Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2007

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

Case No. SR-2008-XXXX
Schedule CAS-2-PKS

Line No.	Description			Schedule	Amount
1					
2					
3					
4	Description			Schedule	Amount
5					
6	Rate Base			CAS-3-PKS	$31,304
7					
8	Operating Income at Present Rates			CAS-8-PKS	(4,743)
9					
10	Earned Rate of return				-15.15%
11					
12	Requested Rate of Return			Rungren Testimony	8.60%
13					
14	Required Operating Income				2,692
15					
16	Operating Income Deficency				7,435
17					
18	Gross Revenue Conversion Factor				1.63929
19					
20	Revenue Deficiency				12,189
21					
22	Adjusted Operating Revenues			CAS-8-PKS	56,673
23					
24	Total Revenue Requirement				$68,862
25					
26					
27					
28	Gross Revenue Conversion Factor				
29	Revenue		$1,000.000		
30	Uncollectibles	0.98920%	9.892		
31	PSC Assessment	0.00000%	0.000		
32	Before Tax Amount		990.108		
33	State Income Taxes	5.21327%	51.617		
34	Federal Income Taxes	33.17536%	328.472		
35	Total Taxes and Expenses		389.981		
36	Net Amount		$610.019		
37					
38	Conversion Factor		1.63929		
39					
40					

Rate Base Summary
Test Year Ended December 31, 2007

Missouri Public Service Commission — **Case No. SR-2008-XXXX**
Company: Missouri-American Water Company — **Schedule CAS-3-PKS**
District: Parkville Sewer (Platte County) —

Line #	Rate Base Component	Supporting Reference	Per Books 12/31/07	Adjustments	Pro Forma Rate Base
5	Utility Plant in Service	CAS-4-PKS	79,996	2,395	82,391
7	Accumulated Provision for Depreciation	CAS-5-PKS	(30,361)	(2,184)	(32,545)
9	Accumulated Amortization	W/P's	0	0	0
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
13	Net Utility Plant		49,635	211	49,846
16	Less:				
17	Customer Advances	CAS-6-PKS	(390)	0	(390)
18	Contributions in Aid of Construction	CAS-6-PKS	17,286	(262)	17,024
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	4,945	125	5,070
21	Pension Liability	W/P's	1,769	(645)	1,124
24	Subtotal		23,610	(782)	22,828
27	Add:				
28	Cash Working Capital	CAS-7-PKS	3,000	0	3,000
29	Materials and Supplies	W/P's	0	0	0
30	Prepayments	W/P's	293	0	293
31	OPEB's Contributed to External Fund	W/P's	918	(24)	894
32	Pension/OPEB Tracker	W/P's	(1)	100	99
33	Regulatory Deferrals	W/P's	0	0	0
35	Subtotal		4,210	76	4,286
37	Total Original Cost Rate Base		30,235	1,069	31,304

Utility Plant in Service
For the Test Year Ended December 31, 2007

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

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma UPIS
2		Sewer Plant			
3					
4		Other Including Allocated Plant	$150	$2,395	$2,545
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	29,163	0	29,163
8	353	WW Services Sewer	7,951	0	7,951
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	9,300	0	9,300
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	33,433	0	33,433
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	$79,996	$2,395	$82,391
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Accumulated Depreciation and Amortization
Test Year Ended June 30, 2006

Missouri Public Service Commission — **Case No. SR-2008-XXXX**
Company: Missouri-American Water Company — **Schedule CAS-5-PKS**
District: Parkville Sewer (Platte County) —

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Reserve
1	Acct No	Account Description	12/31/07	Adjustments	Reserve
2		Sewer Plant			
3					
4		Other Including Allocated Plant	$9,047	$1,628	$10,675
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	0	0
8	353	WW Services Sewer	0	0	0
9	363	WW Pump Equip Elect	0	0	0
10	370.1	WW Land & Ld Rights Gen	0	0	0
11	371	WW Struct & Imp TDP	15,042	437	15,479
12	372	WW TD Equipment	6,272	119	6,391
13	374	WW Outfall Sewer Lines	0	0	0
14	391 WW	WW Office Furniture & Equip	0	0	0
15	392 WW	WW Trans Equipment	0	0	0
16	394 WW	WW Tool Shop & Garage	0	0	0
17	395 WW	WW Laboratory Equipment	0	0	0
18	398 WW	WW Misc Equipment	0	0	0
19					
20					
21		Total Plant in Service	$30,361	$2,184	$32,545
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2007

Missouri Public Service Commission | **Case No. SR-2008-XXXX**
Company: Missouri-American Water Company | **Schedule CAS-6-PKS**
District: Parkville Sewer (Platte County) |

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Balance
1	Acct No	Account Description			
2					
3		Customer Advances			
4	252.11	Advances for Construction - Mains	0	0	0
5		Advances for Construction - Extensions	(390)	0	(390)
6		Advances for Construction - Services	0	0	0
7		Advances for Construction - Hydrants	0	0	0
8		Advances for Construction - WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extensions	0	0	0
10		Total Customer Advances	(390)	0	(390)
11					
12					
13					
14					
15		Contributions in Aid of Construction			
16	271.11	Contributions in Aid - NT Mains	0	0	0
17	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
18	271.21	Contributions in Aid - NT Services	0	0	0
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	0	0	0
21		Contributions in Aid - NT Other	278	0	278
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	0	0	0
24	271.12	Contributions in Aid - Taxable Extension Deposit	17,218	0	17,218
25	271.27	Contributions in Aid - Taxable Services	0	0	0
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
28		Contributions in Aid - Taxable WIP	0	0	0
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(96)	(262)	(358)
31	Various	Accumulated Amortization - CIAC Taxable	(114)	0	(114)
32		Total Contributions in Aid of Construction	17,286	(262)	17,024
33					
34					
35					
36					
37					
38					
39					
40					

Working Capital
For the Test Year Ended December 31, 2007

Missouri Public Service Commission | **Case No. SR-2008-XXXX**
Company: Missouri-American Water Company | **Schedule CAS-7-PKS**
District: Parkville Sewer | **Page 1 of 1**

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirment
1							
2							
3							
4	Base Payroll	2,961	8	39.87	13.00	26.87	218
5	Tax Withholding	1,407	4	39.87	16.56	23.31	90
6	Fuel and Power	1	0	39.87	37.20	2.67	0
7	Chemicals	0	0	39.87	39.87	0.00	0
8	Purchased Water	0	0	39.87	42.45	(2.58)	0
9	Service Company Charges	5,030	14	39.87	(3.48)	43.35	597
10	Group Insurance	1,462	4	39.87	(7.50)	47.37	190
11	OPEB's	295	1	39.87	3.41	36.46	29
12	Pensions	513	1	39.87	17.58	22.29	31
13	ESOP	0	0	39.87	17.58	22.29	0
14	Insurance Other than Group	1,070	3	39.87	42.44	(2.57)	(8)
15	Uncollectables	560	2	39.87	39.87	0.00	0
16	Rents	9	0	39.87	(9.96)	49.83	1
17	401(k)	50	0	39.87	38.82	1.05	0
18	Other O&M	42,595	117	39.87	21.41	18.46	2,154
19	Total O&M Expenses	55,952					3,302
20							
21	Depreciation Expense	3,176	9	39.87	39.87	0.00	0
22	Property Taxes	1,587	4	39.87	182.50	(142.63)	(620)
23	Public Service Commission Fee	3,934	11	39.87	(31.63)	71.50	771
24	Franchise and Environment Tax	24	0	39.87	(77.50)	117.37	8
25	FICA Taxes	7	0	39.87	16.19	23.68	0
26	FUTA Taxes	290	1	39.87	76.38	(36.51)	(29)
27	SUTA Taxes	20	0	39.87	76.38	(36.51)	(2)
28	Federal Income Tax - Current	(3,233)	(9)	39.87	37.00	2.87	(25)
29	State Income Tax - Current	(508)	(1)	39.87	58.95	(19.08)	27
30	Deferred Income Taxes	167	0	39.87	39.87	0.00	0
31	Interest Expense	1,005	3	39.87	108.85	(68.98)	(190)
32	Preferred Dividends	9	0	39.87	45.63	(5.76)	0
33	Total Working Capital Requirement	62,430					3,242
34							
35	Total Cash and Working Capital Requirement Used						3,000
36							
37							
38							
39							
40							

Statement of Income Per Books and Pro Forma - Parkville Sewer
For the Test Year Ended December 31, 2007

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

Case No. SR-2008-XXXX
Schedule CAS-8-PKS

Line #					
1			Test year		Pro Forma
2		Schedule	Ended		Present
3		Reference	12/31/07	Adjustments	Rates
4					
5					
6	Operating Revenues	CAS-9-PKS	$49,883	$6,790	$56,673
7					
8	Operating Expenses				
9	Operating and Maintenance	CAS-10-PKS	58,188	(2,235)	55,953
10	Depreciation Expense	CAS-10-PKS	5,137	(3,830)	1,307
11	Amortization Expense	CAS-10-PKS	1,869	0	1,869
12					
13	Taxes other Than Income Taxes				
14	Property Taxes	CAS-10-PKS	0	1,587	1,587
15	Payroll Taxes	CAS-10-PKS	471	(154)	317
16	PSC Fees	CAS-10-PKS	319	3,615	3,934
17	Other	CAS-10-PKS	16	8	24
18					
19	Utility Operating Income Before Income Taxes		(16,117)	7,800	(8,317)
20					
21	Income Taxes				
22	Federal Income Tax	CAS-12-PKS	0	(3,233)	(3,233)
23	State Income Tax	CAS-12-PKS	0	(508)	(508)
24	Deferred Income Taxes		0	167	167
25	Amortization of Investment Tax Credit		0		0
26					
27	Utility Operating Income		($16,117)	$11,374	($4,743)
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Adjustment to Reveneus Per Books and Pro Forma
For the Test Year Ended December 31, 2007

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

Case No. SR-2008-XXXX
Schedule CAS-9-PKS

Line #		Test year Ending 12/31/07	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
4								
5	Sales of Water							
6	Metered Sales							
7	Residential	$0			$0	$0		$0
8	Commercial	0			0	0		0
9	Industrial	0			0			0
10	Other Public Authority	0			0			0
11	Sales for Resale	0			0			0
12	Miscellaneous	0			0			0
13								
14	Total Metered Sales	0	0	0	0	0	0	0
15								
16								
17	Sewer Service	49,857	(370)	864	50,351		6,296	56,647
18								
19	Fire Service							
20	Private Fire Service	0	0	0	0	0	0	0
21								
22	Total Fire Service	0	0	0	0	0	0	0
23								
24	Total Sales of Water	49,857	(370)	864	50,351	0	6,296	56,647
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	24			24			24
31	Rents from Water Property	2			2			2
32								
33	Total Other Operating Revenues	26	0	0	26	0	0	26
34								
35								
36	Total Operating Revenues	$49,883	($370)	$864	$50,377	$0	$6,296	$56,673
37								
38								
39								
40								

Summary of Operations and Maintenance Expenses and General Taxes
For the Test Year Ended December 31, 2007

Missouri Public Service Commission | **Case No. SR-2008-XXXX**
Company: Missouri-American Water Company | **Schedule CAS-10-PKS**
District: Parkville Sewer (Platte County) |

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.
3

Line #	Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
7	Labor	CAS-11-PKS	$6,034	($1,666)	$4,368
8	Purchased Water	CAS-11-PKS	0	0	0
9	Fuel and Power	CAS-11-PKS	1	0	1
10	Chemicals	CAS-11-PKS	0	0	0
11	Waste Disposal	CAS-11-PKS	39,693	824	40,517
12	Support Services	CAS-11-PKS	5,817	(787)	5,030
13	Group Insurance	CAS-11-PKS	1,757	(574)	1,183
14	Pensions	CAS-11-PKS	746	(233)	513
15	Regulatory Expense	CAS-11-PKS	16	81	97
16	Insurance, Other than Group	CAS-11-PKS	1,182	(112)	1,070
17	Customer Accounting	CAS-11-PKS	758	190	948
18	Rents	CAS-11-PKS	1	9	10
19	General Office Expense	CAS-11-PKS	22	103	125
20	Miscellaneous	CAS-11-PKS	1,219	(35)	1,184
21	Maintenance - Other	CAS-11-PKS	942	(33)	909
22	Total Operations and Maintenance		58,188	(2,235)	55,953
23					
24	Depreciation	CAS-11-PKS	5,137	(3,830)	1,307
25	Amortization	CAS-11-PKS	1,869	0	1,869
26	Total Depreciation and Amortization		7,006	(3,830)	3,176
27					
28	Property Taxes	CAS-11-PKS	0	1,587	1,587
29	Payroll Taxes	CAS-11-PKS	471	(154)	317
30	PSC Fees	CAS-11-PKS	319	3,615	3,934
31	Other General Taxes	CAS-11-PKS	16	8	24
32	Total Taxes Other Than Income Taxes		806	5,056	5,862
33					
34					
35					
36					
37					
38					
39					
40					

Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2007

Company: Missouri-American Water Company
Operation: Parkville Sewer
Case No. WR-2008-XXXX

Line No.	168 Line Number	Description	Test Year Ended 31-Dec-07	Schedule CAS-15 p1 Labor Expense	Schedule CAS-15 p2 Group Ins Expense	Schedule CAS-15 p3 Pension Expense	Schedule CAS-15 p4 401K Expense	Schedule CAS-15 p5 Payroll Taxes Expense	Schedule CAS-15 p6 Fuel & Power Expense	Schedule CAS-15 p7 Chemical Expense	Schedule CAS-15 p8 Purch Water Expense
1											
6	8	Labor	6,034	($1,666)							
7	9	Purchased Water	-								0
8	10	Fuel and Power	1						0		
9	11	Chemicals	-							0	
10	12	Waste Disposal	39,693								
11	13	Support Services	5,817								
12	14	Group Insurance	1,757		(574)						
13	15	Pensions	746			(233)					
14	16	Regulatory Expense	16								
15	17	Insurance Other Than Group	1,182								
16	18	Customer Accounting	758								
17	19	Rents	1								
18	20	General Office Expense	22								
19	21	Miscellaneous	1,219				(65)				
20	25	Maintenance - Other	942								
21											
22		Total Operations and Maintenance	58,188	(1,666)	(574)	(233)	(65)	0	0	0	0
23											
24	27	Depreciation	5,137								
25	28	Amortization	1,869								
26											
27		Total Depreciation and Amortization	7,006	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes	-								
30	29b	Payroll taxes	471					(154)			
31	29c	Gross Receipts Taxes	319								
32	29d	Other General Taxes	16								
33											
34		Total Taxes other than income	806	0	0	0	0	(154)	0	0	0
35											
36											
37											
38											
39											
40											
41											

Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2007

Company: Missouri-American Water Company
Operation: Parkville Sewer
Case No. WR-2008-XXXX

Line No.	168 Line Number	Description	Schedule CAS-15 p9 Waste Disp. Expense	Schedule CAS-15 p10 Regulatory Expense	Schedule CAS-15 p11 Ins. Other Expense	Schedule CAS-15 p12 Mgt Fees Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p13 Rent Expense	Schedule CAS-15 p14 Main Breaks Expense	Schedule CAS-15 p15 Transportation Expense
1											
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal	824								
11	13	Support Services				(787)					
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense		81							
15	17	Insurance Other Than Group			(112)						
16	18	Customer Accounting									
17	19	Rents					9				
18	20	General Office Expense						0			
19	21	Miscellaneous							(0)		6
20	25	Maintenance - Other								0	
21											
22		Total Operations and Maintenance	824	81	(112)	(787)	9	0	(0)	0	6
23											
24	27	Depreciation									
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes									
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes									
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35											
36											
37											
38											
39											
40											
41											

Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2007

Company: Missouri-American Water Company
Operation: Parkville Sewer
Case No. WR-2008-XXXX

Case No. SR-2008-XXXX
Schedule CAS-11-PKS

Line No.	168 Line Number	Description	Schedule CAS-15 p16 Telephone Expense	Schedule CAS-15 p17 Property Taxes Expense	Schedule CAS-15 p18 PSC Assess Expense	Schedule CAS-15 p19 Tank Painting Expense	Schedule CAS-15 p20 Franchise Tax Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p21 Uncollectible Expense	Schedule CAS-15 p22 Depreciation Expense	Schedule CAS-15 p23 Postage Expense
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal									
11	13	Support Services									
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16	18	Customer Accounting						176	0		$13
17	19	Rents									
18	20	General Office Expense	(63)								
19	21	Miscellaneous					24				
20	25	Maintenance - Other				(33)					
21											
22		Total Operations and Maintenance	(63)	0	0	(33)	24	176	0	0	13
23											
24	27	Depreciation								(3,830)	
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	(3,830)	0
28											
29	29a	Property Taxes		1,587							
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes			3,615						
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0	1,587	3,615	0	0	0	0	0	0
35											
36											
37											
38											
39											
40											
41											

Overall Revenue Requirement Summary
For the Test Year Ended December 31, 2007

Company: Missouri-American Water Company
Operation: Parkville Sewer
Case No. WR-2008-XXXX

Case No. SR-2008-XXXX
Schedule CAS-11-PKS
Page 4 of 4

Line No.	168 Line Number	Description	Schedule CAS-15 p24 Elim Non-Recurr Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
6	8	Labor								($1,666)	$4,368
7	9	Purchased Water								0	0
8	10	Fuel and Power								0	1
9	11	Chemicals								0	0
10	12	Waste Disposal								824	40,517
11	13	Support Services								(787)	5,030
12	14	Group Insurance								(574)	1,183
13	15	Pensions								(233)	513
14	16	Regulatory Expense								81	97
15	17	Insurance Other Than Group								(112)	1,070
16	18	Customer Accounting								190	948
17	19	Rents								9	10
18	20	General Office Expense	$166							103	125
19	21	Miscellaneous								(35)	1,184
20	25	Maintenance - Other		$0						(33)	909
21											
22		Total Operations and Maintenance	166	0	0	0	0		0	(2,235)	55,953
23											
24	27	Depreciation								(3,830)	1,307
25	28	Amortization								0	1,869
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	(3,830)	3,176
28											
29	29a	Property Taxes								1,587	1,587
30	29b	Payroll taxes								(154)	317
31	29c	Gross Receipts Taxes								3,615	3,934
32	29d	Other General Taxes			$8					8	24
33											
34		Total Taxes other than income	0	0	8	0	0		0	5,056	5,862
35											
36											
37											
38											
39											
40											
41											

Proforma State and Federal Income Taxes at Present and Proposed Rates
For the Test Year Ended December 31, 2007

Missouri Public Service Commission — **Case No. SR-2008-XXXX**
Company: Missouri-American Water Company — **Schedule CAS-12-PKS**
District: Parkville Sewer (Platte County) — **Page 1 of 1**

Line #		At Present Rates Federal	At Present Rates State	At Proposed Rates Federal	At Proposed Rates State
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.				
10	Utility Operating Income Before Income Taxes	($8,317)	($8,317)	$3,751	$3,751
12	Interest Expense Deduction	1,005	1,005	1,005	1,005
14	Taxable Income	(9,322)	(9,322)	2,746	2,746
16	Addback (Deducts):				
17	Tax over Book Depreciation	(434)	(434)	(434)	(434)
18	Non-deductible Meals	11	11	11	11
19	Amortization Preferred Stock Expense	1	1	1	1
20	Non-deductible Reserve Deficiency	0	0	0	0
22	Total Addbacks (Deducts)	(422)	(422)	(422)	(422)
24	Taxable Income	(9,744)	(9,744)	2,324	2,324
26	Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
28	Proforma Income Tax at Present / Proposed Rates	(3,233)	(508)	771	121
30	Per Books Amount / Present Rates	0	0	(3,233)	(508)
32	Proforma adjustment	($3,233)	($508)	$4,004	$629
37	(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 December 31, 2007

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

Case No. SR-2008-XXXX
Schedule CAS-13-PKS

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Monthly Billing:**										
3											
4	Residential	1,213		$46.70	$56,647	1,213		$56.74	$68,826	$12,179	21.50%
5											
6											
7											
8	FAL's and Credits				0				0	$0	0.00%
9	Reconcile to Books									$0	0.00%
10											
11											
12	Total				56,647				68,826	$12,179	21.50%
13											
14											
15	**Miscellaneous Revenues:**										
16											
17	Reconnect Charges				0				0	0	0.00%
18	Returned Check Charge				0				0	0	0.00%
19	Application Fee				0				0	0	0.00%
20	Miscellaneous Other Revenue				24				24	0	0.00%
21	Rents from Water Property				2				2	0	0.00%
22	Misc Sales				-				0	0	0.00%
23											
24					56,673				68,852	12,179	21.49%
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											