Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Revenue Requirement

Line			7.02% Return		7.26% Return		7.50% Return
	(A)		(B)		(C)		(D)
1	Net Orig Cost Rate Base (Sch 2)	$	91,277	$	91,277	$	91,277
2	Rate of Return		7.02%		7.26%		7.50%
3	Net Operating Income Requirement	$	6,408	$	6,627	$	6,846
4	Net Income Available (Sch 8)	$	(25,308)	$	(25,308)	$	(25,308)
5	Additional NOIBT Needed	$	31,716	$	31,935	$	32,154
6	Income Tax Requirement (Sch 0)						
7	Required Current Income Tax	$	875	$	930	$	985
8	Test Year Current Income Tax	$	0	$	0	$	0
9	Additional Current Tax Required	$	875	$	930	$	985
10	Required Deferred ITC	$	0	$	0	$	0
11	Test Year Deferred ITC	$	0	$	0	$	0
12	Additional Deferred ITC Required	$	0	$	0	$	0
13	Total Additional Tax Required	$	875	$	930	$	985
14	Gross Revenue Requirement	$	32,591	$	32,865	$	33,139

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Rate Base

Line	Description		Amount
	(A)		(B)
1	Total Plant in Service (Sch 3)	$	342,956
	Subtract from Total Plant		
2	Depreciation Reserve (Sch 6)	$	131,908
3	Net Plant in Service	$	211,048
	Add to Net Plant in Service		
4	Cash Working Capital (Sch)	$	0
5	Materials and Supplies-Exempt		0
6	Prepaid Insurance		0
	Subtract from Net Plant		
7	Federal Tax Offset 0.0000 %	$	0
8	State Tax Offset 0.0000 %		0
9	City Tax Offset 0.0000 %		0
10	Interest Expense Offset 0.0000 %		0
11	Customer Advances for Construction		0
12	Contribution in Aid of Construction		119,771
13	CIAC Depreciation		0
14	Customer Deposits		0
15	Total Rate Base	$	91,277

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Intangible Plant						
1	301.000	Organization	$ 0	$ 0	100.0000	$ 0	P-1	$ 0
2	302.000	Franchises	0	0	100.0000	0	P-2	0
3	303.000	Miscellenous Intangable Plant	0	0	100.0000	0	P-3	0
4		Total	$ 0	$ 0		$ 0		$ 0
		Source of Supply & Pumping Plant						
5	310.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-4	$ 0
6	311.000	Structures & Improvements	0	637	100.0000	0	P-5	637
7	312.000	Collecting & Impounding Reservoirs	0	0	100.0000	0	P-6	0
8	313.000	Lake,River, and Other Intakes	0	0	100.0000	0	P-7	0
9	314.000	Wells & Springs	9,728	49,103	100.0000	0	P-8	58,831
10	316.000	Supply Mains	0	0	100.0000	0	P-9	0
11	321.000	Structures & Improvements	0	32,960	100.0000	0	P-10	32,960
12	325.000	Electric Pumping Equipment	800	20,859	100.0000	0	P-11	21,659
13	328.000	Other Pumping Equipment	0	0	100.0000	0	P-12	0
14		Total	$ 10,528	$ 103,559		$ 0		$ 114,087
		Water Treatment Plant						
15	330.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-13	$ 0
16	331.000	Structures & Improvements	0	0	100.0000	0	P-14	0
17	332.000	Water Treatment Equipment	1,666	695	100.0000	0	P-15	2,361
18		Total	$ 1,666	$ 695		$ 0		$ 2,361
		Transmission & Distribution Plant						
19	340.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-16	$ 0
20	341.000	Structures & Improvements	0	0	100.0000	0	P-17	0
21	342.000	Distribution Reservoirs & Standpipe	0	51,331	100.0000	0	P-18	51,331
22	343.000	Transmission & Distribution Mains	248,005	(97,708)	100.0000	0	P-19	150,297
23	344.000	Fire Meters	0	0	100.0000	0	P-20	0
24	345.000	Services	5,086	(5,086)	100.0000	0	P-21	0
25	346.000	Meters	7,204	17,615	100.0000	0	P-22	24,819
26	347.000	Meter Installation	0	0	100.0000	0	P-23	0
27	348.000	Hydrants	0	0	100.0000	0	P-24	0
28	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	P-25	0
29		Total	$ 260,295	$ (33,848)		$ 0		$ 226,447

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		General Plant						
30	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-26	$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0	P-27	0
32	391.000	Office Furniture & Equipment	5,920	(5,859)	100.0000	0	P-28	61
33	392.000	Transportation Equipment	0	0	100.0000	0	P-29	0
34	393.000	Stores Equipment	0	0	100.0000	0	P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	P-31	0
36	395.000	Laboratory Equipment	0	0	100.0000	0	P-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0	P-33	0
38	397.000	Communication Equipment	0	0	100.0000	0	P-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0	P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0	P-36	0
41		Total	$ 5,920	$ (5,859)		$ 0		$ 61
42		Total Plant In Service	$ 278,409	$ 64,547		$ 0		$ 342,956

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	P-5	$ 637	
1.	To update test year plant in service up to September 30, 2006. (Vesely)		$ 637	
	Wells & Springs	P-8	$ 49,103	
1.	To adjust the Company's test year balance to agree with Staff. (Vesely)		$ 35,545	
2.	To relassify excess capacity to plant held for future use. (Vesely)		$ (12,296)	
3.	To update plant in service balance up to September 30, 2006. (Vesely)		$ 25,854	
	Structures & Improvements	P-10	$ 32,960	
1.	To agree with Staff test year plant balance. (Vesely)		$ 549	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 32,411	
	Electric Pumping Equipment	P-11	$ 20,859	
1.	To adjust the Company's test year balance to agree with Staff test year end. (Vesely)		$ 19,734	

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To update plant in service up to September 30, 2006. (Vesely)		$ 1,125	
	Water Treatment Equipment	P-15	$ 695	
1.	To adjust test year balance to agree with Staff balance. (Vesely)		$ 695	
	Distribution Reservoirs & Standpipe	P-18	$ 51,331	
1.	To agree with Staff test year balance. (Vesely)		$ 45,601	
2.	To update plant in service up to September 30, 2006. (Vesely)		$ 5,730	
	Transmission & Distribution Mains	P-19	$ (97,708)	
1.	To agree with Staff test year end balance. (Vesely)		$ (98,341)	
2.	To update plant in service balance up to September 30, 2006. (Vesely)		$ 633	
	Services	P-21	$ (5,086)	
1.	To agree with Staff test year balance. (Vesely)		$ (5,086)	

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Meters	P-22	$	17,615	
1.	To agree with Staff test year balance. (Vesely)		$	701	
2.	To update plant in service balance up to September 30, 2006. (Vesely)		$	16,914	
	Office Furniture & Equipment	P-28	$	(5,859)	
1.	To agree with Staff test year balance. (Vesely)		$	(5,920)	
2.	To update plant balance through September 30, 2006. (Vesely)		$	61	

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 0	0.0000	$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellenous Intangable Plant	0	0.0000	0
4		Total	$ 0		$ 0
		Source of Supply & Pumping Plant			
5	310.000	Land & Land Rights	$ 0	0.0000	$ 0
6	311.000	Structures & Improvements	637	2.5000	16
7	312.000	Collecting & Impounding Reservoirs	0	0.0000	0
8	313.000	Lake,River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	58,831	2.0000	1,177
10	316.000	Supply Mains	0	2.0000	0
11	321.000	Structures & Improvements	32,960	2.5000	824
12	325.000	Electric Pumping Equipment	21,659	10.0000	2,166
13	328.000	Other Pumping Equipment	0	0.0000	0
14		Total	$ 114,087		$ 4,183
		Water Treatment Plant			
15	330.000	Land & Land Rights	$ 0	0.0000	$ 0
16	331.000	Structures & Improvements	0	0.0000	0
17	332.000	Water Treatment Equipment	2,361	2.9000	68
18		Total	$ 2,361		$ 68
		Transmission & Distribution Plant			
19	340.000	Land & Land Rights	$ 0	0.0000	$ 0
20	341.000	Structures & Improvements	0	0.0000	0
21	342.000	Distribution Reservoirs & Standpipe	51,331	2.5000	1,283
22	343.000	Transmission & Distribution Mains	150,297	2.0000	3,006
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	0	2.5000	0
25	346.000	Meters	24,819	3.3000	819
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	0	0.0000	0
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
29		Total	$ 226,447		$ 5,108

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General Plant				
30	389.000	Land & Land Rights	$ 0	0.0000	$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	61	5.0000	3
33	392.000	Transportation Equipment	0	0.0000	0
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	0.0000	0
38	397.000	Communication Equipment	0	0.0000	0
39	398.000	Miscellaneous Equipment	0	0.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
41		Total	$ 61		$ 3
42		Total Depreciation Expense	$ 342,956		$ 9,362

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Intangible Plant						
1	301.000	Organization	$ 0	$ 0	100.0000	$ 0	R-1	$ 0
2	302.000	Franchises	0	0	100.0000	0	R-2	0
3	303.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	R-3	0
4		Total	$ 0	$ 0		$ 0		$ 0
		Source of Supply & Pumping Plant						
5	310.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-4	$ 0
6	311.000	Structures & Improvements	0	8	100.0000	0	R-5	8
7	312.000	Collecting & Impounding Reservoirs	0	0	100.0000	0	R-6	0
8	313.000	Lake, River & Other Intakes	0	0	100.0000	0	R-7	0
9	314.000	Wells & Springs	19,688	1,164	100.0000	0	R-8	20,852
10	316.000	Supply Mains	0	0	100.0000	0	R-9	0
11	321.000	Structures & Improvements	5	419	100.0000	0	R-10	424
12	325.000	Electric Pumping Equipment	41,522	2,110	100.0000	0	R-11	43,632
13	328.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	R-12	0
14		Total	$ 61,215	$ 3,701		$ 0		$ 64,916
		Water Treatment Plant						
15	303.100	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-13	$ 0
16	331.000	Structures and Improvements	0	0	100.0000	0	R-14	0
17	332.000	Water Treatment Equipment	1,431	68	100.0000	0	R-15	1,499
18		Total	$ 1,431	$ 68		$ 0		$ 1,499
		Transmission & Distribution Plant						
19	340.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-16	$ 0
20	341.000	Structures and Improvements	0	0	100.0000	0	R-17	0
21	342.000	Distribution Reservoirs & Standpipe	23,446	1,212	100.0000	0	R-18	24,658
22	343.000	Transmission & Distribution Mains	26,899	3,000	100.0000	0	R-19	29,899
23	344.000	Fire Meters	0	0	100.0000	0	R-20	0
24	345.000	Services	0	0	100.0000	0	R-21	0
25	346.000	Meters	9,295	1,637	100.0000	0	R-22	10,932
26	347.000	Meter Installations	0	0	100.0000	0	R-23	0
27	348.000	Hydrants	0	0	100.0000	0	R-24	0
28	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	R-25	0
29		Total	$ 59,640	$ 5,849		$ 0		$ 65,489

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		General Plant						
30	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-26	$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0	R-27	0
32	391.000	Office Furniture & Equipment	0	4	100.0000	0	R-28	4
33	392.000	Transportation Equipment	0	0	100.0000	0	R-29	0
34	393.000	Stores Equipment	0	0	100.0000	0	R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	R-31	0
36	395.000	Laboratory Equipment	0	0	100.0000	0	R-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0	R-33	0
38	397.000	Communication Equipment	0	0	100.0000	0	R-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0	R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0	R-36	0
41		Total	$ 0	$ 4		$ 0		$ 4
42		Total Depreciation Reserve	$ 122,286	$ 9,622		$ 0		$ 131,908

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-5	$ 8	
1.	To adjust depreciation reserve. (Vesely)		$ 8	
	Wells & Springs	R-8	$ 1,164	
1.	To adjust depreciation reserve. (Vesely)		$ 1,164	
	Structures & Improvements	R-10	$ 419	
1.	To adjust depreciation reserve. (Vesely)		$ 419	
	Electric Pumping Equipment	R-11	$ 2,110	
1.	To adjust depreciation reserve. (Vesely)		$ 2,110	
	Water Treatment Equipment	R-15	$ 68	
1.	To adjust depreciation reserve. (Vesely)		$ 68	
	Distribution Reservoirs & Standpipe	R-18	$ 1,212	
1.	To adjust depreciation reserve. (Vesely)		$ 1,212	

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Depreciation Reserve

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Transmission & Distribution Mains	R-19	$	3,000	
1.	To adjust depreciation reserve. (Vesely)		$	3,000	
	Meters	R-22	$	1,637	
1.	To adjust depreciation reserve. (Vesely)		$	1,637	
	Office Furniture & Equipment	R-28	$	4	
1.	To adjust depreciation reserve. (Vesely)		$	4	

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Operating Revenues						
1		Income-Metered	$ 28,846	$ 9,617	100.0000	$ 0	S-1	$ 38,463
2		Income-Transfer Fees	425	25	100.0000	0	S-2	450
3		Income-Reconnect Fees	400	(350)	100.0000	0	S-3	50
4		Income-Other	108	(18)	100.0000	0	S-4	90
5		Total	$ 29,779	$ 9,274		$ 0		$ 39,053
		Operation & Maintenance Expense						
6		Salaries-Weekly	$ 474	$ 24,109	100.0000	$ 0	S-5	$ 24,583
7		Salaries-Bonus	59	0	100.0000	0	S-6	59
8		Payroll-Contract Labor	8,136	0	100.0000	0	S-7	8,136
9		Payroll Taxes-FICA	0	0	100.0000	0	S-8	0
10		Payroll Taxes-FUTA	0	0	100.0000	0	S-9	0
11		Payroll Taxes-SUTA	0	0	100.0000	0	S-10	0
12		Group Insurance-Medical	0	0	100.0000	0	S-11	0
13		Workers Comp. Insurance	0	0	100.0000	0	S-12	0
14		Insurance-Gen. Liability	0	0	100.0000	0	S-13	0
15		Travel Expense	165	0	100.0000	0	S-14	165
16		Dues and Donations	61	0	100.0000	0	S-15	61
17		Freight Expense	136	0	100.0000	0	S-16	136
18		Professional Fees	901	(901)	100.0000	0	S-17	0
19		Rate Case Expense	0	0	100.0000	0	S-18	0
20		PSC Assessment Fee	245	(114)	100.0000	0	S-19	131
21		Corporate Management Fee	7,267	0	100.0000	0	S-20	7,267
22		Laboratory	200	0	100.0000	0	S-21	200
23		Office Supplies Expense	206	0	100.0000	0	S-22	206
24		Rental Expense	439	1,659	100.0000	0	S-23	2,098
25		Postage	138	359	100.0000	0	S-24	497
26		Printing	75	0	100.0000	0	S-25	75
27		Adverting Expense	63	0	100.0000	0	S-26	63
28		Chemicals & Water Treatment	506	0	100.0000	0	S-27	506
29		Maintenance-Ground	96	0	100.0000	0	S-28	96
30		Maintenance-Auto	0	0	100.0000	0	S-29	0
31		Maintenance-Meters	925	0	100.0000	0	S-30	925
32		Maintenance-Water Line	6,483	0	100.0000	0	S-31	6,483
33		Maintenance-Water System	977	0	100.0000	0	S-32	977
34		Maintenance-Office Furn. & Equip.	58	0	100.0000	0	S-33	58
35		Customer Relations	6,494	(6,494)	100.0000	0	S-34	0
36		Business Meals	0	0	100.0000	0	S-35	0

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
37		Phone - Base	629	447	100.0000	0	S-36	1,076
38		Phone - Long Distance	135	0	100.0000	0	S-37	135
39		Phone - Computer	135	0	100.0000	0	S-38	135
40		Phone - Pager	0	0	100.0000	0	S-39	0
41		Miscellaneous Bank Charges	18	0	100.0000	0	S-40	18
42		Bad Debt	0	0	100.0000	0	S-41	0
43		Property Taxes	0	749	100.0000	0	S-42	749
44		Electric-Pumping	3,800	(643)	100.0000	0	S-43	3,157
45		Total	$ 38,821	$ 19,171		$ 0		$ 57,992
		Depreciation Expense						
46		Depreciation Expense	$ 0	$ 0	100.0000	$ 9,362	S-50	$ 9,362
47		Amortization of CIAC	0	(2,993)	100.0000	0	S-70	(2,993)
48		Total	$ 0	$ (2,993)		$ 9,362		$ 6,369
49		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
50		Total Operating Expenses	$ 38,821	$ 16,178		$ 9,362		$ 64,361
51		Net Income Before Taxes	$ (9,042)	$ (6,904)		$ (9,362)		$ (25,308)
		Current Income Taxes						
52		Current Income Taxes	$ 0	$ 0	100.0000	$ 0	S-51	$ 0
53		Total	$ 0	$ 0		$ 0		$ 0
		Deferred Income Taxes						
54		Deferred Income Taxes	$ 0	$ 0	100.0000	$ 0	S-52	$ 0
55		Total	$ 0	$ 0		$ 0		$ 0
56		Total Income Taxes	$ 0	$ 0		$ 0		$ 0

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
57		Net Operating Income	$ (9,042)	$ (6,904)		$ (9,362)	$ (25,308)

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Income-Metered	S-1	$ 9,617	
1.	To annualize revenue. (Boateng)		$ 9,617	
	Income-Transfer Fees	S-2	$ 25	
1.	To update revenue up to September 30, 2006. (Boateng)		$ 25	
	Income-Reconnect Fees	S-3	$ (350)	
1.	To update revenue up to September 30, 2006. (Boateng)		$ (350)	
	Income-Other	S-4	$ (18)	
1.	To update revenue up to September 30, 2006. (Boateng)		$ (18)	
	Salaries-Weekly	S-5	$ 24,109	
1.	To annualize payroll expense to reflect Staff's annualized level. (Vesely)		$ 24,109	
	Salaries-Bonus	S-6		
1.				

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Workers Comp. Insurance	S-12			
1.					
	Professional Fees	S-17	$	(901)	
1.	To remove test year expense already included in adjustment S-5. (Vesely)		$	(901)	
	PSC Assessment Fee	S-19	$	(114)	
1.	To adjust test year PSC assessment. (Vesely)		$	(114)	
	Rental Expense	S-23	$	1,659	
1.	To adjust test year expense to reflect Staff's annualize level. (Boateng)		$	1,659	
	Postage	S-24	$	359	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$	359	

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Customer Relations	S-34	$ (6,494)	
1.	To remove test year expense. (Vesely)		$ (6,494)	
	Phone - Base	S-36	$ 447	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 447	
	Phone - Long Distance	S-37		
1.	To adjust test year level. (Harrison)			
	Phone - Computer	S-38		
1.	To adjust test year to reflect Staff's annualized level. (McMellen)			
	Miscellaneous Bank Charges	S-40		
1.	To normalize test year expense. (Harrison)			

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment		Mo Juris Adjustment
	Bad Debt	S-41			
1.	To normalize test year expense. (Harrison)				
	Property Taxes	S-42	$	749	
1.	To annualize property taxes. (Williams)		$	749	
	Electric-Pumping	S-43	$	(643)	
1.	To adjust test year expense to reflect water loss. (Boateng)		$	(643)	
	Amortization of CIAC	S-70	$	(2,993)	
1.	To include CIAC amortization. (Vesely)		$	(2,993)	

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Income Tax

Line	(A)	Test Year (B)	7.02% Return (C)	7.26% Return (D)	7.50% Return (E)
1	Net Income Before Taxes (Sch 8)	$ (25,308)	$ 7,283	$ 7,557	$ 7,831
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 6,369	$ 6,369	$ 6,369	$ 6,369
3	Total	$ 6,369	$ 6,369	$ 6,369	$ 6,369
	Subtr from Net Income Before Taxes				
4	Interest Expense 3.1700 %	$ 2,893	$ 2,893	$ 2,893	$ 2,893
5	Book Depreciation	6,369	6,369	6,369	6,369
6	Total	$ 9,262	$ 9,262	$ 9,262	$ 9,262
7	Net Taxable Income	$ (28,201)	$ 4,390	$ 4,664	$ 4,938
	Provision for Federal Income Tax				
8	Net Taxable Income	$ (28,201)	$ 4,390	$ 4,664	$ 4,938
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 255	$ 271	$ 287
10	Deduct City Income Tax	0	0	0	0
11	Federal Taxable Income	(28,201)	4,135	4,393	4,651
12	Total Federal Tax	$ 0	$ 620	$ 659	$ 698
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ (28,201)	$ 4,390	$ 4,664	$ 4,938
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 310	$ 330	$ 349
15	Deduct City Income Tax	0	0	0	0
16	Missouri Taxable Income	(28,201)	4,080	4,335	4,589
17	Total Missouri Tax	$ 0	$ 255	$ 271	$ 287

Algonquin (OMR-W)
Case: WR-06-425A
Year Ending September 30, 2005

Income Tax

Line		Test Year	7.02% Return	7.26% Return	7.50% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for City Income Tax				
18	Net Taxable Income	$ (28,201)	$ 4,390	$ 4,664	$ 4,938
19	Deduct Federal Income Tax	$ 0	$ 620	$ 659	$ 698
20	Deduct Missouri Income Tax	0	255	271	287
21	City Taxable Income	(28,201)	3,515	3,734	3,953
22	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 0	$ 620	$ 659	$ 698
24	Missouri Income Tax	0	255	271	287
25	City Income Tax	0	0	0	0
26	Total	$ 0	$ 875	$ 930	$ 985
	Deferred Income Taxes				
27	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
28	Deferred Repair Allowance	0	0	0	0
29	Deferred Tax Depreciation	0	0	0	0
30	Amort of Deferred Tax Depreciation	0	0	0	0
31	Amort of Repair Allowance	0	0	0	0
32	Amort of Deferred ITC	0	0	0	0
33	Deferred Unbilled	0	0	0	0
34	Total	$ 0	$ 0	$ 0	$ 0
35	Total Income Tax	$ 0	$ 875	$ 930	$ 985