(10,264)	687,463		
15	Payroll Taxes	CAS-10-SCH	61,500	12,202	73,702		
16	PSC Fees	CAS-10-SCH	57,494	0	57,494		
17	Other	CAS-10-SCH	33,288	10,979	44,267		
18							
19	Utility Operating Income Before Income Taxes		3,324,428	(1,172,948)	2,151,480		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-SCH	241,867	39,207	281,074		
23	State Income Tax	CAS-12-SCH	(57,332)	101,501	44,169		
24	Deferred Income Taxes		347,031	(318,067)	28,964		
25	Amortization of Investment Tax Credit		(1,490)		(1,490)		
26							
27	Utility Operating Income		\$2,794,353	(\$95,590)	\$1,798,763		
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

Case No. WR-2007-XXXX
Schedule CAS-9-SCH
Page 1 of 1

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

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	\$7,732,500	\$150,582	(\$338)	\$7,882,744	\$13,923	(\$146,922)	\$7,749,745
2	909,501	6,918	(957)	915,462	14,954	(\$9,340)	921,076
3	2,577	(150)	2	2,429		\$0	2,429
4	164,315	1,606	48	165,969		(\$178)	165,791
5	20,977	0	(20,977)	0		\$0	0
6	0	0	0	0		\$0	0
7							
8							
9							
10							
11							
12							
13							
14	8,829,870	158,956	(22,222)	8,966,604	28,877	(156,440)	8,839,041
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	133,318		3,288	136,606	0		136,606
21							
22	133,318	0	3,288	136,606	0	0	136,606
23							
24	8,963,188	158,956	(18,934)	9,103,210	28,877	(156,440)	8,975,647
25							
26							
27	8			8			8
28	2,988			2,988			2,988
29	0			0			0
30	137,382			137,382			137,382
31	104,554			104,554			104,554
32	20,240			20,240			20,240
33	265,173	0	0	265,173	0	0	265,173
34							
35							
36	\$9,228,360	\$158,956	(\$18,934)	\$9,368,382	\$28,877	(\$156,440)	\$9,240,820
37							
38							
39							
40							

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

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

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

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-SCH which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-SCH	\$712,009	\$219,811	\$931,820
Purchased Water	CAS-11-SCH	0	711,384	711,384
Fuel and Power	CAS-11-SCH	29,237	7,163	36,400
Chemicals	CAS-11-SCH	(2)	0	(2)
Waste Disposal	CAS-11-SCH	100	0	100
Management Fees	CAS-11-SCH	1,592,287	75,205	1,667,492
Group Insurance	CAS-11-SCH	224,533	74,270	298,803
Pensions	CAS-11-SCH	143,152	(29,799)	113,353
Regulatory Expense	CAS-11-SCH	23,873	(6,925)	16,948
Insurance, Other than Group	CAS-11-SCH	301,890	(12,136)	289,754
Customer Accounting	CAS-11-SCH	247,685	(3,407)	244,278
Rents	CAS-11-SCH	12,025	(515)	11,510
General Office Expense	CAS-11-SCH	202,648	(138,879)	63,769
Miscellaneous	CAS-11-SCH	302,718	71,229	373,945
Maintenance - Other	CAS-11-SCH	179,417	(5,143)	174,274
Total Operations and Maintenance		<u>3,971,571</u>	<u>962,259</u>	<u>4,933,830</u>
Depreciation	CAS-11-SCH	1,069,618	210,231	1,279,849
Amortization	CAS-11-SCH	12,734	0	12,734
Total Depreciation and Amortization		<u>1,082,352</u>	<u>210,231</u>	<u>1,292,583</u>
Property Taxes	CAS-11-SCH	697,727	(10,264)	687,463
Payroll Taxes	CAS-11-SCH	61,500	12,202	73,702
PSC Fees	CAS-11-SCH	57,494	0	57,494
Other General Taxes	CAS-11-SCH	33,288	10,979	44,267
Total Taxes Other Than Income Taxes		<u>850,010</u>	<u>12,917</u>	<u>862,927</u>

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

[illegible]

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

[illegible]

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

Line No.

[illegible]

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

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

Line No.		Description	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
168										
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
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41										

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

Missouri Public Service Commission	Case No. WR-2007-XXXX
Company: Missouri-American Water Company	Schedule CAS-12-SCH
District: St. Charles	Page 1 of 1

Line #

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

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
Utility Operating Income Before Income Taxes	\$2,151,480	\$2,151,480		
Interest Expense Deduction	1,229,184	1,229,184		
Taxable Income	922,296	922,296		
Addback (Deducts):				
Tax over Book Depreciation	(75,485)	(75,485)		
Non-deductible Meals	425	425		
Amortization Preferred Stock Expense	0	0		
Non-deductible Reserve Deficiency	0	0		
Total Addbacks (Deducts)	(75,060)	(75,060)		
Taxable Income	847,236	847,236		
Effective Tax Rate (1)	33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates	281,074	44,169		
Per Books Amount / Present Rates	241,867	(57,332)		
Proforma adjustment	\$39,207	\$101,501		

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

40

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

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

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	2,791,896	\$7,749,744	2,791,896	\$9,706,789	\$1,957,045	25.25%
5	Commercial	418,058	921,076	418,058	1,153,582	232,506	25.24%
6	Industrial	1,362	2,429	1,362	3,043	614	25.28%
7	Other Public Authority	66,512	165,791	66,512	207,637	41,846	25.24%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	136,606	0	170,822	34,216	25.05%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>3,277,827</u>	<u>8,975,646</u>	<u>3,277,827</u>	<u>11,241,873</u>	<u>\$2,266,227</u>	<u>25.25%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		8		8	0	0.00%
18	Returned Check Charge		2,988		2,988	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		137,382		137,382	0	0.00%
21	Rents from Water Property		104,554		104,554	0	0.00%
22	Misc Sales Unmetered		20,240		20,240	0	0.00%
23							
24			<u>\$9,240,819</u>		<u>\$11,507,046</u>	<u>2,266,227</u>	<u>24.52%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
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37							
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40							

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

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

Case No. WR-2007-XXXX
Schedule CAS-14-SCH
Page 2 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue
1									
2	Commercial:								
3	Minimum Charge:								
4	5/8" Monthly	4,694		\$7.08	\$33,236	4,694		\$8.87	\$41,639
5	3/4" Monthly	0		9.06	0	0		11.35	0
6	1" Monthly	2,399		12.84	30,803	2,399		16.08	38,576
7	1-1/2" Monthly	2,089		22.33	46,847	2,089		27.97	58,429
8	2" Monthly	1,952		33.71	65,802	1,952		42.22	82,413
9	3" Monthly	75		60.24	4,518	75		75.44	5,658
10	4" Monthly	115		98.15	11,287	115		122.92	14,136
11	6" Monthly	14		192.93	2,701	14		241.62	3,383
12	8" Monthly	25		306.65	7,666	25		384.04	9,601
13	10" Monthly	0		520.92	0	0		652.39	0
14	12" Monthly	0		859.27	0	0		1,076.14	0
15									
16									
17	Volumetric Charges:								
18	First Block		289,571	\$1.9952	577,752		289,571	\$2.4988	723,581
19	Second Block		125,155	1.1177	139,886		125,155	1.3998	175,192
20	Third Block		5,435	0.8625	4,687		5,435	1.0802	5,870
21	Fourth Block		0	0.5809	0		0	0.7275	0
22	FAL's and Credits		(2,103)		(3,909)		(2,103)		(4,896)
23	Reconcile to Books								
24	Total		<u>418,058</u>		<u>\$921,076</u>		<u>418,058</u>		<u>\$1,153,582</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change Percentage Change

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

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

Case No. WR-2007-XXXX
Schedule CAS-14-SCH
Page 3 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue
1	Industrial:								
2	Minimum Charge:								
3	5/8" Monthly	0		\$7.08	\$0	0		\$8.87	\$0
4	3/4" Monthly	0		9.06	0	0		11.35	0
5	1" Monthly	0		12.84	0	0		16.08	0
6	1-1/2" Monthly	0		22.33	0	0		27.97	0
7	2" Monthly	12		33.71	405	12		42.22	507
8	3" Monthly	0		60.24	0	0		75.44	0
9	4" Monthly	0		98.15	0	0		122.92	0
10	6" Monthly	0		192.93	0	0		241.62	0
11	8" Monthly	0		306.65	0	0		384.04	0
12	10" Monthly	0		520.92	0	0		652.39	0
13	12" Monthly	0		859.27	0	0		1,076.14	0
14									
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		740	\$1.8612	1,377		740	\$2.3309	1,725
19	Second Block		622	1.0427	648		622	1.3059	812
20	Third Block		0	0.8044	0		0	1.0074	0
21	Fourth Block		0	0.5419	0		0	0.6787	0
22	FAL's and Credits		0		(1)		0		(1)
23	Reconcile to Books								
24	Total		<u>1,362</u>		<u>\$2,429</u>		<u>1,362</u>		<u>\$3,043</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar
Change

Percentage
Change

\$614

\$3,043

\$2,429

1,362

1,362

25.28%

Case No. WR-2007-XXXX
Schedule CAS-14-SCH
Page 4 of 7

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

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Case No. WR-2007-XXXX
Schedule CAS-14-SCH
Page 6 of 7

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

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Case No. WR-2007-XXXX
Schedule CAS-14-SCH
Page 6 of 7

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

[illegible]

**Overall Revenue Requirement Summary
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-2-SJO
Page 1 of 1

Line No.	Description	Schedule	Amount
1	Rate Base	CAS-3-SJO	\$80,957,336
2	Operating Income at Present Rates	CAS-8-SJO	3,844,000
3	Earned Rate of return		4.75%
4	Requested Rate of Return	Jenkins Testimony	8.52%
5	Required Operating Income		6,897,565
6	Operating Income Deficiency		3,053,565
7	Gross Revenue Conversion Factor		1.63550
8	Revenue Deficiency		4,994,105
9	Adjusted Operating Revenues	CAS-8-SJO	16,167,883
10	Total Revenue Requirement		\$21,161,988
11	Gross Revenue Conversion Factor		
12	Revenue		\$1,000,000
13	Uncollectibles		0.76000%
14	PSC Assessment		0.00000%
15	Before Tax Amount		992,400
16	State Income Taxes		51,738
17	Federal Income Taxes		329,232
18	Total Taxes and Expenses		388,568
19	Net Amount		\$611,432
20	Conversion Factor		1.63550

Rate Base Summary					Case No. WR-2007-XXXX Schedule CAS-3-SJO Page 1 of 1	
Missouri Public Service Commission Company: Missouri-American Water Company District: St. Joseph						
Test Year Ended June 30, 2006						
Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base	
1						
2						
3						
4	Utility Plant in Service	CAS-4-SJO	110,380,130	5,096,391	115,476,521	
5						
6	Accumulated Provision for Depreciation	CAS-5-SJO	(18,426,153)	(2,662,694)	(21,088,847)	
7						
8	Accumulated Amortization	WIP's	0	0	0	
9						
10	Utility Plant Acquisition Adjustments	WIP's	0	0	0	
11						
12	Net Utility Plant		<u>91,953,977</u>	<u>2,433,696</u>	<u>94,387,674</u>	
13						
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	24,962	(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	OPEB'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						
40						

**Utility Plant in Service
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-4-SJO
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$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
40					

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2		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		<u>General Plant</u>			3,464,794	41,692,188
12		General Land & Land Rights		8,112	0	8,112
13	389	Stores Shops Equipment Structures		204,591	0	204,591
14	390	Office Structures		0	0	0
15	390.1	General Structures - HVAC		0	0	0
16	390	Miscellaneous Structures		1,668,281	0	1,668,281
17	390.3	Office Furniture and Equipment		203,303	248,737	452,040
18	391	Computers & Peripheral Equipment		69,844	236,288	306,132
19	391.2	Computer Software		153,012	423,731	576,743
20	391.25	Personal Computer Software		22,221	8,276	30,497
21	391.26	Other Office Equipment		229,683	988	230,681
22	391.3	Transportation Equipment - Light Trucks		275,976	(30,945)	245,031
23	392.11	Transportation Equipment - Heavy Trucks		51,331	0	51,331
24	392.12	Transportation Equipment - Cars		32,766	10,512	43,278
25	392.2	Transportation Equipment - Other		7,255	0	7,255
26	392.3	Stores Equipment		174,304	0	174,304
27	393	Tools, Shop, & Garage Equipment		753,757	32,962	786,719
28	394	Laboratory Equipment		336,605	0	336,605
29	395	Power Operated Equipment		248,942	0	248,942
30	396	Communication Equipment (non telephone)		63,117	158	63,275
31	397	Telephone Equipment		27,901	2,182	30,083
32	397.2	Miscellaneous Equipment		104,032	760	104,792
33	398	Other Tangible Property		0	0	0
34	399	Subtotal		4,635,033	933,659	5,568,692
35		<u>Total Plant in Service</u>		<u>\$110,380,130</u>	<u>\$5,096,391</u>	<u>\$115,476,521</u>

**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-6-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	846,596	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	244,852	5,637,035
40					

**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-6-SJO
 Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		5,392,183	244,852	5,637,035
3	344	Services	0	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		86,178	857,464
9	348	Other Transmission & Distribution Plant	896,870		28,284	925,154
10	349	Subtotal	0	0	0	0
11			<u>8,318,156</u>	<u>417,373</u>		<u>8,735,529</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights	0	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	0
17	390.3	Miscellaneous Structures	862,522		862,522	
18	391	Office Furniture and Equipment	397,526		542,269	
19	391.2	Computers & Peripheral Equipment	(91,745)		(49,825)	
20	391.25	Computer Software	41,534		989,004	
21	391.26	Personal Computer Software	(14,128)		(6,218)	
22	391.3	Other Office Equipment	44,135		56,177	
23	392.11	Transportation Equipment - Light Trucks	47,691		63,781	
24	392.12	Transportation Equipment - Heavy Trucks	4,784		10,666	
25	392.2	Transportation Equipment - Cars	2,252		52,993	
26	392.3	Transportation Equipment - Other	244,943		244,943	
27	393	Stores Equipment	26,230		29,857	
28	394	Tools, Shop, & Garage Equipment	175,403		206,470	
29	395	Laboratory Equipment	47,167		57,133	
30	396	Power Operated Equipment	134,310		159,663	
31	397	Communication Equipment (non telephone)	19,900		26,247	
32	397.2	Telephone Equipment	7,408		13,248	
33	398	Miscellaneous Equipment	29,380		40,152	
34	399	Other Tangible Property	0		0	
35		Subtotal	<u>1,615,069</u>	<u>1,273,967</u>	<u>2,889,036</u>	
36						
37		Total Plant in Service	<u>\$18,426,153</u>	<u>\$2,662,694</u>	<u>\$21,088,847</u>	

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. 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					
2					
3		Customer Advances			
4	252.11	Advances for Construction - Extensions	2,191,220	1,126,997	3,318,217
5		Advances for Construction - Services	(2,320)	0	(2,320)
6		Advances for Construction - Hydrants	10,743	0	10,743
7	252.71	Advances for Construction - Taxable Extensions	8,970	0	8,970
8		Total Customer Advances	2,208,612	1,126,997	3,335,609
9					
10					
11					
12					
13		Contributions in Aid of Construction			
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	3,087,380	(70,610)	3,016,770
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital

For the Test Year Ended June 30, 2006

Line #	Expense Category	Prforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1	Base Payroll	1,155,928	3,167	38.18	10.23	27.95	88,516
2	Tax Withholding	548,232	1,505	38.18	17.39	20.79	31,284
3	Fuel and Power	589,206	1,614	38.18	37.22	0.96	1,550
4	Chemicals	730,060	2,000	38.18	38.18	0.00	0
5	Purchased Water	0	0	38.18	53.15	(14.97)	0
6	Service Company Charges	1,825,946	5,003	38.18	(4.13)	42.31	211,660
7	Group Insurance	262,682	720	38.18	(6.54)	46.72	33,623
8	OPEB's	123,971	340	38.18	(0.04)	38.22	12,981
9	Pensions	190,082	521	38.18	38.18	0.00	0
10	ESOP	0	0	38.18	38.18	0.00	0
11	Insurance Other than Group	347,022	951	38.18	38.18	0.00	0
12	Uncollectables	120,705	331	38.18	38.18	0.00	0
13	Rents	59,070	162	38.18	24.37	13.81	2,235
14	401(k)	209,472	574	38.18	48.80	(10.62)	(6,095)
15	Other O&M	2,020,388	5,535	38.18	20.67	17.51	96,923
16	Total O&M Expenses	8,183,765					472,677
17	Depreciation Amortization Expense	2,390,406	6,549	38.18	-	38.18	250,043
18	Property Taxes	914,456	2,505	38.18	182.50	(144.32)	(361,573)
19	Public Service Commission Fee	81,759	224	38.18	38.18	0.00	0
20	Franchise and Environment Tax	39,748	109	38.18	38.18	0.00	0
21	FICA Taxes	1,965	5	38.18	13.44	24.74	133
22	FUTA Taxes	132,731	364	38.18	62.05	(23.87)	(8,680)
23	SUTA Taxes	661	2	38.18	62.05	(23.87)	(43)
24	Federal Income Tax - Current	704,826	1,931	38.18	60.25	(22.07)	(42,618)
25	State Income Tax - Current	110,758	303	38.18	62.17	(23.99)	(7,280)
26	Deferred Income Taxes	(24,885)	(68)	38.18	0.00	38.18	(2,603)
27	Interest Expense	2,574,443	7,053	38.18	91.15	(52.97)	(373,612)
28	Preferred Dividends	32,383	89	38.18	45.63	(7.45)	(661)
29	Total Working Capital Requirement	15,143,017					(74,217)
30	Total Cash and Working Capital Requirement Used						0

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

Line #	Schedule Reference	Test year Ended 6/30/06	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1					
2					
3					
4					
5					
6	Operating Revenues	\$16,501,008	(\$333,124)	\$16,167,883	
7					
8	Operating Expenses				
9	Operating and Maintenance	7,224,328	749,964	7,974,292	
10	Depreciation Expense	1,911,093	460,128	2,371,221	
11	Amortization Expense	19,185	0	19,185	
12					
13	Taxes other Than Income Taxes				
14	Property Taxes	814,843	99,613	914,456	
15	Payroll Taxes	117,515	17,842	135,358	
16	PSC Fees	63,580	0	63,580	
17	Other	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	460,148	244,678	704,826	
23	State Income Tax	(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	
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. 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	Normalization & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
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26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Sales of Water

Metered Sales

Residential

Commercial

Industrial

Other Public Authority

Sales for Resale

Miscellaneous

Total Metered Sales

Sewer Service

Fire Service

Private Fire Service

Total Fire Service

Total Sales of Water

Other Operating Revenues

Reconnect Charges

Returned Check Charge

Application Fee

Miscellaneous Other Revenue

Rents from Water Property

Total Other Operating Revenues

Total Operating Revenues

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

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

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

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
1	Labor	CAS-11-SJO	\$1,374,516	\$330,644	\$1,705,161
2	Purchased Water	CAS-11-SJO	0	0	0
3	Fuel and Power	CAS-11-SJO	594,193	(4,988)	589,205
4	Chemicals	CAS-11-SJO	613,887	116,173	730,060
5	Waste Disposal	CAS-11-SJO	242,908	15,816	258,724
6	Support Services	CAS-11-SJO	1,743,680	82,267	1,825,946
7	Group Insurance	CAS-11-SJO	386,653	116,824	503,477
8	Pensions	CAS-11-SJO	248,098	(58,016)	190,082
9	Regulatory Expense	CAS-11-SJO	26,900	(7,658)	19,242
10	Insurance, Other than Group	CAS-11-SJO	436,255	(89,233)	347,022
11	Customer Accounting	CAS-11-SJO	283,118	(5,715)	277,402
12	Rents	CAS-11-SJO	65,643	(6,573)	59,070
13	General Office Expense	CAS-11-SJO	297,567	(153,579)	143,988
14	Miscellaneous	CAS-11-SJO	607,607	54,881	662,488
15	Maintenance - Other	CAS-11-SJO	303,303	359,120	662,424
16	Total Operations and Maintenance		7,224,328	749,864	7,974,292
17	Depreciation	CAS-11-SJO	1,911,093	460,128	2,371,221
18	Amortization	CAS-11-SJO	19,185	0	19,185
19	Total Depreciation and Amortization		1,930,279	460,128	2,390,406
20	Property Taxes	CAS-11-SJO	814,843	99,613	914,456
21	Payroll Taxes	CAS-11-SJO	117,515	17,842	135,358
22	PSC Fees	CAS-11-SJO	63,580	0	63,580
23	Other General Taxes	CAS-11-SJO	36,811	21,116	57,927
24	Total Taxes Other Than Income Taxes		1,032,749	138,571	1,171,321

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

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[illegible]

Line No.

168 Line Number	Description	Schedule CAS-15 p16 STEP WFO 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
8	Labor									
9	Purchased Water									
10	Fuel and Power									
11	Chemicals									
12	Waste Disposal									
13	Support Services									
14	Group Insurance									
15	Pensions									
16	Regulatory Expense									
17	Insurance Other Than Group									
18	Customer Accounting						(13,761)	0		\$8,046
19	Rents									
20	General Office Expense	(153,579)								
21	Miscellaneous				359,120					
25	Maintenance - Other									
	Total Operations and Maintenance	(153,579)	0	0	359,120	0	(13,761)	0	0	8,046
27	Depreciation								460,128	
28	Amortization									
	Total Depreciation and Amortization	0	0	0	0	0	0	0	460,128	0
29a	Property Taxes		99,613							
29b	Payroll taxes									
29c	Gross Receipts Taxes									
29d	Other General Taxes			18,179		2,937				
	Total Taxes other than income	0	99,613	18,179	0	2,937	0	0	0	0

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

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
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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	\$9,894,475	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>
14						
15						
16	Miscellaneous Revenues:					
17						
18	Reconnect Charges		600		600	0.00%
19	Returned Check Charge		7,656		7,656	0.00%
20	Application Fee		0		0	0.00%
21	Miscellaneous Other Revenue		274,988		274,988	0.00%
22	Rents from Water Property		2,459		2,459	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>	
					<u>\$4,010,056</u>	

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

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Schedule CAS-14-SJO
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Joseph

[illegible]

**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

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Schedule CAS-14-SJO
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**Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Joseph**

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Schedule CAS-14-SJO
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**Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Joseph**

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

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

**Case No. WR-2007-XXXX
Schedule CAS-14-SJO
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	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	\$8,914	30.76%
5								
6	2"	12	66.00	792	86.28	1,035	243	30.68%
7								
8	3"	1	113.28	113	148.08	148	35	30.97%
9								
10	4"	100	179.76	17,976	235.08	23,508	5,532	30.77%
11								
12	6"	168	368.64	61,932	482.04	80,983	19,051	30.76%
13								
14	8"	100	634.20	63,420	829.20	82,920	19,500	30.75%
15								
16	10"	15	974.88	14,623	1,274.76	19,121	4,498	30.76%
17								
18	12"	10	1,390.08	13,901	1,817.64	18,176	4,275	30.75%
19								
20	FAL's and Credits			(486)		(635)	(149)	30.66%
21								
22	Total	469		\$201,248		\$263,147	\$61,899	30.76%
23								
24								
25								
26								
27	Public Fire Protection:							
28	Public Fire Hydrants	3,029	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

**Overall Revenue Requirement Summary
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-2-STL
Page 1 of 1**

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
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		13,708,048
17			
18			
19	Gross Revenue Conversion Factor		1,64179
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		
30	Revenue		\$1,000,000
31	Uncollectibles		1,399
32	PSC Assessment		0,000
33	Before Tax Amount		988,601
34	State Income Taxes		51,538
35	Federal Income Taxes		327,972
36	Total Taxes and Expenses		390,909
37	Net Amount		\$609,091
38			
39	Conversion Factor		1,64179
40			

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

Rate Base Summary
 Test Year Ended June 30, 2006

Case No. WFR-2007-XXXX
 Schedule CAS-3-STL
 Page 1 of 1

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3	Utility Plant in Service	CAS-4-STL	\$756,633,223	\$69,633,162	\$826,266,385
4					
5	Accumulated Provision for Depreciation	CAS-5-STL	(229,187,831)	(8,624,725)	(237,812,556)
6					
7	Accumulated Amortization	W/P's	(386,257)	0	(386,257)
8					
9	Utility Plant Acquisition Adjustments	W/P's	0	0	0
10					
11					
12	Net Utility Plant		<u>527,059,135</u>	<u>61,008,437</u>	<u>588,067,572</u>
13					
14					
15	Less:				
16	Customer Advances	CAS-6-STL	50,971,963	5,401,189	56,373,152
17	Contributions in Aid of Construction	CAS-6-STL	94,803,366	(2,013,061)	92,790,305
18		W/P's	0	0	0
19	Accumulated Deferred LTC (3%)	W/P's	47,950,875	183,600	48,134,475
20	Deferred Income Taxes	W/P's	9,971,691	(78,710)	9,892,981
21	Pension Liability				
22					
23	Subtotal		<u>203,697,896</u>	<u>3,493,018</u>	<u>207,190,913</u>
24					
25	Add:				
26	Cash Working Capital	CAS-7-STL	5,662,000	0	5,662,000
27	Materials and Supplies	W/P's	2,410,307	0	2,410,307
28	Prepayments	W/P's	515,772	0	515,772
29	OP&B's Contributed to External Fund	W/P's	0	0	0
30	Premium Retirement	W/P's	0	0	0
31	Regulatory Deferrals	W/P's	2,222,067	(288,580)	1,933,487
32					
33	Subtotal		<u>10,810,146</u>	<u>(288,580)</u>	<u>10,521,566</u>
34					
35	Total Original Cost Rate Base		<u>\$334,171,386</u>	<u>\$57,226,839</u>	<u>\$391,398,225</u>
36					
37					
38					
39					
40					

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

Line #	Acct. No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2	301	Organization	(\$3,491)	\$135,699	\$132,208
3	302	Franchise & Consents	0	0	0
4	303	Miscellaneous Intangible Plant Studies	0	421,843	421,843
5		Subtotal	<u>(3,491)</u>	<u>557,542</u>	<u>554,051</u>
6		<u>Source of Supply Plant</u>			
7	310	Land & Land Rights	91,400	0	91,400
8	311	Structures & Improvements	5,947,140	0	5,947,140
9	312	Collection & Impound Reservoirs	0	0	0
10	313	Lake, River, & Other Intakes	0	0	0
11	314	Wells & Springs	0	0	0
12	316	Supply Mains	5,835,043	0	5,835,043
13		Subtotal	<u>11,873,583</u>	<u>0</u>	<u>11,873,583</u>
14		<u>Pumping Plant</u>			
15	320	Pumping Land & Land Rights	284,588	0	284,588
16	321	Pumping Structures & Improvements	7,843,709	0	7,843,709
17	322	Boiler Plant Equipment	0	0	0
18	323	Force Mains	0	0	0
19	324	Steam Pumping Equipment	0	0	0
20	325	Electric Pumping Equipment	28,241,374	253,562	28,494,936
21	326	Diesel Pumping Equipment	1,906,749	0	1,906,749
22	327	Pump Equip Hydraulic	0	0	0
23	328	Other Pumping Equipment	34,884	0	34,884
24		Subtotal	<u>38,311,304</u>	<u>253,562</u>	<u>38,564,866</u>
25		<u>Treatment Plant</u>			
26	330	Water Treatment Land & Land Rights	1,494,922	0	1,494,922
27	331	Water Treatment Structures & Improvements	42,796,666	9,350,912	52,147,508
28	332	Water Treatment Equipment	42,624,035	268,520	42,892,555
29	332.4	Water Treatment Equipment - Filter Plant	361,553	604,398	966,051
30		Subtotal	<u>87,277,306</u>	<u>10,223,830</u>	<u>97,501,136</u>
31		<u>Transmission & Distribution Plant</u>			
32	340	Transmission & Distribution Land	3,998,413	0	3,998,413
33	341	Transmission & Distribution Structures & Improvements	4,986,947	17,282,896	22,269,843
34	342	Transmission Reservoirs & Standpipes	11,872,392	14,629	11,887,021
35	343	Transmission & Distribution Mains Corv	427,147	23,781,076	24,208,223
36	343.1	Transmission & Distribution Mains < 4"	2,583,819	0	2,583,819
37	343.2	Transmission & Distribution Mains 6" - 8"	289,855,228	0	289,855,228
38	343.3	Transmission & Distribution Mains > 10"	197,789,681	0	197,789,681
39		Subtotal	<u>521,513,627</u>	<u>41,078,601</u>	<u>562,592,228</u>
40					

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		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	0	330,920
25	392.3	Transportation Equipment - Other		0	(23,584)	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		<u>\$756,633,223</u>	<u>\$69,633,162</u>	<u>\$826,266,385</u>
36						
37						
38						
39						
40						

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
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2		Organization			
3	301	Franchise & Consents	(\$25,007)	(\$0)	(\$25,007)
4	302	Miscellaneous Intangible Plant Studies	0	0	0
5	303	Subtotal	(25,007)	(8,901)	(8,901)
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights			
8	310	Structures & Improvements	0	0	0
9	311	Collection & Impound Reservoirs	2,682,961	109,031	2,791,992
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	0	0	0
12	314	Supply Mains	0	0	0
13	316	Subtotal	3,002,028	93,468	3,095,496
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	5,684,990	202,498	5,887,488
16	320	Pumping Structures & Improvements	0	0	0
17	321	Boiler Plant Equipment	3,230,913	59,989	3,290,912
18	322	Force Mains	0	0	0
19	323	Steam Pumping Equipment	5,541	0	5,541
20	324	Electric Pumping Equipment	0	0	0
21	325	Diesel Pumping Equipment	14,291,496	388,388	14,679,884
22	326	Pump Equip Hydraulic	1,200,141	47,192	1,247,333
23	327	Other Pumping Equipment	0	0	0
24	328	Subtotal	12,702	(0)	12,702
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	18,740,793	495,579	19,236,372
27	330	Water Treatment Structures & Improvements	0	0	0
28	331	Water Treatment Equipment	19,808,066	83,250	19,891,316
29	332	Water Treatment Equipment - Filter Plant	21,239,384	713,628	21,953,012
30	332.4	Subtotal	2,703	(14,582)	(11,879)
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	41,050,152	782,297	41,832,449
33	340	Transmission Reservoirs & Standpipes	0	0	0
34	341	Transmission & Distribution Mains Conv	2,618,137	(491,478)	2,126,659
35	342	Transmission & Distribution Mains < 4"	5,496,203	200,834	5,696,037
36	343	Transmission & Distribution Mains < 4"	4,883	(869,923)	(865,040)
37	343.1	Transmission & Distribution Mains > 4"	1,061,328	19,277	1,080,603
38	343.2	Transmission & Distribution Mains > 4"	78,934,707	4,261,028	83,195,735
39	343.3	Transmission & Distribution Mains > 10"	39,283,331	2,110,768	41,404,099
40		Subtotal	127,407,587	5,230,506	132,638,093

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-6-STL
 Page 2 of 2

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		General Land & Land Rights		0	0	0
13	389	Stores Shops Equipment Structures		1,602	(34,150)	(32,548)
14	390	Office Structures		598,606	44,279	642,885
15	390.1	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	391.25	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	Stores Equipment		0	0	0
26	393	Tools, Shop, & Garage Equipment		(301,967)	2,460	(299,507)
27	394	Laboratory Equipment		2,667,628	103,785	2,771,413
28	395	Power Operated Equipment		813,821	32,026	845,847
29	396	Communication Equipment (non telephone)		443,205	64,903	508,108
30	397	Telephone Equipment		528,480	45,213	573,693
31	397.2	Miscellaneous Equipment		2,000	(0)	2,000
32	398	Other Tangible Property		64,973	11,915	76,888
33	399	Subtotal		48,110	0	48,110
34				12,428,516	942,477	13,370,993
35						
36						
37		Total Plant in Service		\$229,187,831	\$8,624,725	\$237,812,556

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1		Customer Advances			
2		Advances for Construction - Extensions	43,421,233	5,401,189	48,822,421
3		Advances for Construction - Services	0	0	0
4	252.11	Advances for Construction - Hydrants	73,889	0	73,889
5		Advances for Construction - Taxable Extensions	7,476,842	0	7,476,842
6		Total Customer Advances	<u>50,971,963</u>	<u>5,401,189</u>	<u>56,373,152</u>
7	252.71				
8					
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	(18,286,009)	(2,013,061)	(20,299,070)
26		Total Contributions in Aid of Construction	<u>94,803,365</u>	<u>(2,013,061)</u>	<u>92,790,305</u>
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28					
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: St. Louis

Working Capital
 For the Test Year Ended June 30, 2006

Case No. WR-2007-XXXX
 Schedule CAS-7-STL
 Page 1 of 1

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	1,533,533
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	OEBS	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	Uncollectibles	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	(0.08)	(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
36							
37							
38							
39							
40							

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

Case No. WR-2007-XXXX
 Schedule CAS-9-STL
 Page 1 of 1

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

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	\$100,079,339
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)	2,055,276
11	Rate J	6,234,670	16,065	100	6,250,835	(\$92,740)	6,158,095
12	Rate K	350,123		(1)	350,122	\$19,827	369,949
13	Rate G	0			0	753,419	753,419
14	Miscellaneous	299		(299)	0		0
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 Unrelated 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							