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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

Case No. WR-2007-XXXX
Schedule CAS-2-WAR


| Line No. | Description | Schedule | Amount |
|---|---|---|---|
| 4 | Description | Schedule | Amount |
| 6 | Rate Base | CAS-3-WAR | $11,929,321 |
| 8 | Operating Income at Present Rates | CAS-8-WAR | 564,687 |
| 10 | Earned Rate of return | | 4.73% |
| 12 | Requested Rate of Return | Jenkins Testimony | 8.52% |
| 14 | Required Operating Income | | 1,016,378 |
| 16 | Operating Income Deficency | | 451,691 |
| 18 | Gross Revenue Conversion Factor | | 1.64115 |
| 20 | Revenue Deficiency | | 741,292 |
| 22 | Adjusted Operating Revenues | CAS-8-WAR | 2,577,610 |
| 24 | Total Revenue Requirement | | $3,318,902 |

| Line No. | Gross Revenue Conversion Factor | Rate | Amount |
|---|---|---|---|
| 28 | Gross Revenue Conversion Factor | | |
| 29 | Revenue | | $1,000.000 |
| 30 | Uncollectibles | 1.10130% | 11.013 |
| 31 | PSC Assessment | 0.00000% | 0.000 |
| 32 | Before Tax Amount | | 988.987 |
| 33 | State Income Taxes | 5.21327% | 51.559 |
| 34 | Federal Income Taxes | 33.17536% | 328.100 |
| 35 | Total Taxes and Expenses | | 390.672 |
| 36 | Net Amount | | $609.328 |
| 38 | Conversion Factor | | 1.64115 |

## Rate Base Summary
## Test Year Ended June 30, 2006

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

**Case No. WR-2007-XXXX**
**Schedule CAS-3-WAR**


| 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-WAR | 17,669,644 | 3,985,900 | 21,655,544 |
| 6 | | | | | |
| 7 | Accumulated Provision for Depreciation | CAS-5-WAR | (3,418,569) | (411,109) | (3,829,678) |
| 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 | | 14,251,075 | 3,574,791 | 17,825,866 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | Less: | | | | |
| 17 | Customer Advances | CAS-6-WAR | 941,383 | 373,542 | 1,314,925 |
| 18 | Contributions in Aid of Construction | CAS-6-WAR | 2,403,725 | (51,992) | 2,351,733 |
| 19 | Accumulated Deferred ITC (3%) | W/P's | 0 | 0 | 0 |
| 20 | Deferred Income Taxes | W/P's | 1,120,264 | 1,316,756 | 2,437,020 |
| 21 | Pension Liability | W/P's | 196,696 | (1,553) | 195,143 |
| 22 | | | | | |
| 23 | | | | | |
| 24 | Subtotal | | 4,662,068 | 1,636,753 | 6,298,821 |
| 25 | | | | | |
| 26 | | | | | |
| 27 | Add: | | | | |
| 28 | Cash Working Capital | CAS-7-WAR | 257,000 | 0 | 257,000 |
| 29 | Materials and Supplies | W/P's | 26,609 | 0 | 26,609 |
| 30 | Prepayments | W/P's | 10,174 | 0 | 10,174 |
| 31 | OPEB's Contributed to External Fund | W/P's | 63,825 | (1,696) | 62,129 |
| 32 | Premature Retirement | W/P's | 0 | 0 | 0 |
| 33 | Regulatory Deferrals | W/P's | 53,284 | (6,920) | 46,364 |
| 34 | | | | | |
| 35 | Subtotal | | 410,892 | (8,616) | 402,276 |
| 36 | | | | | |
| 37 | Total Original Cost Rate Base | | 9,999,898 | 1,929,423 | 11,929,321 |
| 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: Warrensburg**

**Case No. WR-2007-XXXX**
**Schedule CAS-4-WAR**


| Line # | Acct No | Account Description | Per Books 06/30/06 | Pro Forma Adjustments | Pro Forma UPIS |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | Intangible Plant | | | |
| 3 | 301 | Organization | $0 | $2,677 | $2,677 |
| 4 | 302 | Franchise & Consents | 5,083 | 0 | 5,083 |
| 5 | 303 | Miscellaneous Intangible Plant Studies | 0 | 7,859 | 7,859 |
| 6 | | Subtotal | 5,083 | 10,536 | 15,619 |
| 7 | | Source of Supply Plant | | | |
| 8 | 310 | Land & Land Rights | 9,981 | 0 | 9,981 |
| 9 | 311 | Structures & Improvements | 36,246 | 0 | 36,246 |
| 10 | 312 | Collection & Impound Resevoirs | 0 | 0 | 0 |
| 11 | 313 | Lake, River, & Other Intakes | 0 | 0 | 0 |
| 12 | 314 | Wells & Springs | 834,055 | 0 | 834,055 |
| 13 | 316 | Supply Mains | 182,694 | 0 | 182,694 |
| 14 | | Subtotal | 1,062,976 | 0 | 1,062,976 |
| 15 | | Pumping Plant | | | |
| 16 | 320 | Pumping Land & Land Rights | 0 | 0 | 0 |
| 17 | 321 | Pumping Structures & Improvements | 88,185 | 0 | 88,185 |
| 18 | 322 | Boiler Plant Equipment | 0 | 0 | 0 |
| 19 | 323 | Force Mains | 5,325 | 0 | 5,325 |
| 20 | 324 | Steam Pumping Equipment | 0 | 0 | 0 |
| 21 | 325 | Electric Pumping Equipment | 271,696 | 0 | 271,696 |
| 22 | 326 | Diesel Pumping Equipment | 0 | 0 | 0 |
| 23 | 327 | Pump Equip Hydraulic | 0 | 0 | 0 |
| 24 | 328 | Other Pumping Equipment | 12,673 | 0 | 12,673 |
| 25 | | Subtotal | 377,879 | 0 | 377,879 |
| 26 | | Treatment Plant | | | |
| 27 | 330 | Water Treatment Land & land Rights | 511 | 0 | 511 |
| 28 | 331 | Water Treatment Structures & Improvements | 818,864 | 154,233 | 973,097 |
| 29 | 332 | Water Treatment Equipment | 3,427,827 | 0 | 3,427,827 |
| 30 | 332.4 | Water Treatment Equipment - Filter Plant | 0 | 0 | 0 |
| 31 | | Subtotal | 4,247,202 | 154,233 | 4,401,435 |
| 32 | | Transmission & Distribution Plant | | | |
| 33 | 340 | Transmission & Distribution Land | 142,406 | 0 | 142,406 |
| 34 | 341 | Transmission & Distribution Structures & Improvements | 216,828 | 0 | 216,828 |
| 35 | 342 | Distribution Reservoirs & Standpipes | 587,764 | 1,123,508 | 1,711,272 |
| 36 | 343 | Transmission & Distribution Mains Conv | 3,078,122 | 2,162,368 | 5,240,490 |
| 37 | 343.1 | Transmission & Distribution Mains < 4" | 89,328 | 0 | 89,328 |
| 38 | 343.2 | Transmission & Distribution Mains 6" - 8" | 1,885,208 | 0 | 1,885,208 |
| 39 | 343.3 | Transmission & Distribution Mains > 10" | 1,193,253 | 0 | 1,193,253 |
| 40 | | Subtotal | 7,192,909 | 3,285,875 | 10,478,784 |

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

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



| Line # | Acct No | Account Description | | Per Books 06/30/06 | Pro Forma Adjustments | Pro Forma UPIS |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | Transmission & Distribution Plant | Bal Fwd | 7,192,909 | 3,285,875 | 10,478,784 |
| 3 | 344 | Fire mains | | 108,129 | 0 | 108,129 |
| 4 | 345 | Services | | 2,028,884 | 108,002 | 2,136,886 |
| 5 | 346.1 | Meters - Bronze Case | | 384,406 | 108,615 | 493,021 |
| 6 | 346.2 | Meters - Plastic Case | | 0 | 0 | 0 |
| 7 | 346.3 | Meters - Not Class By Type | | 133,860 | 0 | 133,860 |
| 8 | 347 | Meter Installation | | 893,453 | 0 | 893,453 |
| 9 | 348 | Hydrants | | 841,426 | 42,536 | 883,962 |
| 10 | 349 | Other Transmission & Distribution Plant | | 0 | 0 | 0 |
| 11 | | Subtotal | | 11,583,067 | 3,545,029 | 15,128,096 |
| 12 | | General Plant | | | | |
| 13 | 389 | General Land & Land Rights | | 2,222 | 0 | 2,222 |
| 14 | 390 | Stores Shops Equipment Structures | | 0 | 0 | 0 |
| 15 | 390.1 | Office Structures | | 133,680 | 0 | 133,680 |
| 16 | 390 | General Structures - HVAC | | 0 | 0 | 0 |
| 17 | 390.3 | Miscellaneous Structures | | 0 | 0 | 0 |
| 18 | 391 | Office Furniture and Equipment | | 14,228 | 68,838 | 83,066 |
| 19 | 391.2 | Computers & Peripheral Equipment | | 431 | 49,942 | 50,373 |
| 20 | 391.25 | Computer Software | | 0 | 89,589 | 89,589 |
| 21 | 391.26 | Personal Computer Software | | 0 | 1,750 | 1,750 |
| 22 | 391.3 | Other Office Equipment | | 0 | 211 | 211 |
| 23 | 392.11 | Transportation Equipment - Light Trucks | | 89,638 | 602 | 90,240 |
| 24 | 392.12 | Transportation Equipment - Heavy Trucks | | 0 | 0 | 0 |
| 25 | 392.2 | Transportation Equipment - Cars | | 0 | 2,223 | 2,223 |
| 26 | 392.3 | Transportation Equipment - Other | | 0 | 0 | 0 |
| 27 | 393 | Stores Equipment | | 0 | 0 | 0 |
| 28 | 394 | Tools, Shop, & Garage Equipment | | 12,949 | 62,291 | 75,240 |
| 29 | 395 | Laboratory Equipment | | 57,112 | 0 | 57,112 |
| 30 | 396 | Power Operated Equipemnt | | 22,694 | 0 | 22,694 |
| 31 | 397 | Communication Equipment (non telephone) | | 12,378 | 33 | 12,411 |
| 32 | 397.2 | Telephone Equipment | | 2,038 | 461 | 2,499 |
| 33 | 398 | Miscellaneous Equipment | | 39,341 | 161 | 39,502 |
| 34 | 399 | Other Tangable Property | | 6,726 | 0 | 6,726 |
| 35 | | Subtotal | | 393,437 | 276,101 | 669,538 |
| 36 | | | | | | |
| 37 | | Total Plant in Service | | $17,669,644 | $3,985,900 | $21,655,544 |
| 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: Warrensburg**



| Line # | Acct No | Account Description | Per Books 06/30/06 | Pro Forma Adjustments | Pro Forma Reserve |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | Intangible Plant | | | |
| 3 | 301 | Organization | $0 | $0 | $0 |
| 4 | 302 | Franchise & Consents | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant Studies | 0 | 22,442 | 22,442 |
| 6 | | Subtotal | 0 | 22,442 | 22,442 |
| 7 | | Source of Supply Plant | | | |
| 8 | 310 | Land & Land Rights | 0 | 0 | 0 |
| 9 | 311 | Structures & Improvements | 3,460 | 665 | 4,125 |
| 10 | 312 | Collection & Impound Resevoirs | 0 | 0 | 0 |
| 11 | 313 | Lake, River, & Other Intakes | 0 | 0 | 0 |
| 12 | 314 | Wells & Springs | 119,374 | 15,291 | 134,665 |
| 13 | 316 | Supply Mains | 46,953 | 2,931 | 49,884 |
| 14 | | Subtotal | 169,787 | 18,887 | 188,674 |
| 15 | | Pumping Plant | | | |
| 16 | 320 | Pumping Land & Land Rights | 0 | 0 | 0 |
| 17 | 321 | Pumping Structures & Improvements | 35,686 | 792 | 36,478 |
| 18 | 322 | Boiler Plant Equipment | 0 | 0 | 0 |
| 19 | 323 | Force Mains | 472 | 132 | 604 |
| 20 | 324 | Steam Pumping Equipment | 0 | 0 | 0 |
| 21 | 325 | Electric Pumping Equipment | (151,899) | 4,284 | (147,615) |
| 22 | 326 | Diesel Pumping Equipment | 0 | 0 | 0 |
| 23 | 327 | Pump Equip Hydraulic | 0 | 0 | 0 |
| 24 | 328 | Other Pumping Equipment | 5,659 | 0 | 5,659 |
| 25 | | Subtotal | (110,083) | 5,209 | (104,874) |
| 26 | | Treatment Plant | | | |
| 27 | 330 | Water Treatment Land & land Rights | 0 | 0 | 0 |
| 28 | 331 | Water Treatment Structures & Improvements | 109,832 | 2,523 | 112,355 |
| 29 | 332 | Water Treatment Equipment | 648,399 | 58,130 | 706,529 |
| 30 | 332.4 | Water Treatment Equipment - Filter Plant | 2,411 | 0 | 2,411 |
| 31 | | Subtotal | 760,642 | 60,653 | 821,295 |
| 32 | | Transmission & Distribution Plant | | | |
| 33 | 340 | Transmission & Distribution Land | 0 | 0 | 0 |
| 34 | 341 | Transmission & Distribution Structures & Improvements | 20,505 | 3,617 | 24,122 |
| 35 | 342 | Distribution Reservoirs & Standpipes | 197,842 | (28,539) | 169,303 |
| 36 | 343 | Transmission & Distribution Mains Conv | 1,172,824 | (42,882) | 1,129,942 |
| 37 | 343.1 | Transmission & Distribution Mains < 4" | 3,441 | 1,064 | 4,505 |
| 38 | 343.2 | Transmission & Distribution Mains 6" - 8" | 62,071 | 22,465 | 84,536 |
| 39 | 343.3 | Transmission & Distribution Mains > 10" | 43,586 | 14,220 | 57,806 |
| 40 | | Subtotal | 1,500,269 | (30,055) | 1,470,214 |

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

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

**Case No. WR-2007-XXXX**
**Schedule CAS-5-WAR**


| Line # | Acct No | Account Description | | Per Books 06/30/06 | Pro Forma Adjustments | Pro Forma Reserve |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | Transmission & Distribution Plant | Bal Fwd | 1,500,269 | (30,055) | 1,470,214 |
| 3 | 344 | Fire mains | | 13,850 | 1,289 | 15,139 |
| 4 | 345 | Services | | 415,358 | 33,569 | 448,927 |
| 5 | 346.1 | Meters - Bronze Case | | 30,174 | 5,169 | 35,343 |
| 6 | 346.2 | Meters - Plastic Case | | 0 | 0 | 0 |
| 7 | 346.3 | Meters - Not Class By Type | | 164,294 | 2,994 | 167,288 |
| 8 | 347 | Meter Installation | | 122,596 | 19,984 | 142,580 |
| 9 | 348 | Hydrants | | 213,035 | 8,857 | 221,892 |
| 10 | 349 | Other Transmission & Distribution Plant | | 0 | 0 | 0 |
| 11 | | Subtotal | | 2,459,576 | 41,807 | 2,501,383 |
| 12 | | General Plant | | | | |
| 13 | 389 | General Land & Land Rights | | 0 | 0 | 0 |
| 14 | 390 | Stores Shops Equipment Structures | | 0 | 0 | 0 |
| 15 | 390.1 | Office Structures | | 54,708 | (7,590) | 47,118 |
| 16 | 390 | General Structures - HVAC | | 0 | 0 | 0 |
| 17 | 390.3 | Miscellaneous Structures | | 0 | 0 | 0 |
| 18 | 391 | Office Furniture and Equipment | | (20,007) | 29,497 | 9,490 |
| 19 | 391.2 | Computers & Peripheral Equipment | | (2,661) | 8,602 | 5,941 |
| 20 | 391.25 | Computer Software | | 0 | 195,681 | 195,681 |
| 21 | 391.26 | Personal Computer Software | | 0 | 1,669 | 1,669 |
| 22 | 391.3 | Other Office Equipment | | 0 | 608 | 608 |
| 23 | 392.11 | Transportation Equipment - Light Trucks | | 29,336 | 14,532 | 43,868 |
| 24 | 392.12 | Transportation Equipment - Heavy Trucks | | 0 | 0 | 0 |
| 25 | 392.2 | Transportation Equipment - Cars | | 0 | 9,122 | 9,122 |
| 26 | 392.3 | Transportation Equipment - Other | | 34,338 | (0) | 34,338 |
| 27 | 393 | Stores Equipment | | 0 | 0 | 0 |
| 28 | 394 | Tools, Shop, & Garage Equipment | | 7,571 | (534) | 7,037 |
| 29 | 395 | Laboratory Equipment | | 10,045 | 1,691 | 11,736 |
| 30 | 396 | Power Operated Equipemnt | | 7,451 | 2,311 | 9,762 |
| 31 | 397 | Communication Equipment (non telephone) | | 2,380 | 1,299 | 3,678 |
| 32 | 397.2 | Telephone Equipment | | 4,771 | 1,064 | 5,835 |
| 33 | 398 | Miscellaneous Equipment | | 9,376 | 3,867 | 13,243 |
| 34 | 399 | Other Tangable Property | | 1,339 | 293 | 1,632 |
| 35 | | Subtotal | | 138,648 | 262,110 | 400,758 |
| 36 | | | | | | |
| 37 | | Total Plant in Service | | $3,418,569 | $411,109 | $3,829,678 |

**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: Warrensburg**

**Case No. WR-2007-XXXX**
**Schedule CAS-6-WAR**


| 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 | 862,219 | 373,542 | 1,235,761 |
| 5 | | Advances for Construction - Services | 0 | 0 | 0 |
| 6 | | Advances for Construction - Hydrants | 13,783 | 0 | 13,783 |
| 7 | 252.71 | Advances for Construction - Taxable Extensions | 65,381 | 0 | 65,381 |
| 8 | | Total Customer Advances | 941,383 | 373,542 | 1,314,925 |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | Contributions in Aid of Construction | | | |
| 14 | 271.11 | Contributions in Aid - NT Mains | 122,972 | 0 | 122,972 |
| 15 | 271.12 | Contributions in Aid - NT Extension Deposit | 53,689 | 0 | 53,689 |
| 16 | 271.21 | Contributions in Aid - NT Services | 74,265 | 0 | 74,265 |
| 17 | 271.30 | Contributions in Aid - NT Meters | 0 | 0 | 0 |
| 18 | | Contributions in Aid - NT Hydrants | 140,177 | 0 | 140,177 |
| 19 | | Contributions in Aid - NT Other | 3,068 | 0 | 3,068 |
| 20 | 271.71 | Contributions in Aid - Taxable Mains | 1,746,073 | 0 | 1,746,073 |
| 21 | 271.12 | Contributions in Aid - Taxable Extension Deposit | 435,137 | 0 | 435,137 |
| 22 | 271.27 | Contributions in Aid - Taxable Services | 336,714 | 0 | 336,714 |
| 23 | 271.37 | Contributions in Aid - Taxable Meters | 24,281 | 0 | 24,281 |
| 24 | 271.47 | Contributions in Aid - Taxable Hydrants | 0 | 0 | 0 |
| 25 | Various | Accumulated Amortization - CIAC | (532,650) | (51,992) | (584,642) |
| 26 | | Total Contributions in Aid of Construction | 2,403,725 | (51,992) | 2,351,733 |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |

**Working Capital**
**For the Test Year Ended June 30, 2006**

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

| Line # | Expense Category | Proforma Proposed Expense | Average Daily Expense | Revenue Lag | Expense (Lead)/Lag | Net (Lead)/Lag | Cash Requirment |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | Base Payroll | 171,766 | 471 | 42.40 | 10.23 | 32.17 | 15,139 |
| 5 | Tax Withholding | 81,614 | 224 | 42.40 | 17.39 | 25.01 | 5,592 |
| 6 | Fuel and Power | 137,635 | 377 | 42.40 | 37.22 | 5.18 | 1,953 |
| 7 | Chemicals | 29,804 | 82 | 42.40 | 36.78 | 5.62 | 459 |
| 8 | Purchased Water | 0 | 0 | 42.40 | 53.15 | (10.75) | 0 |
| 9 | Service Company Charges | 386,211 | 1,058 | 42.40 | (4.13) | 46.53 | 49,234 |
| 10 | Group Insurance | 39,115 | 107 | 42.40 | (8.54) | 50.94 | 5,459 |
| 11 | OPEB's | 17,821 | 49 | 42.40 | (0.04) | 42.44 | 2,072 |
| 12 | Pensions | 31,083 | 85 | 42.40 | 36.78 | 5.62 | 479 |
| 13 | ESOP | 0 | 0 | 42.40 | 36.78 | 5.62 | 0 |
| 14 | Insurance Other than Group | 69,147 | 189 | 42.40 | 36.78 | 5.62 | 1,065 |
| 15 | Uncollectables | 27,586 | 76 | 42.40 | 36.78 | 5.62 | 425 |
| 16 | Rents | 6,592 | 18 | 42.40 | 24.37 | 18.03 | 326 |
| 17 | 401(k) | 28,222 | 77 | 42.40 | 48.80 | (6.40) | (495) |
| 18 | Other O&M | 363,328 | 995 | 42.40 | 36.78 | 5.62 | 5,594 |
| 19 | Total O&M Expenses | 1,389,922 | | | | | 87,302 |
| 20 | | | | | | | |
| 21 | Depreciation Amortization Expense | 385,327 | 1,056 | 42.40 | - | 42.40 | 44,761 |
| 22 | Property Taxes | 189,032 | 518 | 42.40 | 182.50 | (140.10) | (72,557) |
| 23 | Public Service Commission Fee | 16,161 | 44 | 42.40 | 36.78 | 5.62 | 249 |
| 24 | Franchise and Environment Tax | 8,404 | 23 | 42.40 | 110.50 | (68.10) | (1,568) |
| 25 | FICA Taxes | 467 | 1 | 42.40 | 13.44 | 28.96 | 37 |
| 26 | FUTA Taxes | 19,245 | 53 | 42.40 | 62.05 | (19.65) | (1,036) |
| 27 | SUTA Taxes | 286 | 1 | 42.40 | 62.05 | (19.65) | (15) |
| 28 | Federal Income Tax - Current | (1,287,244) | (3,527) | 42.40 | 60.25 | (17.85) | 62,952 |
| 29 | State Income Tax - Current | (202,281) | (554) | 42.40 | 62.17 | (19.77) | 10,956 |
| 30 | Deferred Income Taxes | 1,522,250 | 4,171 | 42.40 | 0.00 | 42.40 | 176,831 |
| 31 | Interest Expense | 379,352 | 1,039 | 42.40 | 91.15 | (48.75) | (50,667) |
| 32 | Preferred Dividends | 4,772 | 13 | 42.40 | 45.63 | (3.23) | (42) |
| 33 | Total Working Capital Requirement | 2,425,693 | | | | | 257,203 |
| 34 | | | | | | | |
| 35 | Total Cash and Working Capital Requirement Used | | | | | | 257,000 |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |

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

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

**Case No. WR-2007-XXXX**
**Schedule CAS-8-WAR**


| 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-WAR | $2,445,806 | $131,804 | $2,577,610 | | |
| 7 | | | | | | | |
| 8 | Operating Expenses | | | | | | |
| 9 | Operating and Maintenance | CAS-10-WAR | 1,206,408 | 155,293 | 1,361,701 | | |
| 10 | Depreciation Expense | CAS-10-WAR | 317,548 | 64,704 | 382,252 | | |
| 11 | Amortization Expense | CAS-10-WAR | 3,075 | 0 | 3,075 | | |
| 12 | | | | | | | |
| 13 | Taxes other Than Income Taxes | | | | | | |
| 14 | Property Taxes | CAS-10-WAR | 155,063 | 33,969 | 189,032 | | |
| 15 | Payroll Taxes | CAS-10-WAR | 18,284 | 1,714 | 19,998 | | |
| 16 | PSC Fees | CAS-10-WAR | 13,443 | 0 | 13,443 | | |
| 17 | Other | CAS-10-WAR | 7,783 | 3,339 | 11,122 | | |
| 18 | | | | | | | |
| 19 | Utility Operating Income Before Income Taxes | | 724,203 | (127,215) | 596,988 | | |
| 20 | | | | | | | |
| 21 | Income Taxes | | | | | | |
| 22 | Federal Income Tax | CAS-12-WAR | 68,907 | (1,356,151) | (1,287,244) | | |
| 23 | State Income Tax | CAS-12-WAR | (16,334) | (185,947) | (202,281) | | |
| 24 | Deferred Income Taxes | | 98,867 | 1,423,383 | 1,522,250 | | |
| 25 | Amortization of Investment Tax Credit | | (424) | | (424) | | |
| 26 | | | | | | | |
| 27 | Utility Operating Income | | $573,187 | ($8,500) | $564,687 | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
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## Adjustment to Reveneus Per Books and Pro Forma
## For the Test Year Ended June 30, 2006

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

**Case No. WR-2007-XXXX**
**Schedule CAS-9-WAR**


| Line # | | Test year Ending 06/30/06 | Eliminate Unbilled Revenue | Bill Analysis And Other Adjustments | Bill Analysis at Rates | Normalizaton & Annual Adjustments | Other Adjustments | Pro Forma Present Rate Revenue |
|---|---|---|---|---|---|---|---|---|
| 1–3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | Sales of Water | | | | | | | |
| 6 | Metered Sales | | | | | | | |
| 7 | Residential | $1,297,710 | $8,534 | ($371) | $1,305,873 | $81,834 | ($15,052) | $1,372,655 |
| 8 | Commercial | 449,754 | 3,214 | 24 | 452,992 | 50,310 | ($2,948) | 500,354 |
| 9 | Industrial | 56,932 | (435) | 4 | 56,501 | | $0 | 56,501 |
| 10 | Other Public Authority | 329,858 | 4,076 | (26) | 333,908 | | ($1,480) | 332,428 |
| 11 | Sales for Resale | 175,167 | 1,559 | 20 | 176,746 | | $0 | 176,746 |
| 12 | Miscellaneous | 0 | 0 | 0 | 0 | | $0 | 0 |
| 13 | | | | | | | | |
| 14 | Total Metered Sales | 2,309,421 | 16,948 | (349) | 2,326,020 | 132,144 | (19,480) | 2,438,684 |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | Sewer Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | | | | | | | |
| 19 | Fire Service | | | | | | | |
| 20 | Private Fire Service | 63,635 | 0 | 2,402 | 66,037 | 139 | | 66,176 |
| 21 | | | | | | | | |
| 22 | Total Fire Service | 63,635 | 0 | 2,402 | 66,037 | 139 | 0 | 66,176 |
| 23 | | | | | | | | |
| 24 | Total Sales of Water | 2,373,056 | 16,948 | 2,053 | 2,392,057 | 132,283 | (19,480) | 2,504,860 |
| 25 | | | | | | | | |
| 26 | Other Operating Revenues | | | | | | | |
| 27 | Reconnect Charges | (180) | | | (180) | | | (180) |
| 28 | Returned Check Charge | 1,092 | | | 1,092 | | | 1,092 |
| 29 | Application Fee | 0 | | | 0 | | | 0 |
| 30 | Miscellaneous Other Revenue | 71,211 | | | 71,211 | | | 71,211 |
| 31 | Rents from Water Property | 627 | | | 627 | | | 627 |
| 32 | | | | | | | | |
| 33 | Total Other Operating Revenues | 72,750 | 0 | 0 | 72,750 | 0 | 0 | 72,750 |
| 34 | | | | | | | | |
| 35 | | | | | | | | |
| 36 | Total Operating Revenues | $2,445,806 | $16,948 | $2,053 | $2,464,807 | $132,283 | ($19,480) | $2,577,610 |
| 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: Warrensburg**

**Case No. WR-2007-XXXX**
**Schedule CAS-10-WAR**


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-WAR which provides additional detail and support.

| Expense Description | Schedule Reference | Test Year Expense | Adjustment | Pro forma Present Rates |
|---|---|---|---|---|
| Labor | CAS-11-WAR | $212,447 | $40,932 | $253,380 |
| Purchased Water | CAS-11-WAR | 0 | 0 | 0 |
| Fuel and Power | CAS-11-WAR | 128,538 | 9,097 | 137,635 |
| Chemicals | CAS-11-WAR | 25,311 | 4,493 | 29,804 |
| Waste Disposal | CAS-11-WAR | 24 | 0 | 24 |
| Management Fees | CAS-11-WAR | 368,793 | 17,418 | 386,211 |
| Group Insurance | CAS-11-WAR | 56,936 | 35,428 | 92,364 |
| Pensions | CAS-11-WAR | 36,600 | (5,517) | 31,083 |
| Regulatory Expense | CAS-11-WAR | 5,882 | (1,619) | 4,263 |
| Insurance, Other than Group | CAS-11-WAR | 71,454 | (2,307) | 69,147 |
| Customer Accounting | CAS-11-WAR | 65,186 | 15,829 | 81,016 |
| Rents | CAS-11-WAR | 5,695 | 897 | 6,592 |
| General Office Expense | CAS-11-WAR | 51,843 | (32,471) | 19,372 |
| Miscellaneous | CAS-11-WAR | 92,092 | 1,710 | 93,802 |
| Maintenance - Other | CAS-11-WAR | 85,607 | 71,403 | 157,009 |
| Total Operations and Maintenance | | 1,206,408 | 155,293 | 1,361,701 |
| | | | | |
| Depreciation | CAS-11-WAR | 317,548 | 64,704 | 382,252 |
| Amortization | CAS-11-WAR | 3,075 | 0 | 3,075 |
| Total Depreciation and Amortization | | 320,623 | 64,704 | 385,327 |
| | | | | |
| Property Taxes | CAS-11-WAR | 155,063 | 33,969 | 189,032 |
| Payroll Taxes | CAS-11-WAR | 18,284 | 1,714 | 19,998 |
| PSC Fees | CAS-11-WAR | 13,443 | 0 | 13,443 |
| Other General Taxes | CAS-11-WAR | 7,783 | 3,339 | 11,122 |
| Total Taxes Other Than Income Taxes | | 194,573 | 39,022 | 233,595 |

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

Case No. WR-2007-XXXX
Schedule CAS-11-WAR
Page 1 of 4

| Line No. | 168 Line Number | Description | Test Year Ended 30-Jun-06 | Schedule CAS-15 p1 Labor Expense | Schedule CAS-15 p2 Group Ins Expense | Schedule CAS-15 p3 Pension Expense | Schedule CAS-15 p4 401K Expense | Schedule CAS-15 p5 Payroll Taxes Expense | Schedule CAS-15 p6 Fuel & Power Expense | Schedule CAS-15 p7 Chemical Expense | Schedule CAS-15 p8 Purch Water Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | 8 | Labor | 212,447 | $40,932 | | | | | | | |
| 7 | 9 | Purchased Water | - | | | | | | | | 0 |
| 8 | 10 | Fuel and Power | 128,538 | | | | | | 9,097 | | |
| 9 | 11 | Chemicals | 25,311 | | | | | | | 4,493 | |
| 10 | 12 | Waste Disposal | 24 | | | | | | | | |
| 11 | 13 | Support Services | 368,793 | | | | | | | | |
| 12 | 14 | Group Insurance | 56,936 | | 35,428 | | | | | | |
| 13 | 15 | Pensions | 36,600 | | | (5,517) | | | | | |
| 14 | 16 | Regulatory Expense | 5,882 | | | | | | | | |
| 15 | 17 | Insurance Other Than Group | 71,454 | | | | | | | | |
| 16 | 18 | Customer Accounting | 65,186 | | | | | | | | |
| 17 | 19 | Rents | 5,695 | | | | | | | | |
| 18 | 20 | General Office Expense | 51,843 | | | | | | | | |
| 19 | 21 | Miscellaneous | 92,092 | | | | 3,539 | | | | |
| 20 | 25 | Maintenance - Other | 85,607 | | | | | | | | |
| 21 | | | | | | | | | | | |
| 22 | | Total Operations and Maintenance | 1,206,408 | 40,932 | 35,428 | (5,517) | 3,539 | 0 | 9,097 | 4,493 | 0 |
| 23 | | | | | | | | | | | |
| 24 | 27 | Depreciation | 317,548 | | | | | | | | |
| 25 | 28 | Amortization | 3,075 | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | | Total Depreciation and Amortization | 320,623 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | | | | | | | | | | | |
| 29 | 29a | Property Taxes | 155,063 | | | | | | | | |
| 30 | 29b | Payroll taxes | 18,284 | | | | | 1,714 | | | |
| 31 | 29c | Gross Receipts Taxes | 13,443 | | | | | | | | |
| 32 | 29d | Other General Taxes | 7,783 | | | | | | | | |
| 33 | | | | | | | | | | | |
| 34 | | Total Taxes other than income | 194,573 | 0 | 0 | 0 | 0 | 1,714 | 0 | 0 | 0 |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 39 | | | | | | | | | | | |
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| 41 | | | | | | | | | | | |

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

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


Line No.
1

| 2<br>3<br>4<br>5 | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | 8 | Labor | | | | | | | | | |
| 7 | 9 | Purchased Water | | | | | | | | | |
| 8 | 10 | Fuel and Power | | | | | | | | | |
| 9 | 11 | Chemicals | | | | | | | | | |
| 10 | 12 | Waste Disposal | 0 | | | | | | | | |
| 11 | 13 | Support Services | | | | 17,418 | | | | | |
| 12 | 14 | Group Insurance | | | | | | | | | |
| 13 | 15 | Pensions | | | | | | | | | |
| 14 | 16 | Regulatory Expense | | (1,619) | | | | | | | |
| 15 | 17 | Insurance Other Than Group | | | (2,307) | | | | | | |
| 16 | 18 | Customer Accounting | | | | | | | | | |
| 17 | 19 | Rents | | | | | 897 | | | | |
| 18 | 20 | General Office Expense | | | | | | 0 | | | |
| 19 | 21 | Miscellaneous | | | | | | | 0 | | (1,829) |
| 20 | 25 | Maintenance - Other | | | | | | | | 0 | |
| 21 | | | | | | | | | | | |
| 22 | | Total Operations and Maintenance | 0 | (1,619) | (2,307) | 17,418 | 897 | 0 | 0 | 0 | (1,829) |
| 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 | | | | | | | | | | | |
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| 41 | | | | | | | | | | | |

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

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


| Line No. | 168 Line Number | Description | Schedule CAS-15 p16 STEP W/O Expense | Schedule CAS-15 p17 Property Taxes Expense | Schedule CAS-15 p18 PSC Assess Expense | Schedule CAS-15 p19 Tank Painting Expense | Schedule CAS-15 p20 Franchise Tax Expense | Schedule CAS-15 p21 Uncollectible Expense | Schedule CAS-15 p21 Uncollectible Expense | Schedule CAS-15 p22 Depreciation Expense | Schedule CAS-15 p23 Postage Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | 8 | Labor | | | | | | | | | |
| 7 | 9 | Purchased Water | | | | | | | | | |
| 8 | 10 | Fuel and Power | | | | | | | | | |
| 9 | 11 | Chemicals | | | | | | | | | |
| 10 | 12 | Waste Disposal | | | | | | | | | |
| 11 | 13 | Support Services | | | | | | | | | |
| 12 | 14 | Group Insurance | | | | | | | | | |
| 13 | 15 | Pensions | | | | | | | | | |
| 14 | 16 | Regulatory Expense | | | | | | | | | |
| 15 | 17 | Insurance Other Than Group | | | | | | | | | |
| 16 | 18 | Customer Accounting | | | | | | (829) | 0 | | $16,658 |
| 17 | 19 | Rents | | | | | | | | | |
| 18 | 20 | General Office Expense | (32,471) | | | | | | | | |
| 19 | 21 | Miscellaneous | | | | | | | | | |
| 20 | 25 | Maintenance - Other | | | | 71,403 | | | | | |
| 21 | | | | | | | | | | | |
| 22 | | Total Operations and Maintenance | (32,471) | 0 | 0 | 71,403 | 0 | (829) | 0 | 0 | 16,658 |
| 23 | | | | | | | | | | | |
| 24 | 27 | Depreciation | | | | | | | | 64,704 | |
| 25 | 28 | Amortization | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | | Total Depreciation and Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,704 | 0 |
| 28 | | | | | | | | | | | |
| 29 | 29a | Property Taxes | | 33,969 | | | | | | | |
| 30 | 29b | Payroll taxes | | | | | | | | | |
| 31 | 29c | Gross Receipts Taxes | | | | | | | | | |
| 32 | 29d | Other General Taxes | | | 2,718 | | 621 | | | | |
| 33 | | | | | | | | | | | |
| 34 | | Total Taxes other than income | 0 | 33,969 | 2,718 | 0 | 621 | 0 | 0 | 0 | 0 |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 39 | | | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | | | | | | | | | | | |

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

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

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


| Line No. | 168 Line Number | Description | Schedule CAS-15 p24 Reserved Expense | Schedule CAS-15 p25 Reserved Expense | Schedule CAS-15 p26 Reserved Expense | Schedule Expense | Schedule Expense | Schedule Expense | Schedule Expense | Present Rate Adjustments | Total Present Rates Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 6 | 8 | Labor | | | | | | | | $40,932 | $253,380 |
| 7 | 9 | Purchased Water | | | | | | | | 0 | 0 |
| 8 | 10 | Fuel and Power | | | | | | | | 9,097 | 137,635 |
| 9 | 11 | Chemicals | | | | | | | | 4,493 | 29,804 |
| 10 | 12 | Waste Disposal | | | | | | | | 0 | 24 |
| 11 | 13 | Support Services | | | | | | | | 17,418 | 386,211 |
| 12 | 14 | Group Insurance | | | | | | | | 35,428 | 92,364 |
| 13 | 15 | Pensions | | | | | | | | (5,517) | 31,083 |
| 14 | 16 | Regulatory Expense | | | | | | | | (1,619) | 4,263 |
| 15 | 17 | Insurance Other Than Group | | | | | | | | (2,307) | 69,147 |
| 16 | 18 | Customer Accounting | | | | | | | | 15,829 | 81,016 |
| 17 | 19 | Rents | | | | | | | | 897 | 6,592 |
| 18 | 20 | General Office Expense | | | | | | | | (32,471) | 19,372 |
| 19 | 21 | Miscellaneous | $0 | $0 | | | | | | 1,710 | 93,802 |
| 20 | 25 | Maintenance - Other | | | | | | | | 71,403 | 157,009 |
| 21 | | | | | | | | | | | |
| 22 | | Total Operations and Maintenance | 0 | 0 | 0 | 0 | 0 | | 0 | 155,293 | 1,361,701 |
| 23 | | | | | | | | | | | |
| 24 | 27 | Depreciation | | | | | | | | 64,704 | 382,252 |
| 25 | 28 | Amortization | | | | | | | | 0 | 3,075 |
| 26 | | | | | | | | | | | |
| 27 | | Total Depreciation and Amortization | 0 | 0 | 0 | 0 | 0 | | 0 | 64,704 | 385,327 |
| 28 | | | | | | | | | | | |
| 29 | 29a | Property Taxes | | | | | | | | 33,969 | 189,032 |
| 30 | 29b | Payroll taxes | | | | | | | | 1,714 | 19,998 |
| 31 | 29c | Gross Receipts Taxes | | | | | | | | 0 | 13,443 |
| 32 | 29d | Other General Taxes | | | $0 | | | | | 3,339 | 11,122 |
| 33 | | | | | | | | | | | |
| 34 | | Total Taxes other than income | 0 | 0 | 0 | 0 | 0 | | 0 | 39,022 | 233,595 |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 39 | | | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | | | | | | | | | | | |

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

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

**Case No. WR-2007-XXXX**
**Schedule CAS-12-WAR**


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

| Line # | | At Present Rates Federal | At Present Rates State | At Proposed Rates Federal | At Proposed Rates State |
|---|---|---|---|---|---|
| 10 | Utility Operating Income Before Income Taxes | $596,988 | $596,988 | | |
| 12 | Interest Expense Deduction | 379,352 | 379,352 | | |
| 14 | Taxable Income | 217,636 | 217,636 | | |
| 16 | Addback (Deducts): | | | | |
| 17 | Tax over Book Depreciation | (4,124,634) | (4,124,634) | | |
| 18 | Non-deductible Meals | 26,877 | 26,877 | | |
| 19 | Amortization Preferred Stock Expense | 0 | 0 | | |
| 20 | Non-deductible Reserve Deficiency | 0 | 0 | | |
| 22 | Total Addbacks (Deducts) | (4,097,757) | (4,097,757) | | |
| 24 | Taxable Income | (3,880,121) | (3,880,121) | | |
| 26 | Effective Tax Rate (1) | 33.1754% | 5.2133% | | |
| 28 | Proforma Income Tax at Present / Proposed Rates | (1,287,244) | (202,281) | | |
| 30 | Per Books Amount / Present Rates | 68,907 | (16,334) | | |
| 32 | Proforma adjustment | ($1,356,151) | ($185,947) | | |

(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: Warrensburg**

**Case No. WR-2007-XXXX**
**Schedule CAS-13-WAR**


| Line # | Class/ Description | Present Pro Forma Rates Sales ('000 Gal) | Present Pro Forma Rates Total Revenue | Proposed Pro Forma Rates Sales ('000 Gal) | Proposed Pro Forma Rates Total Revenue | Dollar Change | Percentage Change |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | **Monthly Billing:** | | | | | | |
| 3 | | | | | | | |
| 4 | Residential | 390,259 | $1,372,655 | 390,259 | $1,719,306 | $346,651 | 25.25% |
| 5 | Commercial | 179,917 | 500,354 | 179,917 | 626,649 | 126,295 | 25.24% |
| 6 | Industrial | 30,422 | 56,501 | 30,422 | 70,758 | 14,257 | 25.23% |
| 7 | Other Public Authority | 150,094 | 332,428 | 150,094 | 416,334 | 83,906 | 25.24% |
| 8 | Other Water Utilities | 100,829 | 176,746 | 100,829 | 221,353 | 44,607 | 25.24% |
| 9 | Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 10 | Private Fire | 0 | 66,176 | 0 | 82,881 | 16,705 | 25.24% |
| 11 | Public Fire | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 12 | Total | 851,521 | 2,504,860 | 851,521 | 3,137,281 | $632,421 | 25.25% |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | **Miscellaneous Revenues:** | | | | | | |
| 16 | | | | | | | |
| 17 | Reconnect Charges | | (180) | | (180) | 0 | 0.00% |
| 18 | Returned Check Charge | | 1,092 | | 1,092 | 0 | 0.00% |
| 19 | Application Fee | | 0 | | 0 | 0 | 0.00% |
| 20 | Miscellaneous Other Revenue | | 71,211 | | 71,211 | 0 | 0.00% |
| 21 | Rents from Water Property | | 627 | | 627 | 0 | 0.00% |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | $2,577,610 | | $3,210,031 | 632,421 | 24.54% |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
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| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |

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

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

**Case No. WR-2007-XXXX**
**Schedule CAS-14-WAR**


| Line # | Class/ Description | Present Pro Forma Rates: Customer Meter Billings | Present Pro Forma Rates: Sales ('000 Gal) | Present Pro Forma Rates: Current Rate | Present Pro Forma Rates: Total Revenue | Proposed Pro Forma Rates: Customer Meter Billings | Proposed Pro Forma Rates: Sales ('000 Gal) | Proposed Pro Forma Rates: Proposed Rate | Proposed Pro Forma Rates: Total Revenue | Dollar Change | Percentage Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | **Residential:** | | | | | | | | | | |
| 3 | Minimum Charge: | | | | | | | | | | |
| 4 | 5/8" Monthly | 74,062 | | $7.08 | $524,356 | 74,062 | | $8.87 | $656,926 | $132,570 | 25.28% |
| 5 | 3/4" Monthly | 2 | | 9.06 | 16 | 2 | | 11.35 | 20 | 4 | 25.00% |
| 6 | 1" Monthly | 247 | | 12.84 | 3,177 | 247 | | 16.08 | 3,978 | 801 | 25.21% |
| 7 | 1-1/2" Monthly | 0 | | 22.33 | 0 | 0 | | 27.97 | 0 | 0 | 0.00% |
| 8 | 2" Monthly | 41 | | 33.71 | 1,389 | 41 | | 42.22 | 1,739 | 350 | 25.20% |
| 9 | 3" Monthly | 0 | | 60.24 | 0 | 0 | | 75.44 | 0 | 0 | 0.00% |
| 10 | 4" Monthly | 0 | | 98.15 | 0 | 0 | | 122.92 | 0 | 0 | 0.00% |
| 11 | 6" Monthly | 0 | | 192.93 | 0 | 0 | | 241.62 | 0 | 0 | 0.00% |
| 12 | 8" Monthly | 0 | | 306.65 | 0 | 0 | | 384.04 | 0 | 0 | 0.00% |
| 13 | 10" Monthly | 0 | | 520.92 | 0 | 0 | | 652.39 | 0 | 0 | 0.00% |
| 14 | 12" Monthly | 0 | | 859.27 | 0 | 0 | | 1,076.14 | 0 | 0 | 0.00% |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | Volumetric Charges: | | | | | | | | | | |
| 18 | First Block | | 390,636 | $2.1677 | 846,794 | | 390,636 | $2.7148 | 1,060,498 | 213,704 | 25.24% |
| 19 | Second Block | | 1,063 | 1.2143 | 1,291 | | 1,063 | 1.5207 | 1,617 | 326 | 25.25% |
| 20 | Third Block | | 11 | 0.9371 | 11 | | 11 | 1.1736 | 13 | 2 | 18.18% |
| 21 | Fourth Block | | 0 | 0.6311 | 0 | | 0 | 0.7903 | 0 | 0 | 0.00% |
| 22 | FAL's and Credits | | (1,451) | | (4,379) | | (1,451) | | (5,485) | (1,106) | 25.25% |
| 23 | Reconcile to Books | | | | | | | | | 0 | 0.00% |
| 24 | Total | | 390,259 | | $1,372,655 | | 390,259 | | $1,719,306 | $346,651 | 25.25% |
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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: Warrensburg**

**Case No. WR-2007-XXXX**
**Schedule CAS-14-WAR**


| Line # | Class/ Description | Present Pro Forma Rates: Customer Meter Billings | Present Pro Forma Rates: Sales ('000 Gal) | Present Pro Forma Rates: Current Rate | Present Pro Forma Rates: Total Revenue | Proposed Pro Forma Rates: Customer Meter Billings | Proposed Pro Forma Rates: Sales ('000 Gal) | Proposed Pro Forma Rates: Proposed Rate | Proposed Pro Forma Rates: Total Revenue | Dollar Change | Percentage Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | **Commercial:** | | | | | | | | | | |
| 3 | Minimum Charge: | | | | | | | | | | |
| 4 | 5/8" Monthly | 5,148 | | $7.08 | $36,451 | 5,148 | | $8.87 | $45,666 | $9,215 | 25.28% |
| 5 | 3/4" Monthly | 86 | | 9.06 | 779 | 86 | | 11.35 | 976 | 197 | 25.29% |
| 6 | 1" Monthly | 956 | | 12.84 | 12,275 | 956 | | 16.08 | 15,372 | 3,097 | 25.23% |
| 7 | 1-1/2" Monthly | 346 | | 22.33 | 7,726 | 346 | | 27.97 | 9,678 | 1,952 | 25.27% |
| 8 | 2" Monthly | 891 | | 33.71 | 30,036 | 891 | | 42.22 | 37,618 | 7,582 | 25.24% |
| 9 | 3" Monthly | 25 | | 60.24 | 1,506 | 25 | | 75.44 | 1,886 | 380 | 25.23% |
| 10 | 4" Monthly | 0 | | 98.15 | 0 | 0 | | 122.92 | 0 | 0 | 0.00% |
| 11 | 6" Monthly | 0 | | 192.93 | 0 | 0 | | 241.62 | 0 | 0 | 0.00% |
| 12 | 8" Monthly | 0 | | 306.65 | 0 | 0 | | 384.04 | 0 | 0 | 0.00% |
| 13 | 10" Monthly | 0 | | 520.92 | 0 | 0 | | 652.39 | 0 | 0 | 0.00% |
| 14 | 12" Monthly | 0 | | 859.27 | 0 | 0 | | 1,076.14 | 0 | 0 | 0.00% |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | Volumetric Charges: | | | | | | | | | | |
| 18 | First Block | | 137,507 | $2.5539 | 351,173 | | 137,507 | $3.1984 | 439,801 | 88,628 | 25.24% |
| 19 | Second Block | | 42,647 | 1.4307 | 61,013 | | 42,647 | 1.7917 | 76,410 | 15,397 | 25.24% |
| 20 | Third Block | | 0 | 1.1040 | 0 | | 0 | 1.3826 | 0 | 0 | 0.00% |
| 21 | Fourth Block | | 0 | 0.7435 | 0 | | 0 | 0.9311 | 0 | 0 | 0.00% |
| 22 | FAL's and Credits | | (236) | | (605) | | (236) | | (758) | (153) | 25.29% |
| 23 | Reconcile to Books | | | | | | | | | 0 | 0.00% |
| 24 | Total | | 179,917 | | $500,354 | | 179,917 | | $626,649 | $126,295 | 25.24% |
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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: Warrensburg**

**Case No. WR-2007-XXXX**
**Schedule CAS-14-WAR**


| 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 | **Industrial:** | | | | | | | | | | |
| 3 | Minimum Charge: | | | | | | | | | | |
| 4 | 5/8" Monthly | 12 | | $7.08 | $85 | 12 | | $8.87 | $106 | $21 | 24.71% |
| 5 | 3/4" Monthly | 0 | | 9.06 | 0 | 0 | | 11.35 | 0 | 0 | 0.00% |
| 6 | 1" Monthly | 36 | | 12.84 | 462 | 36 | | 16.08 | 579 | 117 | 25.32% |
| 7 | 1-1/2" Monthly | 12 | | 22.33 | 268 | 12 | | 27.97 | 336 | 68 | 25.37% |
| 8 | 2" Monthly | 60 | | 33.71 | 2,023 | 60 | | 42.22 | 2,533 | 510 | 25.21% |
| 9 | 3" Monthly | 12 | | 60.24 | 723 | 12 | | 75.44 | 905 | 182 | 25.17% |
| 10 | 4" Monthly | 24 | | 98.15 | 2,356 | 24 | | 122.92 | 2,950 | 594 | 25.21% |
| 11 | 6" Monthly | 0 | | 192.93 | 0 | 0 | | 241.62 | 0 | 0 | 0.00% |
| 12 | 8" Monthly | 0 | | 306.65 | 0 | 0 | | 384.04 | 0 | 0 | 0.00% |
| 13 | 10" Monthly | 0 | | 520.92 | 0 | 0 | | 652.39 | 0 | 0 | 0.00% |
| 14 | 12" Monthly | 0 | | 859.27 | 0 | 0 | | 1,076.14 | 0 | 0 | 0.00% |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | Volumetric Charges: | | | | | | | | | | |
| 18 | First Block | | 6,890 | $2.5200 | 17,364 | | 6,890 | $3.1560 | 21,746 | 4,382 | 25.24% |
| 19 | Second Block | | 23,531 | 1.4117 | 33,220 | | 23,531 | 1.7680 | 41,603 | 8,383 | 25.23% |
| 20 | Third Block | | 0 | 1.0895 | 0 | | 0 | 1.3644 | 0 | 0 | 0.00% |
| 21 | Fourth Block | | 0 | 0.7336 | 0 | | 0 | 0.9188 | 0 | 0 | 0.00% |
| 22 | FAL's and Credits | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 23 | Reconcile to Books | | | | | | | | | 0 | 0.00% |
| 24 | Total | | 30,422 | | $56,501 | | 30,422 | | $70,758 | $14,257 | 25.23% |
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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: Warrensburg**



| Line # | Class/ Description | Present Pro Forma Rates: Customer Meter Billings | Present Pro Forma Rates: Sales ('000 Gal) | Present Pro Forma Rates: Current Rate | Present Pro Forma Rates: Total Revenue | Proposed Pro Forma Rates: Customer Meter Billings | Proposed Pro Forma Rates: Sales ('000 Gal) | Proposed Pro Forma Rates: Proposed Rate | Proposed Pro Forma Rates: Total Revenue | Dollar Change | Percentage Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | **Other Public Authority:** | | | | | | | | | | |
| 3 | Minimum Charge: | | | | | | | | | | |
| 4 | 5/8" Monthly | 998 | | $7.08 | $7,069 | 998 | | $8.87 | $8,856 | $1,787 | 25.28% |
| 5 | 3/4" Monthly | 24 | | 9.06 | 217 | 24 | | 11.35 | 272 | 55 | 25.35% |
| 6 | 1" Monthly | 72 | | 12.84 | 924 | 72 | | 16.08 | 1,158 | 234 | 25.32% |
| 7 | 1-1/2" Monthly | 60 | | 22.33 | 1,340 | 60 | | 27.97 | 1,678 | 338 | 25.22% |
| 8 | 2" Monthly | 412 | | 33.71 | 13,889 | 412 | | 42.22 | 17,395 | 3,506 | 25.24% |
| 9 | 3" Monthly | 72 | | 60.24 | 4,337 | 72 | | 75.44 | 5,432 | 1,095 | 25.25% |
| 10 | 4" Monthly | 156 | | 98.15 | 15,311 | 156 | | 122.92 | 19,176 | 3,865 | 25.24% |
| 11 | 6" Monthly | 0 | | 192.93 | 0 | 0 | | 241.62 | 0 | 0 | 0.00% |
| 12 | 8" Monthly | 12 | | 306.65 | 3,680 | 12 | | 384.04 | 4,608 | 928 | 25.22% |
| 13 | 10" Monthly | 0 | | 520.92 | 0 | 0 | | 652.39 | 0 | 0 | 0.00% |
| 14 | 12" Monthly | 0 | | 859.27 | 0 | 0 | | 1,076.14 | 0 | 0 | 0.00% |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | Volumetric Charges: | | | | | | | | | | |
| 18 | First Block | | 41,246 | $2.8432 | 117,271 | | 41,246 | $3.5608 | 146,870 | 29,599 | 25.24% |
| 19 | Second Block | | 98,647 | 1.5928 | 157,125 | | 98,647 | 1.9948 | 196,781 | 39,656 | 25.24% |
| 20 | Third Block | | 0 | 1.2292 | 0 | | 0 | 1.5394 | 0 | 0 | 0.00% |
| 21 | Fourth Block | | 0 | 0.8277 | 0 | | 0 | 1.0366 | 0 | 0 | 0.00% |
| 22 | FAL's and Credits | | 10,201 | | 11,265 | | 10,201 | | 14,108 | 2,843 | 25.24% |
| 23 | Reconcile to Books | | | | | | | | | 0 | 0.00% |
| 24 | Total | | 150,094 | | $332,428 | | 150,094 | | $416,334 | $83,906 | 25.24% |
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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: Warrensburg**

**Case No. WR-2007-XXXX**
**Schedule CAS-14-WAR**


| Line # | Class/ Description | Present Pro Forma Rates: Customer Meter Billings | Present Pro Forma Rates: Sales ('000 Gal) | Present Pro Forma Rates: Current Rate | Present Pro Forma Rates: Total Revenue | Proposed Pro Forma Rates: Customer Meter Billings | Proposed Pro Forma Rates: Sales ('000 Gal) | Proposed Pro Forma Rates: Proposed Rate | Proposed Pro Forma Rates: Total Revenue | Dollar Change | Percentage Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | **Other Water Utilities:** | | | | | | | | | | |
| 3 | Minimum Charge: | | | | | | | | | | |
| 4 | 5/8" Monthly | 0 | | $7.08 | $0 | 0 | | $8.87 | $0 | $0 | 0.00% |
| 5 | 3/4" Monthly | 0 | | 9.06 | 0 | 0 | | 11.35 | 0 | 0 | 0.00% |
| 6 | 1" Monthly | 0 | | 12.84 | 0 | 0 | | 16.08 | 0 | 0 | 0.00% |
| 7 | 1-1/2" Monthly | 0 | | 22.33 | 0 | 0 | | 27.97 | 0 | 0 | 0.00% |
| 8 | 2" Monthly | 24 | | 33.71 | 809 | 24 | | 42.22 | 1,013 | 204 | 25.22% |
| 9 | 3" Monthly | 0 | | 60.24 | 0 | 0 | | 75.44 | 0 | 0 | 0.00% |
| 10 | 4" Monthly | 12 | | 98.15 | 1,178 | 12 | | 122.92 | 1,475 | 297 | 25.21% |
| 11 | 6" Monthly | 0 | | 192.93 | 0 | 0 | | 241.62 | 0 | 0 | 0.00% |
| 12 | 8" Monthly | 0 | | 306.65 | 0 | 0 | | 384.04 | 0 | 0 | 0.00% |
| 13 | 10" Monthly | 0 | | 520.92 | 0 | 0 | | 652.39 | 0 | 0 | 0.00% |
| 14 | 12" Monthly | 0 | | 859.27 | 0 | 0 | | 1,076.14 | 0 | 0 | 0.00% |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | Volumetric Charges: | | | | | | | | | | |
| 18 | First Block | | 1,502 | $4.2012 | 6,308 | | 1,502 | $5.2615 | 7,900 | 1,592 | 25.24% |
| 19 | Second Block | | 23,015 | 2.3544 | 54,188 | | 23,015 | 2.9487 | 67,865 | 13,677 | 25.24% |
| 20 | Third Block | | 36,000 | 1.8043 | 64,954 | | 36,000 | 2.2596 | 81,346 | 16,392 | 25.24% |
| 21 | Fourth Block | | 40,312 | 1.2232 | 49,309 | | 40,312 | 1.5319 | 61,754 | 12,445 | 25.24% |
| 22 | FAL's and Credits | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 23 | Reconcile to Books | | | | | | | | | 0 | 0.00% |
| 24 | Total | | 100,829 | | $176,746 | | 100,829 | | $221,353 | $44,607 | 25.24% |
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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: Warrensburg**



| Line # | Class/ Description | Present Pro Forma Rates: Customer Meter Billings | Present Pro Forma Rates: Sales ('000 Gal) | Present Pro Forma Rates: Current Rate | Present Pro Forma Rates: Total Revenue | Proposed Pro Forma Rates: Customer Meter Billings | Proposed Pro Forma Rates: Sales ('000 Gal) | Proposed Pro Forma Rates: Proposed Rate | Proposed Pro Forma Rates: Total Revenue | Dollar Change | Percentage Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | **Miscellaneous:** | | | | | | | | | | |
| 3 | Minimum Charge: | | | | | | | | | | |
| 4 | 5/8" Monthly | 0 | | $7.08 | $0 | 0 | | $8.87 | $0 | $0 | 0.00% |
| 5 | 3/4" Monthly | 0 | | 9.06 | 0 | 0 | | 11.35 | 0 | 0 | 0.00% |
| 6 | 1" Monthly | 0 | | 12.84 | 0 | 0 | | 16.08 | 0 | 0 | 0.00% |
| 7 | 1-1/2" Monthly | 0 | | 22.33 | 0 | 0 | | 27.97 | 0 | 0 | 0.00% |
| 8 | 2" Monthly | 0 | | 33.71 | 0 | 0 | | 42.22 | 0 | 0 | 0.00% |
| 9 | 3" Monthly | 0 | | 60.24 | 0 | 0 | | 75.44 | 0 | 0 | 0.00% |
| 10 | 4" Monthly | 0 | | 98.15 | 0 | 0 | | 122.92 | 0 | 0 | 0.00% |
| 11 | 6" Monthly | 0 | | 192.93 | 0 | 0 | | 241.62 | 0 | 0 | 0.00% |
| 12 | 8" Monthly | 0 | | 306.65 | 0 | 0 | | 384.04 | 0 | 0 | 0.00% |
| 13 | 10" Monthly | 0 | | 520.92 | 0 | 0 | | 652.39 | 0 | 0 | 0.00% |
| 14 | 12" Monthly | 0 | | 859.27 | 0 | 0 | | 1,076.14 | 0 | 0 | 0.00% |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | Volumetric Charges: | | | | | | | | | | |
| 18 | First Block | | 0 | $0.0000 | 0 | | 0 | $0.0000 | 0 | 0 | 0.00% |
| 19 | Second Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 20 | Third Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 21 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 22 | FAL's and Credits | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 23 | Reconcile to Books | | | | | | | | | 0 | 0.00% |
| 24 | Total | | 0 | | $0 | | 0 | | $0 | $0 | 0.00% |
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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: Warrensburg**



| Line # | Connection Size | Number of Connections | Present Rates Annual Rate | Present Rates Total Revenue | Proposed Rates Annual Rate | Proposed Rates Total Revenue | Dollar Change | Percentage Change |
|---|---|---|---|---|---|---|---|---|
| 2 | **Private Fire Service:** | | | | | | | |
| 4 | Private Fire Hydrant | 4 | $968.28 | $3,873 | 1,212.72 | $4,851 | $978 | 25.25% |
| 6 | 2" | 3 | 138.84 | 417 | 173.88 | 522 | 105 | 25.18% |
| 8 | 3" | 0 | 238.44 | 0 | 298.56 | 0 | 0 | 0.00% |
| 10 | 4" | 18 | 378.36 | 6,810 | 473.88 | 8,530 | 1,720 | 25.26% |
| 12 | 6" | 33 | 775.92 | 25,605 | 971.76 | 32,068 | 6,463 | 25.24% |
| 14 | 8" | 19 | 1,335.12 | 25,367 | 1,672.08 | 31,770 | 6,403 | 25.24% |
| 16 | 10" | 2 | 2,052.12 | 4,104 | 2,570.04 | 5,140 | 1,036 | 25.24% |
| 18 | 12" | 0 | 2,925.96 | 0 | 3,664.44 | 0 | 0 | 0.00% |
| 20 | FAL's and Credits | | | 0 | | 0 | 0 | 0.00% |
| 22 | Total | 79 | | $66,176 | | $82,881 | $16,705 | 25.24% |
| 26 | **Public Fire Protection:** | | | | | | | |
| 28 | Public Fire Hydrants | 692 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00% |