

	BRU	JFC	JOP	MEX	PKW	PKS	SJO	SLM	WCW	WCS	WAR	CDH	Total
Staff's Annualized Results													
Labor	117,898.00	911,723.00	1,495,420.00	327,774.00	264,273.00	5,787.00	1,793,695.00	17,682,475.00	40,969.00	129,092.00	280,508.00	109,659.00	23,159,273.00
Tax Withholding	12,720.00	331,377.00	703,967.00	145,925.00	130,591.00	18,877.00	907,648.00	11,265,669.00	9,888.00	70,561.00	186,752.00	14,586.00	13,798,561.00
Pensions & OPEB's	71,003.00	556,952.00	121,206.00	188,496.00	32,128.00	2,234.00	627,600.00	6,523,271.00	57,303.00	83,116.00	152,809.00	37,206.00	8,453,324.00
Group Insurance	12,658.00	106,763.00	225,012.00	41,769.00	33,616.00	849.00	249,103.00	3,164,353.00	2,231.00	2,396.00	43,713.00	9,971.00	3,892,434.00
401K Withheld	3,671.00	15,703.00	32,781.00	5,436.00	3,690.00	1,732.00	23,027.00	406,805.00	721.00	1,723.00	5,813.00	386.00	501,488.00
Fuel & Power	15,490.00	239,483.00	913,043.00	204,643.00	226,329.00	-	870,015.00	6,847,300.00	6,173.00	15,255.00	201,193.00	25,011.00	9,563,935.00
Chemicals	8,366.00	351,131.00	629,552.00	75,338.00	136,927.00	-	918,866.00	10,661,815.00	2,530.00	-	38,560.00	-	12,823,085.00
Rents	-	32,153.00	80,513.00	13,480.00	12,074.00	173.00	97,369.00	775,924.00	1,223.00	3,855.00	1,223.00	-	1,017,987.00
Management Fees	-	581,226.00	1,355,720.00	249,171.00	286,916.00	-	1,876,707.00	21,672,947.00	3,251.00	16,497.00	368,230.00	29,332.00	26,439,997.00
Uncollectibles	2,618.00	56,357.00	193,194.00	23,286.00	22,698.00	220.00	199,129.00	1,482,193.00	1,597.00	1,809.00	32,043.00	3,670.00	2,018,814.00
PSC Assessment	2,417.00	43,614.00	119,150.00	24,371.00	33,857.00	3,549.00	119,150.00	1,110,055.00	1,648.00	9,846.00	26,733.00	33,801.00	1,528,191.00
Insurance Other	23,824.00	193,578.00	330,784.00	69,798.00	58,140.00	1,216.00	354,469.00	3,884,598.00	8,655.00	26,922.00	58,384.00	22,647.00	5,033,015.00
Purchased Water	-	-	-	-	133,780.00	-	-	211,597.00	-	-	-	-	345,377.00
Cash Vouchers	132,670.00	743,732.00	1,165,736.00	278,587.00	289,744.00	30,796.00	1,285,455.00	(170,269.00)	46,493.00	(3,831.00)	33,828.00	46,140.00	3,879,081.00
ESOP	-	-	-	-	-	-	-	-	-	-	-	-	-
	403,335.00	4,163,792.00	7,366,078.00	1,648,074.00	1,664,763.00	65,433.00	9,322,233.00	85,518,733.00	182,682.00	357,241.00	1,429,789.00	332,409.00	112,454,562.00
FICA - Employer Portion	8,509.00	65,941.00	120,572.00	24,513.00	18,511.00	411.00	135,984.00	1,193,610.00	2,956.00	8,826.00	21,201.00	8,170.00	1,609,204.00
Unemployment Tax	426.00	3,637.00	7,167.00	1,368.00	1,207.00	22.00	8,047.00	64,311.00	159.00	476.00	1,392.00	438.00	88,650.00
Property Taxes	26,649.00	349,313.00	1,140,952.00	190,887.00	765,248.00	-	1,025,824.00	9,308,182.00	149,697.00	-	245,525.00	-	13,202,277.00
Franchise Tax	867.00	8,103.00	40,708.00	6,919.00	12,538.00	18.00	37,305.00	291,263.00	463.00	1,258.00	7,411.00	137.00	406,990.00
	36,451.00	426,994.00	1,309,399.00	223,687.00	797,504.00	451.00	1,207,160.00	10,857,366.00	153,275.00	10,560.00	275,529.00	8,745.00	15,307,121.00
Federal Income Tax	13,684.00	137,852.00	1,382,868.00	179,693.00	333,363.00	2.00	686,050.00	5,046,648.00	4,987.00	36,888.00	173,927.00	-	7,995,962.00
State Income Tax	4,526.00	21,663.00	225,055.00	29,244.00	54,253.00	1.00	111,651.00	812,092.00	2,050.00	7,991.00	28,306.00	-	1,296,832.00
Interest Expense	54,642.00	448,737.00	2,521,160.00	438,285.00	785,907.00	914.00	2,586,652.00	17,414,888.00	36,895.00	100,219.00	502,892.00	5,656.00	24,896,847.00
	72,852.00	608,252.00	4,129,083.00	647,222.00	1,173,523.00	917.00	3,384,353.00	23,273,628.00	43,932.00	145,098.00	705,125.00	5,656.00	34,189,641.00

MAWC - Revenue (Lead)/Lag

Labor	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Tax Withholding	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Pensions & OPEB's	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Group Insurance	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
401K Withheld	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Fuel & Power	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Chemicals	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Rents	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Management Fees	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Uncollectibles	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
PSC Assessment	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Insurance Other	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Purchased Water	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Cash Vouchers	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
ESOP	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
FICA - Employer Portion	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Unemployment Tax	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Property Taxes	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Franchise Tax	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Federal Income Tax	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
State Income Tax	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70
Interest Expense	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70

	BRU	JFC	JOP	MEX	PKW	PKS	SJO	SLM	WCW	WCS	WAR	CDH	Total
MO PSC - Revenue (Lead)/Lag													
Labor	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Tax Withholding	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Pensions & OPEB's	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Group Insurance	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
401K Withheld	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Fuel & Power	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Chemicals	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Rents	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Management Fees	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Uncollectibles	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
PSC Assessment	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Insurance Other	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Purchased Water	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Cash Vouchers	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
ESOP	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
FICA - Employer Portion	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Unemployment Tax	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Property Taxes	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Franchise Tax	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Federal Income Tax	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
State Income Tax	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Interest Expense	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.29	37.59	39.24	
Calculation of Impact relating to Revenue (Lead)/Lag variance (Staff's Annualized Results multiplied by the difference of Mo PSC & MAWC Net(Lead)/Lag) multiplied by the Average daily cash balance													
Labor	12,219.40	6,844.17	16,797.87	1,302.12	2,613.77	57.24	3,882.24	299,875.40	257.04	(1,206.04)	1,544.72	7,949.53	352,137.44
Tax Withholding	1,318.35	2,487.60	7,907.57	579.70	1,291.60	186.70	1,964.50	191,053.40	62.04	(659.21)	1,028.42	1,057.39	208,278.05
Pensions & OPEB's	7,359.02	4,180.95	1,361.49	748.82	317.76	22.10	1,358.37	110,627.53	359.52	(776.51)	841.50	2,697.18	129,097.72
Group Insurance	1,311.92	801.45	2,527.53	165.93	332.48	8.40	539.15	53,663.96	14.00	(22.38)	240.72	722.83	60,305.99
401K Withheld	380.48	117.88	368.22	21.60	36.50	17.13	49.84	6,898.97	4.52	(16.10)	32.01	27.98	7,939.03
Fuel & Power	1,605.44	1,797.76	10,256.10	812.97	2,238.49	-	1,883.05	116,122.70	38.73	(142.52)	1,107.94	1,813.13	137,533.78
Chemicals	867.08	2,635.89	7,071.68	299.29	1,354.26	-	1,988.78	180,812.70	15.87	-	212.34	-	195,257.90
Rents	-	241.37	904.39	53.55	119.42	1.71	210.74	13,158.82	7.67	(36.02)	6.73	-	14,668.40
Management Fees	-	4,363.18	15,228.64	989.86	2,837.72	-	4,061.91	367,549.43	20.40	(154.12)	2,027.79	2,126.37	399,051.16
Uncollectibles	271.34	423.06	2,170.12	92.51	224.49	2.18	430.99	25,136.37	10.02	(16.90)	176.46	266.05	29,186.69
PSC Assessment	250.51	327.40	1,338.40	96.82	334.86	35.10	257.89	18,825.32	10.34	(91.99)	147.21	2,450.34	23,982.20
Insurance Other	2,469.21	1,453.16	3,715.66	277.28	575.03	12.03	767.21	65,878.52	54.30	(251.52)	321.51	1,641.75	76,914.14
Purchased Water	-	-	-	-	1,323.14	-	-	3,588.45	-	-	-	-	4,911.59
Cash Vouchers	13,750.43	5,583.08	13,094.57	1,106.72	2,865.69	304.59	2,782.22	(2,887.58)	291.70	35.79	186.29	3,344.83	40,458.32
ESOP	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Employer Portion	881.91	495.01	1,354.37	97.38	183.08	4.06	294.32	20,242.32	18.55	(82.46)	116.75	592.27	24,197.56
Unemployment Tax	44.15	27.30	80.51	5.43	11.94	0.22	17.42	1,090.64	1.00	(4.45)	7.67	31.75	1,313.58
Property Taxes	2,762.00	2,622.24	12,816.17	758.32	7,568.62	-	2,220.28	157,856.57	939.19	-	1,352.07	-	188,895.46
Franchise Tax	89.86	60.83	457.27	27.49	124.01	0.18	80.74	4,939.50	2.90	(11.75)	40.81	9.93	5,821.76
Federal Income Tax	1,418.26	1,034.83	15,533.59	713.85	3,297.10	0.02	1,484.88	85,585.62	31.29	(344.62)	957.79	-	109,712.60
State Income Tax	469.09	162.62	2,528.02	116.17	536.58	0.01	241.66	13,772.19	12.86	(74.66)	155.88	-	17,920.43
Interest Expense	5,663.31	3,368.60	28,319.88	1,741.13	7,772.94	9.04	5,598.51	295,337.42	231.48	(936.29)	2,769.35	410.02	350,285.38
	47,468.46	35,659.79	115,512.16	8,265.79	28,186.51	651.65	24,516.18	1,733,790.83	2,151.93	(3,855.45)	10,504.60	24,731.33	2,027,583.79

	BRU	JFC	JOP	MEX	PKW	PKS	SJO	SLM	WCW	WCS	WAR	CDH	Total
MAWC - Expense (Lead)/Lag													
Labor	12.00	12.00	13.56	13.53	13.63	13.63	13.61	13.64	13.60	13.60	13.47	12.00	
Tax Withholding	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	
Pensions & OPEB's	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	
Group Insurance	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	
401K Withheld	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	
Fuel & Power	28.47	24.26	24.60	24.99	27.10	27.10	27.90	28.04	30.20	30.20	32.79	20.52	
Chemicals	13.58	13.64	13.73	7.14	13.78	13.78	13.01	15.58	13.66	13.66	22.28	13.58	
Rents		41.27	(4.57)	43.82	(127.50)	(127.50)	(10.71)	(4.00)	46.29	46.29	(16.41)		
Management Fees	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	
Uncollectibles													
PSC Assessment	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	
Insurance Other	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	
Purchased Water					35.68	35.68		33.82					
Cash Vouchers	18.86	30.04	17.61	14.80	25.56	25.56	23.69	21.08	43.30	43.30	20.25	26.05	
ESOP					35.19	35.19		42.25					
FICA - Employer Portion	10.80	10.76	10.65	10.66	10.65	10.65	10.65	10.73	10.76	10.76	11.13	10.79	
Unemployment Tax	0.63	0.65	0.80	0.79	0.78	0.78	0.80	0.71	0.63	0.63	1.44	0.61	
Property Taxes	175.50	175.50	170.62	175.50	175.50	175.50	174.35	178.77	159.50	159.50	175.50		
Franchise Tax	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	
Federal Income Tax	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	
State Income Tax	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	
Interest Expense	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	
MO PSC - Expense (Lead)/Lag													
Labor	12.00	12.00	13.56	13.53	13.63	13.63	13.61	13.64	13.60	13.60	13.47	12.00	
Tax Withholding	12.00	12.00	13.56	13.53	13.63	13.63	13.61	13.64	13.60	13.60	13.47	12.00	
Pensions & OPEB's	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	(1.39)	
Group Insurance	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	
401K Withheld	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	
Fuel & Power	28.47	24.26	24.60	24.99	27.10	27.10	27.90	28.04	30.20	30.20	32.79	20.52	
Chemicals	13.58	13.64	13.73	7.14	13.78	13.78	13.01	15.58	13.66	13.66	22.28	13.58	
Rents		41.27	(4.57)	43.82	(127.50)	(127.50)	(10.71)	(4.00)	40.59	40.59	(16.41)		
Management Fees	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	
Uncollectibles													
PSC Assessment	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	
Insurance Other	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	(32.94)	
Purchased Water					35.68	35.68		33.82					
Cash Vouchers	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	
ESOP					35.19	35.19		42.25					
FICA - Employer Portion	12.00	12.00	13.56	13.53	13.63	13.63	13.61	13.64	13.60	13.60	13.47	12.00	
Unemployment Tax	12.00	12.00	13.56	13.53	13.63	13.63	13.61	13.64	13.60	13.60	13.47	12.00	
Property Taxes	175.50	174.50	170.62	175.50	175.50	175.50	174.35	178.77	159.50	159.50	175.50		
Franchise Tax	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	
Federal Income Tax	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	
State Income Tax	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	29.64	
Interest Expense	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	

	BRU	JFC	JOP	MEX	PKW	PKS	SJO	SLM	WCW	WCS	WAR	CDH	Total
Calculation of Impact relating to Expense (Lead)/Lag variance (Staff's Annualized Results multiplied by the difference of Mo PSC & MAWC Net(Lead)/Lag) multiplied by the Average daily cash balance)													
Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Withholding	(121.97)	(3,177.59)	(3,741.63)	(787.60)	(669.06)	(96.71)	(4,699.88)	(57,408.61)	(51.47)	(367.30)	(1,038.65)	(139.87)	(72,300.34)
Pensions & OPEB's	-	-	-	-	-	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
401K Withheld	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel & Power	-	-	-	-	-	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	(19.10)	(60.20)	-	-	(79.30)
Management Fees	-	55,686.23	129,889.12	23,872.63	27,488.91	-	179,803.96	2,076,446.46	311.47	1,580.55	35,279.46	2,810.25	2,533,169.03
Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-	-
PSC Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Vouchers	1,864.65	(12,327.61)	20,376.43	7,014.29	(1,246.30)	(132.46)	1,056.54	(1,357.49)	(2,459.67)	202.68	346.62	(260.41)	13,077.26
ESOP	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Employer Portion	27.97	224.02	961.27	192.75	151.13	3.36	1,102.77	9,516.18	23.00	68.67	135.92	27.08	12,434.13
Unemployment Tax	13.27	113.10	250.55	47.75	42.49	0.77	282.42	2,278.20	5.65	16.91	45.88	13.67	3,110.66
Property Taxes	-	(957.02)	-	-	-	-	-	-	-	-	-	-	(957.02)
Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,783.92	39,561.12	147,735.74	30,339.82	25,767.18	(225.05)	177,545.81	2,029,474.73	(2,190.12)	1,441.31	34,769.23	2,450.73	2,488,454.41

Total impact to Rate Base	49,252.38	75,220.91	263,247.90	38,605.60	53,953.70	426.60	202,061.99	3,763,265.56	(38.18)	(2,414.14)	45,273.83	27,182.05	4,516,038.20
Cash Working Capital													

MO PSC Cash Working Capital

Labor	11,951.30	66,343.46	107,137.62	27,200.75	15,610.21	341.83	132,340.29	2,449,386.13	3,029.46	11,561.69	18,536.58	8,183.87	2,851,623.20
Tax Withholding	1,289.42	24,113.35	50,434.90	12,109.78	7,713.81	1,115.04	66,967.02	1,560,526.64	731.17	6,319.56	12,340.98	1,088.56	1,744,750.22
Pensions & OPEB's	9,802.30	60,959.54	13,648.13	23,347.68	3,219.84	223.89	72,096.62	1,172,222.86	6,590.63	10,857.45	16,319.16	4,141.59	1,393,429.71
Group Insurance	2,024.59	14,022.52	30,262.57	6,087.97	4,104.84	103.67	34,069.10	637,898.89	305.43	365.44	5,625.20	1,328.19	736,198.41
401K Withheld	316.81	906.04	1,994.70	391.99	178.84	83.94	1,453.54	52,048.75	45.61	135.90	319.95	22.99	57,899.07
Fuel & Power	871.26	9,382.48	37,797.48	10,557.34	5,016.44	-	30,128.74	678,351.69	175.72	672.47	2,645.83	1,282.76	776,882.21
Chemicals	811.85	23,973.11	44,810.30	7,570.95	8,031.80	-	69,305.15	1,420,212.18	186.67	-	1,617.41	-	1,576,519.42
Rents	-	(238.73)	9,767.44	-	5,381.70	77.11	13,671.67	144,980.87	-	60.20	180.94	-	173,881.20
Management Fees	-	23,201.27	58,388.82	13,537.15	8,804.00	-	85,094.52	2,387,586.85	147.85	1,007.90	13,720.35	1,225.52	2,592,714.22
Uncollectibles	351.46	5,953.77	21,018.45	2,795.60	2,188.34	21.21	22,116.96	260,703.54	177.60	229.42	3,299.99	394.55	319,250.87
PSC Assessment	622.46	9,984.62	27,652.59	5,930.50	7,438.34	779.71	27,923.54	332,104.13	386.44	2,462.58	6,048.98	7,801.09	429,134.97
Insurance Other	5,348.32	37,920.07	65,839.61	14,678.62	10,852.27	226.98	71,359.95	1,033,835.20	1,743.57	5,843.92	11,281.71	4,478.52	1,263,408.74
Purchased Water	-	-	-	-	(179.60)	-	-	17,611.83	-	-	-	-	17,432.23
Cash Vouchers	9,090.62	29,688.15	50,206.49	15,135.29	8,890.77	944.97	58,285.70	(18,757.58)	2,114.48	(234.06)	1,260.44	1,927.77	158,553.05
ESOP	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Employer Portion	862.56	4,798.34	8,638.24	2,034.24	1,093.42	24.28	10,033.01	165,339.51	218.58	790.47	1,401.01	609.73	195,843.38
Unemployment Tax	43.18	264.65	513.47	113.53	71.30	1.30	593.71	8,908.39	11.76	42.63	91.99	32.69	10,688.60
Property Taxes	(9,235.89)	(130,097.56)	(409,211.03)	(68,865.75)	(294,169.72)	-	(376,069.89)	(2,921,749.07)	(48,768.41)	-	(92,768.09)	-	(4,350,935.41)
Franchise Tax	46.01	198.25	1,124.21	268.99	190.99	0.27	1,115.06	27,586.20	13.90	57.42	161.62	3.61	30,766.53
Federal Income Tax	725.81	3,368.88	38,152.00	6,980.95	5,068.94	0.03	20,487.52	477,841.52	149.61	1,682.70	3,788.27	-	558,246.24

	BRU	JFC	JOP	MEX	PKW	PKS	SJO	SLM	WCW	WCS	WAR	CDH	Total
State Income Tax	240.06	529.41	6,209.05	1,136.11	824.94	0.02	3,334.24	76,892.88	61.50	364.52	616.53	-	90,209.25
Interest Expense	(6,287.57)	(64,470.60)	(354,274.78)	(56,652.84)	(120,168.41)	(139.75)	(357,595.78)	(1,278,682.19)	(5,095.55)	(12,276.14)	(73,587.57)	(802.07)	(2,330,033.25)
	<u>28,874.57</u>	<u>120,801.02</u>	<u>(189,889.73)</u>	<u>24,358.84</u>	<u>(319,836.94)</u>	<u>3,804.49</u>	<u>(13,289.32)</u>	<u>8,684,849.21</u>	<u>(37,773.99)</u>	<u>29,944.08</u>	<u>(67,098.71)</u>	<u>31,719.34</u>	<u>8,296,462.86</u>

	(Sample Size) # Rows of Routes Read information	SLC Percent	% Weighted	Service <u>Lag</u>	Billing <u>Lag</u>	Service <u>Lag</u>	Billing <u>Lag</u>	Weighting	Weighted Service <u>Lag</u>	Weighted Billing <u>Lag</u>
Residential 1	668,187	46.88%	42.19%	42.90476	6.017428	20.11205142	2.820732	90.00%		
Residential 2	652,878	45.80%	41.22%	44.69978	5.571633	20.47341525	2.551922	90.00%		
Non Residential	104,369	7.32%	6.59%	37.96504	8.15411	2.779766324	0.597037	90.00%		
St Louis County	1,425,434	100.00%	90.00%						39.02871	5.372722
St Charles	361,074					14.97	4.56	10.00%	1.497	0.456
Total SLM	1,786,508									
						Average			40.53	5.83
									58.335233	10.52969

Missouri American Water Company
 Test Year Ended 06/30/09
 Lead/Lag Study

Line No.		<u>Days</u>	<u>Days</u>	<u>Days</u>
1	REVENUE LAG ST. LOUIS			
2				
3				
4	Service Lag	40.53		
5				
6	Billing Lag		5.83	
7				
8	Avg. Daily Balance Accts. Receivable			\$ 9,444,886
9	Total Annual Revenues			143,428,470
10	Avarage Daily Revenues			392,955
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days			24.04
13				
14	Total Revenue Lag Days			70.39

Line No.	Days	Days	Days	Staff & MAWC Variance in Collection Lag Days
1	REVENUE LAG BRUNSWICK			
2				
3				
4	Service Lag	14.70	disallowed by staff	
5	Staff's Service Lag	15.21		
6	Billing Lag		4.82	Staff's Calculation
7				
8	Avg. Daily Balance Accts. Receivable		55,050.59	55,050.59
9	Total Annual Revenues		298,661.00	346,907.48 Staff's Annualized Revenues
10	Avarage Daily Revenues		818.25	950.43
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days		67.28	57.92
	Staff's Proposed Reduction 50%			0.50
	Adjusted Collection Lag Day			28.96
13				
14	Total Revenue Lag Days		86.80	
	Staff's Revenue Lag Days		49.00	
1	REVENUE LAG CEDAR HILL			
2				
3				
4	Service Lag	15.52	disallowed by Staff	
5	Staff's Service Lag	15.21		
6	Billing Lag		4.14	Staff's Calculation
7				
8	Avg. Daily Balance Accts. Receivable		37,250.20	37,250.20
9	Total Annual Revenues		295,295.73	347,812.00 Staff's Annualized Revenues
10	Avarage Daily Revenues		809.03	952.91
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days		46.04	39.09
	Staff's Proposed Reduction 50%			0.50
	Adjusted Collection Lag Day			19.55
13				
14	Total Revenue Lag Days		65.70	
	Staff's Revenue Lag Days		38.89	

Line No.		Days	Days	Days	Variance in Collection Lag Days
1	REVENUE LAG JEFFERSON CITY				
2					
3					
4	Service Lag	14.98	disallowed by Staff		
5	Staff's Service Lag	15.21			
6	Billing Lag		6.69		Staff's Calculation
7					
8	Avg. Daily Balance Accts. Receivable			286,092.84	286,092.84
9	Total Annual Revenues			5,320,009.00	6,259,774.99 Staff's Annualized Revenues
10	Avarage Daily Revenues			14,575.37	17,150.07
11	Avg. No. Days of Revenue Receivalbe/				
12	Collection Lag Days			19.63	16.68
13					
14	Total Revenue Lag Days			41.30	
	Staff's Revenue Lag Days			38.58	
1	REVENUE LAG JOPLIN				
2					
3					
4	Service Lag	14.72	disallowed by Staff		
5	Staff's Service Lag	15.21			
6	Billing Lag		4.45		Staff's Calculation
7					
8	Avg. Daily Balance Accts. Receivable			953,193.23	953,193.23
9	Total Annual Revenues			14,121,312.00	17,101,372.94 Staff's Annualized Revenues
10	Avarage Daily Revenues			38,688.53	46,853.08
11	Avg. No. Days of Revenue Receivalbe/				
12	Collection Lag Days			24.64	20.34
13					
14	Total Revenue Lag Days			43.81	
	Staff's Revenue Lag Days			40.00	

Line No.	Days	Days	Days	Variance in Collection Lag Days
1	REVENUE LAG MEXICO			
2				
3				
4	14.83	disallowed by Staff		
5	15.21	Staff's Service Lag		
6		4.40	Staff's Calculation	
7				
8	Avg. Daily Balance Accts. Receivable		232,025.67	232,025.67
9	Total Annual Revenues		3,252,723.00	3,497,954.80 Staff's annualized revenues
10	Avarage Daily Revenues		8,911.57	9,583.44
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days		26.04	24.21 1.83
13				
14	Total Revenue Lag Days		45.27	
	Staff's Revenue Lag Days		43.82	
1	REVENUE LAG PARKVILLE			
2				
3				
4	14.78	disallowed by Staff		
5	15.21	Staff's Service Lag		
6		4.41	Staff's Calculation	
7				
8	Avg. Daily Balance Accts. Receivable		210,054.25	210,054.25
9	Total Annual Revenues		3,909,649.22	4,923,570.00 Staff Annualized Revenues
10	Avarage Daily Revenues		10,711.37	13,489.23
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days		19.61	15.57 4.04
13				
14	Total Revenue Lag Days		38.80	
	Staff's Revenue Lag Days		35.19	
			4,859,449.00	same
			64,121.00	changed
			4,923,570.00	

Line No.	Days	Days	Days	Variance in Collection Lag Days
1	REVENUE LAG ST. JOSEPH			
2				
3				
4	14.81	disallowed by Staff		
5	15.21			
6		4.44		Staff's Calculation
7				
8			1,219,994.09	1,219,994.09
9			20,177,437.00	21,363,520.43 Staff's Annualized Revenues
10			55,280.65	58,530.19
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days		22.07	20.84
13				
14	Total Revenue Lag Days		41.33	
	Staff's Revenue Lag Days		40.50	
1	REVENUE LAG WARREN CITY			
2				
3				
4	15.02			
5				
6		4.92		Staff's Calculation
7				
8			24,226.29	24,226.29
9			385,408.05	335,552.34 Staff's Annualized Revenues
10			1,055.91	919.32
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days		22.94	26.35
13				
14	Total Revenue Lag Days		42.88	
	Staff's Revenue Lag Days		46.29	

Line No.	Days	Days	Days	Variance in Collection Lag Days
1	REVENUE LAG WARRENSBURG			
2				
3				
4	14.54	disallowed by Staff		
5	15.21			
6		4.37		Staff's Calculation
7				
8			189,399.42	189,399.42
9			3,342,454.00	3,836,991.62 Staff's Annualized Revenues
10			9,157.41	10,512.31
11	Avg. No. Days of Revenue Receivalbe/			
12	Collection Lag Days		20.68	18.02
13				
14	Total Revenue Lag Days		39.60	
	Staff's Revenue Lag Days		37.60	