

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

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

Case No. WR-2008-XXXX
Schedule CAS-2-WAR
Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5	Rate Base	CAS-3-WAR	\$12,511,596
6			
7	Operating Income at Present Rates	CAS-8-WAR	719,402
8			
9	Earned Rate of return		5.75%
10			
11	Requested Rate of Return	Rungren Testimony	8.60%
12			
13	Required Operating Income		1,075,997
14			
15	Operating Income Deficiency		356,595
16			
17	Gross Revenue Conversion Factor		1.63883
18			
19	Revenue Deficiency		584,398
20			
21	Adjusted Operating Revenues	CAS-8-WAR	3,093,237
22			
23	Total Revenue Requirement		\$3,677,635
24			
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.96160%	9,616
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		990,384
33	State Income Taxes	5.21327%	51,631
34	Federal Income Taxes	33.17536%	328,563
35	Total Taxes and Expenses		389,810
36	Net Amount		\$610,190
37			
38	Conversion Factor		1.63883
39			
40			

Rate Base Summary
Test Year Ended December 31, 2007

Case No. WR-2008-XXXX
Schedule CAS-3-WAR
Page 1 of 1

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

Line #	Rate Base Component	Supporting Reference	Per Books 12/31/07	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-WAR	21,977,829	1,785,104	23,762,933
6					
7	Accumulated Provision for Depreciation	CAS-5-WAR	(3,857,773)	(378,082)	(4,235,855)
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		18,120,056	1,407,022	19,527,078
14					
15					
16	Less:				
17	Customer Advances	CAS-6-WAR	804,219	208,554	1,012,774
18	Contributions in Aid of Construction	CAS-6-WAR	2,843,746	20,351	2,864,097
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,358,436	1,830,401	3,188,837
21	Pension Liability	W/P's	137,954	(50,291)	87,663
22					
23					
24	Subtotal		5,144,356	2,009,015	7,153,371
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-WAR	0	0	0
29	Materials and Supplies	W/P's	24,157	0	24,157
30	Prepayments	W/P's	22,832	0	22,832
31	OPEB's Contributed to External Fund	W/P's	51,669	(1,347)	50,322
32	Pension/OPEB Tracker	W/P's	175	5,803	5,978
33	Regulatory Deferrals	W/P's	40,828	(6,228)	34,600
34					
35	Subtotal		139,661	(1,772)	137,889
36					
37	Total Original Cost Rate Base		13,115,361	(603,765)	12,511,596
38					
39					
40					

Utility Plant in Service For the Test Year Ended December 31, 2007					Case No. WR-2008-XXXX Schedule CAS-4-WAR Page 1 of 2	
Missouri Public Service Commission Company: Missouri-American Water Company District: Warrensburg						
Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma UPIS	
1		<u>Intangible Plant</u>				
2		Organization	\$0	\$2,855	\$2,855	
3	301	Franchise & Consents	5,083	0	5,083	
4	302	Miscellaneous Intangible Plant Studies	12,587	4,587	17,174	
5	303	Subtotal	17,670	7,442	25,112	
6		<u>Source of Supply Plant</u>				
7		Land & Land Rights	9,981	0	9,981	
8	310	Structures & Improvements	53,156	0	53,156	
9	311	Collection & Impound Reservoirs	0	0	0	
10	312	Lake, River, & Other Intakes	0	0	0	
11	313	Wells & Springs	848,703	0	848,703	
12	314	Supply Mains	182,694	0	182,694	
13	316	Subtotal	1,094,534	0	1,094,534	
14		<u>Pumping Plant</u>				
15		Pumping Land & Land Rights	0	0	0	
16	320	Pumping Structures & Improvements	191,297	0	191,297	
17	321	Boiler Plant Equipment	0	0	0	
18	322	Force Mains	5,325	0	5,325	
19	323	Steam Pumping Equipment	0	0	0	
20	324	Electric Pumping Equipment	339,503	0	339,503	
21	325	Diesel Pumping Equipment	0	0	0	
22	326	Pump Equip Hydraulic	0	0	0	
23	327	Other Pumping Equipment	12,673	0	12,673	
24	328	Subtotal	548,798	0	548,798	
25		<u>Treatment Plant</u>				
26		Water Treatment Land & Land Rights	511	0	511	
27	330	Water Treatment Structures & Improvements	862,604	292,038	1,154,642	
28	331	Water Treatment Equipment	3,448,440	0	3,448,440	
29	332	Water Treatment Equipment - Filter Plant	0	0	0	
30	332.4	Subtotal	4,311,555	292,038	4,603,593	
31		<u>Transmission & Distribution Plant</u>				
32		Transmission & Distribution Land	147,410	(317)	147,093	
33	340	Transmission & Distribution Structures & Improvements	387,815	200	388,015	
34	341	Distribution Reservoirs & Standpipes	716,323	86	716,409	
35	342	Transmission & Distribution Mains Conv	3,073,397	1,094,380	4,167,777	
36	343	Transmission & Distribution Mains < 4"	103,259	0	103,259	
37	343.1	Transmission & Distribution Mains 6" - 8"	2,222,165	23,545	2,245,710	
38	343.2	Transmission & Distribution Mains > 10"	3,916,597	4,020	3,920,617	
39	343.3	Subtotal	10,566,966	1,121,914	11,688,880	
40						

Utility Plant in Service					Case No. WR-2008-XXXX Schedule CAS-4-WAR Page 2 of 2	
For the Test Year Ended December 31, 2007						
Missouri Public Service Commission Company: Missouri-American Water Company District: Warrensburg						
Line #	Acct No	Account Description	Bal Fwd	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma UPIS
1		Transmission & Distribution Plant				
2	344	Fire mains		10,566,966	1,121,914	11,688,880
3	345	Services		118,676	0	118,676
4	346.1	Meters - Bronze Case		2,241,639	99,778	2,341,417
5	346.2	Meters - Plastic Case		467,762	100,483	568,245
6	346.3	Meters - Not Class By Type		0	0	0
7	347	Meter Installation		131,677	0	131,677
8	348	Hydrants		1,003,183	0	1,003,183
9	349	Other Transmission & Distribution Plant		950,896	12,801	963,697
10		Subtotal		0	0	0
11				15,480,798	1,334,976	16,815,774
12		General Plant				
13	389	General Land & Land Rights		2,222	0	2,222
14	390	Stores Shops Equipment Structures		882	0	882
15	390.1	Office Structures		134,528	0	134,528
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		15,342	0	15,342
18	391	Office Furniture and Equipment		10,252	4,423	14,675
19	391.2	Computers & Peripheral Equipment		44,607	35,684	80,291
20	391.25	Computer Software		0	99,152	99,152
21	391.26	Personal Computer Software		0	1,856	1,856
22	391.3	Other Office Equipment		0	118	118
23	392.11	Transportation Equipment - Light Trucks		89,449	638	90,087
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		0	2,358	2,358
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		0	0	0
28	394	Tools, Shop, & Garage Equipment		15,847	0	15,847
29	395	Laboratory Equipment		56,121	5,099	61,220
30	396	Power Operated Equipment		61,496	0	61,496
31	397	Communication Equipment (non telephone)		17,531	599	18,130
32	397.2	Telephone Equipment		2,038	551	2,589
33	398	Miscellaneous Equipment		67,432	170	67,602
34	399	Other Tangible Property		6,726	0	6,726
35		Subtotal		524,474	150,648	675,122
36						
37		Total Plant in Service		\$21,977,829	\$1,785,104	\$23,762,933
38						
39						
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**Accumulated Depreciation and Amortization
For the Test Year Ended December 31, 2007**

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

Case No. WR-2008-XXXX
Schedule CAS-5-WAR
Page 1 of 2

Line #	Acct No	Account Description	Per Books 12/31/07	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	5,322	5,322
5	303	Subtotal	0	5,322	5,322
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	4,604	977	5,581
9	311	Collection & Impound Reservoirs	0	0	0
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	144,650	10,630	155,280
12	314	Supply Mains	51,748	2,192	53,940
13	316	Subtotal	201,001	13,800	214,801
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	37,875	2,482	40,357
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	700	80	780
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	(150,334)	6,213	(144,121)
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	5,659	232	5,891
24	328	Subtotal	(106,100)	9,007	(97,093)
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	123,963	2,641	126,604
28	331	Water Treatment Equipment	743,757	71,900	815,657
29	332	Water Treatment Equipment - Filter Plant	2,411	0	2,411
30	332.4	Subtotal	870,131	74,541	944,672
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	8,086	7,770	15,856
34	341	Distribution Reservoirs & Standpipes	223,171	12,089	235,260
35	342	Transmission & Distribution Mains Conv	1,228,051	4,659	1,232,710
36	343	Transmission & Distribution Mains < 4"	4,469	1,162	5,631
37	343.1	Transmission & Distribution Mains 6" - 8"	87,016	25,298	112,314
38	343.2	Transmission & Distribution Mains > 10"	78,432	44,114	122,546
39	343.3	Subtotal	1,629,226	95,091	1,724,317
40					

**Accumulated Depreciation and Amortization
For the Test Year Ended December 31, 2007**

Line #	Acct No	Account Description	Bal Fwd	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		1,629,226	95,091	1,724,317
3	344	Services		16,118	1,335	17,453
4	345	Meters - Bronze Case		469,559	49,614	519,173
5	346.1	Meters - Plastic Case		47,759	6,092	53,851
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		166,956	2,400	169,356
8	347	Hydrants		156,473	18,283	174,756
9	348	Other Transmission & Distribution Plant		227,856	13,363	241,219
10	349	Subtotal		0	0	0
11			2,713,947	186,178	2,900,125	
12		<u>General Plant</u>				
13	389	General Land & Land Rights	0	0	0	0
14	390	Stores Shops Equipment Structures	2	16	18	18
15	390.1	Office Structures	59,722	(93)	59,629	59,629
16	390	General Structures - HVAC	0	0	0	0
17	390.3	Miscellaneous Structures	59	276	335	335
18	391	Office Furniture and Equipment	(23,638)	642	(22,996)	(22,996)
19	391.2	Computers & Peripheral Equipment	2,645	10,141	12,786	12,786
20	391.25	Computer Software	0	64,333	64,333	64,333
21	391.26	Personal Computer Software	0	788	788	788
22	391.3	Other Office Equipment	0	49	49	49
23	392.11	Transportation Equipment - Light Trucks	45,949	1,050	46,999	46,999
24	392.12	Transportation Equipment - Heavy Trucks	0	0	0	0
25	392.2	Transportation Equipment - Cars	0	2,489	2,489	2,489
26	392.3	Transportation Equipment - Other	34,338	(0)	34,338	34,338
27	393	Stores Equipment	0	0	0	0
28	394	Tools, Shop, & Garage Equipment	7,036	627	7,663	7,663
29	395	Laboratory Equipment	11,819	1,684	13,503	13,503
30	396	Power Operated Equipemnt	17,037	3,146	20,183	20,183
31	397	Communication Equipment (non telephone)	3,365	870	4,235	4,235
32	397.2	Telephone Equipment	4,916	376	5,292	5,292
33	398	Miscellaneous Equipment	13,724	2,589	16,313	16,313
34	399	Other Tangable Property	1,819	252	2,071	2,071
35		Subtotal	178,794	89,234	268,028	
36		Total Plant in Service	\$3,857,773	\$378,082	\$4,235,855	

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

Line #	Acct No	Account Description	Per Books 12/31/07	Pro Forma Adjustments	Pro Forma Balance
1		<u>Customer Advances</u>			
2		Advances for Construction - Mains	0	208,554	208,554
3	252.11	Advances for Construction - Extensions	798,179	0	798,179
4		Advances for Construction - Services	0	0	0
5		Advances for Construction - Hydrants	0	0	0
6		Advances for Construction - WIP	6,041	0	6,041
7	252.71	Advances for Construction - Taxable Extensions	0	0	0
8		Total Customer Advances	<u>804,219</u>	<u>208,554</u>	<u>1,012,774</u>
9					
10					
11					
12					
13					
14					
15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	495,781	0	495,781
17	271.12	Contributions in Aid - NT Extension Deposit	53,689	3,366	57,055
18	271.21	Contributions in Aid - NT Services	74,265	15,050	89,315
19	271.30	Contributions in Aid - NT Meters	0	48,289	48,289
20		Contributions in Aid - NT Hydrants	149,376	0	149,376
21		Contributions in Aid - NT Other	3,068	0	3,068
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	1,746,073	0	1,746,073
24	271.12	Contributions in Aid - Taxable Extension Deposit	435,137	0	435,137
25	271.27	Contributions in Aid - Taxable Services	460,886	0	460,886
26	271.37	Contributions in Aid - Taxable Meters	24,281	0	24,281
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	(95,731)	(46,354)	(142,085)
31	Various	Accumulated Amortization - CIAC Taxable	(503,078)	0	(503,078)
32		Total Contributions in Aid of Construction	<u>2,843,746</u>	<u>20,351</u>	<u>2,864,097</u>
33					
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35					
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Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	215,647	591	42.40	13.00	29.40	17,370
5	Tax Withholding	102,463	281	42.40	16.56	25.84	7,253
6	Fuel and Power	184,579	506	42.40	37.20	5.20	2,630
7	Chemicals	30,090	82	42.40	42.40	0.00	0
8	Purchased Water	0	0	42.40	42.45	(0.05)	0
9	Service Company Charges	392,299	1,075	42.40	(3.48)	45.88	49,312
10	Group Insurance	54,489	149	42.40	(7.50)	49.90	7,449
11	OPEB's	6,237	17	42.40	3.41	38.99	666
12	Pensions	23,951	66	42.40	17.58	24.82	1,629
13	ESOP	0	0	42.40	17.58	24.82	0
14	Insurance Other than Group	62,174	170	42.40	42.44	(0.04)	(7)
15	Uncollectables	28,999	79	42.40	42.40	0.00	0
16	Rents	3,957	11	42.40	(9.96)	52.36	568
17	401(k)	7,678	21	42.40	38.82	3.58	75
18	Other O&M	374,869	1,027	42.40	21.41	20.99	21,558
19	Total O&M Expenses	1,487,431					108,503
20							
21	Depreciation Amortization Expense	446,001	1,222	42.40	42.40	0.00	0
22	Property Taxes	195,493	536	42.40	182.50	(140.10)	(75,037)
23	Public Service Commission Fee	21,408	59	42.40	(31.63)	74.03	4,342
24	Franchise and Environment Tax	1,829	5	42.40	(77.50)	119.90	601
25	FICA Taxes	508	1	42.40	16.19	26.21	36
26	FUTA Taxes	22,279	61	42.40	76.38	(33.98)	(2,074)
27	SUTA Taxes	1,012	3	42.40	76.38	(33.98)	(94)
28	Federal Income Tax - Current	154,378	423	42.40	37.00	5.40	2,284
29	State Income Tax - Current	24,259	66	42.40	58.95	(16.55)	(1,100)
30	Deferred Income Taxes	19,621	54	42.40	42.40	0.00	0
31	Interest Expense	401,622	1,100	42.40	108.85	(66.45)	(73,117)
32	Preferred Dividends	3,753	10	42.40	45.63	(3.23)	(33)
33	Total Working Capital Requirement	2,779,595					(35,689)
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
For the Test Year Ended December 31, 2007

Line #		Schedule Reference	Test year Ended 12/31/07	Adjustments	Pro Forma Present Rates
1					
2					
3					
4					
5					
6	Operating Revenues	CAS-9-WAR	\$2,565,225	\$528,012	\$3,093,237
7					
8	Operating Expenses				
9	Operating and Maintenance	CAS-10-WAR	1,442,864	44,567	1,487,431
10	Depreciation Expense	CAS-10-WAR	350,059	91,488	441,547
11	Amortization Expense	CAS-10-WAR	4,454	0	4,454
12					
13	Taxes other Than Income Taxes				
14	Property Taxes	CAS-10-WAR	162,271	33,222	195,493
15	Payroll Taxes	CAS-10-WAR	20,936	2,863	23,799
16	PSC Fees	CAS-10-WAR	15,206	6,202	21,408
17	Other	CAS-10-WAR	1,262	567	1,829
18					
19	Utility Operating Income Before Income Taxes		568,173	349,102	917,275
20					
21	Income Taxes				
22	Federal Income Tax	CAS-12-WAR	58,868	95,510	154,378
23	State Income Tax	CAS-12-WAR	7,248	17,011	24,259
24	Deferred Income Taxes		76,151	(56,530)	19,621
25	Amortization of Investment Tax Credit		(385)		(385)
26					
27	Utility Operating Income		\$426,291	\$293,111	\$719,402
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
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Adjustment to Revenues Per Books and Pro Forma

For the Test Year Ended December 31, 2007

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

Case No. WR-2008-XXXX
Schedule CAS-9-WAR
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Line #	Test year Ending 12/31/07	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalization & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
1	\$1,381,269	(\$9,712)	(\$200)	\$1,371,357	\$68,662	\$272,652	\$1,712,671
2	473,838	(2,283)	(2)	471,553	(14,259)	\$91,691	548,985
3	55,899	719	0	56,618		\$10,783	67,401
4	325,945	(93)	1	325,853		\$63,352	389,205
5	182,759	(1,425)	16	181,350		\$36,069	217,419
6	(98)	0	0	(98)		\$0	(98)
7							
8							
9							
10							
11							
12							
13							
14	2,419,612	(12,794)	(185)	2,406,633	54,403	474,547	2,935,583
15							
16							
17	0	0	0	0	0	0	0
18							
19							
20	68,121	0	(442)	67,679	513	11,970	80,162
21							
22	68,121	0	(442)	67,679	513	11,970	80,162
23							
24	2,487,733	(12,794)	(627)	2,474,312	54,916	486,517	3,015,745
25							
26							
27	(260)			(260)			(260)
28	852			852			852
29	0			0			0
30	76,800			76,800			76,800
31	100			100			100
32							
33	77,492	0	0	77,492	0	0	77,492
34							
35							
36	\$2,565,225	(\$12,794)	(\$627)	\$2,551,804	\$54,916	\$486,517	\$3,093,237
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
Company: Missouri-American Water Company
District: Warrensburg

Case No. WR-2008-XXXX
Schedule CAS-10-WAR
Page 1 of 1

Line #

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated.
Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-WAR which provides additional detail and support.

Expense Description	Schedule Reference	Test Year Expense	Adjustment	Pro forma Present Rates
Labor	CAS-11-WAR	\$267,034	\$51,076	\$318,110
Purchased Water	CAS-11-WAR	0	0	0
Fuel and Power	CAS-11-WAR	171,389	13,190	184,579
Chemicals	CAS-11-WAR	28,965	1,125	30,090
Waste Disposal	CAS-11-WAR	0	0	0
Management Fees	CAS-11-WAR	453,654	(61,355)	392,299
Group Insurance	CAS-11-WAR	60,726	33,298	94,024
Pensions	CAS-11-WAR	25,216	(1,265)	23,951
Regulatory Expense	CAS-11-WAR	1,553	6,010	7,563
Insurance, Other than Group	CAS-11-WAR	77,941	(15,767)	62,174
Customer Accounting	CAS-11-WAR	55,436	10,946	66,382
Rents	CAS-11-WAR	3,706	251	3,957
General Office Expense	CAS-11-WAR	13,931	8,003	21,934
Miscellaneous	CAS-11-WAR	121,035	(78)	120,957
Maintenance - Other	CAS-11-WAR	162,278	(865)	161,413
Total Operations and Maintenance		<u>1,442,864</u>	<u>44,567</u>	<u>1,487,431</u>
Depreciation	CAS-11-WAR	350,059	91,488	441,547
Amortization	CAS-11-WAR	4,454	0	4,454
Total Depreciation and Amortization		<u>354,513</u>	<u>91,488</u>	<u>446,001</u>
Property Taxes	CAS-11-WAR	162,271	33,222	195,493
Payroll Taxes	CAS-11-WAR	20,936	2,863	23,799
PSC Fees	CAS-11-WAR	15,206	6,202	21,408
Other General Taxes	CAS-11-WAR	1,262	567	1,829
Total Taxes Other Than Income Taxes		<u>199,675</u>	<u>42,854</u>	<u>242,529</u>

[illegible]

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

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

Case No. WR-2008-XXXX
Schedule CAS-11-WAR
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Line
No.

168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	13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[illegible]

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

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

Case No. WR-2008-XXXX
Schedule CAS-11-WAR
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Line
No.

168 Line Number	Description	Schedule CAS-15 p24 Elim Non-Recurt Expense	Schedule CAS-15 p25 Hydrant Maint Expense	Schedule CAS-15 p26 Franchise Expense	Schedule Expense	Schedule Expense	Present Rate Adjustments	Total Present Rates Expense
8	Labor						\$51,076	\$318,110
9	Purchased Water						0	0
10	Fuel and Power						13,190	184,579
11	Chemicals						1,125	30,090
12	Waste Disposal						0	0
13	Support Services						(61,355)	392,299
14	Group Insurance						33,298	94,024
15	Pensions						(1,265)	23,951
16	Regulatory Expense						6,010	7,563
17	Insurance Other Than Group						(15,767)	62,174
18	Customer Accounting						10,946	66,382
19	Rents						251	3,957
20	General Office Expense	\$12,952					8,003	21,934
21	Miscellaneous		\$0				(78)	120,957
25	Maintenance - Other						(865)	161,413
	Total Operations and Maintenance	12,952	0	0	0	0	44,567	1,487,431
27	Depreciation						91,488	441,547
28	Amortization						0	4,454
	Total Depreciation and Amortization	0	0	0	0	0	91,488	446,001
29a	Property Taxes						33,222	195,493
29b	Payroll taxes						2,863	23,799
29c	Gross Receipts Taxes						6,202	21,408
29d	Other General Taxes			\$567			567	1,829
	Total Taxes other than income	0	0	567	0	0	42,854	242,529
34								
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**

Line #

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

	At Present Rates		At Proposed Rates	
	Federal	State	Federal	State
Utility Operating Income Before Income Taxes	\$917,275	\$917,275	\$1,496,053	\$1,496,053
Interest Expense Deduction	401,622	401,622	401,622	401,622
Taxable Income	515,653	515,653	1,094,431	1,094,431
Addback (Deducts):				
Tax over Book Depreciation	(51,136)	(51,136)	(51,136)	(51,136)
Non-deductible Meals	779	779	779	779
Amortization Preferred Stock Expense	42	42	42	42
Non-deductible Reserve Deficiency	0	0	0	0
Total Addbacks (Deducts)	(50,315)	(50,315)	(50,315)	(50,315)
Taxable Income	465,338	465,338	1,044,116	1,044,116
Effective Tax Rate (1)	33.1754%	5.2133%	33.1754%	5.2133%
Proforma Income Tax at Present / Proposed Rates	154,378	24,259	346,389	54,433
Per Books Amount / Present Rates	58,868	7,248	154,378	24,259
Proforma adjustment	\$95,510	\$17,011	\$192,011	\$30,174

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

40

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2007**

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

Case No. WR-2008-XXXX
Schedule CAS-13-WAR
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	
1						
2	Monthly Billing:					
3						
4	Residential	394,384	\$1,712,671	394,384	\$2,203,134	28.64%
5	Commercial	155,181	548,985	155,181	559,473	1.91%
6	Industrial	28,730	67,401	28,730	73,164	8.55%
7	Other Public Authority	135,348	389,205	135,348	443,159	13.86%
8	Other Water Utilities	101,472	217,419	101,472	241,058	10.87%
9	Miscellaneous	(35)	(98)	(35)	(98)	0.00%
10	Private Fire	0	80,162	0	80,162	0.00%
11	Public Fire	0	0	0	0	0.00%
12	Total	<u>815,080</u>	<u>3,015,745</u>	<u>815,080</u>	<u>3,600,052</u>	<u>19.38%</u>
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		(260)		(260)	0.00%
18	Returned Check Charge		852		852	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		76,800		76,800	0.00%
21	Rents from Water Property		100		100	0.00%
22	Misc Sales		-		0	0.00%
23						
24			<u>\$3,093,237</u>		<u>\$3,677,544</u>	<u>18.89%</u>
25						
26						
27						
28						
29						
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31						
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37						
38						
39						
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Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Warrensburg

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Case No. WR-2008-XXXX
Schedule CAS-14-WAR
Page 3 of 7

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

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2007**

Missouri Public Service Commission	Case No. WR-2008-XXXX
Company: Missouri-American Water Company	Schedule CAS-14-WAR
District: Warrensburg	Page 6 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	Miscellaneous:								
3	<u>Minimum Charge:</u>								
4	5/8" Monthly	0		\$8.73	\$0	0		\$13.00	\$0
5	3/4" Monthly	0		11.17	0	0		16.65	0
6	1" Monthly	0		15.83	0	0		23.60	0
7	1-1/2" Monthly	0		27.52	0	0		41.00	0
8	2" Monthly	0		41.55	0	0		61.90	0
9	3" Monthly	0		74.25	0	0		110.70	0
10	4" Monthly	0		120.97	0	0		180.30	0
11	6" Monthly	0		237.79	0	0		354.40	0
12	8" Monthly	0		377.94	0	0		563.30	0
13	10" Monthly	0		642.03	0	0		956.90	0
14	12" Monthly	0		1,059.05	0	0		1,578.40	0
15									
16									
17	<u>Volumetric Charges:</u>								
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		(35)		(98)		(35)		(98)
23	Reconcile to Books								
24	Total		<u>(35)</u>		<u>(98)</u>		<u>(35)</u>		<u>(98)</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

	<u>\$0</u> <u>0.00%</u>
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**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: Warrensburg

Case No. WR-2008-XXXX
Schedule CAS-14-WAR
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	7	\$1,193.40	\$8,234	1,193.40	\$8,234	\$0	0.00%
5								
6	2"	5	171.12	856	171.12	856	0	0.00%
7								
8	3"	0	293.88	0	293.88	0	0	0.00%
9								
10	4"	18	466.32	8,394	466.32	8,394	0	0.00%
11								
12	6"	31	956.28	29,645	956.28	29,645	0	0.00%
13								
14	8"	17	1,645.56	27,975	1,645.56	27,975	0	0.00%
15								
16	10"	2	2,529.24	5,058	2,529.24	5,058	0	0.00%
17								
18	12"	0	3,606.24	0	3,606.24	0	0	0.00%
19								
20	FAL's and Credits			0		0	0	0.00%
21								
22	Total	80		\$80,162		\$80,162	\$0	0.00%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	723	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								