

**Working Capital**  
**For the Test Year Ended December 31, 2010**

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

**Case No. WR-2011-XXXX**  
**Schedule CAS-7-BRU**  
**Page 1 of 1**

Line #	Expense Category	Proforma Expense	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2							
3							
4	Base Payroll	85,704	235	45.37	12.48	32.89	7,722
5	Tax Withholding	40,722	112	45.37	12.00	33.37	3,723
6	Fuel and Power	15,296	42	45.37	29.26	16.11	675
7	Chemicals	4,089	11	45.37	50.37	(5.00)	(56)
8	Purchased Water	0	0	45.37		45.37	0
9	Service Company Charges	28,505	78	45.37	(10.60)	55.97	4,371
10	Group Insurance	13,991	38	45.37	(13.42)	58.79	2,254
11	OPEB's	13,289	36	45.37	(3.50)	48.87	1,779
12	Pensions	20,599	56	45.37	(0.20)	45.57	2,572
13	Insurance Other than Group	3,964	11	45.37	(42.13)	87.49	950
14	Uncollectibles - Proforma Present	2,643	7	45.37	45.37	0.00	0
15	Rents	160	0	45.37	44.07	1.30	1
16	401(k)	3,513	10	45.37	17.00	28.37	273
17	Other O&M	122,706	336	45.37	44.07	1.30	435
18	Total O&M Expenses	<u>355,181</u>					<u>24,699</u>
19							
20	Depreciation Amortization Expense	89,752	246	45.37	45.37	0.00	0
21	Property Taxes	26,684	73	45.37	181.37	(136.00)	(9,943)
22	Public Service Commission Fee	2,769	8	45.37	(27.41)	72.78	552
23	Franchise and Environment Tax	385	1	45.37	293.37	(248.00)	(262)
24	FICA Taxes	9,610	26	45.37	12.00	33.37	879
25	FUTA Taxes	105	0	45.37	12.00	33.37	10
26	SUTA Taxes	351	1	45.37	12.00	33.37	32
27	Federal Income Tax - Current	(49,357)	(135)	45.37	59.45	(14.08)	1,904
28	State Income Tax - Current	(7,802)	(21)	45.37	45.25	0.12	(3)
29	Deferred Income Taxes	(13,320)	(36)	45.37	45.37	0.00	0
30	Interest Expense	64,194	176	45.37	91.00	(45.63)	(8,025)
31	Preferred Dividends	409	1	45.37	45.00	0.37	0
32	Total Working Capital Requirement	<u>478,961</u>					<u>9,843</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>10,000</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

Missouri Public Service Commission  
 Company: Missouri-American Water Company  
 District: Jefferson City

Case No. WR-2011-XXXX  
 Schedule CAS-7-JFC  
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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	671,591	1,840	39.80	12.48	27.32	50,270
5	Tax Withholding	319,102	874	39.80	12.00	27.80	24,305
6	Fuel and Power	260,493	714	39.80	24.91	14.89	10,627
7	Chemicals	316,024	866	39.80	39.19	0.61	531
8	Purchased Water	7,896	22	39.80	25.48	14.32	310
9	Service Company Charges	754,362	2,067	39.80	(10.60)	50.40	104,171
10	Group Insurance	113,691	311	39.80	(13.42)	53.22	16,577
11	OPEB's	86,763	238	39.80	(3.50)	43.30	10,293
12	Pensions	152,388	418	39.80	(0.20)	40.00	16,702
13	Insurance Other than Group	105,049	288	39.80	(42.13)	81.93	23,579
14	Uncollectibles - Proforma Present	47,377	130	39.80	39.80	0.00	0
15	Rents	4,128	11	39.80	56.95	(17.14)	(194)
16	401(k)	18,226	50	39.80	17.00	22.80	1,139
17	Other O&M	689,433	1,889	39.80	52.08	(12.28)	(23,202)
18	Total O&M Expenses	<u>3,546,524</u>					235,108
19							
20	Depreciation Amortization Expense	785,947	2,153	39.80	39.80	0.00	0
21	Property Taxes	335,428	919	39.80	181.37	(141.57)	(130,099)
22	Public Service Commission Fee	44,172	121	39.80	(27.41)	67.21	8,133
23	Franchise and Environment Tax	10,182	28	39.80	293.37	(253.57)	(7,074)
24	FICA Taxes	76,812	210	39.80	12.00	27.80	5,851
25	FUTA Taxes	954	3	39.80	12.00	27.80	73
26	SUTA Taxes	3,131	9	39.80	12.00	27.80	238
27	Federal Income Tax - Current	(18,985)	(52)	39.80	59.45	(19.65)	1,022
28	State Income Tax - Current	(3,586)	(10)	39.80	45.25	(5.45)	54
29	Deferred Income Taxes	91,862	252	39.80	39.80	0.00	0
30	Interest Expense	873,275	2,393	39.80	91.00	(51.20)	(122,495)
31	Preferred Dividends	5,562	15	39.80	45.00	(5.20)	(79)
32	Total Working Capital Requirement	<u>5,751,277</u>					<u>(9,268)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>0</u>
35							
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37							
38	All Lead/Lags are based on internal study.						
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**Working Capital**  
**For the Test Year Ended December 31, 2010**

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

**Case No. WR-2011-XXXX**  
**Schedule CAS-7-JOP**  
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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	1,404,607	3,848	42.77	12.48	30.29	116,567
5	Tax Withholding	667,390	1,828	42.77	12.00	30.77	56,264
6	Fuel and Power	1,119,136	3,066	42.77	23.77	19.00	58,248
7	Chemicals	375,781	1,030	42.77	41.67	1.10	1,136
8	Purchased Water	0	0	42.77		42.77	0
9	Service Company Charges	1,692,081	4,636	42.77	(10.60)	53.37	247,431
10	Group Insurance	253,386	694	42.77	(13.42)	56.19	39,008
11	OPEB's	194,950	534	42.77	(3.50)	46.27	24,714
12	Pensions	352,948	967	42.77	(0.20)	42.97	41,555
13	Insurance Other than Group	232,124	636	42.77	(42.13)	84.90	53,990
14	Uncollectibles - Proforma Present	206,678	566	42.77	42.77	0.00	0
15	Rents	35,032	96	42.77	35.69	7.08	680
16	401(k)	38,264	105	42.77	17.00	25.77	2,702
17	Other O&M	1,347,235	3,691	42.77	52.03	(9.26)	(34,185)
18	Total O&M Expenses	<u>7,919,612</u>					608,110
19							
20	Depreciation Amortization Expense	2,549,640	6,985	42.77	42.77	0.00	0
21	Property Taxes	1,107,596	3,035	42.77	(138.60)	181.37	550,369
22	Public Service Commission Fee	136,838	375	42.77	(27.41)	70.18	26,310
23	Franchise and Environment Tax	22,846	63	42.77	293.37	(250.60)	(15,685)
24	FICA Taxes	160,945	441	42.77	12.00	30.77	13,568
25	FUTA Taxes	2,036	6	42.77	12.00	30.77	172
26	SUTA Taxes	6,454	18	42.77	12.00	30.77	544
27	Federal Income Tax - Current	1,315,056	3,603	42.77	59.45	(16.68)	(60,093)
28	State Income Tax - Current	199,360	546	42.77	45.25	(2.48)	(1,354)
29	Deferred Income Taxes	71,036	195	42.77	42.77	0.00	0
30	Interest Expense	2,237,587	6,130	42.77	91.00	(48.23)	(295,662)
31	Preferred Dividends	14,252	39	42.77	45.00	(2.23)	(87)
32	Total Working Capital Requirement	<u>15,743,259</u>					<u>826,192</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>826,000</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

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

**Case No. WR-2011-XXXX**  
**Schedule CAS-7-MEX**  
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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	267,428	733	44.39	12.48	31.91	23,376
5	Tax Withholding	127,067	348	44.39	12.00	32.39	11,274
6	Fuel and Power	230,116	630	44.39	25.31	19.08	12,029
7	Chemicals	66,875	183	44.39	43.56	0.82	151
8	Purchased Water	0	0	44.39		44.39	0
9	Service Company Charges	339,747	931	44.39	(10.60)	54.99	51,183
10	Group Insurance	44,056	121	44.39	(13.42)	57.80	6,977
11	OPEB's	37,847	104	44.39	(3.50)	47.89	4,965
12	Pensions	61,537	169	44.39	(0.20)	44.59	7,517
13	Insurance Other than Group	46,949	129	44.39	(42.13)	86.51	11,128
14	Uncollectibles - Proforma Present	26,693	73	44.39	44.39	0.00	0
15	Rents	5,353	15	44.39	45.66	(1.28)	(19)
16	401(k)	8,047	22	44.39	17.00	27.39	604
17	Other O&M	373,865	1,024	44.39	45.66	(1.28)	(1,310)
18	Total O&M Expenses	<u>1,635,580</u>					<u>127,875</u>
19							
20	Depreciation Amortization Expense	518,256	1,420	44.39	44.39	0.00	0
21	Property Taxes	197,084	540	44.39	181.37	(136.98)	(73,966)
22	Public Service Commission Fee	26,756	73	44.39	(27.41)	71.79	5,263
23	Franchise and Environment Tax	4,578	13	44.39	293.37	(248.98)	(3,123)
24	FICA Taxes	30,705	84	44.39	12.00	32.39	2,724
25	FUTA Taxes	431	1	44.39	12.00	32.39	38
26	SUTA Taxes	1,344	4	44.39	12.00	32.39	119
27	Federal Income Tax - Current	201,199	551	44.39	59.45	(15.06)	(8,304)
28	State Income Tax - Current	31,448	86	44.39	45.25	(0.86)	(75)
29	Deferred Income Taxes	(5,956)	(16)	44.39	44.39	0.00	0
30	Interest Expense	530,390	1,453	44.39	91.00	(46.61)	(67,737)
31	Preferred Dividends	3,378	9	44.39	45.00	(0.61)	(6)
32	Total Working Capital Requirement	<u>3,175,193</u>					<u>(17,192)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX  
 Schedule CAS-7-PKW  
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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	200,893	550	39.76	12.48	27.28	15,016
5	Tax Withholding	95,453	262	39.76	12.00	27.76	7,261
6	Fuel and Power	242,081	663	39.76	31.11	8.66	5,740
7	Chemicals	122,485	336	39.76	7.37	32.39	10,870
8	Purchased Water	295,785	810	39.76	43.99	(4.23)	(3,427)
9	Service Company Charges	393,395	1,078	39.76	(10.60)	50.37	54,284
10	Group Insurance	41,303	113	39.76	(13.42)	53.18	6,018
11	OPEB's	31,778	87	39.76	(3.50)	43.26	3,767
12	Pensions	50,036	137	39.76	(0.20)	39.97	5,479
13	Insurance Other than Group	52,503	144	39.76	(42.13)	81.89	11,779
14	Uncollectibles - Proforma Present	25,286	69	39.76	39.76	0.00	0
15	Rents	2,616	7	39.76	39.37	0.40	3
16	401(k)	4,553	12	39.76	17.00	22.76	284
17	Other O&M	379,371	1,039	39.76	41.52	(1.76)	(1,829)
18	Total O&M Expenses	<u>1,937,538</u>					115,245
19							
20	Depreciation Amortization Expense	1,249,742	3,424	39.76	39.76	0.00	0
21	Property Taxes	823,279	2,256	39.76	181.37	(141.61)	(319,402)
22	Public Service Commission Fee	38,694	106	39.76	(27.41)	67.17	7,121
23	Franchise and Environment Tax	5,305	15	39.76	293.37	(253.61)	(3,686)
24	FICA Taxes	22,434	61	39.76	12.00	27.76	1,706
25	FUTA Taxes	447	1	39.76	12.00	27.76	34
26	SUTA Taxes	1,395	4	39.76	12.00	27.76	106
27	Federal Income Tax - Current	231,438	634	39.76	59.45	(19.69)	(12,483)
28	State Income Tax - Current	34,337	94	39.76	45.25	(5.49)	(516)
29	Deferred Income Taxes	(164,313)	(450)	39.76	39.76	0.00	0
30	Interest Expense	768,624	2,106	39.76	91.00	(51.24)	(107,895)
31	Preferred Dividends	4,896	13	39.76	45.00	(5.24)	(70)
32	Total Working Capital Requirement	<u>4,953,814</u>					<u>(319,840)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

Missouri Public Service Commission  
 Company: Missouri-American Water Company  
 District: St. Joseph

Case No. WR-2011-XXXX  
 Schedule CAS-7-SJO  
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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	1,529,463	4,190	40.98	12.48	28.50	119,436
5	Tax Withholding	726,715	1,991	40.98	12.00	28.98	57,705
6	Fuel and Power	929,900	2,548	40.98	23.80	17.18	43,776
7	Chemicals	731,797	2,005	40.98	37.93	3.05	6,113
8	Purchased Water	0	0	40.98		40.98	0
9	Service Company Charges	2,230,451	6,111	40.98	(10.60)	51.59	315,230
10	Group Insurance	299,129	820	40.98	(13.42)	54.40	44,585
11	OPEB's	232,797	638	40.98	(3.50)	44.48	28,371
12	Pensions	364,356	998	40.98	(0.20)	41.19	41,113
13	Insurance Other than Group	304,735	835	40.98	(42.13)	83.11	69,386
14	Uncollectibles - Proforma Present	180,452	494	40.98	40.98	0.00	0
15	Rents	53,192	146	40.98	44.97	(3.99)	(581)
16	401(k)	38,481	105	40.98	17.00	23.98	2,528
17	Other O&M	2,278,566	6,243	40.98	40.46	0.52	3,244
18	Total O&M Expenses	<u>9,900,033</u>					<u>730,906</u>
19							
20	Depreciation Amortization Expense	2,920,610	8,002	40.98	40.98	0.00	0
21	Property Taxes	1,362,358	3,732	40.98	181.37	(140.39)	(523,993)
22	Public Service Commission Fee	154,584	424	40.98	(27.41)	68.39	28,964
23	Franchise and Environment Tax	50,096	137	40.98	293.37	(252.39)	(34,640)
24	FICA Taxes	174,876	479	40.98	12.00	28.98	13,886
25	FUTA Taxes	2,367	6	40.98	12.00	28.98	188
26	SUTA Taxes	7,716	21	40.98	12.00	28.98	613
27	Federal Income Tax - Current	937,582	2,569	40.98	59.45	(18.47)	(47,437)
28	State Income Tax - Current	142,871	391	40.98	45.25	(4.27)	(1,670)
29	Deferred Income Taxes	287,504	788	40.98	40.98	0.00	0
30	Interest Expense	2,544,267	6,971	40.98	91.00	(50.02)	(348,649)
31	Preferred Dividends	16,206	44	40.98	45.00	(4.02)	(178)
32	Total Working Capital Requirement	<u>18,501,070</u>					<u>(182,010)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

Missouri Public Service Commission  
 Company: Missouri-American Water Company  
 District: St. Louis Metro

Case No. WR-2011-XXXX  
 Schedule CAS-7-STL  
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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	13,537,166	37,088	73.67	12.48	61.19	2,269,442
5	Tax Withholding	6,432,101	17,622	73.67	12.00	61.67	1,086,770
6	Fuel and Power	8,312,253	22,773	73.67	25.97	47.70	1,086,197
7	Chemicals	8,944,871	24,506	73.67	38.43	35.24	863,720
8	Purchased Water	301,550	826	73.67	37.55	36.12	29,844
9	Service Company Charges	25,600,496	70,138	73.67	(10.60)	84.27	5,910,778
10	Group Insurance	3,816,788	10,457	73.67	(13.42)	87.09	910,701
11	OPEB's	2,924,960	8,014	73.67	(3.50)	77.17	618,413
12	Pensions	3,226,680	8,840	73.67	(0.20)	73.87	653,055
13	Insurance Other than Group	3,148,748	8,627	73.67	(42.13)	115.80	998,934
14	Uncollectibles - Proforma Present	1,861,160	5,099	73.67	73.67	0.00	0
15	Rents	214,292	587	73.67	28.44	45.23	26,556
16	401(k)	430,931	1,181	73.67	17.00	56.67	66,907
17	Other O&M	16,967,463	46,486	73.67	42.12	31.55	1,466,515
18	Total O&M Expenses	<u>95,719,459</u>					<u>15,987,832</u>
19							
20	Depreciation Amortization Expense	21,107,861	57,830	73.67	73.67	0.00	0
21	Property Taxes	9,964,620	27,300	73.67	181.37	(107.70)	(2,940,231)
22	Public Service Commission Fee	1,347,212	3,691	73.67	(27.41)	101.08	373,077
23	Franchise and Environment Tax	345,984	948	73.67	293.37	(219.70)	(208,253)
24	FICA Taxes	1,482,715	4,062	73.67	12.00	61.67	250,520
25	FUTA Taxes	20,152	55	73.67	12.00	61.67	3,405
26	SUTA Taxes	64,909	178	73.67	12.00	61.67	10,967
27	Federal Income Tax - Current	9,655,891	26,454	73.67	59.45	14.22	376,197
28	State Income Tax - Current	1,423,835	3,901	73.67	45.25	28.42	110,866
29	Deferred Income Taxes	83,503	229	73.67	73.67	0.00	0
30	Interest Expense	18,795,364	51,494	73.67	91.00	(17.33)	(892,366)
31	Preferred Dividends	119,716	328	73.67	45.00	28.67	9,404
32	Total Working Capital Requirement	<u>160,131,220</u>					<u>13,081,418</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>13,081,000</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

**Missouri Public Service Commission**  
**Company: Missouri-American Water Company**  
**District: Warren County Water**

**Case No. WR-2011-XXXX**  
**Schedule CAS-7-WCW**  
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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	40,625	111	44.11	12.48	31.63	3,520
5	Tax Withholding	19,303	53	44.11	12.00	32.11	1,698
6	Fuel and Power	8,261	23	44.11	23.34	20.77	470
7	Chemicals	3,229	9	44.11	48.67	(4.56)	(40)
8	Purchased Water	0	0	44.11		44.11	0
9	Service Company Charges	31,026	85	44.11	(10.60)	54.71	4,650
10	Group Insurance	2,784	8	44.11	(13.42)	57.53	439
11	OPEB's	2,142	6	44.11	(3.50)	47.61	279
12	Pensions	9,673	27	44.11	(0.20)	44.31	1,174
13	Insurance Other than Group	4,462	12	44.11	(42.13)	86.23	1,054
14	Uncollectibles - Proforma Present	2,105	6	44.11	44.11	0.00	0
15	Rents	73	0	44.11	41.72	2.39	0
16	401(k)	1,380	4	44.11	17.00	27.11	102
17	Other O&M	33,464	92	44.11	41.72	2.39	219
18	Total O&M Expenses	158,527					13,565
19							
20	Depreciation Amortization Expense	42,206	116	44.11	44.11	0.00	0
21	Property Taxes	8,853	24	44.11	181.37	(137.26)	(3,329)
22	Public Service Commission Fee	2,684	7	44.11	(27.41)	71.51	526
23	Franchise and Environment Tax	428	1	44.11	293.37	(249.26)	(292)
24	FICA Taxes	5,220	14	44.11	12.00	32.11	459
25	FUTA Taxes	49	0	44.11	12.00	32.11	4
26	SUTA Taxes	143	0	44.11	12.00	32.11	13
27	Federal Income Tax - Current	41,090	113	44.11	59.45	(15.34)	(1,727)
28	State Income Tax - Current	6,378	17	44.11	45.25	(1.14)	(20)
29	Deferred Income Taxes	(10,652)	(29)	44.11	44.11	0.00	0
30	Interest Expense	40,527	111	44.11	91.00	(46.89)	(5,207)
31	Preferred Dividends	258	1	44.11	45.00	(0.89)	(1)
32	Total Working Capital Requirement	295,711					3,991
33							
34	Total Cash and Working Capital Requirement Used						4,000
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							



**Working Capital**  
**For the Test Year Ended December 31, 2010**

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

Case No. WR-2011-XXXX  
 Schedule CAS-7-WAR  
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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	259,121	710	40.37	12.48	27.89	19,799
5	Tax Withholding	123,120	337	40.37	12.00	28.37	9,569
6	Fuel and Power	222,434	609	40.37	27.86	12.51	7,623
7	Chemicals	29,922	82	40.37	42.68	(2.31)	(190)
8	Purchased Water	0	0	40.37		40.37	0
9	Service Company Charges	508,745	1,394	40.37	(10.60)	50.97	71,046
10	Group Insurance	56,153	154	40.37	(13.42)	53.79	8,275
11	OPEB's	43,203	118	40.37	(3.50)	43.87	5,193
12	Pensions	67,141	184	40.37	(0.20)	40.57	7,463
13	Insurance Other than Group	70,605	193	40.37	(42.13)	82.49	15,958
14	Uncollectibles - Proforma Present	32,216	88	40.37	40.37	0.00	0
15	Rents	5,276	14	40.37	46.35	(5.98)	(86)
16	401(k)	7,602	21	40.37	17.00	23.37	487
17	Other O&M	357,693	980	40.37	47.89	(7.52)	(7,366)
18	Total O&M Expenses	<u>1,783,233</u>					137,771
19							
20	Depreciation Amortization Expense	508,420	1,393	40.37	40.37	0.00	0
21	Property Taxes	245,880	674	40.37	181.37	(141.00)	(94,984)
22	Public Service Commission Fee	27,980	77	40.37	(27.41)	67.78	5,196
23	Franchise and Environment Tax	6,888	19	40.37	293.37	(253.00)	(4,774)
24	FICA Taxes	29,870	82	40.37	12.00	28.37	2,322
25	FUTA Taxes	413	1	40.37	12.00	28.37	32
26	SUTA Taxes	1,353	4	40.37	12.00	28.37	105
27	Federal Income Tax - Current	232,831	638	40.37	59.45	(19.08)	(12,171)
28	State Income Tax - Current	35,477	97	40.37	45.25	(4.88)	(474)
29	Deferred Income Taxes	(10,083)	(28)	40.37	40.37	0.00	0
30	Interest Expense	421,634	1,155	40.37	91.00	(50.63)	(58,487)
31	Preferred Dividends	2,686	7	40.37	45.00	(4.63)	(34)
32	Total Working Capital Requirement	<u>3,286,582</u>					<u>(25,498)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

Missouri Public Service Commission  
 Company: Missouri-American Water Company  
 District: Cedar Hill Sewer

Case No. SR-2011-XXXX  
 Schedule CAS-7-CDH  
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Line #

	Proforma	Average	Revenue	Expense	Net	Cash	
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement	
	Expense	Expense					
1							
2							
3	<u>Expense Category</u>						
4	Base Payroll	79,552	218	76.78	12.48	64.30	14,014
5	Tax Withholding	37,799	104	76.78	12.00	64.78	6,708
6	Fuel and Power	34,619	95	76.78	19.62	57.16	5,421
7	Chemicals	0	0	76.78		76.78	0
8	Purchased Water	0	0	76.78		76.78	0
9	Service Company Charges	48,675	133	76.78	(10.60)	87.38	11,653
10	Group Insurance	(1,862)	(5)	76.78	(13.42)	90.20	(460)
11	OPEB's	0	0	76.78	(3.50)	80.28	0
12	Pensions	19,594	54	76.78	(0.20)	76.98	4,133
13	Insurance Other than Group	6,728	18	76.78	(42.13)	118.90	2,192
14	Uncollectibles - Proforma Present	5,638	15	76.78	76.78	0.00	0
15	Rents	109	0	76.78	48.00	28.78	9
16	401(k)	1,902	5	76.78	17.00	59.78	311
17	Other O&M	228,401	626	76.78	48.00	28.78	18,012
18	Total O&M Expenses	<u>461,154</u>					<u>61,993</u>
19							
20	Depreciation Expense	134,556	369	76.78	76.78	0.00	0
21	Property Taxes	40,386	111	76.78	12.00	64.78	7,168
22	Public Service Commission Fee	46,587	128	76.78	(27.41)	104.19	13,298
23	Franchise and Environment Tax	642	2	76.78	293.37	(216.59)	(381)
24	FICA Taxes	8,860	24	76.78	12.00	64.78	1,572
25	FUTA Taxes	82	0	76.78	12.00	64.78	15
26	SUTA Taxes	242	1	76.78	12.00	64.78	43
27	Federal Income Tax - Current	(67,899)	(186)	76.78	59.45	17.33	(3,224)
28	State Income Tax - Current	(10,877)	(30)	76.78	45.25	31.53	(940)
29	Deferred Income Taxes	(17,367)	(48)	76.78	76.78	0.00	0
30	Interest Expense	56,675	155	76.78	91.00	(14.22)	(2,208)
31	Preferred Dividends	361	1	76.78	45.00	31.78	31
32	Total Working Capital Requirement	<u>653,402</u>					<u>77,367</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>77,000</u>
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

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

**Case No. SR-2011-XXXX**  
**Schedule CAS-7-PKS**  
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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	2,715	7	39.76	12.48	27.28	203
5	Tax Withholding	1,290	4	39.76	12.00	27.76	98
6	Fuel and Power	1	0	39.76	31.11	8.66	0
7	Chemicals	0	0	39.76		39.76	0
8	Purchased Water	0	0	39.76		39.76	0
9	Service Company Charges	7,354	20	39.76	(10.60)	50.37	1,015
10	Group Insurance	1,856	5	39.76	(13.42)	53.18	270
11	OPEB's	1,428	4	39.76	(3.50)	43.26	169
12	Pensions	646	2	39.76	(0.20)	39.97	71
13	Insurance Other than Group	918	3	39.76	(42.13)	81.89	206
14	Uncollectibles - Proforma Present	595	2	39.76	39.76	0.00	0
15	Rents	15	0	39.76	39.37	0.40	0
16	401(k)	58	0	39.76	17.00	22.76	4
17	Other O&M	64,041	175	39.76	41.52	(1.76)	(309)
18	Total O&M Expenses	80,918					1,727
19							
20	Depreciation Expense	3,350	9	39.76	39.76	0.00	0
21	Property Taxes	1,654	5	39.76	12.00	27.76	126
22	Public Service Commission Fee	7,281	20	39.76	(27.41)	67.17	1,340
23	Franchise and Environment Tax	86	0	39.76	293.37	(253.61)	(59)
24	FICA Taxes	312	1	39.76	12.00	27.76	24
25	FUTA Taxes	4	0	39.76	12.00	27.76	0
26	SUTA Taxes	16	0	39.76	12.00	27.76	1
27	Federal Income Tax - Current	(5,514)	(15)	39.76	59.45	(19.69)	297
28	State Income Tax - Current	(867)	(2)	39.76	45.25	(5.49)	13
29	Deferred Income Taxes	40	0	39.76	39.76	0.00	0
30	Interest Expense	884	2	39.76	91.00	(51.24)	(124)
31	Preferred Dividends	6	0	39.76	45.00	(5.24)	0
32	Total Working Capital Requirement	88,170					3,345
33							
34	Total Cash and Working Capital Requirement Used						3,000
35							
36							
37							
38	All Lead/Lags are based on internal study.						
39							

**Working Capital**  
**For the Test Year Ended December 31, 2010**

Missouri Public Service Commission  
 Company: Missouri-American Water Company  
 District: Warren County Sewer

Case No. SR-2011-XXXX  
 Schedule CAS-7-WCS  
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Line #

	Proforma	Average	Revenue	Expense	Net	Cash
	Expense	Daily	Lag	(Lead)/Lag	(Lead)/Lag	Requirement
	Expense	Expense				
1						
2						
3	<u>Expense Category</u>					
4	Base Payroll	82,179	225	44.11	12.48	7,120
5	Tax Withholding	39,047	107	44.11	12.00	3,435
6	Fuel and Power	15,497	42	44.11	23.34	882
7	Chemicals	0	0	44.11		0
8	Purchased Water	0	0	44.11		0
9	Service Company Charges	29,275	80	44.11	(10.60)	4,388
10	Group Insurance	5,105	14	44.11	(13.42)	805
11	OPEB's	3,928	11	44.11	(3.50)	512
12	Pensions	19,156	52	44.11	(0.20)	2,325
13	Insurance Other than Group	4,094	11	44.11	(42.13)	967
14	Uncollectibles - Proforma Present	2,328	6	44.11	44.11	0
15	Rents	65	0	44.11	41.72	0
16	401(k)	2,294	6	44.11	17.00	170
17	Other O&M	<u>183,152</u>	502	44.11	41.72	<u>1,198</u>
18	Total O&M Expenses	386,119				21,802
19						
20	Depreciation Expense	183,826	504	44.11	44.11	0
21	Property Taxes	20,780	57	44.11	181.37	(7,815)
22	Public Service Commission Fee	24,721	68	44.11	(27.41)	4,843
23	Franchise and Environment Tax	385	1	44.11	293.37	(263)
24	FICA Taxes	9,599	26	44.11	12.00	844
25	FUTA Taxes	108	0	44.11	12.00	10
26	SUTA Taxes	328	1	44.11	12.00	29
27	Federal Income Tax - Current	(141,122)	(387)	44.11	59.45	5,933
28	State Income Tax - Current	(22,309)	(61)	44.11	45.25	70
29	Deferred Income Taxes	(7,828)	(21)	44.11	44.11	0
30	Interest Expense	84,282	231	44.11	91.00	(10,828)
31	Preferred Dividends	<u>537</u>	1	44.11	45.00	<u>(1)</u>
32	Total Working Capital Requirement	<u>539,427</u>				<u>14,624</u>
33						
34	Total Cash and Working Capital Requirement Used					<u>15,000</u>

All Lead/Lags are based on internal study.