

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Total Company							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$30,240,700	\$82,851				\$4,744,804
3	Purchased Water	983,579	2,695				29,515
4	Fuel and Power	12,724,694	34,862				1,542,950
5	Chemicals	8,949,154	24,518				865,545
6	Waste Disposal	1,642,716	4,501				(11,540)
7	Support Services	28,681,963	78,581				6,122,024
8	Group Insurance	5,612,828	15,378				902,790
9	Pensions	1,591,593	4,361				222,422
10	Regulatory Expense	761,075	2,085				0
11	Insurance, Other than Group	4,919,237	13,477				1,990,768
12	Customer Accounting	2,649,410	7,259				43,533
13	Rents	388,299	1,064				8,942
14	Uncollectible accounts expense	2,941,446	8,059				0
15	Miscellaneous	10,659,016	29,203				485,651
16	Maintenance - Other	9,393,350	25,735				(4,092,213)
17							
18	Total Operations and Maintenance	<u>122,139,060</u>					<u>12,855,191</u>
19							
20	Depreciation	41,102,460	112,609				0
21	Amortization	913,026	2,501				0
22	Property Taxes	13,922,062	38,143				(4,031,454)
23	Payroll Taxes	2,251,145	6,168				352,133
24	PSC Fees	2,391,470	6,552				658,429
25	Other General Taxes	9,338	26				0
26	Current Federal Income Tax	(7,774,691)	(21,301)				0
27	Current State Income Tax	(1,227,755)	(3,364)				0
28	Deferred Income Taxes	28,526,179	78,154				0
29	Amortization of Investment Tax Credit	(130,410)	(357)				0
30	Interest Expense Deduction	28,148,818	77,120				(1,688,809)
31	Preferred Stock	1,420	4				100
32	Total Working Capital Requirement	<u>\$230,272,122</u>					<u>\$8,145,590</u>
33							
34	Total Cash and Working Capital Requirement Used						\$9,711,400 (1)
35							
36	(1) Excludes districts with negative total working capital requirement						
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
Working Capital
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		Total Water					
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$29,223,604	\$80,065				\$4,659,619
3	Purchased Water	983,579	2,695				29,515
4	Fuel and Power	12,442,688	34,090				1,528,948
5	Chemicals	8,921,667	24,443				865,210
6	Waste Disposal	562,667	1,542				2,901
7	Support Services	28,509,554	78,108				6,099,077
8	Group Insurance	5,390,972	14,770				882,621
9	Pensions	1,551,671	4,251				219,950
10	Regulatory Expense	760,665	2,084				0
11	Insurance, Other than Group	4,845,592	13,276				1,966,779
12	Customer Accounting	2,558,501	7,010				48,641
13	Rents	381,563	1,045				9,212
14	Uncollectible accounts expense	2,867,553	7,856				0
15	Miscellaneous	10,390,636	28,467				493,482
16	Maintenance - Other	8,996,565	24,648				(3,888,590)
17							
18	Total Operations and Maintenance	<u>118,387,477</u>					<u>12,917,365</u>
19							
20	Depreciation	39,886,695	109,279				0
21	Amortization	529,161	1,450				0
22	Property Taxes	13,261,087	36,332				(3,795,574)
23	Payroll Taxes	2,172,511	5,952				345,548
24	PSC Fees	2,389,133	6,546				657,965
25	Other General Taxes	9,460	26				0
26	Current Federal Income Tax	(8,204,748)	(22,479)				0
27	Current State Income Tax	(1,295,334)	(3,549)				0
28	Deferred Income Taxes	28,804,068	78,915				0
29	Amortization of Investment Tax Credit	(130,399)	(357)				0
30	Interest Expense Deduction	27,490,070	75,315				(1,598,956)
31	Preferred Stock	1,420	4				100
32	Total Working Capital Requirement	<u>\$223,300,601</u>					<u>\$8,526,448</u>
33							
34	Total Cash and Working Capital Requirement Used						\$9,708,700 (1)
35							
36	(1) Excludes districts with negative total working capital requirement						
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
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Total Sewer							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$1,017,096	\$2,787				\$85,185
3	Purchased Water	0	0				0
4	Fuel and Power	282,006	773				14,002
5	Chemicals	27,487	75				335
6	Waste Disposal	1,080,049	2,959				(14,441)
7	Support Services	172,409	472				22,947
8	Group Insurance	221,856	608				20,169
9	Pensions	39,922	109				2,472
10	Regulatory Expense	410	1				0
11	Insurance, Other than Group	73,645	202				23,989
12	Customer Accounting	90,909	249				(5,108)
13	Rents	6,736	18				(270)
14	Uncollectible accounts expense	73,893	202				0
15	Miscellaneous	268,380	735				(7,831)
16	Maintenance - Other	396,785	1,087				(203,623)
17							
18	Total Operations and Maintenance	<u>3,751,583</u>					<u>(62,174)</u>
19							
20	Depreciation	1,215,765	3,331				0
21	Amortization	383,865	1,052				0
22	Property Taxes	660,975	1,811				(235,880)
23	Payroll Taxes	78,634	215				6,585
24	PSC Fees	2,337	6				464
25	Other General Taxes	(122)	(0)				0
26	Current Federal Income Tax	430,057	1,178				0
27	Current State Income Tax	67,579	185				0
28	Deferred Income Taxes	(277,889)	(761)				0
29	Amortization of Investment Tax Credit	(11)	(0)				0
30	Interest Expense Deduction	658,748	1,805				(89,853)
31	Preferred Stock	0	0				0
32	Total Working Capital Requirement	<u>\$6,971,521</u>					<u>(\$380,858)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$2,700 (1)
35							
36	(1) Excludes districts with negative total working capital requirement						
37							
38	All Lead/Lags are based on internal study						
39							

Anna Meadows Water

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$43	\$0	42.57	12.00	30.57	\$4
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	2,255	6	42.57	24.45	18.12	112
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	56	0	42.57	(6.01)	48.58	7
8	Group Insurance	14	0	42.57	9.39	33.18	1
9	Pensions	7	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	17	0	42.57	(76.33)	118.90	6
12	Customer Accounting	4	0	42.57	63.08	(20.51)	0
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	460	1	42.57	42.57	0.00	0
15	Miscellaneous	7	0	42.57	53.22	(10.65)	0
16	Maintenance - Other	3	0	42.57	229.88	(187.31)	(2)
17							
18	Total Operations and Maintenance	<u>2,866</u>					<u>128</u>
19							
20	Depreciation	10,096	28	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	2,195	6	42.57	172.83	(130.26)	(783)
23	Payroll Taxes	4	0	42.57	12.00	30.57	0
24	PSC Fees	4	0	42.57	(30.02)	72.59	1
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	6,464	18	42.57	42.57	0.00	0
27	Current State Income Tax	1,016	3	42.57	42.57	0.00	0
28	Deferred Income Taxes	81	0	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	7,912	22	42.57	92.36	(49.79)	(1,079)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$30,638</u>					<u>(\$1,733)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
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Brunswick							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$143,440	\$393	42.57	12.00	30.57	\$12,014
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	22,081	60	42.57	24.45	18.12	1,096
5	Chemicals	14,367	39	42.57	38.13	4.44	175
6	Waste Disposal	4,500	12	42.57	47.45	(4.88)	(60)
7	Support Services	2,856	8	42.57	(6.01)	48.58	380
8	Group Insurance	27,288	75	42.57	9.39	33.18	2,481
9	Pensions	6,399	18	42.57	19.97	22.60	396
10	Regulatory Expense	35	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	3,782	10	42.57	(76.33)	118.90	1,232
12	Customer Accounting	247	1	42.57	63.08	(20.51)	(14)
13	Rents	28	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	5,992	16	42.57	42.57	0.00	0
15	Miscellaneous	30,152	83	42.57	53.22	(10.65)	(880)
16	Maintenance - Other	13,064	36	42.57	229.88	(187.31)	(6,704)
17							
18	Total Operations and Maintenance	<u>274,231</u>					<u>10,115</u>
19							
20	Depreciation	96,907	265	42.57	42.57	0.00	0
21	Amortization	30	0	42.57	42.57	0.00	0
22	Property Taxes	25,435	70	42.57	172.83	(130.26)	(9,077)
23	Payroll Taxes	10,907	30	42.57	12.00	30.57	913
24	PSC Fees	205	1	42.57	(30.02)	72.59	41
25	Other General Taxes	1,196	3	42.57	42.57	0.00	0
26	Current Federal Income Tax	(19,617)	(54)	42.57	42.57	0.00	0
27	Current State Income Tax	(3,083)	(8)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(2,814)	(8)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	46,044	126	42.57	92.36	(49.79)	(6,280)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$429,441</u>					<u>(\$4,288)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

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Emerald Pointe							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$17,606	\$48	42.57	12.00	30.57	\$1,475
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,561	4	42.57	24.45	18.12	77
5	Chemicals	7	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	1,581	4	42.57	(6.01)	48.58	210
8	Group Insurance	4,517	12	42.57	9.39	33.18	411
9	Pensions	841	2	42.57	19.97	22.60	52
10	Regulatory Expense	17	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	667	2	42.57	(76.33)	118.90	217
12	Customer Accounting	1,435	4	42.57	63.08	(20.51)	(81)
13	Rents	10	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	520	1	42.57	42.57	0.00	0
15	Miscellaneous	8,915	24	42.57	53.22	(10.65)	(260)
16	Maintenance - Other	5,826	16	42.57	229.88	(187.31)	(2,990)
17							
18	Total Operations and Maintenance	<u>43,503</u>					<u>(889)</u>
19							
20	Depreciation	12,983	36	42.57	42.57	0.00	0
21	Amortization	18	0	42.57	42.57	0.00	0
22	Property Taxes	2,765	8	42.57	172.83	(130.26)	(987)
23	Payroll Taxes	1,344	4	42.57	12.00	30.57	113
24	PSC Fees	118	0	42.57	(30.02)	72.59	23
25	Other General Taxes	(15)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	9,689	27	42.57	42.57	0.00	0
27	Current State Income Tax	1,523	4	42.57	42.57	0.00	0
28	Deferred Income Taxes	4,426	12	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,400	12	42.57	92.36	(49.79)	(600)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$80,754</u>					<u>(\$2,340)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
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Jefferson City							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$1,025,998	\$2,811	42.57	12.00	30.57	\$85,931
3	Purchased Water	22,379	61	42.57	46.40	(3.83)	(235)
4	Fuel and Power	265,999	729	42.57	24.45	18.12	13,205
5	Chemicals	300,578	824	42.57	38.13	4.44	3,660
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	697,985	1,912	42.57	(6.01)	48.58	92,901
8	Group Insurance	196,460	538	42.57	9.39	33.18	17,860
9	Pensions	37,507	103	42.57	19.97	22.60	2,323
10	Regulatory Expense	24,181	66	42.57	42.57	0.00	0
11	Insurance, Other than Group	128,086	351	42.57	(76.33)	118.90	41,724
12	Customer Accounting	82,942	227	42.57	63.08	(20.51)	(4,660)
13	Rents	6,804	19	42.57	57.17	(14.60)	(272)
14	Uncollectible accounts expense	91,495	251	42.57	42.57	0.00	0
15	Miscellaneous	354,437	971	42.57	53.22	(10.65)	(10,341)
16	Maintenance - Other	229,747	629	42.57	229.88	(187.31)	(117,902)
17							
18	Total Operations and Maintenance	<u>3,464,598</u>					<u>124,194</u>
19							
20	Depreciation	1,169,240	3,203	42.57	42.57	0.00	0
21	Amortization	9,108	25	42.57	42.57	0.00	0
22	Property Taxes	466,144	1,277	42.57	172.83	(130.26)	(166,351)
23	Payroll Taxes	77,911	213	42.57	12.00	30.57	6,525
24	PSC Fees	75,927	208	42.57	(30.02)	72.59	15,101
25	Other General Taxes	1,026	3	42.57	42.57	0.00	0
26	Current Federal Income Tax	184,124	504	42.57	42.57	0.00	0
27	Current State Income Tax	28,934	79	42.57	42.57	0.00	0
28	Deferred Income Taxes	698,772	1,914	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(4,805)	(13)	42.57	42.57	0.00	0
30	Interest Expense Deduction	745,135	2,041	42.57	92.36	(49.79)	(101,638)
31	Preferred Stock	45	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$6,916,159</u>					<u>(\$122,169)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
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Joplin							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$2,334,821	\$6,397	42.57	12.00	30.57	\$195,549
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,191,302	3,264	42.57	24.45	18.12	59,142
5	Chemicals	317,740	871	42.57	38.13	4.44	3,869
6	Waste Disposal	55,940	153	42.57	47.45	(4.88)	(748)
7	Support Services	1,789,026	4,901	42.57	(6.01)	48.58	238,117
8	Group Insurance	461,801	1,265	42.57	9.39	33.18	41,982
9	Pensions	96,141	263	42.57	19.97	22.60	5,954
10	Regulatory Expense	55,281	151	42.57	42.57	0.00	0
11	Insurance, Other than Group	307,671	843	42.57	(76.33)	118.90	100,223
12	Customer Accounting	184,064	504	42.57	63.08	(20.51)	(10,341)
13	Rents	43,587	119	42.57	57.17	(14.60)	(1,744)
14	Uncollectible accounts expense	256,881	704	42.57	42.57	0.00	0
15	Miscellaneous	718,496	1,968	42.57	53.22	(10.65)	(20,962)
16	Maintenance - Other	286,587	785	42.57	229.88	(187.31)	(147,071)
17							
18	Total Operations and Maintenance	<u>8,099,338</u>					<u>463,970</u>
19							
20	Depreciation	2,922,319	8,006	42.57	42.57	0.00	0
21	Amortization	27,462	75	42.57	42.57	0.00	0
22	Property Taxes	628,071	1,721	42.57	172.83	(130.26)	(224,137)
23	Payroll Taxes	174,548	478	42.57	12.00	30.57	14,619
24	PSC Fees	173,582	476	42.57	(30.02)	72.59	34,523
25	Other General Taxes	7,628	21	42.57	42.57	0.00	0
26	Current Federal Income Tax	529,032	1,449	42.57	42.57	0.00	0
27	Current State Income Tax	83,134	228	42.57	42.57	0.00	0
28	Deferred Income Taxes	1,482,957	4,063	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(2,069)	(6)	42.57	42.57	0.00	0
30	Interest Expense Deduction	1,864,596	5,108	42.57	92.36	(49.79)	(254,334)
31	Preferred Stock	103	0	42.57	45.00	(2.43)	(1)
32	Total Working Capital Requirement	<u>\$15,990,701</u>					<u>\$34,640</u>
33							
34	Total Cash and Working Capital Requirement Used						\$34,600
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
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Maple/River/Stone

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$139,821	\$383	42.57	12.00	30.57	\$11,710
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	32,577	89	42.57	24.45	18.12	1,617
5	Chemicals	849	2	42.57	38.13	4.44	10
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	9,580	26	42.57	(6.01)	48.58	1,275
8	Group Insurance	27,798	76	42.57	9.39	33.18	2,527
9	Pensions	7,689	21	42.57	19.97	22.60	476
10	Regulatory Expense	123	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	5,094	14	42.57	(76.33)	118.90	1,659
12	Customer Accounting	807	2	42.57	63.08	(20.51)	(45)
13	Rents	501	1	42.57	57.17	(14.60)	(20)
14	Uncollectible accounts expense	3,027	8	42.57	42.57	0.00	0
15	Miscellaneous	26,103	72	42.57	53.22	(10.65)	(762)
16	Maintenance - Other	55,712	153	42.57	229.88	(187.31)	(28,590)
17							
18	Total Operations and Maintenance	<u>309,681</u>					<u>(10,143)</u>
19							
20	Depreciation	80,818	221	42.57	42.57	0.00	0
21	Amortization	110	0	42.57	42.57	0.00	0
22	Property Taxes	16,306	45	42.57	172.83	(130.26)	(5,819)
23	Payroll Taxes	8,452	23	42.57	12.00	30.57	708
24	PSC Fees	687	2	42.57	(30.02)	72.59	137
25	Other General Taxes	(2)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	39,702	109	42.57	42.57	0.00	0
27	Current State Income Tax	6,239	17	42.57	42.57	0.00	0
28	Deferred Income Taxes	10,134	28	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(11)	(0)	42.57	42.57	0.00	0
30	Interest Expense Deduction	36,733	101	42.57	92.36	(49.79)	(5,010)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$508,849</u>					<u>(\$20,127)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Mexico							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$351,340	\$963	42.57	12.00	30.57	\$29,426
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	229,913	630	42.57	24.45	18.12	11,414
5	Chemicals	54,837	150	42.57	38.13	4.44	668
6	Waste Disposal	50,000	137	42.57	47.45	(4.88)	(669)
7	Support Services	360,442	988	42.57	(6.01)	48.58	47,974
8	Group Insurance	71,545	196	42.57	9.39	33.18	6,504
9	Pensions	19,289	53	42.57	19.97	22.60	1,195
10	Regulatory Expense	11,710	32	42.57	42.57	0.00	0
11	Insurance, Other than Group	62,206	170	42.57	(76.33)	118.90	20,263
12	Customer Accounting	38,095	104	42.57	63.08	(20.51)	(2,140)
13	Rents	6,687	18	42.57	57.17	(14.60)	(268)
14	Uncollectible accounts expense	58,450	160	42.57	42.57	0.00	0
15	Miscellaneous	112,644	309	42.57	53.22	(10.65)	(3,286)
16	Maintenance - Other	133,587	366	42.57	229.88	(187.31)	(68,554)
17							
18	Total Operations and Maintenance	<u>1,560,745</u>					<u>42,527</u>
19							
20	Depreciation	656,548	1,799	42.57	42.57	0.00	0
21	Amortization	5,347	15	42.57	42.57	0.00	0
22	Property Taxes	208,456	571	42.57	172.83	(130.26)	(74,391)
23	Payroll Taxes	26,773	73	42.57	12.00	30.57	2,242
24	PSC Fees	36,770	101	42.57	(30.02)	72.59	7,313
25	Other General Taxes	956	3	42.57	42.57	0.00	0
26	Current Federal Income Tax	(52,710)	(144)	42.57	42.57	0.00	0
27	Current State Income Tax	(8,283)	(23)	42.57	42.57	0.00	0
28	Deferred Income Taxes	524,319	1,436	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(438)	(1)	42.57	42.57	0.00	0
30	Interest Expense Deduction	497,142	1,362	42.57	92.36	(49.79)	(67,811)
31	Preferred Stock	22	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$3,455,647</u>					<u>(\$90,120)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Ozark MTN/LTA

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$35,762	\$98	42.57	12.00	30.57	\$2,995
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	18,651	51	42.57	24.45	18.12	926
5	Chemicals	439	1	42.57	38.13	4.44	5
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	3,435	9	42.57	(6.01)	48.58	457
8	Group Insurance	9,261	25	42.57	9.39	33.18	842
9	Pensions	2,374	7	42.57	19.97	22.60	147
10	Regulatory Expense	44	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	1,567	4	42.57	(76.33)	118.90	510
12	Customer Accounting	292	1	42.57	63.08	(20.51)	(16)
13	Rents	14	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	81	0	42.57	42.57	0.00	0
15	Miscellaneous	9,340	26	42.57	53.22	(10.65)	(272)
16	Maintenance - Other	13,540	37	42.57	229.88	(187.31)	(6,948)
17							
18	Total Operations and Maintenance	<u>94,800</u>					<u>(1,355)</u>
19							
20	Depreciation	39,455	108	42.57	42.57	0.00	0
21	Amortization	35	0	42.57	42.57	0.00	0
22	Property Taxes	6,208	17	42.57	172.83	(130.26)	(2,215)
23	Payroll Taxes	2,732	7	42.57	12.00	30.57	229
24	PSC Fees	247	1	42.57	(30.02)	72.59	49
25	Other General Taxes	(11)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(38,318)	(105)	42.57	42.57	0.00	0
27	Current State Income Tax	(6,021)	(16)	42.57	42.57	0.00	0
28	Deferred Income Taxes	83,074	228	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	23,699	65	42.57	92.36	(49.79)	(3,233)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$205,900</u>					<u>(\$6,525)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Platte County Water

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$422,911	\$1,159	42.57	12.00	30.57	\$35,420
3	Purchased Water	540,359	1,480	42.57	46.40	(3.83)	(5,671)
4	Fuel and Power	263,056	721	42.57	24.45	18.12	13,059
5	Chemicals	125,024	343	42.57	38.13	4.44	1,522
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	507,144	1,389	42.57	(6.01)	48.58	67,500
8	Group Insurance	102,155	280	42.57	9.39	33.18	9,287
9	Pensions	27,250	75	42.57	19.97	22.60	1,688
10	Regulatory Expense	18,630	51	42.57	42.57	0.00	0
11	Insurance, Other than Group	83,588	229	42.57	(76.33)	118.90	27,229
12	Customer Accounting	47,690	131	42.57	63.08	(20.51)	(2,679)
13	Rents	8,197	22	42.57	57.17	(14.60)	(328)
14	Uncollectible accounts expense	33,214	91	42.57	42.57	0.00	0
15	Miscellaneous	177,655	487	42.57	53.22	(10.65)	(5,183)
16	Maintenance - Other	327,187	896	42.57	229.88	(187.31)	(167,906)
17							
18	Total Operations and Maintenance	<u>2,684,060</u>					<u>(26,062)</u>
19							
20	Depreciation	1,045,912	2,866	42.57	42.57	0.00	0
21	Amortization	9,903	27	42.57	42.57	0.00	0
22	Property Taxes	1,057,946	2,898	42.57	172.83	(130.26)	(377,544)
23	Payroll Taxes	31,990	88	42.57	12.00	30.57	2,679
24	PSC Fees	58,498	160	42.57	(30.02)	72.59	11,634
25	Other General Taxes	493	1	42.57	42.57	0.00	0
26	Current Federal Income Tax	(2,553)	(7)	42.57	42.57	0.00	0
27	Current State Income Tax	(401)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	365,550	1,002	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(697)	(2)	42.57	42.57	0.00	0
30	Interest Expense Deduction	684,902	1,876	42.57	92.36	(49.79)	(93,422)
31	Preferred Stock	35	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$5,935,638</u>					<u>(\$482,715)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
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 Schedule: CAS-7

Rankin Acres							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$11,892	\$33	42.57	12.00	30.57	\$996
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	3,377	9	42.57	24.45	18.12	168
5	Chemicals	187	1	42.57	38.13	4.44	2
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	593	2	42.57	(6.01)	48.58	79
8	Group Insurance	3,305	9	42.57	9.39	33.18	300
9	Pensions	564	2	42.57	19.97	22.60	35
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	387	1	42.57	(76.33)	118.90	126
12	Customer Accounting	57	0	42.57	63.08	(20.51)	(3)
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	54	0	42.57	42.57	0.00	0
15	Miscellaneous	1,769	5	42.57	53.22	(10.65)	(52)
16	Maintenance - Other	880	2	42.57	229.88	(187.31)	(452)
17							
18	Total Operations and Maintenance	<u>23,074</u>					<u>1,199</u>
19							
20	Depreciation	2,981	8	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	761	2	42.57	172.83	(130.26)	(272)
23	Payroll Taxes	910	2	42.57	12.00	30.57	76
24	PSC Fees	43	0	42.57	(30.02)	72.59	9
25	Other General Taxes	(7)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	8,975	25	42.57	42.57	0.00	0
27	Current State Income Tax	1,410	4	42.57	42.57	0.00	0
28	Deferred Income Taxes	1,561	4	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	1,116	3	42.57	92.36	(49.79)	(152)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$40,824</u>					<u>\$860</u>
33							
34	Total Cash and Working Capital Requirement Used						\$900
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Saddlebrooke Water

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$27,981	\$77	42.57	12.00	30.57	\$2,344
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	0	0	42.57	24.45	18.12	0
5	Chemicals	49	0	42.57	38.13	4.44	1
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	615	2	42.57	(6.01)	48.58	82
8	Group Insurance	6,622	18	42.57	9.39	33.18	602
9	Pensions	1,131	3	42.57	19.97	22.60	70
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	699	2	42.57	(76.33)	118.90	228
12	Customer Accounting	61	0	42.57	63.08	(20.51)	(3)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	610	2	42.57	42.57	0.00	0
15	Miscellaneous	17,663	48	42.57	53.22	(10.65)	(515)
16	Maintenance - Other	8,897	24	42.57	229.88	(187.31)	(4,566)
17							
18	Total Operations and Maintenance	<u>64,338</u>					<u>(1,757)</u>
19							
20	Depreciation	10,510	29	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	9,174	25	42.57	172.83	(130.26)	(3,274)
23	Payroll Taxes	2,137	6	42.57	12.00	30.57	179
24	PSC Fees	43	0	42.57	(30.02)	72.59	9
25	Other General Taxes	(7)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(5,546)	(15)	42.57	42.57	0.00	0
27	Current State Income Tax	(872)	(2)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(7,911)	(22)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	7,886	22	42.57	92.36	(49.79)	(1,076)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$79,752</u>					<u>(\$5,919)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Spring Valley/LWM

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$17,903	\$49	42.57	12.00	30.57	\$1,499
3	Purchased Water	30,169	83	42.57	46.40	(3.83)	(317)
4	Fuel and Power	2,228	6	42.57	24.45	18.12	111
5	Chemicals	(1)	(0)	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	940	3	42.57	(6.01)	48.58	125
8	Group Insurance	5,173	14	42.57	9.39	33.18	470
9	Pensions	1,033	3	42.57	19.97	22.60	64
10	Regulatory Expense	12	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	642	2	42.57	(76.33)	118.90	209
12	Customer Accounting	79	0	42.57	63.08	(20.51)	(4)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	122	0	42.57	42.57	0.00	0
15	Miscellaneous	4,730	13	42.57	53.22	(10.65)	(138)
16	Maintenance - Other	3,106	9	42.57	229.88	(187.31)	(1,594)
17							
18	Total Operations and Maintenance	<u>66,137</u>					<u>425</u>
19							
20	Depreciation	7,098	19	42.57	42.57	0.00	0
21	Amortization	5	0	42.57	42.57	0.00	0
22	Property Taxes	1,140	3	42.57	172.83	(130.26)	(407)
23	Payroll Taxes	1,370	4	42.57	12.00	30.57	115
24	PSC Fees	65	0	42.57	(30.02)	72.59	13
25	Other General Taxes	(2)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	2,610	7	42.57	42.57	0.00	0
27	Current State Income Tax	410	1	42.57	42.57	0.00	0
28	Deferred Income Taxes	552	2	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	2,969	8	42.57	92.36	(49.79)	(405)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$82,354</u>					<u>(\$259)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
Working Capital
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Schedule: CAS-7

St. Joseph							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$2,328,232	\$6,379	42.57	12.00	30.57	\$194,997
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,119,480	3,067	42.57	24.45	18.12	55,576
5	Chemicals	656,605	1,799	42.57	38.13	4.44	7,995
6	Waste Disposal	350,000	959	42.57	47.45	(4.88)	(4,680)
7	Support Services	2,025,783	5,550	42.57	(6.01)	48.58	269,629
8	Group Insurance	461,144	1,263	42.57	9.39	33.18	41,922
9	Pensions	108,847	298	42.57	19.97	22.60	6,741
10	Regulatory Expense	65,015	178	42.57	42.57	0.00	0
11	Insurance, Other than Group	354,219	970	42.57	(76.33)	118.90	115,386
12	Customer Accounting	246,906	676	42.57	63.08	(20.51)	(13,872)
13	Rents	43,290	119	42.57	57.17	(14.60)	(1,732)
14	Uncollectible accounts expense	266,965	731	42.57	42.57	0.00	0
15	Miscellaneous	825,501	2,262	42.57	53.22	(10.65)	(24,084)
16	Maintenance - Other	597,539	1,637	42.57	229.88	(187.31)	(306,645)
17							
18	Total Operations and Maintenance	<u>9,449,526</u>					<u>341,233</u>
19							
20	Depreciation	3,471,718	9,512	42.57	42.57	0.00	0
21	Amortization	24,082	66	42.57	42.57	0.00	0
22	Property Taxes	1,322,237	3,623	42.57	172.83	(130.26)	(471,860)
23	Payroll Taxes	175,614	481	42.57	12.00	30.57	14,708
24	PSC Fees	204,144	559	42.57	(30.02)	72.59	40,601
25	Other General Taxes	4,596	13	42.57	42.57	0.00	0
26	Current Federal Income Tax	237,480	651	42.57	42.57	0.00	0
27	Current State Income Tax	37,318	102	42.57	42.57	0.00	0
28	Deferred Income Taxes	2,219,664	6,081	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(2,434)	(7)	42.57	42.57	0.00	0
30	Interest Expense Deduction	2,022,903	5,542	42.57	92.36	(49.79)	(275,927)
31	Preferred Stock	121	0	42.57	45.00	(2.43)	(1)
32	Total Working Capital Requirement	<u>\$19,166,969</u>					<u>(\$351,246)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
Working Capital
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Schedule: CAS-7

St. Louis Metro

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$21,692,525	\$59,432	79.79	12.00	67.79	\$4,028,866
3	Purchased Water	390,672	1,070	79.79	46.40	33.39	35,738
4	Fuel and Power	8,936,089	24,482	79.79	24.45	55.34	1,354,864
5	Chemicals	7,419,482	20,327	79.79	38.13	41.66	846,920
6	Waste Disposal	102,227	280	79.79	47.45	32.34	9,058
7	Support Services	22,599,171	61,916	79.79	(6.01)	85.80	5,312,415
8	Group Insurance	3,849,417	10,546	79.79	9.39	70.40	742,480
9	Pensions	1,214,620	3,328	79.79	19.97	59.82	199,076
10	Regulatory Expense	570,911	1,564	79.79	79.79	0.00	0
11	Insurance, Other than Group	3,808,298	10,434	79.79	(76.33)	156.12	1,628,883
12	Customer Accounting	1,886,583	5,169	79.79	63.08	16.71	86,388
13	Rents	240,023	658	79.79	57.17	22.62	14,874
14	Uncollectible accounts expense	2,045,521	5,604	79.79	79.79	0.00	0
15	Miscellaneous	7,812,141	21,403	79.79	53.22	26.57	568,709
16	Maintenance - Other	7,141,849	19,567	79.79	229.88	(150.09)	(2,936,785)
17							
18	Total Operations and Maintenance	<u>89,709,529</u>					<u>11,891,486</u>
19							
20	Depreciation	29,521,599	80,881	79.79	79.79	0.00	0
21	Amortization	447,396	1,226	79.79	79.79	0.00	0
22	Property Taxes	9,187,232	25,170	79.79	172.83	(93.04)	(2,341,756)
23	Payroll Taxes	1,604,292	4,395	79.79	12.00	67.79	297,959
24	PSC Fees	1,792,650	4,911	79.79	(30.02)	109.81	539,332
25	Other General Taxes	(24,339)	(67)	79.79	79.79	0.00	0
26	Current Federal Income Tax	(8,884,192)	(24,340)	79.79	79.79	0.00	0
27	Current State Income Tax	(1,402,039)	(3,841)	79.79	79.79	0.00	0
28	Deferred Income Taxes	22,825,847	62,537	79.79	79.79	0.00	0
29	Amortization of Investment Tax Credit	(119,395)	(327)	79.79	79.79	0.00	0
30	Interest Expense Deduction	21,091,318	57,784	79.79	92.36	(12.57)	(726,156)
31	Preferred Stock	1,067	3	79.79	45.00	34.79	102
32	Total Working Capital Requirement	<u>\$165,750,965</u>					<u>\$9,660,967</u>
33							
34	Total Cash and Working Capital Requirement Used						\$9,661,000
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Tri States							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$237,641	\$651	42.57	12.00	30.57	\$19,903
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	143,073	392	42.57	24.45	18.12	7,103
5	Chemicals	(8)	(0)	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	106,288	291	42.57	(6.01)	48.58	14,147
8	Group Insurance	61,941	170	42.57	9.39	33.18	5,631
9	Pensions	5,664	16	42.57	19.97	22.60	351
10	Regulatory Expense	3,194	9	42.57	42.57	0.00	0
11	Insurance, Other than Group	18,599	51	42.57	(76.33)	118.90	6,059
12	Customer Accounting	15,207	42	42.57	63.08	(20.51)	(854)
13	Rents	21,208	58	42.57	57.17	(14.60)	(848)
14	Uncollectible accounts expense	49,091	134	42.57	42.57	0.00	0
15	Miscellaneous	128,153	351	42.57	53.22	(10.65)	(3,739)
16	Maintenance - Other	34,179	94	42.57	229.88	(187.31)	(17,540)
17							
18	Total Operations and Maintenance	<u>824,230</u>					<u>30,213</u>
19							
20	Depreciation	168,066	460	42.57	42.57	0.00	0
21	Amortization	760	2	42.57	42.57	0.00	0
22	Property Taxes	30,775	84	42.57	172.83	(130.26)	(10,983)
23	Payroll Taxes	20,347	56	42.57	12.00	30.57	1,704
24	PSC Fees	10,028	27	42.57	(30.02)	72.59	1,994
25	Other General Taxes	(194)	(1)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(73,360)	(201)	42.57	42.57	0.00	0
27	Current State Income Tax	(11,528)	(32)	42.57	42.57	0.00	0
28	Deferred Income Taxes	72,118	198	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(120)	(0)	42.57	42.57	0.00	0
30	Interest Expense Deduction	78,421	215	42.57	92.36	(49.79)	(10,697)
31	Preferred Stock	6	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$1,119,549</u>					<u>\$12,231</u>
33							
34	Total Cash and Working Capital Requirement Used						\$12,200
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Warrensburg							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$423,821	\$1,161	42.57	12.00	30.57	\$35,496
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	205,071	562	42.57	24.45	18.12	10,181
5	Chemicals	30,903	85	42.57	38.13	4.44	376
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	402,959	1,104	42.57	(6.01)	48.58	53,633
8	Group Insurance	99,816	273	42.57	9.39	33.18	9,074
9	Pensions	21,586	59	42.57	19.97	22.60	1,337
10	Regulatory Expense	11,482	31	42.57	42.57	0.00	0
11	Insurance, Other than Group	69,084	189	42.57	(76.33)	118.90	22,504
12	Customer Accounting	53,805	147	42.57	63.08	(20.51)	(3,023)
13	Rents	11,211	31	42.57	57.17	(14.60)	(448)
14	Uncollectible accounts expense	54,828	150	42.57	42.57	0.00	0
15	Miscellaneous	157,474	431	42.57	53.22	(10.65)	(4,594)
16	Maintenance - Other	133,498	366	42.57	229.88	(187.31)	(68,509)
17							
18	Total Operations and Maintenance	<u>1,675,538</u>					<u>56,027</u>
19							
20	Depreciation	658,583	1,804	42.57	42.57	0.00	0
21	Amortization	4,899	13	42.57	42.57	0.00	0
22	Property Taxes	291,216	798	42.57	172.83	(130.26)	(103,925)
23	Payroll Taxes	32,276	88	42.57	12.00	30.57	2,703
24	PSC Fees	36,054	99	42.57	(30.02)	72.59	7,171
25	Other General Taxes	18,146	50	42.57	42.57	0.00	0
26	Current Federal Income Tax	(158,345)	(434)	42.57	42.57	0.00	0
27	Current State Income Tax	(24,948)	(68)	42.57	42.57	0.00	0
28	Deferred Income Taxes	526,828	1,443	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(430)	(1)	42.57	42.57	0.00	0
30	Interest Expense Deduction	365,944	1,003	42.57	92.36	(49.79)	(49,915)
31	Preferred Stock	21	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$3,425,782</u>					<u>(\$87,939)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
Working Capital
For the Test Year Ended December 31, 2014
Schedule: CAS-7

Whitebranch							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$11,867	\$33	42.57	12.00	30.57	\$994
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	3,224	9	42.57	24.45	18.12	160
5	Chemicals	609	2	42.57	38.13	4.44	7
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	954	3	42.57	(6.01)	48.58	127
8	Group Insurance	2,715	7	42.57	9.39	33.18	247
9	Pensions	729	2	42.57	19.97	22.60	45
10	Regulatory Expense	12	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	491	1	42.57	(76.33)	118.90	160
12	Customer Accounting	79	0	42.57	63.08	(20.51)	(4)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	124	0	42.57	42.57	0.00	0
15	Miscellaneous	3,627	10	42.57	53.22	(10.65)	(106)
16	Maintenance - Other	4,864	13	42.57	229.88	(187.31)	(2,496)
17							
18	Total Operations and Maintenance	<u>29,296</u>					<u>(866)</u>
19							
20	Depreciation	7,369	20	42.57	42.57	0.00	0
21	Amortization	6	0	42.57	42.57	0.00	0
22	Property Taxes	3,246	9	42.57	172.83	(130.26)	(1,158)
23	Payroll Taxes	904	2	42.57	12.00	30.57	76
24	PSC Fees	68	0	42.57	(30.02)	72.59	14
25	Other General Taxes	(4)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	14,425	40	42.57	42.57	0.00	0
27	Current State Income Tax	2,267	6	42.57	42.57	0.00	0
28	Deferred Income Taxes	424	1	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,452	12	42.57	92.36	(49.79)	(607)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$62,453</u>					<u>(\$2,541)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Redfield							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$0	\$0	42.57	12.00	30.57	\$0
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	2,751	8	42.57	24.45	18.12	137
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	146	0	42.57	(6.01)	48.58	19
8	Group Insurance	0	0	42.57	9.39	33.18	0
9	Pensions	0	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	495	1	42.57	(76.33)	118.90	161
12	Customer Accounting	148	0	42.57	63.08	(20.51)	(8)
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	118	0	42.57	42.57	0.00	0
15	Miscellaneous	1,829	5	42.57	53.22	(10.65)	(53)
16	Maintenance - Other	6,500	18	42.57	229.88	(187.31)	(3,336)
17							
18	Total Operations and Maintenance	<u>11,987</u>					<u>(3,080)</u>
19							
20	Depreciation	4,493	12	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	1,780	5	42.57	172.83	(130.26)	(635)
23	Payroll Taxes	0	0	42.57	12.00	30.57	0
24	PSC Fees	0	0	42.57	(30.02)	72.59	0
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	(2,608)	(7)	42.57	42.57	0.00	0
27	Current State Income Tax	(410)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(1,514)	(4)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,498	12	42.57	92.36	(49.79)	(614)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$18,226</u>					<u>(\$4,329)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Anna Meadows Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$0	\$0	42.57	12.00	30.57	\$0
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	8,137	22	42.57	24.45	18.12	404
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	56	0	42.57	(6.01)	48.58	7
8	Group Insurance	2	0	42.57	9.39	33.18	0
9	Pensions	5	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	16	0	42.57	(76.33)	118.90	5
12	Customer Accounting	4	0	42.57	63.08	(20.51)	0
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	345	1	42.57	42.57	0.00	0
15	Miscellaneous	1	0	42.57	53.22	(10.65)	0
16	Maintenance - Other	3	0	42.57	229.88	(187.31)	(2)
17							
18	Total Operations and Maintenance	<u>8,569</u>					<u>414</u>
19							
20	Depreciation	14,593	40	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	2,057	6	42.57	172.83	(130.26)	(734)
23	Payroll Taxes	0	0	42.57	12.00	30.57	0
24	PSC Fees	4	0	42.57	(30.02)	72.59	1
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	4,917	13	42.57	42.57	0.00	0
27	Current State Income Tax	773	2	42.57	42.57	0.00	0
28	Deferred Income Taxes	(4,928)	(14)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,927	13	42.57	92.36	(49.79)	(672)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$30,912</u>					<u>(\$991)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Cedar Hill Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$196,647	\$539	42.57	12.00	30.57	\$16,470
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	38,688	106	42.57	24.45	18.12	1,921
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	9,966	27	42.57	47.45	(4.88)	(133)
7	Support Services	5,091	14	42.57	(6.01)	48.58	678
8	Group Insurance	34,253	94	42.57	9.39	33.18	3,114
9	Pensions	9,237	25	42.57	19.97	22.60	572
10	Regulatory Expense	65	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	5,331	15	42.57	(76.33)	118.90	1,737
12	Customer Accounting	427	1	42.57	63.08	(20.51)	(24)
13	Rents	1,571	4	42.57	57.17	(14.60)	(63)
14	Uncollectible accounts expense	7,732	21	42.57	42.57	0.00	0
15	Miscellaneous	43,358	119	42.57	53.22	(10.65)	(1,265)
16	Maintenance - Other	18,766	51	42.57	229.88	(187.31)	(9,630)
17							
18	Total Operations and Maintenance	<u>371,132</u>					<u>13,377</u>
19							
20	Depreciation	93,367	256	42.57	42.57	0.00	0
21	Amortization	12,835	35	42.57	42.57	0.00	0
22	Property Taxes	198,270	543	42.57	172.83	(130.26)	(70,756)
23	Payroll Taxes	14,940	41	42.57	12.00	30.57	1,251
24	PSC Fees	366	1	42.57	(30.02)	72.59	73
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	(20,613)	(56)	42.57	42.57	0.00	0
27	Current State Income Tax	(3,239)	(9)	42.57	42.57	0.00	0
28	Deferred Income Taxes	32,614	89	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	36,072	99	42.57	92.36	(49.79)	(4,920)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$735,744</u>					<u>(\$60,975)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Emerald Pointe Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$15,017	\$41	42.57	12.00	30.57	\$1,258
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	31,215	86	42.57	24.45	18.12	1,550
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	36,000	99	42.57	47.45	(4.88)	(481)
7	Support Services	1,824	5	42.57	(6.01)	48.58	243
8	Group Insurance	3,573	10	42.57	9.39	33.18	325
9	Pensions	597	2	42.57	19.97	22.60	37
10	Regulatory Expense	19	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	536	1	42.57	(76.33)	118.90	175
12	Customer Accounting	152	0	42.57	63.08	(20.51)	(9)
13	Rents	10	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	3,481	10	42.57	42.57	0.00	0
15	Miscellaneous	6,137	17	42.57	53.22	(10.65)	(179)
16	Maintenance - Other	12,825	35	42.57	229.88	(187.31)	(6,582)
17							
18	Total Operations and Maintenance	<u>111,386</u>					<u>(3,663)</u>
19							
20	Depreciation	34,004	93	42.57	42.57	0.00	0
21	Amortization	4,468	12	42.57	42.57	0.00	0
22	Property Taxes	6,337	17	42.57	172.83	(130.26)	(2,261)
23	Payroll Taxes	1,142	3	42.57	12.00	30.57	96
24	PSC Fees	134	0	42.57	(30.02)	72.59	27
25	Other General Taxes	(8)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	30,654	84	42.57	42.57	0.00	0
27	Current State Income Tax	4,817	13	42.57	42.57	0.00	0
28	Deferred Income Taxes	17,765	49	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	27,839	76	42.57	92.36	(49.79)	(3,797)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$238,538</u>					<u>(\$9,598)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Jefferson City Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$384,705	\$1,054	42.57	12.00	30.57	\$32,220
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	89,542	245	42.57	24.45	18.12	4,445
5	Chemicals	25,282	69	42.57	38.13	4.44	308
6	Waste Disposal	3,866	11	42.57	47.45	(4.88)	(52)
7	Support Services	9,479	26	42.57	(6.01)	48.58	1,262
8	Group Insurance	86,030	236	42.57	9.39	33.18	7,821
9	Pensions	18,099	50	42.57	19.97	22.60	1,121
10	Regulatory Expense	123	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	10,806	30	42.57	(76.33)	118.90	3,520
12	Customer Accounting	797	2	42.57	63.08	(20.51)	(45)
13	Rents	1,561	4	42.57	57.17	(14.60)	(62)
14	Uncollectible accounts expense	2,945	8	42.57	42.57	0.00	0
15	Miscellaneous	110,008	301	42.57	53.22	(10.65)	(3,209)
16	Maintenance - Other	62,240	171	42.57	229.88	(187.31)	(31,940)
17							
18	Total Operations and Maintenance	<u>805,483</u>					<u>15,389</u>
19							
20	Depreciation	170,326	467	42.57	42.57	0.00	0
21	Amortization	108	0	42.57	42.57	0.00	0
22	Property Taxes	13,223	36	42.57	172.83	(130.26)	(4,719)
23	Payroll Taxes	29,458	81	42.57	12.00	30.57	2,467
24	PSC Fees	680	2	42.57	(30.02)	72.59	135
25	Other General Taxes	(1)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(59,090)	(162)	42.57	42.57	0.00	0
27	Current State Income Tax	(9,286)	(25)	42.57	42.57	0.00	0
28	Deferred Income Taxes	96,363	264	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(11)	(0)	42.57	42.57	0.00	0
30	Interest Expense Deduction	77,814	213	42.57	92.36	(49.79)	(10,614)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$1,125,067</u>					<u>\$2,658</u>
33							
34	Total Cash and Working Capital Requirement Used						\$2,700
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Maplewood Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$10,331	\$28	42.57	12.00	30.57	\$865
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	30,085	82	42.57	24.45	18.12	1,494
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	2,556	7	42.57	(6.01)	48.58	340
8	Group Insurance	3,395	9	42.57	9.39	33.18	309
9	Pensions	1,293	4	42.57	19.97	22.60	80
10	Regulatory Expense	34	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	1,060	3	42.57	(76.33)	118.90	345
12	Customer Accounting	212	1	42.57	63.08	(20.51)	(12)
13	Rents	575	2	42.57	57.17	(14.60)	(23)
14	Uncollectible accounts expense	9,931	27	42.57	42.57	0.00	0
15	Miscellaneous	7,869	22	42.57	53.22	(10.65)	(230)
16	Maintenance - Other	4,983	14	42.57	229.88	(187.31)	(2,557)
17							
18	Total Operations and Maintenance	<u>72,324</u>					<u>611</u>
19							
20	Depreciation	37,698	103	42.57	42.57	0.00	0
21	Amortization	25	0	42.57	42.57	0.00	0
22	Property Taxes	11,706	32	42.57	172.83	(130.26)	(4,177)
23	Payroll Taxes	789	2	42.57	12.00	30.57	66
24	PSC Fees	183	1	42.57	(30.02)	72.59	36
25	Other General Taxes	(4)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	23,533	64	42.57	42.57	0.00	0
27	Current State Income Tax	3,698	10	42.57	42.57	0.00	0
28	Deferred Income Taxes	(8,805)	(24)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	17,012	47	42.57	92.36	(49.79)	(2,320)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$158,159</u>					<u>(\$5,784)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Meramec Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$54,485	\$149	42.57	12.00	30.57	\$4,563
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	22,713	62	42.57	24.45	18.12	1,128
5	Chemicals	2,205	6	42.57	38.13	4.44	27
6	Waste Disposal	15,000	41	42.57	47.45	(4.88)	(201)
7	Support Services	4,252	12	42.57	(6.01)	48.58	566
8	Group Insurance	9,306	25	42.57	9.39	33.18	846
9	Pensions	3,389	9	42.57	19.97	22.60	210
10	Regulatory Expense	54	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	2,204	6	42.57	(76.33)	118.90	718
12	Customer Accounting	359	1	42.57	63.08	(20.51)	(20)
13	Rents	17	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	203	1	42.57	42.57	0.00	0
15	Miscellaneous	25,179	69	42.57	53.22	(10.65)	(735)
16	Maintenance - Other	15,162	42	42.57	229.88	(187.31)	(7,781)
17							
18	Total Operations and Maintenance	<u>154,528</u>					<u>(680)</u>
19							
20	Depreciation	32,867	90	42.57	42.57	0.00	0
21	Amortization	46	0	42.57	42.57	0.00	0
22	Property Taxes	116,010	318	42.57	172.83	(130.26)	(41,400)
23	Payroll Taxes	4,125	11	42.57	12.00	30.57	345
24	PSC Fees	309	1	42.57	(30.02)	72.59	61
25	Other General Taxes	(1)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(19,109)	(52)	42.57	42.57	0.00	0
27	Current State Income Tax	(3,003)	(8)	42.57	42.57	0.00	0
28	Deferred Income Taxes	5,369	15	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	14,884	41	42.57	92.36	(49.79)	(2,030)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$306,025</u>					<u>(\$43,704)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Ozark Meadows Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$10,180	\$28	42.57	12.00	30.57	\$853
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,003	3	42.57	24.45	18.12	50
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	145	0	42.57	(6.01)	48.58	19
8	Group Insurance	2,592	7	42.57	9.39	33.18	236
9	Pensions	540	1	42.57	19.97	22.60	33
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	296	1	42.57	(76.33)	118.90	96
12	Customer Accounting	8	0	42.57	63.08	(20.51)	0
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	193	1	42.57	42.57	0.00	0
15	Miscellaneous	1,776	5	42.57	53.22	(10.65)	(52)
16	Maintenance - Other	5,482	15	42.57	229.88	(187.31)	(2,813)
17							
18	Total Operations and Maintenance	<u>22,215</u>					<u>(1,578)</u>
19							
20	Depreciation	1,648	5	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	857	2	42.57	172.83	(130.26)	(306)
23	Payroll Taxes	778	2	42.57	12.00	30.57	65
24	PSC Fees	12	0	42.57	(30.02)	72.59	2
25	Other General Taxes	(1)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(2,154)	(6)	42.57	42.57	0.00	0
27	Current State Income Tax	(339)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(881)	(2)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	1,198	3	42.57	92.36	(49.79)	(163)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$23,333</u>					<u>(\$1,980)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Platte County Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$3,978	\$11	42.57	12.00	30.57	\$333
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	0	0	42.57	24.45	18.12	0
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	66,333	182	42.57	47.45	(4.88)	(887)
7	Support Services	708	2	42.57	(6.01)	48.58	94
8	Group Insurance	1,158	3	42.57	9.39	33.18	105
9	Pensions	155	0	42.57	19.97	22.60	10
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	154	0	42.57	(76.33)	118.90	50
12	Customer Accounting	66	0	42.57	63.08	(20.51)	(4)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	845	2	42.57	42.57	0.00	0
15	Miscellaneous	2,816	8	42.57	53.22	(10.65)	(82)
16	Maintenance - Other	1,060	3	42.57	229.88	(187.31)	(544)
17							
18	Total Operations and Maintenance	<u>77,283</u>					<u>(925)</u>
19							
20	Depreciation	3,047	8	42.57	42.57	0.00	0
21	Amortization	1,812	5	42.57	42.57	0.00	0
22	Property Taxes	1,922	5	42.57	172.83	(130.26)	(686)
23	Payroll Taxes	305	1	42.57	12.00	30.57	26
24	PSC Fees	52	0	42.57	(30.02)	72.59	10
25	Other General Taxes	(34)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(3,180)	(9)	42.57	42.57	0.00	0
27	Current State Income Tax	(500)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	1,272	3	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	563	2	42.57	92.36	(49.79)	(77)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$82,542</u>					<u>(\$1,652)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Saddlebrooke Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$8,227	\$23	42.57	12.00	30.57	\$689
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	0	0	42.57	24.45	18.12	0
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	611	2	42.57	(6.01)	48.58	81
8	Group Insurance	1,749	5	42.57	9.39	33.18	159
9	Pensions	402	1	42.57	19.97	22.60	25
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	332	1	42.57	(76.33)	118.90	108
12	Customer Accounting	61	0	42.57	63.08	(20.51)	(3)
13	Rents	419	1	42.57	57.17	(14.60)	(17)
14	Uncollectible accounts expense	745	2	42.57	42.57	0.00	0
15	Miscellaneous	1,301	4	42.57	53.22	(10.65)	(38)
16	Maintenance - Other	398	1	42.57	229.88	(187.31)	(204)
17							
18	Total Operations and Maintenance	<u>14,254</u>					<u>800</u>
19							
20	Depreciation	190	1	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	9,398	26	42.57	172.83	(130.26)	(3,354)
23	Payroll Taxes	623	2	42.57	12.00	30.57	52
24	PSC Fees	43	0	42.57	(30.02)	72.59	9
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	20,098	55	42.57	42.57	0.00	0
27	Current State Income Tax	3,158	9	42.57	42.57	0.00	0
28	Deferred Income Taxes	(7,271)	(20)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	3,217	9	42.57	92.36	(49.79)	(439)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$43,710</u>					<u>(\$2,932)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Stonebridge Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$10,434	\$29	42.57	12.00	30.57	\$874
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	5,717	16	42.57	24.45	18.12	284
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	180,000	493	42.57	47.45	(4.88)	(2,407)
7	Support Services	4,803	13	42.57	(6.01)	48.58	639
8	Group Insurance	2,968	8	42.57	9.39	33.18	270
9	Pensions	1,246	3	42.57	19.97	22.60	77
10	Regulatory Expense	61	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	1,177	3	42.57	(76.33)	118.90	383
12	Customer Accounting	404	1	42.57	63.08	(20.51)	(23)
13	Rents	20	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	5,184	14	42.57	42.57	0.00	0
15	Miscellaneous	2,353	6	42.57	53.22	(10.65)	(69)
16	Maintenance - Other	113,766	312	42.57	229.88	(187.31)	(58,383)
17							
18	Total Operations and Maintenance	<u>328,133</u>					<u>(58,356)</u>
19							
20	Depreciation	90,617	248	42.57	42.57	0.00	0
21	Amortization	54	0	42.57	42.57	0.00	0
22	Property Taxes	20,853	57	42.57	172.83	(130.26)	(7,442)
23	Payroll Taxes	792	2	42.57	12.00	30.57	66
24	PSC Fees	346	1	42.57	(30.02)	72.59	69
25	Other General Taxes	(44)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	48,479	133	42.57	42.57	0.00	0
27	Current State Income Tax	7,618	21	42.57	42.57	0.00	0
28	Deferred Income Taxes	(54,113)	(148)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	36,553	100	42.57	92.36	(49.79)	(4,986)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$479,288</u>					<u>(\$70,649)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Warren County Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$92,164	\$253	42.57	12.00	30.57	\$7,719
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	14,481	40	42.57	24.45	18.12	719
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	42,000	115	42.57	47.45	(4.88)	(562)
7	Support Services	2,884	8	42.57	(6.01)	48.58	384
8	Group Insurance	21,550	59	42.57	9.39	33.18	1,959
9	Pensions	4,959	14	42.57	19.97	22.60	307
10	Regulatory Expense	36	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	3,011	8	42.57	(76.33)	118.90	981
12	Customer Accounting	246	1	42.57	63.08	(20.51)	(14)
13	Rents	13	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	3,506	10	42.57	42.57	0.00	0
15	Miscellaneous	21,719	60	42.57	53.22	(10.65)	(634)
16	Maintenance - Other	21,437	59	42.57	229.88	(187.31)	(11,001)
17							
18	Total Operations and Maintenance	<u>228,006</u>					<u>(143)</u>
19							
20	Depreciation	146,562	402	42.57	42.57	0.00	0
21	Amortization	30	0	42.57	42.57	0.00	0
22	Property Taxes	47,314	130	42.57	172.83	(130.26)	(16,885)
23	Payroll Taxes	6,961	19	42.57	12.00	30.57	583
24	PSC Fees	208	1	42.57	(30.02)	72.59	41
25	Other General Taxes	(29)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(98,877)	(271)	42.57	42.57	0.00	0
27	Current State Income Tax	(15,538)	(43)	42.57	42.57	0.00	0
28	Deferred Income Taxes	53,188	146	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	53,998	148	42.57	92.36	(49.79)	(7,365)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$421,823</u>					<u>(\$23,769)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Arnold Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$230,928	\$633	42.57	12.00	30.57	\$19,341
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	40,425	111	42.57	24.45	18.12	2,007
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	726,884	1,991	42.57	47.45	(4.88)	(9,718)
7	Support Services	140,000	384	42.57	(6.01)	48.58	18,634
8	Group Insurance	55,280	151	42.57	9.39	33.18	5,025
9	Pensions	0	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	48,722	133	42.57	(76.33)	118.90	15,871
12	Customer Accounting	88,173	242	42.57	63.08	(20.51)	(4,954)
13	Rents	2,549	7	42.57	57.17	(14.60)	(102)
14	Uncollectible accounts expense	38,783	106	42.57	42.57	0.00	0
15	Miscellaneous	45,863	126	42.57	53.22	(10.65)	(1,338)
16	Maintenance - Other	140,663	385	42.57	229.88	(187.31)	(72,186)
17							
18	Total Operations and Maintenance	<u>1,558,270</u>					<u>(27,420)</u>
19							
20	Depreciation	590,846	1,619	42.57	42.57	0.00	0
21	Amortization	364,487	999	42.57	42.57	0.00	0
22	Property Taxes	233,028	638	42.57	172.83	(130.26)	(83,160)
23	Payroll Taxes	18,721	51	42.57	12.00	30.57	1,568
24	PSC Fees	0	0	42.57	(30.02)	72.59	0
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	505,399	1,385	42.57	42.57	0.00	0
27	Current State Income Tax	79,420	218	42.57	42.57	0.00	0
28	Deferred Income Taxes	(408,462)	(1,119)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	384,671	1,054	42.57	92.36	(49.79)	(52,470)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$3,326,380</u>					<u>(\$161,482)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							