

**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
Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5	Rate Base	CAS-3-PKS	\$30,743
6			
7	Operating Income at Present Rates	CAS-8-PKS	(9,759)
8			
9	Earned Rate of return		-31.75%
10			
11	Requested Rate of Return	Jenkins Testimony	8.52%
12			
13	Required Operating Income		2,619
14			
15	Operating Income Deficiency		12,378
16			
17	Gross Revenue Conversion Factor		1.64916
18			
19	Revenue Deficiency		20,414
20			
21	Adjusted Operating Revenues	CAS-8-PKS	49,374
22			
23	Total Revenue Requirement		\$69,788
24			
25			
26			
27			
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			
38	Conversion Factor		1.64916
39			
40			

Rate Base Summary					Case No. SR-2007-XXX Schedule CAS-3-PKS Page 1 of 1	
Missouri Public Service Commission Company: Missouri-American Water Company District: Parkville Sewer (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						
5	Utility Plant in Service	CAS-4-PKS	79,997	70,335	150,332	
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		51,752	67,446	119,197	
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		24,642	65,889	90,531	
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	OPEB'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		2,103	(26)	2,077	
36						
37	Total Original Cost Rate Base		29,213	1,531	30,743	
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 Sewer (Platte County)

**Case No. SR-2007-XXX
Schedule CAS-4-PKS
Page 1 of 1**

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Sewer Plant</u>			
2					
3					
4		Other Including Allocated Plant	150	\$2,763	2,913
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	363	WW Collecting Mains	0	0	0
8	372	WW Collecting Mains Other	0	3,823	3,823
9	370.1	WW Land & Ld Rights Gen	9,300	0	9,300
10	352.2	WW Collecting Mains	29,163	63,750	92,913
11	353	WW Services Sewer	7,951	0	7,951
12	374	WW Outfall Sewer Lines	33,433	0	33,433
13					
14		Total Plant in Service	<u>\$79,997</u>	<u>\$70,335</u>	<u>\$150,332</u>
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16					
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Accumulated Depreciation and Amortization
Test Year Ended June 30, 2006

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
		<u>Sewer Plant</u>			
		Other Including Allocated Plant			
1		WW Franchises	\$0	\$3,900	\$3,900
2	302 WW	WW Land & Ld Rights Gen	0	0	0
3	370.1	WW Struct & Imp Coll	2,543	0	2,543
4	351	WW Collection Sewers Forced	0	0	0
5	352.1	WW Collecting Mains	0	0	0
6	352.2	WW Services Sewer	14,167	(1,606)	12,561
7	353	WW Pump Equip Elect	6,033	146	6,179
8	363	WW TD Equipment	0	0	0
9	372	WW Outfall Sewer Lines	0	(163)	(163)
10	374	WW Office Furniture & Equip	5,502	613	6,115
11	391 WW	WW Trans Equipment	0	0	0
12	392 WW	WW Misc Equipment	0	0	0
13	398 WW		0	0	0
14					
15					
16					
17					
18					
19		Total Plant in Service	<u>\$28,245</u>	<u>\$2,890</u>	<u>\$31,135</u>
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**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		<u>Customer Advances</u>			
2		Advances for Construction - Extensions	(390)	66,157	65,767
3	252.11	Advances for Construction - Services	0		0
4		Advances for Construction - Hydrants	0		0
5		Advances for Construction - Taxable Extensions	0	0	0
6	252.71	Total Customer Advances	(390)	66,157	65,767
7					
8					
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
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					
29					
30					
31					
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Working Capital

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

Line #	Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	1,666	5	39.87	10.23	29.64	135
5	Tax Withholding	792	2	39.87	17.39	22.48	49
6	Fuel and Power	1,176	3	39.87	37.22	2.65	9
7	Chemicals	0	0	39.87	36.78	3.09	0
8	Purchased Water	0	0	39.87	53.15	(13.28)	0
9	Service Company Charges	5,219	14	39.87	(4.13)	44.00	629
10	Group Insurance	0	0	39.87	(8.54)	48.41	0
11	OPEB's	0	0	39.87	(0.04)	39.91	0
12	Pensions	241	1	39.87	36.78	3.09	2
13	ESOP	0	0	39.87	36.78	3.09	0
14	Insurance Other than Group	896	2	39.87	36.78	3.09	8
15	Uncollectables	346	1	39.87	36.78	3.09	3
16	Rents	15	0	39.87	24.37	15.50	1
17	401(k)	42	0	39.87	48.80	(8.93)	(1)
18	Other O&M	44,837	123	39.87	36.78	3.09	380
19	Total O&M Expenses	55,229					1,215
20							
21	Depreciation Expense	4,565	13	39.87	-	39.87	499
22	Property Taxes	3,291	9	39.87	182.50	(142.63)	(1,286)
23	Public Service Commission Fee	2,489	7	39.87	(30.00)	69.87	476
24	Franchise and Environment Tax	113	0	39.87	110.50	(70.63)	(22)
25	FICA Taxes	5	0	39.87	13.44	26.43	0
26	FUTA Taxes	179	0	39.87	62.05	(22.18)	(11)
27	SUTA Taxes	13	0	39.87	62.05	(22.18)	(1)
28	Federal Income Tax - Current	(5,920)	(16)	39.87	60.25	(20.38)	331
29	State Income Tax - Current	(930)	(3)	39.87	62.17	(22.30)	57
30	Deferred Income Taxes	156	0	39.87	0.00	39.87	17
31	Interest Expense	978	3	39.87	91.15	(51.28)	(137)
32	Preferred Dividends	12	0	39.87	45.63	(5.76)	0
33	Total Working Capital Requirement	60,179					1,138
34							
35	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	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-PKS	\$53,093	(\$3,719)	\$49,374		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-PKS	56,436	(1,249)	55,187		
10	Depreciation Expense	CAS-10-PKS	2,862	(128)	2,734		
11	Amortization Expense	CAS-10-PKS	1,831	0	1,831		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-PKS	1	3,290	3,291		
15	Payroll Taxes	CAS-10-PKS	379	(182)	197		
16	PSC Fees	CAS-10-PKS	182	0	182		
17	Other	CAS-10-PKS	105	2,315	2,420		
18							
19	Utility Operating Income Before Income Taxes		(8,702)	(7,766)	(16,468)		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-PKS	2,312	(8,232)	(5,920)		
23	State Income Tax	CAS-12-PKS	(548)	(382)	(930)		
24	Deferred Income Taxes		3,318	(3,162)	156		
25	Amortization of Investment Tax Credit		(14)		(14)		
26							
27	Utility Operating Income		(\$13,770)	\$4,010	(\$9,759)		
28							
29							
30							
31							
32							
33							
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Adjustment to Revenues Per Books and Pro Forma
For the Test Year Ended June 30, 2006

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

Case No. SR-2007-XXX
Schedule CAS-9-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							
6							
7							
8							
9							
10							
11							
12							
13							
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31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
Sales of Water	\$0			\$0	\$0		\$0
Metered Sales	0			0	0		0
Residential	0			0	0		0
Commercial	0			0	0		0
Industrial	0			0	0		0
Other Public Authority	0			0	0		0
Sales for Resale	0			0	0		0
Miscellaneous	0			0	0		0
Total Metered Sales	0	0	0	0	0	0	0
Sewer Service	53,093	(3,821)	102	49,374	0	0	49,374
Fire Service							
Private Fire Service	0	0	0	0	0	0	0
Total Fire Service	0	0	0	0	0	0	0
Total Sales of Water	53,093	(3,821)	102	49,374	0	0	49,374
Other Operating Revenues							
Reconnect Charges	0			0			0
Returned Check Charge	0			0			0
Application Fee	0			0			0
Miscellaneous Other Revenue	0			0			0
Rents from Water Property	0			0			0
Total Other Operating Revenues	0	0	0	0	0	0	0
Total Operating Revenues	\$53,093	(\$3,821)	\$102	\$49,374	\$0	\$0	\$49,374

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 Sewer (Platte County)

Case No. SR-2007-XXX
Schedule CAS-10-PKS
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Line #

1 The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated.
2 Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-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		56,436	(1,249)	55,187
Depreciation	CAS-11-PKS	2,862	(128)	2,734
Amortization	CAS-11-PKS	1,831	0	1,831
Total Depreciation and Amortization		4,693	(128)	4,565
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		666	5,423	6,089

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

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Schedule CAS-11-PKS
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Schedule CAS-11-PKS
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**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer**

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Schedule CAS-11-PKS
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**Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer**

Line No.	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
	Line	Description	Schedule CAS-15 p16 STEP W/O Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Franchise Tax Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p21 Depreciation Expense	Schedule CAS-15 p23 Postage Expense																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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12	Waste Disposal																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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16	Regulatory Expense																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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20	General Office Expense	(439)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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22	Total Operations and Maintenance	(439)	0	0	0	0	0	(38)	0	23																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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24	Depreciation								(128)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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27	Total Depreciation and Amortization	0	0	0	0	0	0	0	(128)	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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29a	Property Taxes																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
29b	Payroll taxes		3,290																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
29c	Gross Receipts Taxes																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
29d	Other General Taxes			2,307			8																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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34	Total Taxes other than income	0	3,290	2,307	0	0	8	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Sewer

Line No.

[illegible]

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

Line #

1 The Company's federal and state income taxes will be affected by all of the pro forma adjustments made
2 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

40

Missouri Public Service Commission
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[illegible]