

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

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

Case No. WR-2007-XXXX
Schedule CAS-2-MEX
Page 1 of 1

Line No.	Description	Schedule	Amount
1			
2			
3			
4			
5			
6	Rate Base	CAS-3-MEX	\$14,731,514
7			
8	Operating Income at Present Rates	CAS-8-MEX	471,100
9			
10	Earned Rate of return		3.20%
11			
12	Requested Rate of Return	Jenkins Testimony	8.52%
13			
14	Required Operating Income		1,255,125
15			
16	Operating Income Deficiency		784,025
17			
18	Gross Revenue Conversion Factor		1.63544
19			
20	Revenue Deficiency		1,282,226
21			
22	Adjusted Operating Revenues	CAS-8-MEX	2,552,764
23			
24	Total Revenue Requirement		\$3,834,990
25			
26			
27			
28	Gross Revenue Conversion Factor		
29	Revenue		\$1,000,000
30	Uncollectibles	0.75600%	7,560
31	PSC Assessment	0.00000%	0,000
32	Before Tax Amount		992,440
33	State Income Taxes	5.21327%	51,739
34	Federal Income Taxes	33.17536%	329,246
35	Total Taxes and Expenses		388,545
36	Net Amount		\$611,455
37			
38	Conversion Factor		1.63544
39			
40			

Rate Base Summary
Test Year Ended June 30, 2006

Line #	Rate Base Component	Supporting Reference	Per Books 06/30/06	Adjustments	Pro Forma Rate Base
1					
2					
3					
4					
5	Utility Plant in Service	CAS-4-MEX	16,955,129	3,109,707	20,064,836
6					
7	Accumulated Provision for Depreciation	CAS-5-MEX	(2,606,841)	(339,890)	(2,946,731)
8					
9	Accumulated Amortization	W/P's	0	0	0
10					
11	Utility Plant Acquisition Adjustments	W/P's	0	0	0
12					
13	Net Utility Plant		<u>14,348,288</u>	<u>2,769,817</u>	<u>17,118,105</u>
14					
15					
16	Less:				
17	Customer Advances	CAS-6-MEX	179,487	305,960	485,446
18	Contributions in Aid of Construction	CAS-6-MEX	797,491	(19,034)	778,457
19	Accumulated Deferred ITC (3%)	W/P's	0	0	0
20	Deferred Income Taxes	W/P's	1,076,873	24,724	1,101,597
21	Pension Liability	W/P's	142,206	(1,123)	141,083
22					
23					
24	Subtotal		<u>2,196,056</u>	<u>310,527</u>	<u>2,506,583</u>
25					
26					
27	Add:				
28	Cash Working Capital	CAS-7-MEX	0	0	0
29	Materials and Supplies	W/P's	18,263	0	18,263
30	Prepayments	W/P's	7,355	0	7,355
31	OPEB's Contributed to External Fund	W/P's	46,155	(1,227)	44,928
32	Premature Retirement	W/P's	0	0	0
33	Regulatory Deferrals	W/P's	56,826	(7,380)	49,446
34					
35	Subtotal		<u>128,599</u>	<u>(8,607)</u>	<u>119,992</u>
36					
37	Total Original Cost Rate Base		<u>12,280,831</u>	<u>2,450,683</u>	<u>14,731,514</u>
38					
39					
40					

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

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

Case No. WR-2007-XXXX
Schedule CAS-4-MEX
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$1,935	\$1,935
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	31,666	31,666
5	303	Subtotal	0	33,601	33,601
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	25,516	0	25,516
8	310	Structures & Improvements	68,215	0	68,215
9	311	Collection & Impound Reservoirs	183	0	183
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	934,615	0	934,615
12	314	Supply Mains	865,406	(1,730)	863,676
13	316	Subtotal	1,893,935	(1,730)	1,892,205
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	58,808	0	58,808
16	320	Pumping Structures & Improvements	73,206	0	73,206
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	5,332	0	5,332
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	708,871	0	708,871
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	32,261	0	32,261
24	328	Subtotal	878,478	0	878,478
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	13,920	0	13,920
27	330	Water Treatment Structures & Improvements	3,361,873	1,670,887	5,032,760
28	331	Water Treatment Equipment	2,503,388	0	2,503,388
29	332	Water Treatment Equipment - Filter Plant	47,417	53,225	100,642
30	332.4	Subtotal	5,926,598	1,724,112	7,650,710
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	13,336	0	13,336
33	340	Transmission & Distribution Structures & Improvements	69,287	0	69,287
34	341	Distribution Reservoirs & Standpipes	363,087	122	363,209
35	342	Transmission & Distribution Mains Conv	2,718,252	747,222	3,465,474
36	343	Transmission & Distribution Mains < 4"	169,799	0	169,799
37	343.1	Transmission & Distribution Mains 6" - 8"	879,936	0	879,936
38	343.2	Transmission & Distribution Mains > 10"	556,867	0	556,867
39	343.3	Subtotal	4,770,564	747,343	5,517,907
40					

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

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

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

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		4,770,564	747,343	5,517,907
3	344	Services		30,970	0	30,970
4	345	Meters - Bronze Case		1,565,601	183,233	1,748,834
5	346.1	Meters - Plastic Case		359,191	197,392	556,583
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		80,535	0	80,535
8	347	Hydrants		730,577	0	730,577
9	348	Other Transmission & Distribution Plant		362,548	28,165	390,713
10	349	Subtotal		9,699	0	9,699
11				<u>7,909,685</u>	<u>1,156,134</u>	<u>9,065,819</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		2,057	0	2,057
14	390	Stores Shops Equipment Structures		24,657	0	24,657
15	390.1	Office Structures		122,345	0	122,345
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		1,849	44,480	46,329
19	391.2	Computers & Peripheral Equipment		2,591	36,099	38,690
20	391.25	Computer Software		30,992	64,770	95,762
21	391.26	Personal Computer Software		0	1,265	1,265
22	391.3	Other Office Equipment		15,804	153	15,957
23	392.11	Transportation Equipment - Light Trucks		22,859	(1,466)	21,393
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		16,428	1,607	18,035
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		11,065	0	11,065
28	394	Tools, Shop, & Garage Equipment		43,672	50,208	93,880
29	395	Laboratory Equipment		12,037	0	12,037
30	396	Power Operated Equipemnt		8,027	0	8,027
31	397	Communication Equipment (non telephone)		20,164	24	20,188
32	397.2	Telephone Equipment		3,693	334	4,027
33	398	Miscellaneous Equipment		8,193	116	8,309
34	399	Other Tangable Property		0	0	0
35		Subtotal		<u>346,433</u>	<u>197,590</u>	<u>544,023</u>
36						
37		Total Plant in Service		<u>\$16,955,129</u>	<u>\$3,109,707</u>	<u>\$20,064,836</u>
38						
39						
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**Accumulated Depreciation and Amortization
For the Test Year Ended June 30, 2006**

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

Case No. WR-2007-XXXX
Schedule CAS-5-MEX
Page 1 of 2

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
2		Organization	\$0	\$0	\$0
3	301	Franchise & Consents	0	0	0
4	302	Miscellaneous Intangible Plant Studies	0	15,165	15,165
5	303	Subtotal	0	15,165	15,165
6		<u>Source of Supply Plant</u>			
7		Land & Land Rights	0	0	0
8	310	Structures & Improvements	26,484	1,251	27,735
9	311	Collection & Impound Reservoirs	139	2	141
10	312	Lake, River, & Other Intakes	0	0	0
11	313	Wells & Springs	278,136	17,135	295,271
12	314	Supply Mains	151,112	13,883	164,995
13	316	Subtotal	455,871	32,271	488,142
14		<u>Pumping Plant</u>			
15		Pumping Land & Land Rights	0	0	0
16	320	Pumping Structures & Improvements	24,003	658	24,661
17	321	Boiler Plant Equipment	0	0	0
18	322	Force Mains	12	132	144
19	323	Steam Pumping Equipment	0	0	0
20	324	Electric Pumping Equipment	(141,504)	11,177	(130,327)
21	325	Diesel Pumping Equipment	0	0	0
22	326	Pump Equip Hydraulic	0	0	0
23	327	Other Pumping Equipment	1,830	(0)	1,830
24	328	Subtotal	(115,660)	11,968	(103,692)
25		<u>Treatment Plant</u>			
26		Water Treatment Land & Land Rights	0	0	0
27	330	Water Treatment Structures & Improvements	436,264	(28,727)	407,537
28	331	Water Treatment Equipment	342,778	42,049	384,827
29	332	Water Treatment Equipment - Filter Plant	0	(1,020)	(1,020)
30	332.4	Subtotal	779,042	12,302	791,344
31		<u>Transmission & Distribution Plant</u>			
32		Transmission & Distribution Land	0	0	0
33	340	Transmission & Distribution Structures & Improvements	7,541	1,156	8,697
34	341	Distribution Reservoirs & Standpipes	108,061	6,153	114,214
35	342	Transmission & Distribution Mains Conv	964,779	4,899	969,678
36	343	Transmission & Distribution Mains < 4"	(10,207)	2,023	(8,184)
37	343.1	Transmission & Distribution Mains 6" - 8"	19,494	10,486	29,980
38	343.2	Transmission & Distribution Mains > 10"	15,397	6,636	22,033
39	343.3	Subtotal	1,105,065	31,353	1,136,418
40					

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

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

Case No. WR-2007-XXXX
Schedule CAS-5-MEX
Page 2 of 2

Line #	Acct No	Account Description	Bal Fwd	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Transmission & Distribution Plant</u>				
2		Fire mains		1,105,065	31,353	1,136,418
3	344	Services		7,768	369	8,137
4	345	Meters - Bronze Case		72,070	22,548	94,618
5	346.1	Meters - Plastic Case		(7,102)	1,802	(5,300)
6	346.2	Meters - Not Class By Type		0	0	0
7	346.3	Meter Installation		76,250	1,801	78,051
8	347	Hydrants		14,390	16,341	30,731
9	348	Other Transmission & Distribution Plant		119,575	3,457	123,032
10	349	Subtotal		3,979	116	4,095
11				<u>1,391,995</u>	<u>77,787</u>	<u>1,469,782</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		2,174	565	2,739
15	390.1	Office Structures		32,364	(4,887)	27,477
16	390	General Structures - HVAC		0	0	0
17	390.3	Miscellaneous Structures		0	0	0
18	391	Office Furniture and Equipment		(7,759)	21,332	13,573
19	391.2	Computers & Peripheral Equipment		(2,217)	6,249	4,032
20	391.25	Computer Software		2,693	145,331	148,024
21	391.26	Personal Computer Software		0	1,205	1,205
22	391.3	Other Office Equipment		2,669	1,069	3,738
23	392.11	Transportation Equipment - Light Trucks		18,549	3,685	22,234
24	392.12	Transportation Equipment - Heavy Trucks		0	0	0
25	392.2	Transportation Equipment - Cars		12,178	10,350	22,528
26	392.3	Transportation Equipment - Other		0	0	0
27	393	Stores Equipment		2,268	230	2,498
28	394	Tools, Shop, & Garage Equipment		20,404	865	21,269
29	395	Laboratory Equipment		(7,446)	356	(7,090)
30	396	Power Operated Equipment		10,145	817	10,962
31	397	Communication Equipment (non telephone)		(9,829)	1,427	(8,402)
32	397.2	Telephone Equipment		17,195	865	18,060
33	398	Miscellaneous Equipment		2,204	939	3,143
34	399	Other Tangible Property		0	0	0
35		Subtotal		<u>95,592</u>	<u>190,398</u>	<u>285,990</u>
36						
37		Total Plant in Service		<u>\$2,606,841</u>	<u>\$339,890</u>	<u>\$2,946,731</u>

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: Mexico

Case No. WR-2007-XXXX
Schedule CAS-6-MEX
Page 1 of 1

Line #	Acct No	Account Description	Per Books 06/30/06	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Extensions	189,510	305,960	495,469
5		Advances for Construction - Services	0	0	0
6		Advances for Construction - Hydrants	0	0	0
7	252.71	Advances for Construction - Taxable Extensions	(10,023)	0	(10,023)
8		Total Customer Advances	<u>179,487</u>	<u>305,960</u>	<u>485,446</u>
9					
10					
11					
12					
13		<u>Contributions in Aid of Construction</u>			
14	271.11	Contributions in Aid - NT Mains	88,384	0	88,384
15	271.12	Contributions in Aid - NT Extension Deposit	(333)	0	(333)
16	271.21	Contributions in Aid - NT Services	2,400	0	2,400
17	271.30	Contributions in Aid - NT Meters	13,278	0	13,278
18		Contributions in Aid - NT Hydrants	45,793	0	45,793
19		Contributions in Aid - NT Other	0	0	0
20	271.71	Contributions in Aid - Taxable Mains	637,305	0	637,305
21	271.12	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296
22	271.27	Contributions in Aid - Taxable Services	26,044	0	26,044
23	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212
24	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
25	Various	Accumulated Amortization - CIAC	(242,917)	(19,034)	(261,951)
26		Total Contributions in Aid of Construction	<u>797,491</u>	<u>(19,034)</u>	<u>778,457</u>
27					
28					
29					
30					
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Working Capital

For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
 Schedule CAS-7-MEX
 Page 1 of 1

Line #

Expense Category	Proforma Proposed Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1 Base Payroll	188,017	515	38.03	10.23	27.80	14,320
2 Tax Withholding	89,335	245	38.03	17.39	20.64	5,052
3 Fuel and Power	215,160	589	38.03	37.22	0.81	477
4 Chemicals	64,439	177	38.03	38.03	0.00	0
5 Purchased Water	0	0	38.03	53.15	(15.12)	0
6 Service Company Charges	276,611	758	38.03	(4.13)	42.16	31,950
7 Group Insurance	44,252	121	38.03	(8.54)	46.57	5,646
8 OPEB's	23,112	63	38.03	(0.04)	38.07	2,411
9 Pensions	29,966	82	38.03	38.03	0.00	0
10 ESOP	0	0	38.03	38.03	0.00	0
11 Insurance Other than Group	53,703	147	38.03	38.03	0.00	0
12 Uncollectables	18,936	52	38.03	38.03	0.00	0
13 Rents	7,104	19	38.03	24.37	13.66	266
14 401(k)	39,911	109	38.03	48.80	(10.77)	(1,178)
15 Other O&M	378,118	1,036	38.03	20.67	17.36	17,984
16 Total O&M Expenses	1,428,664					76,928
17 Depreciation Amortization Expense	396,916	1,087	38.03	-	38.03	41,355
18 Property Taxes	150,997	414	38.03	182.50	(144.47)	(59,766)
19 Public Service Commission Fee	13,723	38	38.03	38.03	0.00	0
20 Franchise and Environment Tax	6,076	17	38.03	110.50	(72.47)	(1,206)
21 FICA Taxes	395	1	38.03	13.44	24.59	27
22 FUTA Taxes	21,373	59	38.03	62.05	(24.02)	(1,407)
23 SUTA Taxes	268	1	38.03	62.05	(24.02)	(18)
24 Federal Income Tax - Current	7,523	21	38.03	60.25	(22.22)	(458)
25 State Income Tax - Current	1,182	3	38.03	62.17	(24.14)	(78)
26 Deferred Income Taxes	94,943	260	38.03	0.00	38.03	9,892
27 Interest Expense	468,462	1,283	38.03	91.15	(53.12)	(68,177)
28 Preferred Dividends	5,893	16	38.03	45.63	(7.60)	(123)
29 Total Working Capital Requirement	2,596,415					(3,031)
30 Total Cash and Working Capital Requirement Used						0

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: Mexico

Case No. WR-2007-XXXX
Schedule CAS-8-MEX
Page 1 of 1

Line #		Schedule Reference	Test year Ended 6/30/06	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
1							
2							
3							
4							
5							
6	Operating Revenues	CAS-9-MEX	\$2,540,973	\$11,791	\$2,552,764		
7							
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-MEX	1,472,501	(83,749)	1,388,752		
10	Depreciation Expense	CAS-10-MEX	316,005	77,968	393,973		
11	Amortization Expense	CAS-10-MEX	2,943	0	2,943		
12							
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-MEX	128,521	22,476	150,997		
15	Payroll Taxes	CAS-10-MEX	24,109	(2,072)	22,037		
16	PSC Fees	CAS-10-MEX	9,719	0	9,719		
17	Other	CAS-10-MEX	5,627	4,453	10,080		
18							
19	Utility Operating Income Before Income Taxes		581,548	(7,285)	574,264		
20							
21	Income Taxes						
22	Federal Income Tax	CAS-12-MEX	78,618	(71,095)	7,523		
23	State Income Tax	CAS-12-MEX	(18,636)	19,818	1,182		
24	Deferred Income Taxes		112,802	(17,859)	94,943		
25	Amortization of Investment Tax Credit		(484)		(484)		
26							
27	Utility Operating Income		\$409,248	\$61,852	\$471,100		
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29							
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Adjustment to Revenues Per Books and Pro Forma
For the Test Year Ended June 30, 2006

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

Case No. WR-2007-XXXX
Schedule CAS-9-MEX
Page 1 of 1

Line #		Test year Ending 06/30/06	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
5	Sales of Water							
6	Metered Sales							
7	Residential	\$1,188,315	\$5	(\$34)	\$1,188,286	\$35,794	(\$391)	\$1,223,689
8	Commercial	346,722	4,059	58	350,839	(6,814)	(\$13,269)	330,756
9	Industrial	377,233	21,342	12	398,587		(\$26,295)	372,292
10	Other Public Authority	195,325	(650)	6	194,681		(\$8,771)	185,910
11	Sales for Resale	296,820	17,270	(26)	314,064		(\$24,768)	289,296
12	Miscellaneous	0	0	0	0		\$0	0
13								
14	Total Metered Sales	2,404,415	42,026	16	2,446,457	28,980	(73,494)	2,401,943
15								
16								
17	Sewer Service	0	0	0	0	0	0	0
18								
19	Fire Service							
20	Private Fire Service	88,572	0	14,109	102,681	154		102,835
21								
22	Total Fire Service	88,572	0	14,109	102,681	154	0	102,835
23								
24	Total Sales of Water	2,492,987	42,026	14,125	2,549,138	29,134	(73,494)	2,504,778
25								
26	Other Operating Revenues							
27	Reconnect Charges	185			185			185
28	Returned Check Charge	432			432			432
29	Application Fee	0			0			0
30	Miscellaneous Other Revenue	46,956			46,956			46,956
31	Rents from Water Property	413			413			413
32								
33	Total Other Operating Revenues	47,986	0	0	47,986	0	0	47,986
34								
35								
36	Total Operating Revenues	\$2,540,973	\$42,026	\$14,125	\$2,597,124	\$29,134	(\$73,494)	\$2,552,764
37								
38								
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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: Mexico

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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-MEX which provides additional detail and support.

<u>Expense Description</u>	<u>Schedule Reference</u>	<u>Test Year Expense</u>	<u>Adjustment</u>	<u>Pro forma Present Rates</u>
Labor	CAS-11-MEX	289,489	(12,137)	277,353
Purchased Water	CAS-11-MEX	0	0	0
Fuel and Power	CAS-11-MEX	178,775	36,384	215,159
Chemicals	CAS-11-MEX	49,764	14,675	64,439
Waste Disposal	CAS-11-MEX	42,075	(12,054)	30,021
Management Fees	CAS-11-MEX	264,135	12,475	276,611
Group Insurance	CAS-11-MEX	67,364	26,717	94,081
Pensions	CAS-11-MEX	44,442	(14,477)	29,966
Regulatory Expense	CAS-11-MEX	4,395	(1,170)	3,225
Insurance, Other than Group	CAS-11-MEX	70,301	(16,597)	53,703
Customer Accounting	CAS-11-MEX	46,583	(424)	46,159
Rents	CAS-11-MEX	5,886	1,217	7,104
General Office Expense	CAS-11-MEX	44,456	(23,476)	20,980
Miscellaneous	CAS-11-MEX	85,765	15,462	101,228
Maintenance - Other	CAS-11-MEX	279,070	(110,346)	168,724
Total Operations and Maintenance		<u>1,472,501</u>	<u>(83,749)</u>	<u>1,388,752</u>
Depreciation	CAS-11-MEX	316,005	77,968	393,973
Amortization	CAS-11-MEX	2,943	0	2,943
Total Depreciation and Amortization		<u>318,948</u>	<u>77,968</u>	<u>396,916</u>
Property Taxes	CAS-11-MEX	128,521	22,476	150,997
Payroll Taxes	CAS-11-MEX	24,109	(2,072)	22,037
PSC Fees	CAS-11-MEX	9,719	0	9,719
Other General Taxes	CAS-11-MEX	5,627	4,453	10,080
Total Taxes Other Than Income Taxes		<u>167,976</u>	<u>24,857</u>	<u>192,832</u>

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

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

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

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

Line No.

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

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

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

		At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
Utility Operating Income Before Income Taxes		\$574,264	\$574,264		
Interest Expense Deduction		468,462	468,462		
Taxable Income		105,802	105,802		
Addback (Deducts):					
Tax over Book Depreciation		(84,968)	(84,968)		
Non-deductible Meals		1,842	1,842		
Amortization Preferred Stock Expense		0	0		
Non-deductible Reserve Deficiency		0	0		
Total Addbacks (Deducts)		(83,126)	(83,126)		
Taxable Income		22,676	22,676		
Effective Tax Rate (1)		33.1754%	5.2133%		
Proforma Income Tax at Present / Proposed Rates		7,523	1,182		
Per Books Amount / Present Rates		78,618	(18,636)		
Proforma adjustment		(\$71,095)	\$19,818		

(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: Mexico

Case No. WR-2007-XXXX
Schedule CAS-13-MEX
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Percentage Change
1	Monthly Billing:					
2						
3						
4	Residential	234,770	\$1,223,689	234,770	\$1,532,696	25.25%
5	Commercial	96,022	330,756	96,022	414,246	25.24%
6	Industrial	135,712	372,292	135,712	466,258	25.24%
7	Other Public Authority	61,479	185,910	61,479	232,833	25.24%
8	Other Water Utilities	112,237	289,296	112,237	362,308	25.24%
9	Miscellaneous	0	0	0	0	0.00%
10	Private Fire	0	102,835	0	128,793	25.24%
11	Public Fire	0	0	0	0	0.00%
12	Total	640,220	2,504,778	640,220	3,137,134	25.25%
13						
14						
15	Miscellaneous Revenues:					
16						
17	Reconnect Charges		185		185	0.00%
18	Returned Check Charge		432		432	0.00%
19	Application Fee		0		0	0.00%
20	Miscellaneous Other Revenue		46,956		46,956	0.00%
21	Rents from Water Property		413		413	0.00%
22						
23						
24			\$2,552,764		\$3,185,120	24.77%
25						
26						
27						
28						
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31						
32						
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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: Mexico	Case No. WR-2007-XXXX Schedule CAS-14-MEX Page 2 of 7
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Percentage Change			
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)		Proposed Rate	Total Revenue	Dollar Change
1											
2	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	3,710		\$7.08	\$26,264	3,710		\$8.87	\$32,904	\$6,640	25.28%
5	3/4" Monthly	60		9.06	544	60		11.35	681	137	25.18%
6	1" Monthly	924		12.84	11,864	924		16.08	14,858	2,994	25.24%
7	1-1/2" Monthly	0		22.33	0	0		27.97	0	0	0.00%
8	2" Monthly	537		33.71	18,102	537		42.22	22,672	4,570	25.25%
9	3" Monthly	26		60.24	1,566	26		75.44	1,961	395	25.22%
10	4" Monthly	0		98.15	0	0		122.92	0	0	0.00%
11	6" Monthly	12		192.93	2,315	12		241.62	2,899	584	25.23%
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		68,425	\$3.2212	220,409		68,425	\$4.0342	276,039	55,630	25.24%
19	Second Block		27,750	1.8047	50,080		27,750	2.2601	62,718	12,638	25.24%
20	Third Block		63	1.3927	87		63	1.7442	109	22	25.29%
21	Fourth Block		0	0.9379	0		0	1.1746	0	0	0.00%
22	FAL's and Credits		(215)		(475)		(215)		(595)	(120)	25.26%
23	Reconcile to Books									0	0.00%
24	Total		96,022		\$330,756		96,022		\$414,246	\$83,490	25.24%

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

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

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

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)		Proposed Rate	Total Revenue
1										
2										
3	Other Water Utilities:									
4	Minimum Charge:									
5	5/8" Monthly	0		\$7.08	\$0	0	\$8.87	\$0	\$0	0.00%
6	3/4" Monthly	0		9.06	0	0	11.35	0	0	0.00%
7	1" Monthly	0		12.84	0	0	16.08	0	0	0.00%
8	1-1/2" Monthly	0		22.33	0	0	27.97	0	0	0.00%
9	2" Monthly	48		33.71	1,618	48	42.22	2,027	409	25.28%
10	3" Monthly	15		60.24	904	15	75.44	1,132	228	25.22%
11	4" Monthly	0		98.15	0	0	122.92	0	0	0.00%
12	6" Monthly	9		192.93	1,736	9	241.62	2,175	439	25.29%
13	8" Monthly	0		306.65	0	0	384.04	0	0	0.00%
14	10" Monthly	0		520.92	0	0	652.39	0	0	0.00%
15	12" Monthly	0		859.27	0	0	1,076.14	0	0	0.00%
16										
17	Volumetric Charges:									
18	First Block		2,432	\$5,2329	12,727		\$6,5537	15,939	3,212	25.24%
19	Second Block		45,974	2,9315	134,771		3,6713	168,784	34,013	25.24%
20	Third Block		52,583	2,2623	118,957		2,8332	148,978	30,021	25.24%
21	Fourth Block		10,137	1,5235	15,443		1,9080	19,340	3,897	25.23%
22	FAL's and Credits		1,111		3,140			3,933	793	25.25%
23	Reconcile to Books								0	0.00%
24	Total		112,237		\$289,296		112,237	\$362,308	\$73,012	25.24%

Missouri Public Service Commission

Company: Missouri-American Water Company

District: Mexico

Case No. WR-2007-XXXX

Schedule CAS-14-MEX

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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: Mexico					Case No. WR-2007-XXXX Schedule CAS-14-MEX Page 7 of 7		
Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		
			Annual Rate	Total Revenue	Annual Rate	Total Revenue	Percentage Change
1							
2	Private Fire Service:						
3							
4	Private Fire Hydrant	7	\$1,077.24	\$7,541	1,349.16	\$9,444	25.24%
5							
6	2"	3	154.44	463	193.44	580	25.27%
7							
8	3"	0	265.32	0	332.28	0	0.00%
9							
10	4"	12	420.84	5,050	527.04	6,324	25.23%
11							
12	6"	24	863.16	20,716	1,080.96	25,943	25.23%
13							
14	8"	16	1,485.36	23,766	1,860.24	29,764	25.24%
15							
16	10"	17	2,283.12	38,813	2,859.36	48,609	25.24%
17							
18	12"	2	3,255.36	6,511	4,077.00	8,154	25.23%
19							
20	FAL's and Credits			(25)		(25)	0.00%
21							
22	Total	81		\$102,835		\$128,793	25.24%
23							
24							
25							
26	Public Fire Protection:						
27							
28	Public Fire Hydrants	510	0.00	0	0.00	0	0.00%
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
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40							