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126

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. WR-2010-0131 CASE NO. SR-2010-0135

SURREBUTTAL TESTIMONY

OF

REGINA C. TIERNEY

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

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Date 5 1	<u>~~</u> Report	er KF
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BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

IN THE MATTER OF MISSOURI-AMERICAN WATER COMPANY FOR AUTHORITY TO FILE TARIFFS REFLECTING INCREASED RATES FOR WATER AND SEWER SERVICE

CASE NO. WR-2010-0131 CASE NO. SR-2010-0135

AFFIDAVIT OF REGINA C. TIERNEY

Regina C. Tierney, being first duly sworn, deposes and says that she is the witness who sponsors the accompanying testimony entitled "Surrebuttal Testimony of Regina C. Tierney"; that said testimony and schedules were prepared by her and/or under her direction and supervision; that if inquires were made as to the facts in said testimony and schedules, she would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of her knowledge.

Reaina C. Tiernev

State of Missouri **County of St. Louis** SUBSCRIBED and sworn to Before me this _? day of 2010.

Notary Public

My commission expires:



SURREBUTTAL TESTIMONY OF REGINA C. TIERNEY MISSOURI-AMERICAN WATER COMPANY CASE NO. WR.2010.0131 SR.2010.0135

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3		REGINA C. TIERNEY
4 5		
6		I. WITNESS INTRODUCTION AND PURPOSE
7		
8	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
9	Α.	My name is Regina C. Tierney and my business address is 727 Craig Road, St.
10		Louis, Missouri 63141.
11		
12	Q.	BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?
13	A.	I am employed by American Water Service Company, Inc. as a Financial Analyst II in
14		Rates and Regulation.
16		
15 16	Q.	ARE YOU THE SAME REGINA TIERNEY WHO FILED DIRECT AND REBUTTAL
1 7		TESTIMONY ON BEHALF OF MISSOURI-AMERICAN WATER COMPANY
18		("MAWC") IN THIS PROCEEDING?
19	Α.	Yes, 1 am.
20		
21	Q.	WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?
22	Α.	The purpose of my surrebuttal testimony is to discuss on behalf of MAWC:
23		1) Staff's current revenue lag days calculation; and,
24		2) Staff's PSC Assessment position.
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26		II. REVENUE LAG DAYS CALCULATION
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Page I MAWC - RCT Surrebuttal

1 Q. WHAT IS STAFF'S POSITION ON THE ST LOUIS METRO DISTRICT'S 2 REVENUE LAG?

A. Staff has used a weighted average for the revenue lag calculation that is based upon the percentage of revenues for the St Louis Metro District's monthly and quarterly billed customers to arrive at 37.43 Service Lag days and 64.20 total Revenue Lag days. This is reflected in the Rebuttal Testimony of Staff witness Jermaine Green.

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Q. PLEASE DEFINE SERVICE LAG DAYS.

10 A. Service lag days are the average number of days between the time service is
11 rendered and the meter is read.

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13Q.DOES THE ST. LOUIS METRO DISTRICT HAVE ANY UNIQUE FEATURES14THAT IMPACT THIS CALCULATION?

A. Yes. The great majority of customers in the St. Louis Metro District are billed on
a quarterly basis, or every ninety (90) days.

17

18 Q. WHAT IMPACT DOES THIS HAVE ON THE SERVICE LAG DAY 19 CALCULATION?

A. MAWC reads meters on a billing cycle basis. That is, each route is read at approximately the same time in each billing period. Since most of our customers are billed quarterly, approximately 91 days exists in each billing period. The earliest that service could be provided in any billing period would be on day 1 and the latest date that service could be provided prior to reading meters would be on day 91. Therefore, the average service lag for the St. Louis metro district would typically be 45.5 days. This is complicated somewhat by the fact that a few residential and many commercial and industrial customers are billed monthly, rather than quarterly. Therefore, the net service lag days for the St. Louis Metro District would be somewhat below 45.5 days.

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Q. PLEASE DEFINE BILLING AND COLLECTION LAG DAYS.

A. Billing lag days are the average number of days between the time the meter is
read and the bill is issued. Depending upon weekends and holidays, this is
typically five to six days. Collection lag days are the average number of days
between the time a bill is rendered and when the Company receives payment.
This number can vary a good deal from year to year because it is dependent
upon many factors outside the control of the Company. Together, these three
components comprise the total revenue lag.

14

15 Q. DO YOU AGREE WITH STAFF WITNESS GREEN'S POSITION CONCERNING

16

THE ST. LOUIS METRO DISTRICT'S REVENUE LAG?

No, I do not. Mr. Green's calculation, while closer to the lag proposed by MAWC 17 Α. 18 than is reflected in his direct testimony, still does not accurately reflect the 19 revenue lag that should be used in calculating the Cash Working Capital. Based 20 upon the 64.20 day revenue lag calculated by Staff, there is still a discrepancy 21 between Staff's and MAWC's Cash Working Capital calculation of \$2,027,584, of 22 which \$1,733,791 is directly attributed to the St Louis Metro District Revenue Lag. Attached as Schedule RCT -1 is a spreadsheet that explains the value of 23 24 this issue. Determining the cause of this difference between the Company and

Staff requires further discussion of the three components of the St Louis Metro District's revenue lag.

- 4 Q. HAS THE STAFF CORRECTLY CALCULATED THE SERVICE LAG 5 COMPONENT OF THE REVENUE LAG FOR THE ST. LOUIS METRO 6 DISTRICT?
- A. No. The Staff calculated a Service Lag (the average number of days between
 meter readings and billing) of 37.43 days. This does not accurately represent the
 service lag days. Schedule RCT 2 contains my calculation of this Service Lag.
 My Service Lag calculation is based on the number of routes read during the test
 year ending June 30, 2009. This focuses on reading routes and not the revenue
 generated from these reading routes. This method strips out the unnecessary
 factors and includes only the average of days between the readings.
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15 Q. HOW DOES THIS DIFFER FROM THE STAFF'S CALCULATION?

A. Staff's method uses a weighting based on revenue, an unnecessary factor in the
 Lag calculation. Revenue generated from the readings should not be included to
 determine the Lag days between readings, as the lag is only to determine the
 average of actual days between readings and should not be weighted.

20

21 Q. WHY IS YOUR METHOD MORE ACCURATE?

A. Use of the lag weighted by the routes read provides a more accurate view of the
 average of actual days between the reading dates. By contrast, Staff's use of
 revenues in the weighting process assumes that the days between meter
 readings are directly related to the revenue earned from the readings.

Page 4 MAWC - RCT Surrebuttal

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Q.

WHY IS THIS ASSUMPTION ERRONEOUS?

Α. Each and every business day, meter readings are completed for quarterly as well 3 as monthly customers in the St. Louis Metro District. Weighting based on the 4 5 number of actual reads provides equal weight to each reading route and the 6 calculated Service Lag for that route. Service Lag is determined by the number 7 of days between readings, and has no correlation to the revenue collected per reading route. For example, to determine the average amount of time spent 8 doing a task, you do not divide the amount of time weighted by the revenue 9 10 earned doing the task. You divide the amount of time by the number of tasks. 11 Weighting by the revenue earned is only valid when determining the cost verses the revenue earned in completing the task. Revenue earned should be a 12 weighting factor in the determination of the collection lag only as the total annual 13 14 revenue is one of the components in calculating that lag.

15

16 Q. WHAT SERVICE LAG SHOULD BE USED FOR THE ST. LOUIS METRO 17 DISTRICT?

18 A. The Service Lag calculated by MAWC of 40.53 days should be used in 19 calculating the necessary cash working capital. This lag verifies that the majority 20 of routes read are for quarterly customers, as it is very close to half of an 21 approximate 91 day period between read dates. The calculation of this amount 22 is found in Schedule RCT – 2.

23

24 Q. HOW DO YOU PROPOSE THAT THE BILLING COMPONENT OF THE 25 REVENUE LAG BE CALCULATED?

- A. The Billing Lag, or the amount of days between read date and bill creation date, should also be based on the routes read during the test year.

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Q. HOW HAS STAFF CALCULATED ITS BILLING LAG?

5 A. Staff has used only five summary lines of information that were provided in 6 MAWC's calculation to determine their Billing Lag. There were over 1.7 Million 7 lines of data available in MAWC's supplemental file that was too large to include 8 the Cash Working Capital Lag support. The summary lines were included in 9 MAWC's file to show a proper analysis has been performed. These summary 10 lines should not be used to calculate the billing lag, because the sample size is 11 not valid in comparison to the size of the population.

12

13

Q. ARE THERE OTHER PROBLEMS WITH STAFF'S APPROACH?

A. Yes. Staff's sample size is not only miniscule as compared to the 1.7 Million
lines of data available, but it does not conform to various theories of statistical
analysis sample size. A statement on the MAWC workpaper notes that the detail
was not provided due to its voluminous size.

18

19. Q. WHAT BILLING LAG DID MAWC CACLULATE?

20 A. When using all lines of the available data, I calculated a Billing Lag of 5.83.

21 Schedule RCT – 2 contains the calculation of this lag.

22

23 Q. HAS THE STAFF MADE ANY ERRORS IN ITS CALCULATION OF THE 24 COLLECTION COMPONENT OF THE REVENUE LAG?

Yes. The Collection Days Lag should be calculated by dividing the actual Α. Average Daily Balance of Accounts Receivable by Actual Revenues during the 3 test period to arrive at the average number of days that bills are outstanding. Staff attempted to follow this approach, but erred by utilizing its Pro-forma 4 Annualized Revenues in the calculation of Collection Days Lag. This is not 5 6 consistent with Staff's use of the actual Average Daily Balance of Accounts 7 Receivable.

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WHY IS THIS SIGNIFICANT? Q.

10 Α. Properly calculating the collection lag by comparing the actual Average Daily 11 Balance in Accounts Receivable to the actual Annual Revenues over the same period of time uses two amounts that have a direct relationship with each other. 12 Staff's calculation, on the other hand, uses an actual amount of accounts 13 receivable outstanding compared to an estimate for the Annual Revenue that has 14 15 no relationship to the Accounts Receivable balance. If Staff is to utilize a higher 16 estimated Pro-forma Annual Revenue, they should also reflect a corresponding higher Accounts Receivable balance. Staff's calculation does not take this into 17 18 account.

19

WHAT COLLECTION LAG HAVE YOU CALCULATED? 20 Q.

The Collection Lag I have calculated is 24.04 days (See Schedule RCT – 2). 21 Α.

22.

IS THE COLLECTION LAG DISAGREEMENT LIMITED TO THE ST. LOUIS 23 Q. 24 METRO DISTRICT?

A. No. Staff has used this same method in the Collection Days Lag calculation for all districts.

4 Q. WHAT SHOULD THE COMMISSION FIND IN REGARD TO THE COLLECTION

LAG?

A. The Collection Lag should be calculated in a manner consistent with the Company's approach, utilizing the Annual Revenue for the test year and not an estimated annualized amount. Schedule RCT – 3 contains a reconciliation between Staff's and Company's Collection lag for all of the districts.

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11 Q. PLEASE SUMMARIZE THE COMPANY'S POSITION IN REGARD TO THE 12 REVENUE LAG DAYS.

A. In summary, the Revenue Lag for St Louis Metro District should be the
combination of the Service Lag (40.53), the Billing Lag (5.83) and Collection Lag
(24.04) which totals 70.39 Revenue Lag Days (See Schedule RCT – 2).
Schedule RCT – 3 shows the Total Revenue Lag Days requested for the other
Districts. This schedule summarizes the Collection Lag variance that is the
majority of the difference between Staff's and Company's Revenue Lag Days.

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Q. WHAT IS STAFF'S POSITION AS TO THE PSC ASSESSMENT?

III. PSC ASSESSMENT

A. The Rebuttal Testimony of Staff witness Jermaine Green, page 5, line 13, states
 that "Staff believes there is no exact correlation between revenues and the PSC
 Assessment. The calculation of the PSC Assessment for each utility is

determined by many factors other than just revenues." Mr. Green further states that costs "are re-allocated to the industries based on the percentage of revenues collected by each industry".

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Q. DO YOU AGREE WITH THIS STATEMENT?

A. No. While, his statement is technically correct, it is not complete. It is true that in
addition to revenues other factors are also used in determining the PSC annual
expense amount. However, the only determinant in the final allocation factor is
the percentage of revenues collected by each company within each industry
group.

11

12 Q. WHAT FACTORS ARE USED IN THE CALCULATION OF THE 13 ASSESSMENT?

Α. The first component of the annual assessment amount is the estimate of the 14 15 expenses directly attributable to regulation of the six public utility groups. The 16 second component is any reimbursements and unexpended balance in the fund 17. at June 30th netted against the expense estimate. The unexpended balance in 18 the fund is also allocated based on the same percentage as the annual attributable expense allocation. The amount allotted to each industry group is 19 20allocated to the companies within that group. Any common costs not easily 21 attributable to a specific utility group are allocated based on the percentage of 22 each company's gross intrastate operating revenue compared to the total gross 23 intrastate operating revenue for that group. In summary, the determination of the 24 allocation is based upon revenue percentage of the entire utility group.

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Q. WHEN WILL THE NEXT FISCAL YEAR ASSESSMENT ORDER BE ISSUED BY THE COMMISSION?

A. It is the Company's understanding that the 2011 fiscal year assessment, the assessment that MAWC will actually begin paying effective July 1, 2010, will be available near the end of June of this year. That is almost three months prior to the operation of law date in this case.

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Q. WHAT IS MAWC'S PREFERENCE AS TO THIS ISSUE?

9 A. MAWC's preference would be to utilize the actual assessment amount as
10 ordered by the Commission in June of this year. However, if this is not possible,
11 a reasonable approximation of this amount should be used in calculating the
12 revenue requirement.

13

14Q.IF THE ASSESSMENT HAS NOT BEEN ISSUED, IS IT A KNOWN AND15MEASUREABLE EXPENSE THAT IS PROPER FOR INCLUSION IN THIS16CASE?

17 Α. Yes. It is indisputable that the Commission will require funding in fiscal year 18 2011 and that the funding will come from assessments of the regulated utilities in 19 the state. The amount is also measureable through reasonable estimation. The 20 Staff has estimated many of the expense items included in the revenue 21 requirements of this case, using historical averages or estimates of expense 22 levels that will be in effect at the time new rates go into effect. It is also 23 appropriate to use a proxy based on reasonable estimates of PSC assessments 24. that will be in place at the time new rates become effective. Based on the 25 increase in revenues and the level of Commission expenditures associated with

Page 10 MAWC - RCT Surrebuttal

regulated water companies' activities, it is reasonable to project an increase in assessments assigned to MAWC.

4 Q. WHY DO YOU BELIEVE MAWC'S ASSESSMENT WILL INCREASE OVER 5 THE AMOUNT CURRENTLY CHARGED?

6 Α. MAWC's contributions pay for approximately 9% of the total PSC 2010 fiscal year 7 expenses attributable to all utility groups, 94% of the Water group expenses and 8 8% of the Sewer group expenses. Since MAWC contributions fund 94% of the Water group expenses, MAWC activities in this rate case have an overwhelming 9 10 influence on the estimate for the 2011 fiscal year. MAWC believes the Commission and its Staff have worked many hours on this rate case, which will 11 be utilized in determining the estimate of the future PSC Assessment hours. Mr. 12. Green has also stated on page 6 of his rebuttal testimony that if the Staff incurs 13 14 more hours in one industry group, the PSC Assessment could decrease in 15 another industry group. MAWC does not believe that it would be reasonable to 16 assume a decrease in the water industry group as there is a current rate case for MAWC in the Water industry group, and in the prior fiscal year there was not. 17 The additional hours worked on the 2010 rate case would increase the future 18 19 expense amount for MAWC over the amount currently charged to MAWC. 20 Allowing for recovery to reflect increased water revenues would properly reflect 21 the probable increase in the 2011 Fiscal Year Assessment Order.

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23 Q. WHAT AMOUNT DO YOU PROPOSE TO USE AS THE PSC ASSESSMENT 24 EXPENSE AMOUNT? A. MAWC continues to believe that its proposed PSC Assessment of \$1,869,759 is appropriate. MAWC would also support using the amount from the Assessment Order for Fiscal Year 2011. Although this amount will not be available by the true-up date of April 30, 2010, the actual assessment will be issued near the end of June 2010. Utilization of the actual assessment would eliminate any estimation uncertainties and would be fair to all parties.

8 Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

9 A. Yes, it does.

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Page 12 MAWC - RCT Surrebuttal

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Staff's Annualized Results	BRU	JFC	JOP	MEX	PKW	PKS	sio	SLM	wcw	wcs	WAR	CDH	Total	
Labor	117,898.00	91 1,723.00	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	10,550.00	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		
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ESOP

FICA - Employer Portion Unemployment Tax

Property Taxes

Federal Income Tax

State Income Tax

Interest Expense

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Franchise Tax

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Surreit tal Schedule RCT - 1

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	BRU	JFC	JOP	MEX	PKW	PKS	sio	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	40.5 9	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	
Firel & Power	49.00	38.56	39.71	43.82	35.19	35.19	40.54	64.20	40.59	46.2 9	37.59	39.24	
Chemicals	, 49.00	38.5 6	. 39.71	43.82	35,19	35.19	40.54	. 64.20	40.5 9	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	35.1 9	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	46.2 9	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 7,949.53 352,137.44 186.70 1,964.50 191,053.40 62.04 (659.21) 1,028.42 1,057.39 208,278.05 Tax Withholding 1,318.35 2,487.60 7,907.57 579.70 1,291.60 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 Pensions & OPE8's 332.48 Group Insurance 1,311.92 801.45 2,527.53 165.93 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 -867.08 7,071.68 299.29 1,988.78 180,812.70 15.87 212.34 195,257.90 Chemicals 2,635.89 1,354.26 --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 -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 -Management Fees -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 29,186.69 257.89 147,21 2,450.34 23,982.20 250.51 327.40 1,338.40 96.82 334.86 35.10 18,825.32 10.34 (91.99) **PSC Assessment** 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 3,588.45 4,911.59 Purchased Water · . 1,323.14 - --2,782.22 (2,887.58) 291.70 35,79 186.29 3,344.83 **Cash Vouchers** 13,750.43 5,583.08 13,094.57 1,106.72 2,865.69 304.59 40,458.32 ESOP 2 --------~ --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 FICA - Employer Portion 44.15 5.43 17.42 1,090.64 (4.45) 7.67 31.75 27.30 80.51 11.94 0.22 1.00 1,313.58 Unemployment Tax **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 89.86 60.83 457.27 27.49 0.18 80.74 4,939.50 2.90 (11.75)40.81 9.93 Franchise Tax 124.01 5,821.76 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 Federal Income Tax -12.86 (74.66) 155.88 State Income Tax 469.09 162.62 2,528.02 116.17 536.58 0.01 241.66 13,772.19 17,920.43 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 Interest Expense 115,512.16 8,265.79 24,516.18 1,733,790.83 2,151.93 (3,855.45) 10,504.60 24,731.33 2,027,583.79 47,468.46 35,659.79 28,186.51 651.65

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MAWC - Expense (Lead)/Lag	8RŲ	JFC	109	MEX	PKW	PK5	510	SLM	wcw	WCS	WAR	CDH	Total
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	12.50	12.00	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)	
Group Insurance	(1.39)	(1.39)	(1.39)	• •	• •					(9.38)		(9.38)	
401K Withheld	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38)	(9.38) 17.50	(9.38) 17.50	(9.38) 17.50	17.50	(9.38) 17.50	(5.56) 17.50	
Fuel & Power	17.50	17.50	17.50	17.50	17.50	17.50			30.20	30.20	32.79	20.52	
Chemicals	28.47	24.26	24.60	24.99	27.10	27.10 13.78	27.90 13.01	28.04 15.58		13.66	22.28	13.58	
Rents	13.58	13.64	13.73	7.14 43.82	13.78	(127.50)	(10.71)	(4.00)	13.66 46.29	46.29	{16.41)	13.30	
	(10.00)	41.27	(4.57)		(127.50)	· ·	· ·		46.29	(10.98)	(10.41)	(10.98)	
Management Fees Uncollectibles	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	(10.98)	
	145.001	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)		(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	
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				26.05	
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					
		4.0.04							40.70	40.70		40.70	
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	23.9 9	23.99	23.99	23.9 9	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	
	20.00	23,05	-3.05	20.00	23.00	22.05		25,05		20,00		-2:05	
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	

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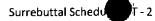
	BRU	JFC	JOP	MEX	PKW	PKS	SJO	SLM	WCW	WCS	WAR	ĊDH	Total
Calculation of Impact relating t	o Expense (Lea	d)/Lag variance i	(Staff's Annualize	d Results multi	plied by the diffe	rence of Mo	PSC & MAWC Ne	et(Lead)/Lag) mul	tiplied by the A	verage daily ca	ish balance)		
Labor	-	-	-	-	-	-	-	-	-	-	• -	-	-
Tax 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	11,561.6 9	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	44,810.3D	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	22,116.95	260,703.54	147.60	229.42	3,299.99	394.55	2,392,714.22 319,250.87
PSC Assessment	622.46	9,984.62	27,652.59	2,793.00 5,930.50	2,100.34 7,438.34	779.71	27,923.54	332,104.13	386.44	2,462.58	5,299.99 6,048.98	7,801.09	
	5,348.32	37,920.07	65,839.61	14,678.62	10,852.27	226.98	27,925.54 71,359.95	1.033,835.20	1,743.57	2,462.56 5,843.92			429,134.97
Insurance Other	5,548.32	37,920.07	-	14,0/6.02		220.98	/1,359.95		1,743.57		11,281.71	4,478.52	1,263,408.74
Purchased Water				15 125 20	(179.60) 9 800 77			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 Dartion	-	-	-	-	1 002 42	- 14 79		-	-	- 700 47	-	-	-
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

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													Surre	al Schedule RCT - 1
	BRU	JFC	JOP	MEX	PKW	PKS	\$JO	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)	(6 <u>4,</u> 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, <u>330,033.25}</u>	
	28,874.57	120,801.02	(189,889.73)	24,358.84	(319,836.94)	3,804.49	(13,289.32)	8,684,849.21	(37,773.99)	29,944.08	(67,098.71)	31,719.34	8,296,462.86	



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	(Sample Size) # Rows of Routes Read information	SLC Percent	% Weighted	Service <u>Lag</u>	Billing Lag		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	9 0.00%		
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										
					A	verage	58.335233	10.52969		40.53	5.83

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

Line <u>No.</u>		<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		1	70.39



Line No.

Staff & MAWC
Variance in
Collection Lag Days

						Variance in		
		Days	Days	Days		Collection Lag Days		
1	REVENUE LAG BRUNSWICK							
2								
3								
	Service Lag	14.70	disallow	ed by staff				
				,				
5	Staff's Service Lag	15.21						
6	Billing Lag		4.82	5	Staff's Calculatio			
7			4.02	2	Stan's Calculation			
	Avg. Daily Balance Accts. Receivable	•		55,050 .59	55,050.59	•	•	
	Total Annual Revenues			298,661.00		Staff's Annualized Revenues		
	Avarage Daily Revenues			818.25	950.43			
	Avg. No. Days of Revenue Receivalbe/							
12				67.28	57.92	9.36		
	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				
	Stan's Revenue Lag Days			43.00				
	REVENUE LAG CEDAR HILL							
2 '3							•	
	Service Lag	. 15.57	dicallow	ed by Staff	·	•	·	
-	Service Lag	13.32	0130110446	ed by Starr				
5	Staff's Service Lag	15.21						
F	Billing Lag		4.14	1	Staff's Calculatio			
7	bining Lag		4.14	•	stan s calculatio			
	Avg. Daily Balance Accts. Receivable			37,250.20	37,250.20			
	Total Annual Revenues			295,295.73	•	Staff's Annualized Revenues		
	Avarage Daily Revenues			809.03	952.91			
	Avg. No. Days of Revenue Receivalbe/							
12				46.04	39.09	6.95		
	Staff's Proposed Reduction 50%				0.50			
	Adjusted Collection Lag Day *				19.55			
13	···+/				19,99			
	Total Revenue Lag Days			65.70				
	Staff's Revenue Lag Days			38.89				

e			Variance in			_
	Days Days Days		Collection La	g Days		
1 REVENUE LAG JEFFERSON CITY						
2						
3						
4 Service Lag	14.98 disallowed by Sta	ff				
5						
Staff's Service Lag	15.21					
6 Billing Lag	6.69		Staff's Calculation	,	•	
7						
8 Avg. Daily Balance Accts. Receivable	2	86,092.84	286,092.84			
9 Total Annual Revenues	5,3	20,009.00	6,259,774.99 Staff's Annua	lized 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	2.95		
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 Sta	ff				
5 Staff's Service Lag	15.21					
6 Billing Lag	4.45		Staff's Calculation			
7						
8 Avg. Daily Balance Accts. Receivable	99	53,193.23	953,193.23			
9 Total Annual Revenues		21,312.00	17,101,372.94 Staff's Annual	lized 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	4.29		
13	· .	·			•	
14 Total Revenue Lag Days		43.81				
Staff's Revenue Lag Days		40.00				

Line No.

Page 2 of 5

Surrebuttal Sched

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

Line

No.

64,121.00 changed

4,923,570.00

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Line No.	•	Dev	0	David		/ariance in	
NO.	1 REVENUE LAG ST. JOSEPH	Days	Days	Days .	<u> </u>	ollection Lag Days	
	2						
	3						
	4 Service Lag	14.81	disallowe	d by Staff			
	5 Staff's Service Lag	15.21					
	6 Billing Lag		4.44	•	Staff's Calculation		
	7						
	8 Avg. Daily Balance Accts. Receivable			1,219,994.09	1,219,994.09		
	9 Total Annual Revenues			20,177,437.00	21,363,520.43 5	taff's Annualized Revenues	
	10 Avarage Daily Revenues	•		55,280.65	58,530.19		·
	11 Avg. No. Days of Revenue Receivalbe/						
	12 Collection Lag Days			22.07	20.84	1.23	
	13		•				
	14 Total Revenue Lag Days			41.33			
	Staff's Revenue Lag Days			40.50			

- **1 REVENUE LAG WARREN CITY**
- 2
- 3

5

4 Service Lag

15.02

6 Billing Lag	4.92	Staff's Calculation		
7	· · ·	· .	· · ·	
8 Avg. Daily Balance Accts. Receivable	24,226.29	24,226.29		
9 Total Annual Revenues	385,408.05	335,552.34 Staff'	s Annualized Revenues	
10 Avarage Daily Revenues	1,055.91	919.32		
11 Avg. No. Days of Revenue Receivalbe/				
12 Collection Lag Days	22.94	26.35	(3.41)	
13				
14 Total Revenue Lag Days	42.88			
	· · · ·			
Staff's Revenue Lag Days	46.29			

					Surrebuttal Schedule 7 - 3
•	Dava	Davis Davis	Variance in		
1 REVENUE LAG WARRENSBURG	Days	Days Days	Collection L	.ag Daγs	
2					
3					
4 Service Lag	14.54	disallowed by Staff			
5 Staff's Service Lag	15.21				
5 Billing Lag		4.37	Staff's Calculation	,	•
7		107	Start's Calculation		
8 Avg. Daily Balance Accts. Receivable		189,399.42	189,399.42		
9 Total Annual Revenues		3,342,454.00	3,836,991.62 Staff's Annu	alized Revenues	
Avarage Daily Revenues	•	9,157.41	10,512.31		,
1 Avg. No. Days of Revenue Receivalbe/					
2 Collection Lag Days		20.68	18.02	2.67	
3					
4 Total Revenue Lag Days		39.60			

Staff's Revenue Lag Days

Line No.

37.60

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Staff's Annualized Results Example Staff's Annualized Results 17,989.00 911,723.00 331,377.00 773,967.00 145,925.00 130,591.00 17,682,475.00 17,682,475.00 9,988.00 12,95,660.00 9,888.00 12,992.00 280,508.00 109,655.00 13,785,675.00 13,785,675.00 13,785,675.00 13,785,675.00 13,785,675.00 14,586.00 13,785,675.00 15,787.00 15,787.00 57,383.00 57,383.00 9,311.60.00 157,899.00 37,266.00 843,33 Group Insurace 1,658.00 106,676.30 225,012.00 41,769.00 36,961.00 1,723.00 5,213.00 83,115.00 157,899.00 37,206.00 43,713.00 5,813.00 38,660.0 1,723.00 5,213.00 38,660.0 1,723.00 5,213.00 38,660.0 1,223.00 5,213.00 38,660.0 1,23.00 3,856.00 1,23.00 3,866.00 1,223.00 1,23.00 3,866.00 1,23.00 3,866.00 1,23.00 3,866.00 1,23.00 3,866.00 1,23.00 3,866.00 1,23.00 3,866.00 1,23.00 1,23.20 <th></th>															
Libor 117,298,00 917,712.00 139,724.00 397,724.00 297,726.00 278,720.00 178,624,750.00 40,096.00 125,920.00 255,520.00 155,550.0	.	BRU	JFC	JOP	MEX	PKW	PKS	sio	SLM	wcw	WCS	WAR	CDH	Total	
Tax Withholding 12,220.00 31,377.00 773,987.00 132,552.00 13,556,668.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 13,556,068.00 12,223,00 1,223,00															
Persions & OPER's 71_003.00 556.992.00 121.266.00 188.486.00 221.28.00 223.28.00 57.303.00 83.16.00 157.890.00 37.206.00 57.303.00 83.16.00 157.890.00 37.206.00 57.303.00 83.16.00 157.890.00 23.2781.00 53.856.00 26.013.00 34.643.350.00 22.010 1.773.00 53.131.00 457.350.00 57.973.00 53.131.00 57.973.00 53.131.00 57.973.00 53.131.00 57.973.00 53.131.00 57.973.00 53.131.00 57.973.00 53.03.00 <		-	•		•	•							•	23,159,273.00	
Group Runame 12,658.00 126,763.00 25,012.00 41,769.00 33,61.00 15,41,33.00 2,221.00 1,396.00 43,723.00 5971.00 3,892.00 640K Withheid 3,71.00 15,73.00 23,721.00 6,603.00 721.00 1,723.00 5,813.00 3,845.00 1,21.43.30 2,011.00 5,813.00 1,825.00 2,011.00 1,224.20 1,875.00 1,012.00 1,224.20 1,875.00 1,224.20 1,875.00 1,21.43.30 1,21.20 3,855.00 1,223.00 1,232.00 </td <td>-</td> <td></td> <td>-</td> <td></td> <td>•</td> <td></td> <td>•</td> <td></td> <td></td> <td>•</td> <td>•</td> <td>,</td> <td>•</td> <td>13,798,561.00</td>	-		-		•		•			•	•	,	•	13,798,561.00	
40K Withheld 3.671.00 15/70.00 5.2/84.00 3.484.00 3.384.00 3.484.00 3.3			•	-			-	-		-	-	-		8,453,324.00	
Internet 15,400.00 239,483.00 239,483.00 216,329.00 8,670,500.00 6,173.00 15,235.00 21,193.00 25,332.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 12,230.01 15,325.00 23,203.00 23,320.01 25,332.00 23,320.01 25,332.00 23,320.01 25,335.00 22,031.00 35,357.00 33,321.00 12,320.01 1,452,133.00 1,576.00 33,681.00 3,221.00 1,452,133.00 1,576.00 3,361.00 3,221.00 3,584.60 2,321.00 3,581.00 3,221.00 1,525.00 2,024.00 3,381.00 3,221.00 1,525.00 2,024.00 3,381.00 3,221.00 1,425.70 2,024.00 3,381.00 3,221.00 1,425.70 2,024.00 3,381.00 3,221.00 1,425.720 3,646.00 1,027.00 2,025.00 2,025.00 2,025.00 <					•			-			-	•	-	3,892,434.00	
Operations 8,366.00 53,131.00 63,952.00 7,333.80 136,270.00 7,975.204.00 12,230.00 33,865.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 12,232.00 33,855.00 15,570.00 22,085.00 22,085.00 22,085.00 21,057.00 16,875.00 25,973.00 33,780.00 36,700.00			•		•									501,488.00	
Bents 32,153,00 80,133 00 13,480,00 127,00 97,360,00 77,592,400 12,2200 3,855,50 12,2200 3,855,50 12,2200 3,855,50 12,2200 3,855,50 12,2200 3,855,50 12,2200 3,855,50 12,2200 2,865,00 2,673,947,00 3,251,00 4,867,00 2,673,947,00 3,251,00 4,867,00 2,73,500 3,270,00 3,270,00 2,673,947,00 3,251,00 1,809,00 3,274,00 3,570,00 2,084,00 1,91,91,500 1,809,00 3,264,00 3,274,00 3,570,00 2,264,700 5,033 5,030 3,854,00 3,254,00 3,854,00 3,254,00 3,854,00 2,254,700 5,381,00 3,382,800 4,61,400,0 3,874,00 2,264,700 5,038 Furchsed Water 13,760,00 7,457,00 7,458,700 12,854,700 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 13,810,00 1,28,810,00 1,28,810,00		,	•	•	,					•	15,255.00		25,011.00	9,563,935.00	
Management Fers SR1226 00 1355720 00 2263712.00 2263700 727,972.00 726372.00		. 8,366.00			•					•	•		•	12,823,085.00	
Uncolervible: 2,818.00 56,37:00 193,194.00 22,286.00 22,898.00 3,549.00 199,120.00 1,482,194.00 1,597.00 1,809.00 32,043.00 3,679.00 2,018.00 56,573.00 33,679.00 1,2018.00 1,100.50 1,				-				-	-		-	-		1,017,987.00	
PSC Assessment 2,412.00 43,614.00 119150.00 2,412.00 33,872.00 32,872.00 33,872.00 33,872.00 33,872.00 32,873.00 32,828.00 42,92.22.33.00 33,822.00 33,828.00 42,828.00 33,872.00 33,872.00 33,872.00 33,872.00 33,872.00 33,828.00 42,372.00 42,372.00 33,828.00 43,31.00 33,828.00 43,828.00 33,828.0					•						-		,	26,439,997.00	
Insurance Other 23,822.00 135,378.00 330,784.00 69,798.00 58,140.00 122,600 384,4598.00 8555.00 26,922.00 58,384.00 122,647.00 343, 343,800 Cash Youchers 132,670.00 743,732.00 1,165,736.00 278,587.00 289,744.00 30,766.00 1,225,455.00 (170,269.00) 46,493.00 (3,831.00) 33,828.00 46,100.00 338,785.00 EGO 403,335.00 4,163,792.00 7,366.078.00 1,664,763.00 6,643.00 9,222,233.00 85,518,733.00 122,687.00 332,749.00 132,640.00 332,2409.00 132,640.00 332,479.00 132,650.00 4,129,789.00 332,479.00 132,640.00 122,454.00 1,025,524.00 132,650.00 4,120,00 4,120,00 132,650.00 1,30,500.00 1,312,00 430,00 130,00 4,100,00 1,224.54.00 1,50,100 1,255,240.0 1,50,100 1,255,240.0 1,30,700 1,30,700 1,30,700 1,30,700 1,30,700 1,30,700 1,30,700 1,30,700 1,30,700 1,30,700 1,30,700 <t< td=""><td></td><td>•</td><td></td><td></td><td>-</td><td></td><td></td><td>•</td><td></td><td></td><td>,</td><td></td><td></td><td>2,018,814.00</td></t<>		•			-			•			,			2,018,814.00	
Purchased Water 133,780.00 121,597.00 121,597.00 132,670.00 743,732.00 1,165,736.00 275,587.00 289,744.00 30,796.00 1,225,455.00 (170,269.00) (4,693.00 (3,831.00) 33,828.00 46,140.00 33,879, 3879, ESOP EGO 403,335.00 4,163,792.00 7,366.078.00 1,648,074.00 30,796.00 1,225,455.00 (170,269.00) (4,693.00 (3,831.00) 33,828.00 164,140.00 132,827.00 32,24.095.00 11,2429,783.00 12,01.00 1,2429,783.00 132,24.095.00 132,24.095.00 132,24.095.00 132,24.095.00 132,24.095.00 132,22.00 8,470.00 152,550.00 12,101.00 1,322.00 438.00 182,22.00 132,827.00 133,200 130,001 132,002 438.00 132,22.00 132,002 438.00 132,22.00 132,002 438.00 132,22.00 132,002 438.00 132,22.00 132,002 438.00 132,02.0 132,002 438.00 132,02.0 132,002 438.00 132,02.0 132,002 438.00 453.27.00 12,02.0							-	-						1,528,191.00	
Cash Vouchers ESOP 132,670.00 743,732.00 1,165,736.00 278,587.00 289,744.00 30,796.00 1,265,455.00 (170,269.00) 46,493.00 (3,831.00) 33,823.00 46,140.00 38,797.00 EGOP 403,335.00 4,163,792.00 7,366,078.00 1,648,074.00 1,664,763.00 6,533.00 9,322,233.00 85,518,733.00 122,650.00 357,241.00 1,429,789.00 332,409.00 112,454, HCA - Employer Portion 8,509.00 65,941.00 120,572.00 24,613.00 1,207.00 2,000 8,827.00 7,366.00 3,027.00 220.00 8,847.00 9,302,123.00 46,10.00 1,259.00 7,950.00 332,409.00 1,38,227.00 14,059.70 13,202.00 13,020.0 1,025,824.00 9,306,182.00 13,680.00 17,392.00 1,305.00 223,515.00 13,020.00 10,573.66.00 15,527.50 10,550.00 275,520.00 8,745.00 13,202.00 1,252,750.00 13,202.00 1,253.725.00 13,202.00 1,253.725.00 13,202.00 1,253.725.00 12,352.750.00 12,352.750.00	•	23,824.00	193,578.00	330,784.00	69,798.00	•	1,216.00	354,469.00		8,655.00	26,922.00	58,384.00	22,647.00	,5,033,015.00	
BOD Human Huma						-								345,377.00	
PECA - Employee Portion 8,556 00 65,510.00 220,572.00 24,513.00 118,511.00 115,584.00 119,561.00 2356.00 8,1270.00 1,600 1,690 Unemployment Tax 426.00 3,637.00 7,167.00 1,268.00 1,207.00 22.00 8,047.00 64311.00 159.00 476.00 1,392.00 438.00 887.00 245,525.00 13,202. Franchise Tax 867.00 8,103.00 40,708.00 6,919.00 12,584.00 120,264.00 129,867.00 125,525.00 183,200 7,411.00 13,202. Federal Income Tax 13,664.00 137,852.00 133,22,687.00 7,9504.00 120,216.000 150,275.00 05,506.00 17,923.00 17,923.00 17,923.00 17,923.00 17,923.00 17,923.00 17,923.00 17,923.00 120,860.00 17,944,648.00 17,923.00 17,923.00 12,926.00 7,914.00 12,528.00 17,923.00 120,860.00 17,914,488.00 43,933.00 16,5270.00 7,914.00 16,520.00 17,914,488.00 43,933.00 16,570.0		13 2,670.0 0	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 -	
Unemployment Tax 426.00 3.637.00 7.167.00 1.88.00 1.207.00 22.00 8,047.00 64,311.00 1.59.00 476.00 1.332.00 438.00 98.08 Property Taxes 26,649.00 349,313.00 1,140,952.00 190,887.00 765,248.00 1.025,824.00 9,308,182.00 149,697.00 245,525.00 745.00 436.00 437.00 245,525.00 745.00 1.020.00 30,957.365.00 1.52,757.00 30,560.00 7,951.00 30,950.00 7,951.00 31,963.00 1.73,952.00 1,745.00 1,73,952.00 1,745.00 1,745.00 1,739.50 1,759.93.00 23,867.00 7,794.00 50,884.00 1,739.270 7,795.00 1,739.52.00 1,745.00 1,258.65.00 1,741.488.00 36,895.00 100,219.00 50,565.00 1,249.66 1,299.00 7,512.00 5,656.00 2,486.6 488.00 482.98 39.60 65.70 1,289.00 1,298.00 1,298.00 1,298.00 1,298.00 1,298.00 1,298.00 1,298.00 1,215.00 3,88.00 41.33 70.39 42.88 42.88 39.60 65.70 1,289.00 1,2		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	
Property Tanses 26649 (0) 349 313 00 1,40 952 00 190 887 00 765 248 00 1,005 824 00 9,308 182 00 149 697 00 245 525 00 132 00 406 Franchise Tax 166 410 426 994 00 1,302 398 00 223 687 00 787 504 00 37 305 00 201,253 00 166 00 1,573 800 137 00 406 State Income Tax 13,684 00 137 822 00 1,382 880 0 179 593 00 233 (350 0 2.00 666 050 00 5,046 648 00 4,987 00 28,388 00 173,927 00 275,920 0 8,745 00 1,2296 Interest Expense 54,642.00 448,737 00 2,521 160.00 438,285 00 78,597 00 914 00 2,586,652 00 17,414,888 00 36,895 00 100,219 00 29,240 0 5,656 00 24,896 Labor 56.853 41.30 43.81 45.27 38.80 38.80 41.33 70.39 42.88 42.88 39.60 65.70 Croup Instruct 86.83 41.30 43.81 45.27 38.80 38.80 4	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	
Franchise Tax 867.00 81.03.00 40.078.00 6.919.00 12.28.00 7.305.00 291.263.00 463.00 1.258.00 7.411.00 137.00 406, State Income Tax 13.645.100 426.994.00 1.320.999.00 223.687.00 797.504.00 451.00 1.207.160.00 10.857.366.00 153.275.00 10.560.00 275.529.00 8.745.00 17.959.00 7.995.00 5.946.920 7.995.00 7.95.125.00 5.656.00 34.189. MAWC - Revenue (Lead)/Lag Labor <td c<="" td=""><td>Unemployment Tax</td><td>426.00</td><td>3,637.00</td><td>7,167.00</td><td>1,368.00</td><td>1,207.00</td><td>22.00</td><td>8,047.00</td><td>64,311.00</td><td>159.00</td><td>476.00</td><td>1,392.00</td><td>438.00</td><td>88,650.00</td></td>	<td>Unemployment Tax</td> <td>426.00</td> <td>3,637.00</td> <td>7,167.00</td> <td>1,368.00</td> <td>1,207.00</td> <td>22.00</td> <td>8,047.00</td> <td>64,311.00</td> <td>159.00</td> <td>476.00</td> <td>1,392.00</td> <td>438.00</td> <td>88,650.00</td>	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
Association 426,951.00 426,994.00 1,309,399.00 223,687.00 797,504.00 451.00 1,207,160.00 108,857,366.00 153,275.00 10,560.00 275,529.00 8,745.00 15,307,799.10 State Income Tax 1,3684.00 137,827.00 1,382,088.00 179,993.00 333,363.00 2.00 666,050.00 5,046,648.00 4987.00 3,588.00 173,927.00 7,995.00 State Income Tax 54,642.00 448,737.00 2,251,160.00 438,285.00 785,907.00 914.00 2,586,652.00 17,414,888.00 36,895.00 100,219.00 502,892.00 5,656.00 24,896. 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 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 Group Insurance 86.83 41.30 43.81 45.27 38.80 38.80	Property Taxes	26,649.00	349,313.00	1,140,952.00	190, 887 .0D	765,248.00		1,025,824.00	9,308,182.00	149,697.00		245,525.00		13,202,277.00	
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, State Income Tax 4,526.00 21,663.00 25,055.00 49,244.00 54,253.00 11,00 111,651.00 812,092.00 2,695.00 7,995,555.00 29,244.00 54,258,652.00 72,856,552.00 23,273,628.00 36,895.00 100,219.00 502,892.00 50,556.00 24,896,50 74,18,288.00 145,098.00 705,125.00 5,556.00 34,189, 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 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 Group insurance 86.83 41.30	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	
State Income Tax Interest Expense 4,526.00 21,663.00 225,055.00 29,244.00 54,253.00 1.00 111,611.00 812,092.00 2,050.00 7,991.00 28,306.00 1.296, 5,656.00 24,896, 24,896, 72,857.00 608,252.00 608,252.00 4,129,083.00 647,222.00 1,173,553.00 917.00 3,384,353.00 23,273,628.00 43,932.00 145,098.00 705,175.00 5,656.00 24,896, MAWC - Revenue (Lead)/Lag Labor 88.80 41.33 70.39 42.88 42.88 39.60 65.70 43.189, 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 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 Group Insurance 86.83 41.30 43.81 45.27 38.80 41.33 70.39 42.88 42.88 39.60		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	
Interest Expense 54,642.00 448,737.00 2,521,150.00 438,285.00 78,597.00 914.00 2,586,652.00 17,414,888.00 36,895.00 100,219.00 502,892.00 5,656.00 24,896, MAWC - Revenue (Lead)/Lag	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	
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 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 Fuel & Power 86.83 41.30 43.81 45.27 38.80 41.33 70.39 42.88 39.60 65.70 Rents 86.83 41	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	
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 66.83 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 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 Fuel & Power 86.83 41.30 43.81 45.27 38.80 41.33 70.39 42.88 42.88 39.60 65.70 Rents 86.8	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	
Labor86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Tax Withholding86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Pensions & OPEB's86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Group Insurance86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Chemicals86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Rents86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.30		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	
Labor86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Tax Withholding86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Pensions & OPEB'S86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Group Insurance86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Chemicals86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Rents86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.30															
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Pensions & OPER's86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Group Insurance86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70401K Withheld86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70401K Withheld86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Chemicals86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Vincollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.83 <td>Labor</td> <td>86.83</td> <td>41.30</td> <td>.43.81</td> <td>45.27[.]</td> <td>38.80</td> <td>38.80</td> <td>· 41.33</td> <td>, 70.39</td> <td>42.88</td> <td>42.88</td> <td>39.60</td> <td>65.70</td> <td></td>	Labor	86.83	41.30	.43.81	45.27 [.]	38.80	38.80	· 41.33	, 70.3 9	42.88	42.88	39.60	65.70		
Group Insurance86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70401K Withheld86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Chemicals86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Rents86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.30 </td <td>Tax Withholding</td> <td>86.83</td> <td>41.30</td> <td>43.81</td> <td>45.27</td> <td>38.80</td> <td>38.80</td> <td>41.33</td> <td>70.39</td> <td>42.88</td> <td>42.88</td> <td>39.60</td> <td>65.70</td> <td></td>	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		
401k Withheld86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Chemicals86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Rents86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Voclectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.30	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		
Fuel & Power86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Chemicals86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Rents86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurace Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.30	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		
Chemicals86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Rents86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.81<	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		
Rents86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.27 <t< td=""><td>Fuel & Power</td><td>86.83</td><td>41.30</td><td>43.81</td><td>45.27</td><td>38.80</td><td>38.80</td><td>41.33</td><td>70.39</td><td>42.88</td><td>42.88</td><td>39.60</td><td>65.70</td><td></td></t<>	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		
Management Fees86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.27 <td< td=""><td>Chemicals</td><td>86.83</td><td>41.30</td><td>43.81</td><td>45.27</td><td>38.80</td><td>38.80</td><td>41.33</td><td>70.39</td><td>42.88</td><td>42.88</td><td>39.60</td><td>65.70</td><td></td></td<>	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		
Uncollectibles86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70	Rents	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.3 9	42.88	42.88	39.60	65.70		
PSC Assessment86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70	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		
Insurance Other86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Purchased Water86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70Cash Vouchers86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70ESOP86.8341.3043.8145.2738.8038.8041.3370.3942.8842.8839.6065.70	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		
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 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 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	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		
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	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		
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	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		
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		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														
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	Unemployment Tax														
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	Property Taxes	86.83	41.30	43.81	45.27		38.80		70.39	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	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

State Income Tax

Interest Expense

86.83

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I Schedule RCT - 1

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	Schedule	RCT -	1
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	BRU	JFČ	JOP	MEX	PKW	PKS	SJO	SLM	WCW	WC5	WAR	CDH	Total
MO PSC - Revenue (Lead)/Lag Labor			20.74	10.07	25.40			64.30	40.50		77.50	20.24	
	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	35.1 9	40.54	64.20	40.59	4 6 .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	
Inșurance 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	
	45100	50,50		15102	55.25	55.15		020	10.55	10125	01.00		
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	l)/Lag variance (Staff's Annualized	d Results multip	lied by the diffe	rence of Mo P	SC & MAWC Ne	t(Lead)/Lag) mult	iplied by the /	Average daily ca	ish 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	• -			1,0 , 1,, 0	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		5,555.66		-	-			-	-		-	5,544.65	
2307			-							-	-	-	
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
interest expense	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
			110,014.10	0,200,70	20,200.01	0.1.00	24,510.10	2,133,130.03	6,13,1.33	(1,01,1,41)	10,504.00	27,131.33	

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	BRU	JFC	JOP	MEX	PKW	PKS		SLM	wcw	wcs	WAR	СДН	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 Insuranc e	(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. 9 0	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	13.6 6	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 Uncollectibles	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	
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	(43.00) (32.94)	(32.94)	(43.00) (32.94)	(43.00)	(43.00) (32.94)	(32.94)	(43.00) (32.94)	(32.94)	(45.00)	(45.00) (32.94)	(45.00) (32.94)	(45.00)	
Purchased Water	132.341	(32.34)	(32.54)	(32.34)	35.68	35.68	(32.34)	33.82	(32.54)	(32.34)	(32.34)	(32.94)	
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	23.33	23.35	23.33	23.33	35.19	35.19	23,35	42.25	23,33	23.33	23.35	23.99	
LJUP					33.15	22.22		72.23					
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	
6 1 10.00 7 -0	30.64	, 10 CA		20.64	·•• · · ·	20.64	20.54	~~ ~ ~	20.00	20.54	22.51		
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	

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	BRU	JFC	JÓP	MEX	PKW	PKS	SIO	SLM	wcw	wcs	WAR	CDH •	Total
liculation of Impact relating to bor	o Expense (Lea	d)/Lag variance (Staff's Annualize	d Results multip	plied by the diffe	rence of Mo I	PSC & MAWC N	et(Lead)/Lag) mul	tiplied by the A	verage daily ca	ish balance}	_	
ax 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)	(72,300.3
ensions & OPEB's	-	-	-	-	-	-		-			·-/	· - /	-
roup Insurance		-	-		-	-	-	-	-	-	-	-	-
01K Withheld	-	-	-	-	-	-	-	-	-	-	-	-	-
el & Power	-	-	-	-	-	-	-		-	-	-	-	-
nemicals ,	-		-		-		-			-		*	-
ents	-	-	-	-	-	-	-	-	(19.10)	(60.20)	-	-	(79.3
anagement 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	2,533,169.0
collectibles	-	· -	-	-	-	-	-	-	-	-	-	-	-
C Assessment	-	-	-	-	-	-	-	-	-	-	-	-	
urance Other	-	-	-	-	-	_	-	-	-			-	-
rchased Water	-	· -	-	- '	-	-	• -	-		-	-	-	-
sh 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)	13,077.2
OP	-	-		•	-	-	-	•	-	• -	-	· -	-
	-		-	-	-	-	-	-	-	-	-	-	
A - 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	12,434.1
employment 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	3,110.6
operty Taxes	-	(957.02)	-	-	•	-	-	-	-	-	-	-	(957.0
anchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	~
	-	-	-	-	-	-	-	-	-	-	-	-	
deral Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
ite Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
erest 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	2,488,454.4
tal impact to Rate Base sh Working Capital	49,252.38	75,220.91	263,247.90	38, 6 05.60	53,953.70	426 .60	202,061.99	3,763,265.56	(38.18)	(2,414.14)	45,273.83	27,182.05	4,516,038.2
•			,					,			· .		
O PSC Cash Working Capital													
	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	2,851,623.26
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	1,744,750.2
nsions & 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	1,393,429.7
oup 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	736,198.4
LK 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	57,899.0
el & 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	776,882.2
emicals	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	-,	1,576,519.4
nts	-	(238.73)	9,767.44	-	5,381.70	77.11	13,671.67	144,980.87	-	60.20	180.94	-	173,881.2
nagement 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	2,592,714.2
collectibles	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	319,250.8
Assessment	622.46	9,984.62	27,652.59	5,930.50	7,438.34	779.71	27,923.54	332,104.13	385.44	2,462.58	6,048.98	7,801.09	429,134.9
urance 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	1,263,408.7
rchased Water		- ,520.01	-	,	(179.60)			17,611.83	-,		-	-	17,432.2
sh 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	158,553.0
)P	-				-			(10): 0::00)			-	1,521.11	
<i></i>	-	-	-	-	-		-	-	-	-	-	-	-
A - 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	60 9 .73	195,843.3
employment 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	10,688.6
• •	(9,235.89)	(130,097.56)	(409,211.03)	(68,865.75)	(294,169.72)	1,50	(376,069.89)	(2,921,749.07)	(48,768.41)	-	(92,768.09)	. 52.05	(4,350,935.4
operty Taxes	(5,235,05)	(130,097.30)	(403,211.03)	(00,000,00)	(234,103.72)	0.07	1 115 05	(2,521,745.07)	12.00	57.47	101.03	2.51	14,550,355.4

Federal Income Tax

Franchise Tax

198.25

-

3,368.88

46.01

-

725.81

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1,124.21

38,152.00

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Z68.99

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6,980,95

190.99

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5,068.94

0.27

-

0.03

1,115.06

20,487.52

27,586.20

477,841.52

13.90

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149.61

57.42

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1,682.70

3.61

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30,766.53

558,246.24

161.62

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3,788.27

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						(Surrel	l Schedule RCT - 1	
	BRU	JFC	JOP	MEX	PKW	РК\$	SIO	SLM	WCW	wcs	WAR	CDH	Total		45
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, <u>03</u> 3.25)		
	28,874.57	120,801.02	(189,889.73)	24,358.84	(319,836.94)	3,804.49	(13,289.32)	8,684,849.21	(37,773. 9 9)	29,944.08	(67,098.71)	31,719.34	8,296,462.86		

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Surrebuttal Schedu

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										Weighted	Weighted	1
	(Sample Size)	SLC	%	Service	Billing		Service	Billing		Service	Billing	İ.
	# Rows of Routes Read	Percent	Weighted	Lag	Lag		Lag	Lag	Weighting	<u>Lag</u>	Lag	
	information											l I
Residential 1	668,187	46.88%	42.19%	42.90476	6.017428		20.11205142	2.820732	90.00%			1
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. 96 504	8.15411		2.779766324	0.597037	90.00%			ĺ
St Louis County	1,425,434	100.00%	90.00%							39.02871	5.372722	l I
St Charles	361,074						14.97	4.56	10.00%	1.497	0.456	
Total SLM	1,786,508			• •		•						ĺ
		3				Average	58.335233	10.52969		40.53	5.83	ŀ

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

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

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					Staff & MAWC
					Variance in
	Days	Days	Days		Collection Lag Days
1 REVENUE LAG BRUNSWICK					
2					
3					
4 Service Lag	14.70	disallowed	d by staff		,
5 Staff's Service Lag	15.21				
6 Billing Lag		4.82		Staff's Calculatio	'n
7				•	
8 Avg. Daily Balance Accts. Receivable			55,050.59	55,050.59	
9 Total Annual Revenues			298,661.00		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	9.36
Staff's Proposed Reduction 50%				0.50 28.96	
Adjusted Collection Lag Day				28.90	
13 14 Tabl Damas Las Davis			86.80		
14 Total Revenue Lag Days		-	60.60		
Staff's Revenue Lag Days			49.00		
1 REVENUE LAG CEDAR HILL					
2					
3			· · ·	•	·
4 Service Lag	15.52	disallowed	d by Staff		
5 Staff's Service Lag	15.21				
C. Dilling Log		4.14		Staff's Calculatio	
6 Billing Lag 7		4.14		Starr S Calculatio	
7 8 Avg. Daily Balance Accts. Receivable			37,250.20	37,250.20	
9 Total Annual Revenues			295,295,73		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	6.95
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.

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			Surrebuttal Schedu
-		Variance in	. •
	Days Days Days	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,	53 16.68 2.95	
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	953,193.1	23 953,193.23	
9 Total Annual Revenues	14,121,312.0	00 17,101,372.94 Staff's Annualized Revenues	
10 Avarage Daily Revenues	38,688.		
11 Avg. No. Days of Revenue Receivalbe/			

24.64 12 **Collection Lag Days** 20.34 4.29 13 . . 43.81 14 Total Revenue Lag Days

Staff's Revenue Lag Days 40.00

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				Surrebuttal Sched
		Variance in		
1 REVENUE LAG MEXICO	Days Days Days	Collection Lag D	Jays .	
2				
3				
4 Service Lag	14.83 disallowed by Staff			•
5 Staff's Service Lag	15.21			
6 Billing Lag	. 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 annualize	2d revenues	
IO 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 Service Lag	14.78 disallowed by Staff			
5 Staff's Service Lag	15.21	· .	- <i>·</i> .	
6 Billing Lag 7	4.41	Staff's Calculation		
7 8 Avg. Daily Balance Accts. Receivable	210 054 25	240.054.25		
9 Total Annual Revenues	210,054.25 3,909,649.22	210,054.25 4,923,570.00 Staff Annualized	D	
10 Avarage Daily Revenues	10,711.37	13,489.23	Revenues	
11 Avg. No. Days of Revenue Receivable/	10,711.57	13,405.23		
12 Collection Lag Days	19.51	15.57	4.04	
13	12.01	LUIJI -		
14 Total Revenue Lag Days	38.80			
Staff's Revenue Lag Days	35.19			
0,				
с <i>,</i>		4,859,449.00 same		

4,923,570.00

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					Surrebuttal Schedu
			Variance in		
	Days Dayş	Days	_ Collection Ļ	ag Days	
1 REVENUE LAG ST. JOSEPH					
2					
3					
4 Service Lag	14.81 disallor	wed by Staff			
5 Staff's Service Lag	15.21				
6 Billing Lag	4.	44	Staff's Calculation		
7			•		
8 Avg. Daily Balance Accts. Receivable		1,219,994.09	1,219,994.09		
9 Total Annual Revenues		20,177,437.00	21,363,520.43 Staff's Annu	alized Revenues	
10 Avarage Daily Revenues		55,280.65	58,530.19		
11 Avg. No. Days of Revenue Receivalbe/					
12 Collection Lag Days		22.07	20.84	1.23	
13					
14 Total Revenue Lag Days		41.33			
Staff's Revenue Lag Days		40.50			
1 REVENUE LAG WARREN CITY					
2					
3					
3 4 Service Lag	15.02				
4 Service Lag	10.02				
o 6 Billing Lag	4	92	Staff's Calculation		
7	· · ·	<i>.</i>		· .	· .
8 Avg. Daily Balance Accts. Receivable		24,226.29	24,226.29		
9 Total Annual Revenues		385,408.05	335,552.34 Staff's Annu	alized Revenues	
10 Avarage Daily Revenues		1,055.91	919.32		
11 Avg. No. Days of Revenue Receivalbe/		1,000.01	v ⊥ v · v =		
12 Collection Lag Days		22.94	26.35	(3.41)	
13			2015-	121-721	
14 Total Revenue Lag Days		42.88			
The restrict club colo					•

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Staff's Revenue Lag Days

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					Surrebuttal Schedu
	Days	DaysDays		'ariance in Collection Lag Days	•
1 REVENUE LAG WARRENSBURG 2					
3					
4 Service Lag	14.54	disallowed by Staff			
5 Staff's Service Lag	15.21				
6 Billing Lag		4.37	Staff's Calculation	· ·	
7					
8 Avg. Daily Balance Accts. Receivable		189,399.42	189,399.42		
9 Total Annual Revenues		3,342,454.00	3,836,991.62 S	taff's Annualized Revenues	
10 Avarage Daily Revenues		9,157.41	. 10,512.31	·	
11 Avg. No. Days of Revenue Receivalbe/					
12 Collection Lag Days		20.68	18.02	2.67	
13					
14 Total Revenue Lag Days		39.60			

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Staff's Revenue Lag Days 37.60

Line No.

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													Sur
•	BRU	JFC	JOP	MEX	PKW	PKS	SIO	SLM	wcw	wcs	WAR	срн	Total
Staff's Annualized Results													
Labor Tax Withhatking	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
roup 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
1K 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
el & 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
remicals	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
ents		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
anagement 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
ncollectibles	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
C 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
urance 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
rchased Water					133,780.00			211,597.00		-	-	-	345,377.00
sh Vauchers OP	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
	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
CA - 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
employment 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	\$8,650.00
operty 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
anchise 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	223,587.00	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
deral 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	0,7 10.00	7,995,962.00
ate 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
erest 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
bor	86.83	41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70	
or	86.83 86.83	41.30	43.81 43.81	45.27 45.27	38.80 38.80	38.80 38.80	41.33 41.33	70.39 70.39	42.88 42.88	42.88 42.88	39.60 39.60	65.70 65.70	
or Withholding	86.83 86.83	41.30 41.30	43.81 43.81	45.27 45.27									
oor K Withholding Isions & OPEB's Sup Insurance	86.83 86.83 86.83	41.30 41.30 41.30	43.81	45.27	38.80	38.80	41.33	70.39	42.88	42.88	39.60	65.70	
oor K Withholding Insions & OPEB's Dup Insurance LK Withheld	86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30	43.81 43.81	45.27 45.27	38.80 38.80	38.80 38.80	41.33 41.33	70.39 70.39	42.88 42.88	42.88 42.88	39.60 39.60	65.70 65.70	
oor «Withholding nsions & OPEB's oup Insurance LK Withheld	86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81	45.27 45.27 45.27	38.80 38.80 38.80	38.80 38.80 38.80	41.33 41.33 41.33	70.39 70.39 70.39	42.88 42.88 42.88	42.88 42.88 42.88	39.60 39.60 39.60	65.70 65.70 65.70	
oor c Withholding nsions & OPEB's oup Insurance LK Withheld el & Power	86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88	42.88 42.88 42.88 42.88	39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70	
oor c Withholding nsions & OPEB's oup Insurance LK Withheld el & Power emicals	86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70	
bor x Withholding nsions & OPEB's oup Insurance 1K Withheld el & Power emicals nts	86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70	
bor x Withholding nsions & OPEB's oup Insurance 1K Withheld el & Power emicals nts anagement Fees	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70	
oor k Withholding nsions & OPEB's oup Insurance 1K Withheld el & Power emicals nts anagement Fees collectibles	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
For SWITHholding Isions & OPEB's Sup Insurance K Withheld Services Services I & Power Emicals Sts nagement Fees collectibles Sessement	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
or Withholding sions & OPEB's up Insurance K Withheld I & Power micals ts nagement Fees ollectibles Assessment rance Other	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
or Withholding sions & OPEB's up Insurance K Withheld I & Power micals ts nagement Fees sollectibles Assessment rance Other chased Water	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
or Withholding Isions & OPEB's pup Insurance K Withheld I & Power emicals its nagement Fees collectibles Assessment urance Other chased Water h Vouchers	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
bor k Withholding nsions & OPEB's pup Insurance LK Withheld el & Power emicals nts inagement Fees collectibles C Assessment urance Other rchased Water ish Vouchers OP	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
bor x Withholding nsions & OPEB's oup Insurance 1K Withheld el & Power emicals nts anagement Fees collectibles C Assessment urance Other rchased Water sh Vouchers OP XA - Employer Portion	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
AWC - Revenue (Lead)/Lag bor ix Withholding insions & OPEE's roup Insurance 11K Withheld el & Power iemicals anagement Fees anagement Fees collectibles C Assessment surance Other irchased Water ish Vouchers OP CA - Employer Portion iemployment Tax operty Taxes	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
bor x Withholding rnsions & OPEB's oup Insurance 11K Withheld el & Power nemicals insts anagement Fees incollectibles C Assessment surance Other rchased Water ish Vouchers OP CA - Employer Portion hemployment Tax aperty Taxes	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
bor k Withholding tsions & OPEB's oup Insurance LK Withheld el & Power emicals ts inagement Fees collectibles C Assessment urance Other rchased Water th Vouchers OP A - Employer Portion employment Tax iperty Taxes nchise Tax	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	
bor IX Withholding Insurance IN Withhold Iel & Power Iel & Power Iemicals Insurance Other Incollectibles C Assessment Surance Other Inchaed Water Ish Vouchers OP CA - Employer Portion Intemployment Tax	86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83 86.83	41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30 41.30	43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81 43.81	45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27 45.27	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80 38.80	41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33 41.33	70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39 70.39	42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88 42.88	42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88 42,88	39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60 39.60	65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70 65.70	

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Surress Schedule RCT - 1

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	BRU	JFC	POL	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	46.2 9	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 .2 9	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 i	Staff's Annualizer	d Results multipl	lied by the diffe	rence of Mo P	SC & MAWC Ne	et(Lead)/Lag) mult	iplied by the A	Average daily ca	sh 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
	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	-		-,. 10.00		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	35.7 9	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
	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
Unemployment Tax 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	31.75	188,895.46
Property Taxes Franchise Tax	2,762.00 89.86	2,622.24 60.83	457.27	27.49	124.01	0.18	2,220.28 80.74	4,939.50	2.90	(11.75)	40.81	9.93	5,821.76
Endered losses Tou	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)	957.7 9	_	109,712.60
Federal Income Tax	,	,	-	116.17	536.58	0.02	241.66	13,772.19	12.86	(344.62)	155.88	-	17,920.43
State Income Tax	469.09	162.62	2,528.02			9.04		,					•
Interest Expense	5,663.31	3,368.60	28,319.88 115,512.16	<u>1,741.13</u> 8,265.79	7,772.94 28,186.51	9.04	<u>5,598.51</u> 24,516.18	295,337.42	231.48	(936.29) (3,855.45)	2,769.35	410.02 24,731.33	350,285.38 2,027,583.79
	47,468.46	22,023.13	113,512,10	0,203.79	20,100.31	20,100	24,310.18	1,/33,/90.63	2,131.33	(3,033,43)	10,304.00	24,731.33	2,027,583.79

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Surrelational Schedule RCT - 1

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	BRU	JFC	JOP	MEX	PKW	PKS	sio	SLM	wcw	wcs	WAR	CDH	
MAWC - Expense (Lead)/Lag	·		•		•					•			
abor	12.00	12.00	13.56	13.53	13.63	13.63	13.61	13.64	13.60	13.60	13.47	12.00	
ax 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	
ensions & 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)	
roup 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)	
01K 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	
uel & 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	
hemicals .	13.58	13.64	13.73	7.14	,13.78	13.78	13.01	15.58	13.66	13.66	22.28	13.58	
ents		41.27	(4.57)	43.82	(127.50)	(127.50)	(10.71)	(4.00)	46.29	46.29	(16.41)		
lanagement 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)	
ncollectibles													
SC 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)	
surance Other	(32.94)	(32.94)	(32.94)	(32. 94)	(32.94)	(32.94)	(32.94)	. (32. 9 4)	(32.94)	(32.94)	(32.94)	(32.94)	
irchased Water					35.68	35.68		33.82		-			
ash 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	
OP					35,19	35.19		42.25					
CA - 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	
employment 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	
operty Taxes	175.50	175.50	170.62	175.50	175.50	175.50	174.35	178.77	159.50	159.50	175.50		
anchise Tax	29.63	29.63	29.63	2 9 .63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	29.63	
deral 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	
ste 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	
terest 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	
10 PSC - Expense (Lead)/Lag													
ibor	12.00	12.00	13.56	13.53	13.63	13.63	13.61	13.64	13.60	13.60	13.47	12.00	
w 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	
insions & 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)	• •	• •					
oup insurance	(9.38)	(9.38) 17.50	(9.38)	(9.38)	(9.38)	(9.38)	(9.38) 17.60	(9.38)	(9.38)	(9.38)	(9.38) 17.50	(9.38)	
1K 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	
el & 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	
emicals	13.58	13.64	13.73	7.14	13.78	13.78	13.01	15.58	13.66	13.66	22.28	13.58	
nts	33.00	41.27	(4.57)	43.82	(127.50)	(127.50)	(10.71)	(4.00)	40.59	40.59	(16.41)	22.00	
anagement 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	
collectibles	(45.00)	45.00	145 001	(45.00)	105 000	14F 00)	45.00	145 001	145 000	147 AM	(45.00)		
C 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)	
urance 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)	
rchased Water		22.00	22.00		35.68	35.68		33.82					
sh 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	
0P					35.19	35.19		42.25					
A - 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	
employment 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	
operty Taxes	175.50	174.50	170.62	175.50	175.50	175.50	174.35	178.77	159.50	159.50	175.50		
anchise 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	
deral 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	
ate 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	
terest 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	

													Surr
lculation of Impact relating t	BRU to Expense (Lea	JFC d)/Lag variance	JOP (Staff's Annualize	MEX d Results multip	PKW lied by the diffe	PKS rence of Mol	SJO PSC & MAWC Ne	SLM st(Lead)/Lag) mult	WCW tiplied by the A	WCS Average daily ca	WAR sh balance)	CDH	Total
bor k 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)
nsions & OPEB's	-	(5,217,25)		(/0//00/	(005:00)		(4,055,00)	(37,400.01)	(31.47)	- (1011507	(1,000.00)	(135:07)	(72,300.34)
oup Insurance	-		-	_	-	-	-	-	-	*	_	-	-
K Withheld	-	-	-	-	-	-	•	-	-	-	-	-	-
l & Power	-	-	-	-	-	-	-	-		-	-	-	
nicals	-	-	+	-	-		-	-	-	-	_	-	-
5	-	-	-		_		_	_	(19.10)	(60.20)	_		· (79.30)
agement 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
lectibles	-	33,000.23	125,005.12		27,400,51	_	1,000.00		511.47	-	55,275.40	-	2,333,103.03
ssessment		_		_	_	_		_	-	-	_	_	
ance Other	-	-	-	-	-	-	-	-	-	-	-	-	-
ased Water	-	-	-	-	_		-		-	-	-	-	-
/ouchers	- 1,864.65	(12,327.61)	20,376.43	7 014 20	- (1,246.30)	(132.46)	1 056 54	- (1,357.49)	12 450 571	202.68	346.67	1260 411	12 77 76
outliers	1,004.00		20,370.43	7,014.29	(1,240.30)		1,056.54	(1,357.49)	(2,459.67)	202.68	346.62	(260.41)	13,077.26
	-	-	-	-	-	-	-	-	-		-	-	-
Employer Pertian	-	224.02	-	-	-	3.26	-	-	-	-	-	-	13 474 17
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
ployment 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
rty Taxes	-	(957.02)	~	-	-	-	-	-	-	-	-	-	(957.02)
hise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
1 . .	-	-	-	-	-	-	-	-	-	-	-	-	
al Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	•
ncome Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
st Expense				<u> </u>	-	-	-	<u> </u>			-	-	-
	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
mpact to Rate Base Vorking Capital	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
PSC Cash Working Capital													
r	11, 9 51,30	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
hholding	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
ns & 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
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
/ithheld	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
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
	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
cals						77.11	13,671.67	144,980.87	-	60.20	180.94	-	173,881.20
cals	-	(238.73)	9,767.44	-	5,381.70								
		(238.73) 23,201.27	9,767.44 58,388.82	13,537.15	5,381.70 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
ement Fees	-				-				147.85 177.60	1,007.90 229.42	13,720.35 3,299.99	1,225.52 394.55	2,592,714.22 319,250.87
ement Fees ectibles	- 351.46	23,201.27 5,953.77	58,388.82 21,018.45	13,537.15 2,795.60	8,804.00 2,188.34	- 21.21	85,094.52 22,116.96	2,387,586.85 260,703.54	177.60	229.42	3,299.99	394.55	319,250.87
ement Fees ctibles essment	- 351.46 622.46	23,201.27 5,953.77 9,984.62	58,388.82 21,018.45 27,652.59	13,537.15 2,795.60 5,930.50	8,804.00 2,188.34 7,438.34	- 21.21 779.71	85,094.52 22,116.96 27,923.54	2,387,586.85 260,703.54 332,104.13	177.60 386.44	229.42 2,462.58	3,299.99 6,048.98	394.55 7,801.09	319,250.87 429,134.97
ment Fees tibles ssment e Other	- 351.46 622.46 5,348.32	23,201.27 5,953.77	58,388.82 21,018.45	13,537.15 2,795.60 5, 9 30.50 14,678.62	8,804.00 2,188.34 7,438.34 10,852.27	- 21.21 779.71 226.98	85,094.52 22,116.96	2,387,586.85 260,703.54 332,104.13 1,033,835.20	177.60 386.44 1,743.57	229.42 2,462.58 5,843.92	3,299.99	394.55	319,250.87 429,134.97 1,263,408.74
ement Fees ectibles sessment nee Other sed Water	- 351.46 622.46 5,348.32 -	23,201.27 5,953.77 9,984.62 37,920.07	58,388.82 21,018.45 27,652.59 65,839.61 -	13,537.15 2,795.60 5,930.50 14,678.62	8,804.00 2,188.34 7,438.34 10,852.27 (179.60)	- 21.21 779.71 226.98 -	85,094.52 22,116.96 27,923.54 71,359.95	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83	177.60 386.44 1,743.57	229.42 2,462.58 5,843.92	3,299.99 6,048.98 11,281.71	394.55 7,801.09 4,478.52	319,250.87 429,134.97 1,263,408.74 17,432.23
ement Fees ctibles essment ce Other sed Water	351.46 622.46 5,348.32 - 9,090.62	23,201.27 5,953.77 9,984.62 37,920.07 29,688.15	58,388.82 21,018.45 27,652.59 65,839.61	13,537.15 2,795.60 5,930.50 14,678.62 - 15,135.29	8,804.00 2,188.34 7,438.34 10,852.27 (179.60) 8,890.77	- 21.21 779.71 226.98 - 944.97	85,094.52 22,116.96 27,923.54 71,359.95 - 58,285.70	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83 (18,757.58)	177.60 386.44 1,743.57 2,114.48	229.42 2,462.58 5,843.92 (234.06)	3,299.99 6,048.98 11,281.71 1,260.44	394.55 7,801.09 4,478.52 - 1,927.77	319,250.87 429,134.97 1,263,408.74 17,432.23 158,553.05
sement Fees ectibles sessment nce Other ised Water	351.46 622.46 5,348.32 - 9,090.62	23,201.27 5,953.77 9,984.62 37,920.07 29,688.15	58,388.82 21,018.45 27,652.59 65,839.61 	13,537.15 2,795.60 5,930.50 14,678.62 	8,804.00 2,188.34 7,438.34 10,852.27 (179.60) 8,890.77	21.21 779.71 226.98 - 944.97 -	85,094.52 22,116.96 27,923.54 71,359.95 - 58,285.70 -	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83 (18,757.58)	177.60 386.44 1,743.57 - - 2,114.48	229.42 2,462.58 5,843.92 (234.06)	3,299.99 6,048.98 11,281.71 1,260.44	394.55 7,801.09 4,478.52 1,927.77	319,250.87 429,134.97 1,263,408.74 17,432.23 158,553.05
ement Fees ctibles essment ce Other sed Water buchers	351.46 622.46 5,348.32 9,090.62	23,201.27 5,953.77 9,984.62 37,920.07 29,688.15	58,388.82 21,018.45 27,652.59 65,839.61 50,206.49	13,537.15 2,795.60 5,930.50 14,678.62 	8,804.00 2,188.34 7,438.34 10,852.27 (179.60) 8,890.77	21.21 779.71 226.98 - 944.97 -	85,094.52 22,116.96 27,923.54 71,359.95 - 58,285.70 -	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83 (18,757.58)	177.60 386.44 1,743.57 2,114.48	229.42 2,462.58 5,843.92 (234.06)	3,299.99 6,048.98 11,281.71 - 1,260.44	394.55 7,801.09 4,478.52 1,927.77	319,250.87 429,134.97 1,263,408.74 17,432.23 158,553.05
ement Fees ctibles essment ce Other sed Water buchers mployer Portion	351.46 622.46 5,348.32 - 9,090.62 - 862.56	23,201.27 5,953.77 9,984.62 37,920.07 29,688.15	58,388.82 21,018.45 27,652.59 65,839.61 	13,537.15 2,795.60 5,930.50 14,678.62 - 15,135.29 - 2,034.24	8,804.00 2,188.34 7,438.34 10,852.27 (179.60) 8,890.77	21.21 779.71 226.98 - 944.97 - 24.28	85,094.52 22,116.96 27,923.54 71,359.95 58,285.70 	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83 (18,757.58)	177.60 386.44 1,743.57 	229.42 2,462.58 5,843.92 (234.06) - 790.47	3,299.99 6,048.98 11,281.71 - 1,260.44 - - 1,401.01	394.55 7,801.09 4,478.52 - 1,927.77 - - - 609.73	319,250.87 429,134.97 1,263,408.74 17,432.23 158,553.05 195,843.38
icals gement Fees lectibles ssessment nce Other ased Water /ouchers Employer Portion ployment Tax	351.46 622.46 5,348.32 9,090.62 - 862.56 43.18	23,201.27 5,953.77 9,984.62 37,920.07 29,688.15 4,798.34 264.65	58,388.82 21,018.45 27,652.59 65,839.61 - 50,206.49 - 8,638.24 513.47	13,537.15 2,795.60 5,930.50 14,678.62 - 15,135.29 - 2,034.24 113.53	8,804.00 2,188.34 7,438.34 10,852.27 (179.60) 8,890.77 - - 1,093.42 71.30	21.21 779.71 226.98 - 944.97 - - 24.28 1.30	85,094.52 22,116.96 27,923.54 71,359.95 - 58,285.70 - 10,033.01 593.71	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83 (18,757.58)	177.60 386.44 1,743.57 - 2,114.48 - - 218.58 11.76	229.42 2,462.58 5,843.92 (234.06) - 790.47 42.63	3,299.99 6,048.98 11,281.71 - 1,260.44 - - 1,401.01 91.99	394.55 7,801.09 4,478.52 1,927.77 - - - - - 609.73 32.69	319,250.87 429,134.97 1,263,408.74 17,432.23 158,553.05 195,843.38 10,688.60
ement Fees ectibles sessment sed Other sed Water ouchers Employer Portion ployment Tax ty Taxes	351.46 622.46 5,348.32 9,090.62 - 862.56 43.18 (9,235.89)	23,201.27 5,953.77 9,984.62 37,920.07 - 29,688.15 - - 4,798.34 264.65 (130,097.56)	58,388.82 21,018.45 27,652.59 65,839.61 - 50,206.49 - 8,638.24 513.47 (409,211.03)	13,537.15 2,795.60 5,930.50 14,678.62 	8,804.00 2,188.34 7,438.34 10,852.27 (179.60) 8,890.77 - - 1,093.42 71.30 (294,169.72)	21.21 779.71 226.98 944.97 - - 24.28 1.30	85,094.52 22,116.96 27,923.54 71,359.95 - 58,285.70 - 10,033.01 593.71 (376,069.89)	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83 (18,757.58) 	177.60 386.44 1,743.57 2,114.48 218.58 11.76 [48,768.41]	229.42 2,462.58 5,843.92 (234.06) - 790.47 42.63	3,299.99 6,048.98 11,281.71 1,260.44 - 1,401.01 91.99 (92,768.09)	394.55 7,801.09 4,478.52 - 1,927.77 - - - - - - - - - - - - - - - - - -	319,250.87 429,134.97 1,263,408.74 17,432.23 158,553.05 195,843.38 10,688.60 {4,350,935.41}
rement Fees ectibles sessment nce Other ised Water ouchers Employer Portion	351.46 622.46 5,348.32 9,090.62 - 862.56 43.18	23,201.27 5,953.77 9,984.62 37,920.07 29,688.15 4,798.34 264.65	58,388.82 21,018.45 27,652.59 65,839.61 - 50,206.49 - 8,638.24 513.47	13,537.15 2,795.60 5,930.50 14,678.62 - 15,135.29 - 2,034.24 113.53	8,804.00 2,188.34 7,438.34 10,852.27 (179.60) 8,890.77 - - 1,093.42 71.30	21.21 779.71 226.98 - 944.97 - - 24.28 1.30	85,094.52 22,116.96 27,923.54 71,359.95 - 58,285.70 - 10,033.01 593.71	2,387,586.85 260,703.54 332,104.13 1,033,835.20 17,611.83 (18,757.58)	177.60 386.44 1,743.57 - 2,114.48 - - 218.58 11.76	229.42 2,462.58 5,843.92 (234.06) - 790.47 42.63	3,299.99 6,048.98 11,281.71 - 1,260.44 - - 1,401.01 91.99	394.55 7,801.09 4,478.52 1,927.77 - - - - 609.73 32.69	319,250.87 429,134.97 1,263,408.74 17,432.23 158,553.05 195,843.38 10,688.60

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													Su	al Schedule RCT - 1
	BRU	JFC	JOP	MEX	PKW	PKS	SJO	SLM	WCW	wcs	WAR	CDH	Totai	
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)	(<u>5,09</u> 5.55)	(12,276.14)	(73,587.57)	(802.07)	(2,330,033.25)	
	28,874.57	120,801.02	(189,889.73)	24,358.84	(319,836.94)	3,804.49	(13,289.32)	8,684,849.21	(37,773.99)	29,944.08	(67,098.71)	31,719.34	8,296,462.86	

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	(Sample Size) # Rows of Routes Read information	SLC Percent	% Weighted	Service <u>Laq</u>	Billing Lag	Service Lag	Billing <u>Lag</u>	Weighting	Service	Weighted Billing <u>Laq</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	_								
		-			Ave	erage 58.335233	10.52969		40.53	5.83

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

Line <u>No.</u>		<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

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Staff & MAWC Variance in Collection Lag Days

•					variance in	
	Days	Days	Days		Collection Lag Days	
					2 /	
1 REVENUE LAG BRUNSWICK						
2						
3						
- 4 Service Lag	14.70	J	A 1			
4 Schulce Lag	14.70	disallowe	ed by staff			
	,				• •	
5 Staff's Service Lag	15.21					
6 Billing Lag		4.82	<u>}</u>	Staff's Calculation	חכ	
7						
8 Avg. Daily Balance Accts. Receivable			55,050.59	55,050.59	• .	
9 Total Annual Revenues			298,661.00		Staff's Annualized Revenues	
10 Avarage Daily Revenues			818.25	950.43	Start 3 Annualized Revenues	
11 Avg. No. Days of Revenue Receivalbe/			010.20	\$50.45		
12 Collection Lag Days			67 AA			
			67.28	57.92	9.36	
Staff's Proposed Reduction 50%				0.5 0		
Adjusted Collection Lag Day				28.96		
13						
14 Total Revenue Lag Days			86.80			
Staff's Revenue Lag Days			49.00			
			15.00			
1 REVENUE LAG CEDAR HILL						
2						
3	1		,		· · · ,	•
4 Service Lag	15.52	disallowe	d by Staff			
5 Staff's Service Lag	15.21					
6 Billing Lag		4.14		Staff's Calculatio	n •	
7						
8 Avg. Daily Balance Accts. Receivable			37,250.20	37,250.20		
9 Total Annual Revenues			- 295,295.73		Ct-ffl- turner it is 10	
10 Avarage Daily Revenues					Staff's Annualized Revenues	
			809.03	952.91		
11 Avg. No. Days of Revenue Receivalbe/						
12 Collection Lag Days			46.04	39.0 9	6.95	
Staff's Proposed Reduction 50%				0.50		
Adjusted Collection Lag Day				19.55		
13						
14 Total Revenue Lag Days			65,70			
				,		

38.89

Staff's Revenue Lag Days

Line

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Surrebuttal Sched

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					-
		Variance in		-	•
	Days Days Days	Collection Lag	g Days		
1 REVENUE LAG JEFFERSON CITY					
2					
3					
4 Service Lag 5	14.98 disallowed by Staff			ν.	
5 Staff's Service Lag	15.21				
Stan'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 Annual	lized 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	2.95		
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				
4 Service Lag	14.72 disanowed by stan				
5 Staff's Service Lag	15.21				
		· .	· ·	•	
6 Billing Lag	4.45	Staff's Calculation			
		052 402 22			
8 Avg. Daily Balance Accts. Receivable 9 Total Annual Revenues	953,193.23 14,121,312.00	953,193.23 17,101,372.94 Staff's Annual	lined Devenues		
10 Avarage Daily Revenues	38,688.53	46,853.08	lized Revenues		
11 Avg. No. Days of Revenues 11 Avg. No. Days of Revenue Receivalbe/	36,088.33	40,033.00			
12 Collection Lag Days	24.64	20.34	4.29		
13	1.04				
14 Total Revenue Lag Days	43.81				
Staff's Revenue Lag Days	40.00				

Line

No.

Page 2 of 5

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				Sullebuttal Scile	eut - S
e		Variance in			₩.
	Days Days Days	Collection L	ag Days		•
1 REVENUE LAG MEXICO		•			•
2					
3					
4 Service Lag	14.83 disallowed by Staff				
5 Staff's Service Lag	15.21				
6 Billing Lag 7	4.40	Staff's Calculation		•	· · ·
 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 annua	alized revenues		
10 Avarage Daily Revenues	8,911.57	9,583.44			
11 Avg. No. Days of Revenue Receivalbe/	0,511.07	5,503.44			
12 Collection Lag Days	26.04	24.21	1.83		
13	20.04	27.22	1.05		
14 Total Revenue Lag Days	45.27				
Staff's Revenue Lag Days	43.82				
1 REVENUE LAG PARKVILLE					
2					
3				•	
4 Service Lag	14.78 disallowed by Staff				
5 Staff's Service Lag	15.21	· · ·	•	•	
6 Billing Lag	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 Annual	ized 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			
		-			

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4,923,570.00

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•	Days	Days	Days	Variance i Collection				•
1 REVENUE LAG ST. JOSEPH 2								
3								
4 Service Lag	14.81	disatlow	red by Staff					
5 Staff's Service Lag	15.21							
6 Billing Lag		4.4	4	Staff's Calculation		•		
7								
8 Avg. Daily Balance Accts. Receivable			1,219,994.09	1,219,994.09				
9 Total Annual Revenues			20,177,437.00	21,363,520.43 Staff's Ann	ualized Revenues			
10 Avarage Daily Revenues			55,280.65	58,530.19				
11 Avg. No. Days of Revenue Receivalbe/								
12 Collection Lag Days 13			22.07	20.84	1.23			
_			41.33					
14 Total Revenue Lag Days			41.55					
Staff's Revenue Lag Days			40.50					
· 1 REVENUE LAG WARREN CITY								
2								
3								
4 Service Lag	15.02							
S								
6 Billing Lag		4.9	2	Staff's Calculation				
7	1. Sec. 1. Sec	•	,	· · · ·		•	•	•
8 Avg. Daily Balance Accts. Receivable			24,226.29	24,226.29				
9 Total Annual Revenues			385,408.05	335,552.34 Staff's Anr	ualized Revenues			
10 Avarage Daily Revenues			1,055.91	919.32				
11 Avg. No. Days of Revenue Receivalbe/								
12 Collection Lag Days			22.94	26.35	(3.41)			
13								
14 Total Revenue Lag Days			42.88					
Staff's Revenue Lag Days			46.29			•		

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1 REVENUE LAG WARRENSBURG 2 3 4 Service Lag		ays Dayssallowed by Staff		Variance in Collection Lag Days			*
5 Staff's Service Lag	15.21						
6 Billing Lag 7		4.37	Staff's Calculation				·
8 Avg. Daily Balance Accts, Receivable		189,399.42	189,399.42				
9 Total Annual Revenues		3,342,454.00	3.836,991.62	Staff's Annualized Revenu	es		
10 Avarage Daily Revenues 11 Avg. No. Days of Revenue Receivalbe/		9,157.41	10,512.31	•	·	•	• ,
12 Collection Lag Days		20.68	18.02		2.67		
14 Total Revenue Lag Days		39.60					
Staff's Revenue Lag Days		37.60					

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