

**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

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-PKW	\$16,460,998
7			
8	Operating Income at Present Rates	CAS-8-PKW	878,134
9			
10	Earned Rate of return		5.33%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		1,402,477
15			
16	Operating Income Deficiency		524,343
17			
18	Gross Revenue Conversion Factor		1.63432
19			
20	Revenue Deficiency		856,944
21			
22	Adjusted Operating Revenues	CAS-8-PKW	3,324,997
23			
24	Total Revenue Requirement		\$4,181,941
25			
26			
27			
28			
29	Gross Revenue Conversion Factor		
30	Revenue		\$1,000,000
31	Uncollectibles	0.68770%	6,877
32	PSC Assessment	0.00000%	0,000
33	Before Tax Amount		993,123
34	State Income Taxes	5.21327%	51,774
35	Federal Income Taxes	33.17536%	329,472
36	Total Taxes and Expenses		388,123
37	Net Amount		\$611,877
38			
39	Conversion Factor		1.63432
40			

Rate Base Summary
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-3-PKW
Page 1 of 1

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-PKW	22,887,229	5,165,382	28,052,611
6					
7	Accumulated Provision for Depreciation	CAS-5-PKW	(3,964,308)	(392,900)	(4,357,208)
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>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%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,462,979	5,272	1,468,251
21	Pension Liability	W/P'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	W/P's	7,903	0	7,903
30	Prepayments	W/P's	8,180	0	8,180
31	OP&B's Contributed to External Fund	W/P's	51,273	(1,363)	49,910
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P'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
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	\$2,152	\$2,152
3	301	Franchise & Consents	13	0	13
4	302	Miscellaneous Intangible Plant Studies	0	36,953	36,953
5	303	Subtotal	13	39,105	39,118
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	1,735	0	1,735
8	310	Structures & Improvements	18,918	0	18,918
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	212,700	0	212,700
12	314	Supply Mains	166,827	0	166,827
13	316	Subtotal	400,180	0	400,180
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	15,881	0	15,881
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	766,928	0	766,928
21	325	Diesel Pumping Equipment	12,817	0	12,817
22	326	Pump Equip Hydraulic	81,548	0	81,548
23	327	Other Pumping Equipment	58,417	0	58,417
24	328	Subtotal	935,591	0	935,591
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	432	0	432
27	330	Water Treatment Structures & Improvements	468,670	59,880	528,550
28	331	Water Treatment Equipment	2,385,774	0	2,385,774
29	332	Water Treatment Equipment - Filter Plant	69,579	0	69,579
30	332.4	Subtotal	2,924,455	59,880	2,984,335
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	35,898	0	35,898
33	340	Transmission & Distribution Structures & Improvements	147,896	0	147,896
34	341	Distribution Reservoirs & Standpipes	1,190,819	0	1,190,819
35	342	Transmission & Distribution Mains Conv	3,500,292	4,541,461	8,041,753
36	343	Transmission & Distribution Mains < 4"	285,752	0	285,752
37	343.1	Transmission & Distribution Mains 6" - 8"	2,911,940	0	2,911,940
38	343.2	Transmission & Distribution Mains > 10"	4,875,090	0	4,875,090
39	343.3	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	344	Fire mains	12,947,687	12,947,687	4,541,461	17,489,148
3	345	Services	87,446	87,446	0	87,446
4	346.1	Meters - Bronze Case	1,597,050	1,597,050	147,377	1,744,427
5	346.2	Meters - Plastic Case	399,616	399,616	104,065	503,681
6	346.3	Meters - Not Class By Type	0	0	0	0
7	347	Meter Installation	57,741	57,741	0	57,741
8	348	Hydrants	1,040,981	1,040,981	0	1,040,981
9	349	Other Transmission & Distribution Plant	1,012,009	1,012,009	11,781	1,023,790
10		Subtotal	16,313	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	142	0	142
14	390	Stores Shops Equipment Structures	21,415	21,415	0	21,415
15	390.1	Office Structures	66,601	66,601	0	66,601
16	390	General Structures - HVAC	0	0	0	0
17	390.3	Miscellaneous Structures	527,144	527,144	0	527,144
18	391	Office Furniture and Equipment	59,131	59,131	41,470	100,601
19	391.2	Computers & Peripheral Equipment	3,889	3,889	59,956	63,845
20	391.25	Computer Software	32,299	32,299	72,034	104,333
21	391.26	Personal Computer Software	0	0	1,407	1,407
22	391.3	Other Office Equipment	193,263	193,263	170	193,433
23	392.11	Transportation Equipment - Light Trucks	56,360	56,360	484	56,844
24	392.12	Transportation Equipment - Heavy Trucks	0	0	0	0
25	392.2	Transportation Equipment - Cars	15,529	15,529	1,787	17,316
26	392.3	Transportation Equipment - Other	0	0	0	0
27	393	Stores Equipment	4,424	4,424	0	4,424
28	394	Tools, Shop, & Garage Equipment	43,866	43,866	83,877	127,743
29	395	Laboratory Equipment	82,069	82,069	0	82,069
30	396	Power Operated Equipment	438	438	0	438
31	397	Communication Equipment (non telephone)	47,136	47,136	27	47,163
32	397.2	Telephone Equipment	0	0	371	371
33	398	Miscellaneous Equipment	314,441	314,441	129	314,570
34	399	Other Tangible Property	0	0	0	0
35		Subtotal	<u>1,468,147</u>		<u>261,712</u>	<u>1,729,859</u>
36						
37		Total Plant in Service	<u>\$22,887,229</u>		<u>\$5,165,382</u>	<u>\$28,052,611</u>
38						
39						
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
Schedule CAS-5-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		Organization	\$0	\$0	\$0
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	16,707	16,707
5	303	Subtotal	0	16,707	16,707
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	7,617	347	7,964
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	79,720	3,900	83,620
12	314	Supply Mains	40,809	2,676	43,485
13	316	Subtotal	128,146	6,923	135,069
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	6,933	143	7,076
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	210,376	12,092	222,468
21	325	Diesel Pumping Equipment	292	(0)	292
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	538	(0)	538
24	328	Subtotal	218,139	12,235	230,374
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	142,707	2,513	145,220
28	331	Water Treatment Equipment	550,379	40,459	590,838
29	332	Water Treatment Equipment - Filter Plant	0	1,180	1,180
30	332.4	Subtotal	693,086	44,152	737,238
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	14,192	2,467	16,659
34	341	Distribution Reservoirs & Standpipes	156,097	20,195	176,292
35	342	Transmission & Distribution Mains Conv	1,283,300	(125,390)	1,157,910
36	343	Transmission & Distribution Mains < 4"	11,632	3,405	15,037
37	343.1	Transmission & Distribution Mains 6" - 8"	77,021	34,701	111,722
38	343.2	Transmission & Distribution Mains > 10"	136,078	58,095	194,173
39	343.3	Subtotal	1,678,321	(6,528)	1,671,793
40					

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		1,678,321	(6,528)	1,671,793
3	344	Services		13,805	1,042	14,847
4	345	Meters - Bronze Case		424,300	24,329	448,629
5	346.1	Meters - Plastic Case		24,480	5,653	30,133
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		58,898	1,291	60,189
8	347	Hydrants		129,183	23,283	152,466
9	348	Other Transmission & Distribution Plant		280,205	12,093	292,298
10	349	Subtotal		1,566	194	1,760
11				<u>2,610,757</u>	<u>61,358</u>	<u>2,672,115</u>
12		<u>General Plant</u>				
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>\$3,964,308</u>	<u>\$392,908</u>	<u>\$4,357,208</u>

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

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
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		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	127,451	0	127,451
15	271.12	Contributions in Aid - NT Extension Deposit	41,192	0	41,192
16	271.21	Contributions in Aid - NT Services	0	0	0
17	271.30	Contributions in Aid - NT Meters	17,171	0	17,171
18		Contributions in Aid - NT Hydrants	251,104	0	251,104
19		Contributions in Aid - NT Other	86,685	0	86,685
20	271.71	Contributions in Aid - Taxable Mains	1,849,044	0	1,849,044
21	271.12	Contributions in Aid - Taxable Extension Deposit	601,655	0	601,655
22	271.27	Contributions in Aid - Taxable Services	488,107	0	488,107
23	271.37	Contributions in Aid - Taxable Meters	7,683	0	7,683
24	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
25	Various	Accumulated Amortization - CIAC	(635,317)	(60,884)	(696,201)
26		Total Contributions in Aid of Construction	<u>2,834,776</u>	<u>(60,884)</u>	<u>2,773,892</u>
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28					
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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	160,128	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	1,368,981					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	(20.38)	(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							
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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	Operating Revenues	CAS-9-PKW	\$3,118,460	\$206,537	\$3,324,997		
2	Operating Expenses						
3	Operating and Maintenance	CAS-10-PKW	1,288,050	45,797	1,333,847		
4	Depreciation Expense	CAS-10-PKW	350,310	129,088	479,398		
5	Amortization Expense	CAS-10-PKW	3,980	0	3,980		
6	Taxes other Than Income Taxes						
7	Property Taxes	CAS-10-PKW	329,218	40,440	369,658		
8	Payroll Taxes	CAS-10-PKW	17,457	998	18,455		
9	PSC Fees	CAS-10-PKW	10,809	0	10,809		
10	Other	CAS-10-PKW	6,258	4,142	10,400		
11	Utility Operating Income Before Income Taxes		1,112,378	(13,927)	1,098,451		
12	Income Taxes						
13	Federal Income Tax	CAS-12-PKW	90,180	90,234	180,414		
14	State Income Tax	CAS-12-PKW	(21,376)	49,727	28,351		
15	Deferred Income Taxes		129,390	(117,283)	12,107		
16	Amortization of Investment Tax Credit		(556)		(556)		
17	Utility Operating Income		\$914,740	(\$36,606)	\$878,134		

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	Normalizaton & 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	2,719	(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

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-PKW which provides additional detail and support.
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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		1,288,050	45,797	1,333,847
Depreciation	CAS-11-PKW	350,310	129,088	479,398
Amortization	CAS-11-PKW	3,980	0	3,980
Total Depreciation and Amortization		354,291	129,088	483,378
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		363,741	45,580	409,321

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

[illegible]

Case No. WR-2007-XXXX
Schedule CAS-11-PKW
Page 2 of 4

Line

[illegible]

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

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

Line

No.

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168 Line Number	Description	Schedule CAS-15 p16 STEP W/O Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Franchise Tax Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 Postage Expense
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						(223)	0		\$998
19	Rents									
20	General Office Expense	(26,108)								
21	Miscellaneous				24,143					
22	Maintenance - Other									
23	Total Operations and Maintenance	(26,108)	0	0	24,143	0	(223)	0	0	998
24	Depreciation								129,088	
25	Amortization									
26	Total Depreciation and Amortization	0	0	0	0	0	0	0	129,088	0
29a	Property Taxes		40,440							
29b	Payroll taxes									
29c	Gross Receipts Taxes									
29d	Other General Taxes			3,643		499				
34	Total Taxes other than Income	0	40,440	3,643	0	499	0	0	0	0

Line No.

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

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		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	Monthly Billing:						
2							
3							
4	Residential	528,569	\$2,313,628	528,569	\$2,897,735	\$584,107	25.25%
5	Commercial	193,021	654,978	193,021	820,300	165,322	25.24%
6	Industrial	9,870	29,634	9,870	37,112	7,478	25.23%
7	Other Public Authority	12,624	47,145	12,624	59,045	11,900	25.24%
8	Other Water Utilities	77,175	159,292	77,175	199,494	40,202	25.24%
9	Miscellaneous	(61)	(254)	(61)	(254)	0	-0.14%
10	Private Fire	0	85,380	0	106,936	21,556	25.25%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	821,198	3,289,803	821,198	4,120,368	\$830,565	25.25%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		490		490	0	0.00%
18	Returned Check Charge		876		876	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		31,544		31,544	0	0.00%
21	Rents from Water Property		2,283		2,283	0	0.00%
22							
23							
24			\$3,324,996		\$4,155,561	\$830,565	24.98%
25							
26							
27							
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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: Parkville Water (Platte County)

Case No. WR-2007-XXXX
Schedule CAS-14-PKW
Page 1 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	Residential:								
3	Minimum Charge:								
4	5/8" Monthly	56,227		\$7.08	\$398,084	56,227		\$8.87	\$498,729
5	3/4" Monthly	0		9.06	0	0		11.35	0
6	1" Monthly	3,690		12.84	47,382	3,690		16.08	59,338
7	1-1/2" Monthly	240		22.33	5,359	240		27.97	6,713
8	2" Monthly	83		33.71	2,795	83		42.22	3,500
9	3" Monthly	6		60.24	373	6		75.44	468
10	4" Monthly	6		98.15	609	6		122.92	762
11	6" Monthly	0		192.93	0	0		241.62	0
12	8" Monthly	0		306.65	0	0		384.04	0
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		512,852	\$3.5580	1,824,726		512,852	\$4.4560	2,285,266
19	Second Block		16,120	2.1834	35,195		16,120	2.7345	44,079
20	Third Block		0	1.6849	0		0	2.1101	0
21	Fourth Block		0	1.1346	0		0	1.4210	0
22	FAL's and Credits		(402)		(895)		(402)		(1,120)
23	Reconcile to Books								
24	Total		528,569		\$2,313,628		528,569		\$2,897,735
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$100,645 0 11,956 1,354 705 95 153 0 0 0 0 0

Percentage Change: 25.28% 0.00% 25.23% 25.27% 25.22% 25.47% 25.12% 0.00% 0.00% 0.00% 0.00%

Dollar Change: 460,540 8,884 0 0 (225) 0 0

Percentage Change: 25.24% 25.24% 0.00% 0.00% 25.20% 0.00% 25.25%

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

[illegible]

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

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

Case No. WR-2007-XXXX
Schedule CAS-14-PKW
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									
2	Industrial:								
3	Minimum Charge:								
4	5/8" Monthly	69		\$7.08	\$489	69		\$8.87	\$613
5	3/4" Monthly	0		9.06	0	0		11.35	0
6	1" Monthly	0		12.84	0	0		16.08	0
7	1-1/2" Monthly	24		22.33	536	24		27.97	671
8	2" Monthly	36		33.71	1,214	36		42.22	1,520
9	3" Monthly	0		60.24	0	0		75.44	0
10	4" Monthly	0		98.15	0	0		122.92	0
11	6" Monthly	0		192.93	0	0		241.62	0
12	8" Monthly	0		306.65	0	0		384.04	0
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		4,257	\$3.5580	15,145		4,257	\$4.4560	18,967
19	Second Block		5,615	2.1834	12,261		5,615	2.7345	15,355
20	Third Block		0	1.6849	0		0	2.1101	0
21	Fourth Block		0	1.1346	0		0	1.4210	0
22	FAL's and Credits		(2)		(11)		(2)		(14)
23	Reconcile to Books								
24	Total		9,870		\$29,634		9,870		\$37,112
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$124, 0, 0, 135, 306, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 3,822, 3,094, 0, 0, (3), 0, \$7,478

Percentage Change: 25.36%, 0.00%, 0.00%, 25.19%, 25.21%, 0.00%, 0.00%, 0.00%, 0.00%, 0.00%, 0.00%, 0.00%, 0.00%, 0.00%, 25.24%, 25.23%, 0.00%, 0.00%, 27.27%, 0.00%, 25.23%

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

[illegible]

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

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

Case No. WR-2007-XXXX
Schedule CAS-14-PKW
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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	Miscellaneous:								
3	Minimum Charge:								
4	5/8" Monthly	0		\$7.08	\$0	0		\$8.87	\$0
5	3/4" Monthly	0		9.06	0	0		11.35	0
6	1" Monthly	0		12.84	0	0		16.08	0
7	1-1/2" Monthly	0		22.33	0	0		27.97	0
8	2" Monthly	0		33.71	0	0		42.22	0
9	3" Monthly	0		60.24	0	0		75.44	0
10	4" Monthly	0		98.15	0	0		122.92	0
11	6" Monthly	0		192.93	0	0		241.62	0
12	8" Monthly	0		306.65	0	0		384.04	0
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		0	\$0.0000	0		0	\$0.0000	0
19	Second Block		0	0.0000	0		0	0.0000	0
20	Third Block		0	0.0000	0		0	0.0000	0
21	Fourth Block		0	0.0000	0		0	0.0000	0
22	FAL's and Credits		(61)		(254)		(61)		(254)
23	Reconcile to Books								
24	Total		<u>(61)</u>		<u>(254)</u>		<u>(61)</u>		<u>(254)</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Dollar Change: \$0
 Percentage Change: -0.14%

**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-14-PKW
Page 7 of 7

Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	35	\$980.64	\$34,322	1,228.20	\$42,987	\$8,665	25.25%
5								
6	2"	6	140.52	843	176.04	1,056	213	25.27%
7								
8	3"	1	241.44	241	302.40	302	61	25.31%
9								
10	4"	8	383.16	3,065	479.88	3,839	774	25.25%
11								
12	6"	38	785.76	29,859	984.12	37,397	7,538	25.25%
13								
14	8"	8	1,352.04	10,816	1,693.32	13,547	2,731	25.25%
15								
16	10"	3	2,078.16	6,234	2,602.68	7,808	1,574	25.25%
17								
18	12"	0	2,963.16	0	3,711.00	0	0	0.00%
19								
20	FAL's and Credits			0		0	0	0.00%
21								
22	Total	99		\$85,380		\$106,936	\$21,556	25.25%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	620	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								