Exhibit No.:	
Issue:	Accounting Schedules
Witness:	MoPSC Auditors
Sponsoring Party:	MoPSC Staff
Case No.:	WR-2006-0425 & SR-2006-0426 (Consolidated)
Date Prepared:	December 1, 2006

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

ALGONQUIN WATER RESOURCES OF MISSOURI
Holiday Hills Resort (Water)
Ozark Mountain Resort (Water)
Ozark Mountain Resort (Sewer)
Timber Creek Resort (Water)
Timber Creek Resort (Sewer)

CASE NOS. WR-2006-0425 AND SR-2006-0426 (Consolidated)

Jefferson City, Missouri
December 2006

HOLIDAY HILLS RESORT

(WATER)

Algonquin (HHR-W)
Case: WR-06-425C
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)	$ 283,993	$ 283,993	$ 283,993
2	Rate of Return	7.02%	7.26%	7.50%
3	Net Operating Income Requirement	$ 19,936	$ 20,618	$ 21,299
4	Net Income Available (Sch 8)	$ 32,731	$ 32,731	$ 32,731
5	Additional NOIBT Needed	$ (12,795)	$ (12,113)	$ (11,432)
6	Income Tax Requirement (Sch 0)			
7	Required Current Income Tax	$ 8,114	$ 8,283	$ 8,453
8	Test Year Current Income Tax	$ 11,767	$ 11,767	$ 11,767
9	Additional Current Tax Required	$ (3,653)	$ (3,484)	$ (3,314)
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	$ (3,653)	$ (3,484)	$ (3,314)
14	Gross Revenue Requirement	$ (16,448)	$ (15,597)	$ (14,746)

Weighted Cost of Capital as of December 31, 2005
for Algonquin Water Resources of Missouri

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			8.06%	**8.56%**	**9.06%**
Common Stock Equity	47.88%	-----	3.86%	4.10%	4.34%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Long-Term Debt	52.12%	6.07%	3.16%	3.16%	3.16%
Short-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Total	**100.00%**		**7.02%**	7.26%	**7.50%**

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

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 1,346,637
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 477,865
3	Net Plant in Service	$ 868,772
	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	584,779
13	CIAC Depreciation	0
14	Customer Deposits	0
15	Total Rate Base	$ 283,993

Algonquin (HHR-W)
Case: WR-06-425C
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	311.000	Structures & Improvements	$ 684	$ 6,972	100.0000	$ 0	P-5	$ 7,656
6	314.000	Wells & Springs	13,050	90,804	100.0000	0	P-8	103,854
7	316.000	Supply Mains	0	6,028	100.0000	0	P-9	6,028
8	321.000	Structures & Improvements	55,468	109,021	100.0000	0	P-10	164,489
9	325.000	Electric Pumping Equipment	118,727	131,931	100.0000	0	P-11	250,658
10		Total	$ 187,929	$ 344,756		$ 0		$ 532,685
		Water Treatment Plant						
11	331.000	Structures & Improvements	$ 26,580	$ (26,580)	100.0000	$ 0	P-14	$ 0
12	332.000	Water Treatment Equipment	345,304	(327,194)	100.0000	0	P-15	18,110
13		Total	$ 371,884	$ (353,774)		$ 0		$ 18,110
		Transmission & Distribution Plant						
14	340.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-16	$ 0
15	341.000	Structures & Improvements	30,242	(21,406)	100.0000	0	P-17	8,836
16	342.000	Distribution Reservoirs & Standpipe	27,103	76,537	100.0000	0	P-18	103,640
17	343.000	Transmission & Distribution Mains	1,203,805	(599,056)	100.0000	0	P-19	604,749
18	344.000	Fire Meters	0	0	100.0000	0	P-20	0
19	345.000	Services	43,859	(41,976)	100.0000	0	P-21	1,883
20	346.000	Meters	70,580	(26,069)	100.0000	0	P-22	44,511
21	347.000	Meter Installation	0	0	100.0000	0	P-23	0
22	348.000	Hydrants	8,990	2,129	100.0000	0	P-24	11,119
23	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	P-25	0
24		Total	$ 1,384,579	$ (609,841)		$ 0		$ 774,738

Algonquin (HHR-W)
Case: WR-06-425C
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						
25	389.000	Land & Land Rights	$ 1,160	$ (1,160)	100.0000	$ 0	P-26	$ 0
26	390.000	Structures & Improvements	0	0	100.0000	0	P-27	0
27	391.000	Office Furniture & Equipment	34,668	(13,980)	100.0000	0	P-28	20,688
28	392.000	Transportation Equipment	0	0	100.0000	0	P-29	0
29	393.000	Stores Equipment	0	0	100.0000	0	P-30	0
30	394.000	Tools, Shop & Garage Equipment	0	416	100.0000	0	P-31	416
31	395.000	Laboratory Equipment	0	0	100.0000	0	P-32	0
32	396.000	Power Operated Equipment	0	0	100.0000	0	P-33	0
33	397.000	Communication Equipment	0	0	100.0000	0	P-34	0
34	398.000	Miscellaneous Equipment	0	0	100.0000	0	P-35	0
35	399.000	Other Tangible Plant	0	0	100.0000	0	P-36	0
36		Total	$ 35,828	$ (14,724)		$ 0		$ 21,104
37		Total Plant In Service	$ 1,980,220	$ (633,583)		$ 0		$ 1,346,637

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

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	P-5	$ 6,972	
1.	To agree with Staff test year plant in service balance. (Vesely)		$ 2,203	
2.	To update plant in service balance up to September 30, 2006. (Vesely)		$ 4,769	
	Wells & Springs	P-8	$ 90,804	
1.	To agree with Staff test year plant balance. (Vesely)		$ 94,175	
2.	To reclassify excess capacity to plant held for future use. (Vesely)		$ (3,371)	
	Supply Mains	P-9	$ 6,028	
1.	To agree with Staff test year plant balance. (Vesely)		$ 6,028	
	Structures & Improvements	P-10	$ 109,021	
1.	To agree with Staff test year plant balance. (Vesely)		$ 79,564	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 71,143	
3.	To disallow Well No. 2 construction cost overruns. (Vesely)		$ (41,686)	

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

Adjustments to Total Plant

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Electric Pumping Equipment	P-11	$	131,931	
1.	To agree with Staff test year plant balance. (Vesely)		$	93,469	
2.	To update plant balance up to September 30, 2006. (Vesely)		$	80,754	
3.	To disallow Well No. 2 construction cost overruns. (Vesely)		$	(42,292)	
	Structures & Improvements	P-14	$	(26,580)	
1.	To agree with Staff test year plant balance. (Vesely)		$	(26,580)	
	Water Treatment Equipment	P-15	$	(327,194)	
1.	To agree with Staff test year plant balance. (Vesely)		$	(327,649)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$	455	
	Structures & Improvements	P-17	$	(21,406)	
1.	To agree with Staff test year plant balance. (Vesely)		$	(21,406)	

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

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Reservoirs & Standpipe	P-18	$ 76,537	
1.	To agree with Staff test year plant balance. (Vesely)		$ 274,143	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 103,307	
3.	To disallow Well No.2 construction cost overruns. (Vesely)		$ (102,395)	
4.	To reclassify excess capacity to plant held for future use. (Vesely)		$ (198,518)	
	Transmission & Distribution Mains	P-19	$ (599,056)	
1.	To agree with Staff test year plant balance. (Vesely)		$ (610,889)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 11,833	
	Services	P-21	$ (41,976)	
1.	To agree with Staff test year plant balance. (Vesely)		$ (42,066)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 90	

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

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Meters	P-22	$ (26,069)	
1.	To agree with Staff test year plant balance. (Vesely)		$ (51,246)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 25,177	
	Hydrants	P-24	$ 2,129	
1.	To agree with Staff test year plant balance. (Vesely)		$ 2,129	
	Land & Land Rights	P-26	$ (1,160)	
1.	To agree with Staff test year plant balance. (Vesely)		$ (1,160)	
	Office Furniture & Equipment	P-28	$ (13,980)	
1.	To agree with Staff test year plant balance. (Vesely)		$ (16,943)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 2,963	
	Tools, Shop & Garage Equipment	P-31	$ 416	
1.	To update plant balance up to September 30, 2006. (Vesely)		$ 416	

Algonquin (HHR-W)
Case: WR-06-425C
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	311.000	Structures & Improvements	$ 7,656	2.5000	$ 191
6	314.000	Wells & Springs	103,854	2.0000	2,077
7	316.000	Supply Mains	6,028	2.0000	121
8	321.000	Structures & Improvements	164,489	2.5000	4,112
9	325.000	Electric Pumping Equipment	250,658	10.0000	25,066
10		Total	$ 532,685		$ 31,567
		Water Treatment Plant			
11	331.000	Structures & Improvements	$ 0	2.5000	$ 0
12	332.000	Water Treatment Equipment	18,110	2.9000	525
13		Total	$ 18,110		$ 525
		Transmission & Distribution Plant			
14	340.000	Land & Land Rights	$ 0	0.0000	$ 0
15	341.000	Structures & Improvements	8,836	2.5000	221
16	342.000	Distribution Reservoirs & Standpipe	103,640	2.5000	2,591
17	343.000	Transmission & Distribution Mains	604,749	2.0000	12,095
18	344.000	Fire Meters	0	0.0000	0
19	345.000	Services	1,883	2.5000	47
20	346.000	Meters	44,511	3.3000	1,469
21	347.000	Meter Installation	0	0.0000	0
22	348.000	Hydrants	11,119	2.0000	222
23	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
24		Total	$ 774,738		$ 16,645

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

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General Plant				
25	389.000	Land & Land Rights	$ 0	0.0000	$ 0
26	390.000	Structures & Improvements	0	0.0000	0
27	391.000	Office Furniture & Equipment	20,688	5.0000	1,034
28	392.000	Transportation Equipment	0	0.0000	0
29	393.000	Stores Equipment	0	0.0000	0
30	394.000	Tools, Shop & Garage Equipment	416	5.0000	21
31	395.000	Laboratory Equipment	0	0.0000	0
32	396.000	Power Operated Equipment	0	0.0000	0
33	397.000	Communication Equipment	0	0.0000	0
34	398.000	Miscellaneous Equipment	0	0.0000	0
35	399.000	Other Tangible Plant	0	0.0000	0
36		Total	$ 21,104		$ 1,055
37		Total Depreciation Expense	$ 1,346,637		$ 49,792

Algonquin (HHR-W)
Case: WR-06-425C
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	(368)	131	100.0000	0	R-5	(237)
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	26,590	2,144	100.0000	0	R-8	28,734
10	316.000	Supply Mains	527	121	100.0000	0	R-9	648
11	321.000	Structures & Improvements	20,220	3,744	100.0000	0	R-10	23,964
12	325.000	Electric Pumping Equipment	130,533	23,142	100.0000	0	R-11	153,675
13	328.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	R-12	0
14		Total	$ 177,502	$ 29,282		$ 0		$ 206,784
		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	4,574	519	100.0000	0	R-15	5,093
18		Total	$ 4,574	$ 519		$ 0		$ 5,093
		Transmission & Distribution Plant						
19	340.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-16	$ 0
20	341.000	Structures and Improvements	967	221	100.0000	0	R-17	1,188
21	342.000	Distribution Reservoirs & Standpipe	62,553	7,543	100.0000	0	R-18	70,096
22	343.000	Transmission & Distribution Mains	139,392	11,977	100.0000	0	R-19	151,369
23	344.000	Fire Meters	0	0	100.0000	0	R-20	0
24	345.000	Services	449	53	100.0000	0	R-21	502
25	346.000	Meters	5,655	3,192	100.0000	0	R-22	8,847
26	347.000	Meter Installations	0	0	100.0000	0	R-23	0
27	348.000	Hydrants	2,830	278	100.0000	0	R-24	3,108
28	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	R-25	0
29		Total	$ 211,846	$ 23,264		$ 0		$ 235,110

Algonquin (HHR-W)
Case: WR-06-425C
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	28,111	2,746	100.0000	0	R-28	30,857
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	21	100.0000	0	R-31	21
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	$ 28,111	$ 2,767		$ 0		$ 30,878
42		Total Depreciation Reserve	$ 422,033	$ 55,832		$ 0		$ 477,865

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

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 177,155	0.0000	0.0000	0.0000	0.000000	$ 0
2	Total Operation and Maintenance Expense	$ 177,155					$ 0
3	Total Taxes	$ 0					$ 0
4	Total Cash Working Capital Req						$ 0

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

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-5	$ 131	
1.	To adjust depreciation reserve. (Vesely)		$ 131	
	Wells & Springs	R-8	$ 2,144	
1.	To adjust depreciation reserve. (Vesely)		$ 2,144	
	Supply Mains	R-9	$ 121	
1.	To adjust depreciation reserve. (Vesely)		$ 121	
	Structures & Improvements	R-10	$ 3,744	
1.	To adjust depreciation reserve. (Vesely)		$ 3,744	
	Electric Pumping Equipment	R-11	$ 23,142	
1.	To adjust depreciation reserve. (Vesely)		$ 23,142	
	Water Treatment Equipment	R-15	$ 519	
1.	To adjust depreciation reserve. (Vesely)		$ 519	

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

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures and Improvements	R-17	$ 221	
1.	To adjust depreciation reserve. (Vesely)		$ 221	
	Distribution Reservoirs & Standpipe	R-18	$ 7,543	
1.	To adjust depreciation reserve. (Vesely)		$ 7,543	
	Transmission & Distribution Mains	R-19	$ 11,977	
1.	To adjust depreciation reserve. (Vesely)		$ 11,977	
	Services	R-21	$ 53	
1.	To adjust depreciation reserve. (Vesely)		$ 53	
	Meters	R-22	$ 3,192	
1.	To adjust depreciation reserve. (Vesely)		$ 3,192	
	Hydrants	R-24	$ 278	
1.	To adjust depreciation reserve. (Vesely)		$ 278	

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

Adjustments to Depreciation Reserve

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Office Furniture & Equipment	R-28	$	2,746	
1.	To adjust depreciation reserve. (Vesely)		$	2,746	
	Tools, Shop & Garage Equipment	R-31	$	21	
1.	To adjust depreciation reserve. (Vesely)		$	21	

Algonquin (HHR-W)
Case: WR-06-425C
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	$ 99,115	$ 56,712	100.0000	$ 0	S-1	$ 155,827
2		Income-Transfer Fees	2,300	(2,300)	100.0000	0	S-2	0
3		Income-Reconnect Fees	1,200	(1,200)	100.0000	0	S-3	0
4		Income-Other	5,782	(5,782)	100.0000	0	S-4	0
5		Income-Irrigation	0	97,142	100.0000	0	S-100	97,142
6		Total	$ 108,397	$ 144,572		$ 0		$ 252,969
		Operation & Maintenance Expense						
7		Salaries-Weekly	$ 42,000	$ 34,060	100.0000	$ 0	S-5	$ 76,060
8		Salaries-Bonus	1,550	0	100.0000	0	S-6	1,550
9		Payroll-Contract Labor	22,810	0	100.0000	0	S-7	22,810
10		Payroll Taxes-FICA	2,465	0	100.0000	0	S-8	2,465
11		Payroll Taxes-FUTA	50	0	100.0000	0	S-9	50
12		Payroll Taxes-SUTA	866	0	100.0000	0	S-10	866
13		Group Insurance-Medical	2,616	0	100.0000	0	S-11	2,616
14		Workers Comp. Insurance	0	0	100.0000	0	S-12	0
15		Insurance-Gen. Liability	0	0	100.0000	0	S-13	0
16		Travel Expense	1,099	0	100.0000	0	S-14	1,099
17		Dues and Donations	239	0	100.0000	0	S-15	239
18		Freight Expense	469	0	100.0000	0	S-16	469
19		Professional Fees	2,747	0	100.0000	0	S-17	2,747
20		Rate Case Expense	0	0	100.0000	0	S-18	0
21		PSC Assessment Fee	956	(750)	100.0000	0	S-19	206
22		Corporate Management Fee	3,386	0	100.0000	0	S-20	3,386
23		Operating Permit	0	0	100.0000	0	S-21	0
24		Office Supplies Expense	1,602	0	100.0000	0	S-22	1,602
25		Rental Expense	1,762	2,170	100.0000	0	S-23	3,932
26		Postage	869	62	100.0000	0	S-24	931
27		Printing	227	0	100.0000	0	S-25	227
28		Adverting Expense	190	0	100.0000	0	S-26	190
29		Chemicals & Water Treatment	1,631	0	100.0000	0	S-27	1,631
30		Maintenance-Ground	955	0	100.0000	0	S-28	955
31		Maintenance-Auto	0	0	100.0000	0	S-29	0
32		Maintenance-Meters	519	0	100.0000	0	S-30	519
33		Maintenance-Building	378	0	100.0000	0	S-31	378
34		Maintenance-Water System	2,918	0	100.0000	0	S-32	2,918
35		Maintenance-Office Furn. & Equip.	863	0	100.0000	0	S-33	863
36		Customer Relations	0	0	100.0000	0	S-34	0

Algonquin (HHR-W)
Case: WR-06-425C
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		Business Meals	150	0	100.0000	0	S-35	150
38		Phone - Base	1,177	40	100.0000	0	S-36	1,217
39		Phone - Long Distance	389	0	100.0000	0	S-37	389
40		Phone - Computer	551	0	100.0000	0	S-38	551
41		Phone - Pager	0	0	100.0000	0	S-39	0
42		Miscellaneous Bank Charges	120	0	100.0000	0	S-40	120
43		Bad Debt	(7)	0	100.0000	0	S-41	(7)
44		Property Taxes	0	5,144	100.0000	0	S-42	5,144
45		Electric-Pumping	40,882	0	100.0000	0	S-43	40,882
46		Total	$ 136,429	$ 40,726		$ 0		$ 177,155
		Depreciation Expense						
47		Depreciation Expense	$ 0	$ 0	100.0000	$ 49,792	S-50	$ 49,792
48		Amortization of CIAC	0	(18,476)	100.0000	0	S-70	(18,476)
49		Total	$ 0	$ (18,476)		$ 49,792		$ 31,316
50		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
51		Total Operating Expenses	$ 136,429	$ 22,250		$ 49,792		$ 208,471
52		Net Income Before Taxes	$ (28,032)	$ 122,322		$ (49,792)		$ 44,498
		Current Income Taxes						
53		Current Income Taxes	$ 0	$ 0	100.0000	$ 11,767	S-51	$ 11,767
54		Total	$ 0	$ 0		$ 11,767		$ 11,767
		Deferred Income Taxes						
55		Deferred Income Taxes	$ 0	$ 0	100.0000	$ 0	S-52	$ 0
56		Total	$ 0	$ 0		$ 0		$ 0

Algonquin (HHR-W)
Case: WR-06-425C
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		Total Income Taxes	$ 0	$ 0		$ 11,767	$ 11,767
58		Net Operating Income	$ (28,032)	$ 122,322		$ (61,559)	$ 32,731

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

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Income-Metered	S-1	$ 56,712	
1.	To annualize water revenue. (Boateng)		$ 56,712	
	Income-Transfer Fees	S-2	$ (2,300)	
1.	To eliminate transfer fees from revenue. (Boateng)		$ (2,300)	
	Income-Reconnect Fees	S-3	$ (1,200)	
1.	To eliminate reconnection fees from revenues. (Boateng)		$ (1,200)	
	Income-Other	S-4	$ (5,782)	
1.	To eliminate other income from revenue. (Boateng)		$ (5,782)	
	Salaries-Weekly	S-5	$ 34,060	
1.	To adjust test year expense to reflect Staff's annualized level. (Vesely)		$ 34,060	
	Salaries-Bonus	S-6		
1.				

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

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Workers Comp. Insurance	S-12		
1.				
	PSC Assessment Fee	S-19	$ (750)	
1.	To adjust PSC assessment. (Vesely)		$ (750)	
	Rental Expense	S-23	$ 2,170	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 2,170	
	Postage	S-24	$ 62	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 62	
	Phone - Base	S-36	$ 40	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 40	

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

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellaneous Bank Charges	S-40		
1.	To normalize test year expense. (Harrison)			
	Property Taxes	S-42	$ 5,144	
1.	To annualize property taxes. (Williams)		$ 5,144	
	Amortization of CIAC	S-70	$ (18,476)	
1.	To include CIAC amortization. (Vesely)		$ (18,476)	
	Income-Irrigation	S-100	$ 97,142	
1.	To annualize revenue. (Boateng)		$ 97,142	

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

Income Tax

Line		Test Year	7.02% Return	7.26% Return	7.50% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 8)	$ 44,498	$ 28,050	$ 28,901	$ 29,752
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 31,316	$ 31,316	$ 31,316	$ 31,316
3	Total	$ 31,316	$ 31,316	$ 31,316	$ 31,316
	Subtr from Net Income Before Taxes				
4	Interest Expense 6.0700 %	$ 17,238	$ 17,238	$ 17,238	$ 17,238
5	Book Depreciation	1,430	1,430	1,430	1,430
6	Total	$ 18,668	$ 18,668	$ 18,668	$ 18,668
7	Net Taxable Income	$ 57,146	$ 40,698	$ 41,549	$ 42,400
	Provision for Federal Income Tax				
8	Net Taxable Income	$ 57,146	$ 40,698	$ 41,549	$ 42,400
9	Deduct Missouri Income Tax 100.0 %	$ 3,307	$ 2,364	$ 2,413	$ 2,463
10	Deduct City Income Tax	0	0	0	0
11	Federal Taxable Income	53,839	38,334	39,136	39,937
12	Total Federal Tax	$ 8,460	$ 5,750	$ 5,870	$ 5,991
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ 57,146	$ 40,698	$ 41,549	$ 42,400
14	Deduct Federal Income Tax 50.0 %	$ 4,230	$ 2,875	$ 2,935	$ 2,996
15	Deduct City Income Tax	0	0	0	0
16	Missouri Taxable Income	52,916	37,823	38,614	39,405
17	Total Missouri Tax	$ 3,307	$ 2,364	$ 2,413	$ 2,463

Algonquin (HHR-W)
Case: WR-06-425C
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	$ 57,146	$ 40,698	$ 41,549	$ 42,400
19	Deduct Federal Income Tax	$ 8,460	$ 5,750	$ 5,870	$ 5,991
20	Deduct Missouri Income Tax	3,307	2,364	2,413	2,463
21	City Taxable Income	45,379	32,584	33,266	33,946
22	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 8,460	$ 5,750	$ 5,870	$ 5,991
24	Missouri Income Tax	3,307	2,364	2,413	2,463
25	City Income Tax	0	0	0	0
26	Total	$ 11,767	$ 8,114	$ 8,283	$ 8,454
	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	$ 11,767	$ 8,114	$ 8,283	$ 8,454

OZARK MOUNTAIN RESORT

(WATER)

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)	$ 64,900	$ 64,900	$ 64,900
2	Rate of Return	7.02%	7.26%	7.50%
3	Net Operating Income Requirement	$ 4,556	$ 4,712	$ 4,868
4	Net Income Available (Sch 8)	$ (44,353)	$ (44,353)	$ (44,353)
5	Additional NOIBT Needed	$ 48,909	$ 49,065	$ 49,221
6	Income Tax Requirement (Sch 0)			
7	Required Current Income Tax	$ 1,250	$ 1,288	$ 1,328
8	Test Year Current Income Tax	$ 0	$ 0	$ 0
9	Additional Current Tax Required	$ 1,250	$ 1,288	$ 1,328
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	$ 1,250	$ 1,288	$ 1,328
14	Gross Revenue Requirement	$ 50,159	$ 50,353	$ 50,549

Weighted Cost of Capital as of December 31, 2005
for Algonquin Water Resources of Missouri

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			8.06%	**8.56%**	**9.06%**
Common Stock Equity	47.88%	-----	3.86%	4.10%	4.34%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Long-Term Debt	52.12%	6.07%	3.16%	3.16%	3.16%
Short-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Total	**100.00%**		**7.02%**	**7.26%**	**7.50%**

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)	$	316,305
	Subtract from Total Plant		
2	Depreciation Reserve (Sch 6)	$	131,634
3	Net Plant in Service	$	184,671
	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	$	64,900

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	23,249	100.0000	0	P-8	32,977
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	$ 77,705		$ 0		$ 88,233
		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	(98,341)	100.0000	0	P-19	149,664
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	17,451	100.0000	0	P-22	24,655
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	$ (34,645)		$ 0		$ 225,650

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	$ 37,896		$ 0		$ 316,305

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	$ 23,249	
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)	
	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	
2.	To update plant in service up to September 30, 2006. (Vesely)		$ 1,125	

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
	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	$ (98,341)	
1.	To agree with Staff test year end balance. (Vesely)		$ (98,341)	
	Services	P-21	$ (5,086)	
1.	To agree with Staff test year balance. (Vesely)		$ (5,086)	
	Meters	P-22	$ 17,451	
1.	To agree with Staff test year balance. (Vesely)		$ 701	
2.	To update plant in service up to September 30, 2006. (Vesely)		$ 16,750	

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
	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 (CMR-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	32,977	2.0000	660
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	$ 88,233		$ 3,666
		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	149,664	2.0000	2,993
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	0	2.5000	0
25	346.000	Meters	24,655	3.3000	814
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	$ 225,650		$ 5,090

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	$ 316,305		$ 8,827

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	905	100.0000	0	R-8	20,593
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	$ 3,442		$ 0		$ 64,657
		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	2,994	100.0000	0	R-19	29,893
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	1,628	100.0000	0	R-22	10,923
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	$ 5,834		$ 0		$ 65,474

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	$ 9,348		$ 0		$ 131,634

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

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 76,982	0.0000	0.0000	0.0000	0.000000	$ 0
2	Total Operation and Maintenance Expense	$ 76,982					$ 0
3	Total Taxes	$ 0					$ 0
4	Total Cash Working Capital Req						$ 0

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	$ 905	
1.	To adjust depreciation reserve. (Vesely)		$ 905	
	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	$	2,994	
1.	To adjust depreciation reserve. (Vesely)		$	2,994	
	Meters	R-22	$	1,628	
1.	To adjust depreciation reserve. (Vesely)		$	1,628	
	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	(425)	100.0000	0	S-2	0
3		Income-Reconnect Fees	400	(400)	100.0000	0	S-3	0
4		Income-Other	108	(108)	100.0000	0	S-4	0
5		Total	$ 29,779	$ 8,684		$ 0		$ 38,463
		Operation & Maintenance Expense						
6		Salaries-Weekly	$ 474	$ 35,704	100.0000	$ 0	S-5	$ 36,178
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	0	100.0000	0	S-17	901
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	0	100.0000	0	S-34	6,494
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	$ 38,161		$ 0		$ 76,982
		Depreciation Expense						
46		Depreciation Expense	$ 0	$ 0	100.0000	$ 8,827	S-50	$ 8,827
47		Amortization of CIAC	0	(2,993)	100.0000	0	S-70	(2,993)
48		Total	$ 0	$ (2,993)		$ 8,827		$ 5,834
49		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
50		Total Operating Expenses	$ 38,821	$ 35,168		$ 8,827		$ 82,816
51		Net Income Before Taxes	$ (9,042)	$ (26,484)		$ (8,827)		$ (44,353)
		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)	$ (26,484)		$ (8,827)	$ (44,353)

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	$ (425)	
1.	To eliminate transfer fees from revenue. (Boateng)		$ (425)	
	Income-Reconnect Fees	S-3	$ (400)	
1.	To eliminate reconnection fees from revenues. (Boateng)		$ (400)	
	Income-Other	S-4	$ (108)	
1.	To eliminate other income from revenue. (Boateng)		$ (108)	
	Salaries-Weekly	S-5	$ 35,704	
1.	To annualize payroll expense to reflect Staff's annualized level. (Vesely)		$ 35,704	
	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.				
	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	
	Phone - Base	S-36	$ 447	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 447	

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
	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)			
	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)	

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
	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)	$ (44,353)	$ 5,806	$ 6,000	$ 6,196
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 5,834	$ 5,834	$ 5,834	$ 5,834
3	Total	$ 5,834	$ 5,834	$ 5,834	$ 5,834
	Subtr from Net Income Before Taxes				
4	Interest Expense 6.0700 %	$ 3,939	$ 3,939	$ 3,939	$ 3,939
5	Book Depreciation	1,430	1,430	1,430	1,430
6	Total	$ 5,369	$ 5,369	$ 5,369	$ 5,369
7	Net Taxable Income	$ (43,888)	$ 6,271	$ 6,465	$ 6,661
	Provision for Federal Income Tax				
8	Net Taxable Income	$ (43,888)	$ 6,271	$ 6,465	$ 6,661
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 364	$ 376	$ 387
10	Deduct City Income Tax	0	0	0	0
11	Federal Taxable Income	(43,888)	5,907	6,089	6,274
12	Total Federal Tax	$ 0	$ 886	$ 913	$ 941
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ (43,888)	$ 6,271	$ 6,465	$ 6,661
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 443	$ 457	$ 471
15	Deduct City Income Tax	0	0	0	0
16	Missouri Taxable Income	(43,888)	5,828	6,009	6,191
17	Total Missouri Tax	$ 0	$ 364	$ 376	$ 387

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	$ (43,888)	$ 6,271	$ 6,465	$ 6,661
19	Deduct Federal Income Tax	$ 0	$ 886	$ 913	$ 941
20	Deduct Missouri Income Tax	0	364	376	387
21	City Taxable Income	(43,888)	5,021	5,176	5,333
22	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 0	$ 886	$ 913	$ 941
24	Missouri Income Tax	0	364	376	387
25	City Income Tax	0	0	0	0
26	Total	$ 0	$ 1,250	$ 1,289	$ 1,328
	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	$ 1,250	$ 1,289	$ 1,328

OZARK MOUNTAIN RESORT

(SEWER)

Algonquin (OMR-S)
Case: SR-06-426A
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)	$	29,559	$	29,559	$	29,559
2	Rate of Return		7.02%		7.26%		7.50%
3	Net Operating Income Requirement	$	2,075	$	2,146	$	2,217
4	Net Income Available (Sch 8)	$	(24,136)	$	(24,136)	$	(24,136)
5	Additional NOIBT Needed	$	26,211	$	26,282	$	26,353
6	Income Tax Requirement (Sch 10)						
7	Required Current Income Tax	$	3,936	$	3,953	$	3,971
8	Test Year Current Income Tax	$	0	$	0	$	0
9	Additional Current Tax Required	$	3,936	$	3,953	$	3,971
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	$	3,936	$	3,953	$	3,971
14	Gross Revenue Requirement	$	30,147	$	30,235	$	30,324

Weighted Cost of Capital as of December 31, 2005
for Algonquin Water Resources of Missouri

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of: 8.06%	8.56%	9.06%
Common Stock Equity	47.88%	-----	3.86%	4.10%	4.34%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Long-Term Debt	52.12%	6.07%	3.16%	3.16%	3.16%
Short-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Total	**100.00%**		**7.02%**	7.26%	**7.50%**

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 362,372
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 224,598
3	Net Plant in Service	$ 137,774
	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	108,215
13	CIAC Depreciation	0
14	Customer Deposits	0
15	Deferred Income Taxes-Depreciation	0
16	Total Rate Base	$ 29,559

Algonquin (OMR-S)
Case: SR-06-426A
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 & Consents	0	0	100.0000	0	P-2	0
3	303.000	Miscellenous Intangable Plant	33,950	(33,950)	100.0000	0	P-3	0
4		Total	$ 33,950	$ (33,950)		$ 0		$ 0
		Collection & Pumping Plant						
5	311.000	Structures & Improvements	$ 9,950	$ (9,950)	100.0000	$ 0	P-4	$ 0
6	352.100	Collections Sewer Force	1,880	1,396	100.0000	0	P-5	3,276
7	352.200	Collection Sewer Gravity	109,481	28,333	100.0000	0	P-6	137,814
8	353.000	Service to Customers	0	0	100.0000	0	P-7	0
9	354.000	Flow Measuring Device	3,154	3,205	100.0000	0	P-8	6,359
10	355.000	Flow Measuring Installation	0	2,909	100.0000	0	P-9	2,909
11	362.000	Receiving Wells	0	10,661	100.0000	0	P-10	10,661
12	363.000	Electric Pumping Equipment	20,429	86,601	100.0000	0	P-11	107,030
13	364.000	Sewer System Development	0	0	100.0000	0		0
14		Total	$ 144,894	$ 123,155		$ 0		$ 268,049
		Treatment & Disposal Plant						
15	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-12	$ 0
16	371.000	Structures & Improvements	0	0	100.0000	0	P-13	0
17	372.000	Treatment & Disposal Equipment	101,203	(17,784)	100.0000	0	P-14	83,419
18	373.000	Plant Sewers	0	0	100.0000	0	P-15	0
19	376.000	Other Treatment and Disp. Equip.	2,971	(2,971)	100.0000	0	P-16	0
20	375.000	Outfall Sewer Line	0	3,892	100.0000	0	P-27	3,892
21		Total	$ 104,174	$ (16,863)		$ 0		$ 87,311

Algonquin (OMR-S)
Case: SR-06-426A
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						
22	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-17	$ 0
23	390.000	Structures & Improvements	0	0	100.0000	0	P-18	0
24	391.000	Office Furniture & Equipment	0	7,012	100.0000	0	P-19	7,012
25	392.000	Transportation Equipment	0	0	100.0000	0	P-20	0
26	393.000	Stores Equipment	0	0	100.0000	0	P-21	0
27	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	P-22	0
28	395.000	Laboratory Equipment	0	0	100.0000	0	P-23	0
29	396.000	Power Operated Equipment	0	0	100.0000	0	P-24	0
30	397.000	Communication Equipment	0	0	100.0000	0	P-25	0
31	399.000	Other Tangible Plant	0	0	100.0000	0	P-26	0
32		Total	$ 0	$ 7,012		$ 0		$ 7,012
33		Total Plant In Service	$ 283,018	$ 79,354		$ 0		$ 362,372

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellenous Intangable Plant	P-3	$ (33,950)	
	1. To adjust plant balance to agree with Staff's test year balance. (Vesely)		$ (33,950)	
	Structures & Improvements	P-4	$ (9,950)	
	1. To agree with Staff test year balance. (Vesely)		$ (9,950)	
	Collections Sewer Force	P-5	$ 1,396	
	1. To agree with Staff test year end balance. (Vesely)		$ 1,396	
	Collection Sewer Gravity	P-6	$ 28,333	
	1. To agree with Staff test year end balance. (Vesely)		$ 22,720	
	2. To update plant balance up to September 30, 2006. (Vesely)		$ 5,613	
	Flow Measuring Device	P-8	$ 3,205	
	1. To agree with Staff test year end balance. (Vesely)		$ 3,205	

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Flow Measuring Installation	P-9	$	2,909	
1.	To agree with Staff test year end balance. (Vesely)		$	2,909	
	Receiving Wells	P-10	$	10,661	
1.	To agree with Staff test year balance. (Vesely)		$	3,495	
2.	To update plant balance up to September 30, 2006. (Vesely)		$	7,166	
	Electric Pumping Equipment	P-11	$	86,601	
1.	To agree with Staff test year end balance. (Vesely)		$	86,164	
2.	To update plant balance up to September 30, 2006. (Vesely)		$	437	
	Treatment & Disposal Equipment	P-14	$	(17,784)	
1.	To agree with Staff test year end balance. (Vesely)		$	(21,039)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$	3,255	

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Other Treatment and Disp. Equip.	P-16	$ (2,971)	
1.	To agree with Staff test year end balance. (Vesely)		$ (2,971)	
	Office Furniture & Equipment	P-19	$ 7,012	
1.	To agree with Staff test year end balance. (Vesely)		$ 5,257	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 1,755	
	Outfall Sewer Line	P-27	$ 3,892	
1.	To agree with Staff test year plant balance. (Vesely)		$ 3,892	

Algonquin (OMR-S)
Case: SR-06-426A
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 & Consents	0	0.0000	0
3	303.000	Miscellenous Intangable Plant	0	0.0000	0
4		Total	$ 0		$ 0
		Collection & Pumping Plant			
5	311.000	Structures & Improvements	$ 0	0.0000	$ 0
6	352.100	Collections Sewer Force	3,276	2.5000	82
7	352.200	Collection Sewer Gravity	137,814	2.0000	2,756
8	353.000	Service to Customers	0	2.0000	0
9	354.000	Flow Measuring Device	6,359	3.3000	210
10	355.000	Flow Measuring Installation	2,909	0.0000	0
11	362.000	Receiving Wells	10,661	4.0000	426
12	363.000	Electric Pumping Equipment	107,030	10.0000	10,703
13	364.000	Sewer System Development	0	100.0000	0
14		Total	$ 268,049		$ 14,177
		Treatment & Disposal Plant			
15	370.000	Land & Land Rights	$ 0	0.0000	$ 0
16	371.000	Structures & Improvements	0	0.0000	0
17	372.000	Treatment & Disposal Equipment	83,419	5.0000	4,171
18	373.000	Plant Sewers	0	2.5000	0
19	376.000	Other Treatment and Disp. Equip.	0	2.5000	0
20	375.000	Outfall Sewer Line	3,892	2.0000	78
21		Total	$ 87,311		$ 4,249

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General Plant				
22	389.000	Land & Land Rights	$ 0	0.0000	$ 0
23	390.000	Structures & Improvements	0	0.0000	0
24	391.000	Office Furniture & Equipment	7,012	5.0000	351
25	392.000	Transportation Equipment	0	0.0000	0
26	393.000	Stores Equipment	0	0.0000	0
27	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
28	395.000	Laboratory Equipment	0	0.0000	0
29	396.000	Power Operated Equipment	0	0.0000	0
30	397.000	Communication Equipment	0	0.0000	0
31	399.000	Other Tangible Plant	0	0.0000	0
32		Total	$ 7,012		$ 351
33		Total Depreciation Expense	$ 362,372		$ 18,777

Algonquin (OMR-S)
Case: SR-06-426A
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
		Collection & Pumping Plant						
5	350.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-4	$ 0
6	352.100	Collection Sewer-Force	3,391	65	100.0000	0	R-5	3,456
7	352.200	Collection Sewer-Gravity	32,903	2,644	100.0000	0	R-6	35,547
8	353.000	Service to Customers	0	0	100.0000	0	R-7	0
9	354.000	Flow Measuring Device	1,997	127	100.0000	0	R-8	2,124
10	355.000	Flow Measuring Installation	36	96	100.0000	0	R-9	132
11	362.000	Receiving Wells	2,791	175	100.0000	0	R-10	2,966
12	363.000	Electric Pumping Equipment	110,987	10,660	100.0000	0	R-11	121,647
13		Total	$ 152,105	$ 13,767		$ 0		$ 165,872
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-12	$ 0
15	371.000	Structures and Improvements	0	0	100.0000	0	R-13	0
16	373.000	Treatment & Disposal Equipment	49,521	3,607	100.0000	0	R-14	53,128
17	374.000	Plant Sewers	0	0	100.0000	0	R-15	0
18	376.000	Other Treatment & Disposal Equip.	0	0	100.0000	0	R-16	0
19	375.000	Outfall Sewer Line	2,435	176	100.0000	0	R-27	2,611
20		Total	$ 51,956	$ 3,783		$ 0		$ 55,739

Accounting Schedule: 6
Boateng
14:21 11/30/2006

Algonquin (OMR-S)
Case: SR-06-426A
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						
21	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-17	$ 0
22	390.000	Structures & Improvements	0	0	100.0000	0	R-18	0
23	391.000	Office Furniture & Equipment	2,236	751	100.0000	0	R-19	2,987
24	392.000	Transportation Equipment	0	0	100.0000	0	R-20	0
25	393.000	Stores Equipment	0	0	100.0000	0	R-21	0
26	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	R-22	0
27	395.000	Laboratory Equipment	0	0	100.0000	0	R-23	0
28	396.000	Power Operated Equipment	0	0	100.0000	0	R-24	0
29	397.000	Communication Equipment	0	0	100.0000	0	R-25	0

Algonquin (OMR-S)
Case: SR-06-426A
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 & Consents	0	0	100.0000	0	P-2	0
3	303.000	Miscellenous Intangable Plant	33,950	(33,950)	100.0000	0	P-3	0
4		Total	$ 33,950	$ (33,950)		$ 0		$ 0
		Collection & Pumping Plant						
5	311.000	Structures & Improvements	$ 9,950	$ (9,950)	100.0000	$ 0	P-4	$ 0
6	352.100	Collections Sewer Force	1,880	1,396	100.0000	0	P-5	3,276
7	352.200	Collection Sewer Gravity	109,481	28,333	100.0000	0	P-6	137,814
8	353.000	Service to Customers	0	0	100.0000	0	P-7	0
9	354.000	Flow Measuring Device	3,154	3,205	100.0000	0	P-8	6,359
10	355.000	Flow Measuring Installation	0	2,909	100.0000	0	P-9	2,909
11	362.000	Receiving Wells	0	10,661	100.0000	0	P-10	10,661
12	363.000	Electric Pumping Equipment	20,429	86,601	100.0000	0	P-11	107,030
13	364.000	Sewer System Development	0	0	100.0000	0		0
14		Total	$ 144,894	$ 123,155		$ 0		$ 268,049
		Treatment & Disposal Plant						
15	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-12	$ 0
16	371.000	Structures & Improvements	0	0	100.0000	0	P-13	0
17	372.000	Treatment & Disposal Equipment	101,203	(17,784)	100.0000	0	P-14	83,419
18	373.000	Plant Sewers	0	0	100.0000	0	P-15	0
19	376.000	Other Treatment and Disp. Equip.	2,971	(2,971)	100.0000	0	P-16	0
20	375.000	Outfall Sewer Line	0	3,892	100.0000	0	P-27	3,892
21		Total	$ 104,174	$ (16,863)		$ 0		$ 87,311

Algonquin (OMR-S)
Case: SR-06-426A
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						
22	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-17	$ 0
23	390.000	Structures & Improvements	0	0	100.0000	0	P-18	0
24	391.000	Office Furniture & Equipment	0	7,012	100.0000	0	P-19	7,012
25	392.000	Transportation Equipment	0	0	100.0000	0	P-20	0
26	393.000	Stores Equipment	0	0	100.0000	0	P-21	0
27	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	P-22	0
28	395.000	Laboratory Equipment	0	0	100.0000	0	P-23	0
29	396.000	Power Operated Equipment	0	0	100.0000	0	P-24	0
30	397.000	Communication Equipment	0	0	100.0000	0	P-25	0
31	399.000	Other Tangible Plant	0	0	100.0000	0	P-26	0
32		Total	$ 0	$ 7,012		$ 0		$ 7,012
33		Total Plant In Service	$ 283,018	$ 79,354		$ 0		$ 362,372

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellenous Intangable Plant	P-3	$ (33,950)	
	1. To adjust plant balance to agree with Staff's test year balance. (Vesely)		$ (33,950)	
	Structures & Improvements	P-4	$ (9,950)	
	1. To agree with Staff test year balance. (Vesely)		$ (9,950)	
	Collections Sewer Force	P-5	$ 1,396	
	1. To agree with Staff test year end balance. (Vesely)		$ 1,396	
	Collection Sewer Gravity	P-6	$ 28,333	
	1. To agree with Staff test year end balance. (Vesely)		$ 22,720	
	2. To update plant balance up to September 30, 2006. (Vesely)		$ 5,613	
	Flow Measuring Device	P-8	$ 3,205	
	1. To agree with Staff test year end balance. (Vesely)		$ 3,205	

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Flow Measuring Installation	P-9	$ 2,909	
1.	To agree with Staff test year end balance. (Vesely)		$ 2,909	
	Receiving Wells	P-10	$ 10,661	
1.	To agree with Staff test year balance. (Vesely)		$ 3,495	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 7,166	
	Electric Pumping Equipment	P-11	$ 86,601	
1.	To agree with Staff test year end balance. (Vesely)		$ 86,164	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 437	
	Treatment & Disposal Equipment	P-14	$ (17,784)	
1.	To agree with Staff test year end balance. (Vesely)		$ (21,039)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 3,255	

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Other Treatment and Disp. Equip.	P-16	$ (2,971)	
1.	To agree with Staff test year end balance. (Vesely)		$ (2,971)	
	Office Furniture & Equipment	P-19	$ 7,012	
1.	To agree with Staff test year end balance. (Vesely)		$ 5,257	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 1,755	
	Outfall Sewer Line	P-27	$ 3,892	
1.	To agree with Staff test year plant balance. (Vesely)		$ 3,892	

Algonquin (OMR-S)
Case: SR-06-426A
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 & Consents	0	0.0000	0
3	303.000	Miscellenous Intangable Plant	0	0.0000	0
4		Total	$ 0		$ 0
		Collection & Pumping Plant			
5	311.000	Structures & Improvements	$ 0	0.0000	$ 0
6	352.100	Collections Sewer Force	3,276	2.5000	82
7	352.200	Collection Sewer Gravity	137,814	2.0000	2,756
8	353.000	Service to Customers	0	2.0000	0
9	354.000	Flow Measuring Device	6,359	3.3000	210
10	355.000	Flow Measuring Installation	2,909	0.0000	0
11	362.000	Receiving Wells	10,661	4.0000	426
12	363.000	Electric Pumping Equipment	107,030	10.0000	10,703
13	364.000	Sewer System Development	0	100.0000	0
14		Total	$ 268,049		$ 14,177
		Treatment & Disposal Plant			
15	370.000	Land & Land Rights	$ 0	0.0000	$ 0
16	371.000	Structures & Improvements	0	0.0000	0
17	372.000	Treatment & Disposal Equipment	83,419	5.0000	4,171
18	373.000	Plant Sewers	0	2.5000	0
19	376.000	Other Treatment and Disp. Equip.	0	2.5000	0
20	375.000	Outfall Sewer Line	3,892	2.0000	78
21		Total	$ 87,311		$ 4,249

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General	Plant			
22	389.000	Land & Land Rights	$ 0	0.0000	$ 0
23	390.000	Structures & Improvements	0	0.0000	0
24	391.000	Office Furniture & Equipment	7,012	5.0000	351
25	392.000	Transportation Equipment	0	0.0000	0
26	393.000	Stores Equipment	0	0.0000	0
27	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
28	395.000	Laboratory Equipment	0	0.0000	0
29	396.000	Power Operated Equipment	0	0.0000	0
30	397.000	Communication Equipment	0	0.0000	0
31	399.000	Other Tangible Plant	0	0.0000	0
32		Total	$ 7,012		$ 351
33		Total Depreciation Expense	$ 362,372		$ 18,777

Algonquin (OMR-S)
Case: SR-06-426A
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
		Collection & Pumping Plant						
5	350.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-4	$ 0
6	352.100	Collection Sewer-Force	3,391	65	100.0000	0	R-5	3,456
7	352.200	Collection Sewer-Gravity	32,903	2,644	100.0000	0	R-6	35,547
8	353.000	Service to Customers	0	0	100.0000	0	R-7	0
9	354.000	Flow Measuring Device	1,997	127	100.0000	0	R-8	2,124
10	355.000	Flow Measuring Installation	36	96	100.0000	0	R-9	132
11	362.000	Receiving Wells	2,791	175	100.0000	0	R-10	2,966
12	363.000	Electric Pumping Equipment	110,987	10,660	100.0000	0	R-11	121,647
13		Total	$ 152,105	$ 13,767		$ 0		$ 165,872
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-12	$ 0
15	371.000	Structures and Improvements	0	0	100.0000	0	R-13	0
16	373.000	Treatment & Disposal Equipment	49,521	3,607	100.0000	0	R-14	53,128
17	374.000	Plant Sewers	0	0	100.0000	0	R-15	0
18	376.000	Other Treatment & Disposal Equip.	0	0	100.0000	0	R-16	0
19	375.000	Outfall Sewer Line	2,435	176	100.0000	0	R-27	2,611
20		Total	$ 51,956	$ 3,783		$ 0		$ 55,739

Algonquin (OMR-S)
Case: SR-06-426A
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						
21	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-17	$ 0
22	390.000	Structures & Improvements	0	0	100.0000	0	R-18	0
23	391.000	Office Furniture & Equipment	2,236	751	100.0000	0	R-19	2,987
24	392.000	Transportation Equipment	0	0	100.0000	0	R-20	0
25	393.000	Stores Equipment	0	0	100.0000	0	R-21	0
26	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	R-22	0
27	395.000	Laboratory Equipment	0	0	100.0000	0	R-23	0
28	396.000	Power Operated Equipment	0	0	100.0000	0	R-24	0
29	397.000	Communication Equipment	0	0	100.0000	0	R-25	0
30	399.000	Other Tangible Property	0	0	100.0000	0	R-26	0
31		Total	$ 2,236	$ 751		$ 0		$ 2,987
32		Total Depreciation Reserve	$ 206,297	$ 18,301		$ 0		$ 224,598

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Collection Sewer-Force	R-5	$ 65	
	1. To adjust depreciation reserve. (Vesely)		$ 65	
	Collection Sewer-Gravity	R-6	$ 2,644	
	1. To adjust depreciation reserve. (Vesely)		$ 2,644	
	Flow Measuring Device	R-8	$ 127	
	1. To adjust depreciation reserve. (Vesely)		$ 127	
	Flow Measuring Installation	R-9	$ 96	
	1. To adjust depreciation reserve. (Vesely)		$ 96	
	Receiving Wells	R-10	$ 175	
	1. To adjust depreciation reserve. (Vesely)		$ 175	
	Electric Pumping Equipment	R-11	$ 10,660	
	1. To adjust depreciation reserve. (Vesely)		$ 10,660	

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Treatment & Disposal Equipment	R-14	$ 3,607	
1.	To adjust depreciation reserve. (Vesely)		$ 3,607	
	Office Furniture & Equipment	R-19	$ 751	
1.	To adjust depreciation reserve. (Vesely)		$ 751	
	Outfall Sewer Line	R-27	$ 176	
1.	To adjust depreciation reserve. (Vesely)		$ 176	

Algonquin (OMR-S)
Case: SR-06-426A
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	$ 56,312	$ 24,783	100.0000	$ 0	S-1	$ 81,095
2		Income-Other Revenues	0	0	100.0000	0	S-2	0
3		Total	$ 56,312	$ 24,783		$ 0		$ 81,095
		Operation & Maintenance Expense						
4		Salaries-Weekly	$ 2,371	$ 29,765	100.0000	$ 0	S-3	$ 32,136
5		Salaries-Bonus	0	0	100.0000	0	S-4	0
6		Payroll-Contract Labor	20,774	0	100.0000	0	S-5	20,774
7		Payroll Taxes-FICA	0	0	100.0000	0	S-6	0
8		Payroll Taxes-FUTA	0	0	100.0000	0	S-7	0
9		Payroll Taxes-SUTA	0	0	100.0000	0	S-8	0
10		Group Insurance-Medical	0	0	100.0000	0	S-9	0
11		Workers' Comp. Insurance	0	0	100.0000	0	S-10	0
12		Advertising Expense	128	0	100.0000	0	S-11	128
13		Freight	302	0	100.0000	0	S-12	302
14		Travel Expense	325	0	100.0000	0	S-13	325
15		Professional Fees	1,471	0	100.0000	0	S-14	1,471
16		Corporate Management Fees	8,374	0	100.0000	0	S-15	8,374
17		Operating Permit-All	3,000	0	100.0000	0	S-16	3,000
18		PSC Assessment Fee	6,068	(4,114)	100.0000	0	S-17	1,954
19		Rate Case Expense	0	0	100.0000	0	S-18	0
20		Office Supplies Expense	428	0	100.0000	0	S-19	428
21		Rental Expense	891	1,062	100.0000	0	S-20	1,953
22		Postage	305	158	100.0000	0	S-21	463
23		Printing	152	0	100.0000	0	S-22	152
24		Laboratory & Sewer Tests	2,254	0	100.0000	0	S-23	2,254
25		Dues & Donations	118	0	100.0000	0	S-24	118
26		Maintenance-Ground	0	0	100.0000	0	S-25	0
27		Maintenance-Auto	0	0	100.0000	0	S-26	0
28		Maintenance-Meters	0	0	100.0000	0	S-27	0
29		Maintenance-Building	138	0	100.0000	0	S-28	138
30		Maintenance-Sewer System	6,091	0	100.0000	0	S-29	6,091
31		Maintenance-Water Line	190	0	100.0000	0	S-30	190
32		Maintenance-Office Furn. & Equip.	117	0	100.0000	0	S-31	117
33		Customer Relations	0	0	100.0000	0	S-32	0
34		Phone-Base Charge	800	(423)	100.0000	0	S-33	377
35		Phone-Long Distance	244	0	100.0000	0	S-34	244
36		Phone-Computer	274	0	100.0000	0	S-35	274

Algonquin (OMR-S)
Case: SR-06-426A
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-Pager	0	0	100.0000	0	S-36	0
38		Property Taxes	0	759	100.0000	0	S-37	759
39		Electric-Pumping	7,468	0	100.0000	0	S-38	7,468
40		Miscellaneous Bank Charges	12	0	100.0000	0	S-39	12
41		Bad Debt	0	0	100.0000	0	S-40	0
42		Total	$ 62,295	$ 27,207		$ 0		$ 89,502
		Depreciation Expense						
43		Depreciation Expense	$ 0	$ 0	100.0000	$ 18,777	S-60	$ 18,777
44		Amortization of CIAC	0	(3,048)	100.0000	0	S-61	(3,048)
45		Amortization Exp - Acquisition Adj	0	0	100.0000	0	S-62	0
46		Total	$ 0	$ (3,048)		$ 18,777		$ 15,729
47		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
48		Total Operating Expenses	$ 62,295	$ 24,159		$ 18,777		$ 105,231
49		Net Income Before Taxes	$ (5,983)	$ 624		$ (18,777)		$ (24,136)
		Current Income Taxes						
50		Current Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
51		Total	$ 0	$ 0		$ 0		$ 0
		Deferred Income Taxes						
52		Deferred Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
53		Total	$ 0	$ 0		$ 0		$ 0
54		Total Income Taxes	$ 0	$ 0		$ 0		$ 0

Algonquin (OMR-S)
Case: SR-06-426A
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)
55		Net Operating Income	$ (5,983)	$ 624		$ (18,777)	$ (24,136)

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Income-Metered	S-1	$ 24,783	
1.	To annualize sewer revenue. (Boateng)		$ 24,783	
	Salaries-Weekly	S-3	$ 29,765	
1.	To annualize payroll expense. (Vesely)		$ 29,765	
	PSC Assessment Fee	S-17	$ (4,114)	
1.	To adjust test year PSC assessment. (Vesely)		$ (4,114)	
	Rental Expense	S-20	$ 1,062	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 1,062	
	Postage	S-21	$ 158	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 158	

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Maintenance-Building	S-28		
1.				
	Maintenance-Sewer System	S-29		
1.				
	Maintenance-Office Furn. & Equip.	S-31		
1.				
	Phone-Base Charge	S-33	$ (423)	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ (423)	
	Phone-Long Distance	S-34		
1.				
2.				
	Phone-Computer	S-35		
1.				

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Property Taxes	S-37	$ 759	
1.	To annualise property taxes. (Williams)		$ 759	
	Miscellaneous Bank Charges	S-39		
1.				
	Bad Debt	S-40		
1.				
2.				
	Depreciation Expense	S-60		$ 18,777
1.				$ 18,777
	Amortization of CIAC	S-61	$ (3,048)	
1.	To include CIAC amortization. (Vesely)		$ (3,048)	

Algonquin (OMR-S)
Case: SR-06-426A
Year Ending September 30, 2005

Income Tax

Line		Test Year	7.02% Return	7.26% Return	7.50% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 8)	$ (24,136)	$ 6,011	$ 6,099	$ 6,188
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 15,729	$ 15,729	$ 15,729	$ 15,729
3	Total	$ 15,729	$ 15,729	$ 15,729	$ 15,729
	Subtr from Net Income Before Taxes				
4	Interest Expense 6.0700 %	$ 1,794	$ 1,794	$ 1,794	$ 1,794
5	Book Depreciation	205	205	205	205
6	Total	$ 1,999	$ 1,999	$ 1,999	$ 1,999
7	Net Taxable Income	$ (10,406)	$ 19,741	$ 19,829	$ 19,918
	Provision for Federal Income Tax				
8	Net Taxable Income	$ (10,406)	$ 19,741	$ 19,829	$ 19,918
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 1,147	$ 1,152	$ 1,157
10	Deduct City Income Tax	0	0	0	0
11	Federal Taxable Income	(10,406)	18,594	18,677	18,761
12	Total Federal Tax	$ 0	$ 2,789	$ 2,802	$ 2,814
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ (10,406)	$ 19,741	$ 19,829	$ 19,918
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 1,395	$ 1,401	$ 1,407
15	Deduct City Income Tax	0	0	0	0
16	Missouri Taxable Income	(10,406)	18,347	18,428	18,511
17	Total Missouri Tax	$ 0	$ 1,147	$ 1,152	$ 1,157

Algonquin (OMR-S)
Case: SR-06-426A
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	$ (10,406)	$ 19,741	$ 19,829	$ 19,918
19	Deduct Federal Income Tax	$ 0	$ 2,789	$ 2,802	$ 2,814
20	Deduct Missouri Income Tax	0	1,147	1,152	1,157
21	City Taxable Income	(10,406)	15,805	15,875	15,947
22	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 0	$ 2,789	$ 2,802	$ 2,814
24	Missouri Income Tax	0	1,147	1,152	1,157
25	City Income Tax	0	0	0	0
26	Total	$ 0	$ 3,936	$ 3,954	$ 3,971
	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	$ 3,936	$ 3,954	$ 3,971

TIMBER CREEK RESORT

(WATER)

Algonquin (TCR-W)
Case: WR-06-425B
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)	$	334,293	$	334,293	$	334,293
2	Rate of Return		7.02%		7.26%		7.50%
3	Net Operating Income Requirement	$	23,467	$	24,270	$	25,072
4	Net Income Available (Sch 8)	$	(32,452)	$	(32,452)	$	(32,452)
5	Additional NOIBT Needed	$	55,919	$	56,722	$	57,524
6	Income Tax Requirement (Sch 0)						
7	Required Current Income Tax	$	6,414	$	6,614	$	6,814
8	Test Year Current Income Tax	$	0	$	0	$	0
9	Additional Current Tax Required	$	6,414	$	6,614	$	6,814
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	$	6,414	$	6,614	$	6,814
14	Gross Revenue Requirement	$	62,333	$	63,336	$	64,338

Weighted Cost of Capital as of December 31, 2005
for Algonquin Water Resources of Missouri

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of: 8.06%	8.56%	9.06%
Common Stock Equity	47.88%	-----	3.86%	4.10%	4.34%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Long-Term Debt	52.12%	6.07%	3.16%	3.16%	3.16%
Short-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Total	**100.00%**		**7.02%**	**7.26%**	**7.50%**

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

Rate Base

Line	Description		Amount
	(A)		(B)
1	Total Plant in Service (Sch 3)	$	761,296
	Subtract from Total Plant		
2	Depreciation Reserve (Sch 6)	$	185,305
3	Net Plant in Service	$	575,991
	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		241,698
13	CIAC Depreciation		0
14	Customer Deposits		0
15	Total Rate Base	$	334,293

Algonquin (TCR-W)
Case: WR-06-425B
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	13,484	100.0000	0	P-5	13,484
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	106,801	(57,675)	100.0000	0	P-8	49,126
10	316.000	Supply Mains	0	0	100.0000	0	P-9	0
11	321.000	Structures & Improvements	86,523	11,382	100.0000	0	P-10	97,905
12	325.000	Electric Pumping Equipment	216,796	(58,170)	100.0000	0	P-11	158,626
13	328.000	Other Pumping Equipment	0	54,607	100.0000	0	P-12	54,607
14		Total	$ 410,120	$ (36,372)		$ 0		$ 373,748
		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	15,227	329	100.0000	0	P-15	15,556
18		Total	$ 15,227	$ 329		$ 0		$ 15,556
		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	197,487	(97,075)	100.0000	0	P-18	100,412
22	343.000	Transmission & Distribution Mains	234,215	35,674	100.0000	0	P-19	269,889
23	344.000	Fire Meters	0	0	100.0000	0	P-20	0
24	345.000	Services	32,832	(32,832)	100.0000	0	P-21	0
25	346.000	Meters	25,394	(23,703)	100.0000	0	P-22	1,691
26	347.000	Meter Installation	44,841	(44,841)	100.0000	0	P-23	0
27	348.000	Hydrants	19,406	(19,406)	100.0000	0	P-24	0
28	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0	P-25	0
29		Total	$ 554,175	$ (182,183)		$ 0		$ 371,992

Algonquin (TCR-W)
Case: WR-06-425B
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	0	0	100.0000	0	P-28	0
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	$ 0	$ 0		$ 0		$ 0
42		Total Plant In Service	$ 979,522	$ (218,226)		$ 0		$ 761,296

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

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	P-5	$ 13,484	
1.	To update plant balance up to September 30, 2006. (Vesely)		$ 13,484	
	Wells & Springs	P-8	$ (57,675)	
1.	To agree with Staff test year balance. (Vesely)		$ 31,875	
2.	To reclassify excess capacity to plant held for future use. (Vesely)		$ (89,550)	
	Structures & Improvements	P-10	$ 11,382	
1.	To agree with Staff test year balance. (Vesely)		$ (182)	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 11,564	
	Electric Pumping Equipment	P-11	$ (58,170)	
1.	To agree with Staff test year balance. (Vesely)		$ (58,170)	
	Other Pumping Equipment	P-12	$ 54,607	
1.	To agree with Staff test year balance. (Vesely)		$ 54,607	

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

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Water Treatment Equipment	P-15	$ 329	
	1. To agree with Staff test year balance. (Vesely)		$ 329	
	Distribution Reservoirs & Standpipe	P-18	$ (97,075)	
	1. To agree with Staff test year plant balance. (Vesely)		$ 73,897	
	2. To reclassify excess capacity to plant held for future use. (Vesely)		$ (170,972)	
	Transmission & Distribution Mains	P-19	$ 35,674	
	1. To agree with Staff test year plant balance. (Vesely)		$ 35,154	
	2. To update plant balance up to September 30, 2006. (Vesely)		$ 520	
	Services	P-21	$ (32,832)	
	1. To agree with Staff test year plant balance. (Vesely)		$ (32,832)	
	Meters	P-22	$ (23,703)	
	1. To agree with Staff test year plant balance. (Vesely)		$ (25,394)	

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

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To update plant balance up to September 30, 2006. (vesely)		$ 1,691	
	Meter Installation	P-23	$ (44,841)	
1.	To agree with Staff test year plant balance. (Vesely)		$ (44,841)	
	Hydrants	P-24	$ (19,406)	
1.	To agree with Staff test year plant balance. (Vesely)		$ (19,406)	

Algonquin (TCR-W)
Case: WR-06-425B
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	13,484	2.5000	337
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	49,126	2.0000	983
10	316.000	Supply Mains	0	0.0000	0
11	321.000	Structures & Improvements	97,905	2.5000	2,448
12	325.000	Electric Pumping Equipment	158,626	10.0000	15,863
13	328.000	Other Pumping Equipment	54,607	2.5000	1,365
14		Total	$ 373,748		$ 20,996
		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	15,556	2.9000	451
18		Total	$ 15,556		$ 451
		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	100,412	2.5000	2,510
22	343.000	Transmission & Distribution Mains	269,889	2.0000	5,398
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	0	2.5000	0
25	346.000	Meters	1,691	3.3000	56
26	347.000	Meter Installation	0	3.3000	0
27	348.000	Hydrants	0	2.0000	0
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
29		Total	$ 371,992		$ 7,964

Algonquin (TCR-W)
Case: WR-06-425B
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	0	0.0000	0
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	$ 0		$ 0
42		Total Depreciation Expense	$ 761,296		$ 29,411

Algonquin (TCR-W)
Case: WR-06-425B
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	169	100.0000	0	R-5	169
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	11,787	2,774	100.0000	0	R-8	14,561
10	316.000	Supply Mains	0	0	100.0000	0	R-9	0
11	321.000	Structures & Improvements	9,174	2,303	100.0000	0	R-10	11,477
12	325.000	Electric Pumping Equipment	67,416	15,863	100.0000	0	R-11	83,279
13	328.000	Other Plant & Miscellaneous Equip	4,096	5,460	100.0000	0	R-12	9,556
14		Total	$ 92,473	$ 26,569		$ 0		$ 119,042
		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	1,917	451	100.0000	0	R-15	2,368
18		Total	$ 1,917	$ 451		$ 0		$ 2,368
		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	28,835	6,784	100.0000	0	R-18	35,619
22	343.000	Transmission & Distribution Mains	22,799	5,392	100.0000	0	R-19	28,191
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	0	85	100.0000	0	R-22	85
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	$ 51,634	$ 12,261		$ 0		$ 63,895

Algonquin (TCR-W)
Case: WR-06-425B
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	0	100.0000	0	R-28	0
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	$ 0		$ 0		$ 0
42		Total Depreciation Reserve	$ 146,024	$ 39,281		$ 0		$ 185,305

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

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 31,542	0.0000	0.0000	0.0000	0.000000	$ 0
2	Total Operation and Maintenance Expense	$ 31,542					$ 0
3	Total Taxes	$ 0					$ 0
4	Total Cash Working Capital Req						$ 0

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

Adjustments to Depreciation Reserve

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-5	$	169	
1.	To adjust depreciation reserve. (Vesely)		$	169	
	Wells & Springs	R-8	$	2,774	
1.	To adjust depreciation reserve. (Vesely)		$	2,774	
	Structures & Improvements	R-10	$	2,303	
1.	To adjust depreciation reserve. (Vesely)		$	2,303	
	Electric Pumping Equipment	R-11	$	15,863	
1.	To adjust depreciation reserve. (Vesely)		$	15,863	
	Other Plant & Miscellaneous Equip	R-12	$	5,460	
1.	To adjust depreciation reserve. (Vesely)		$	5,460	
	Water Treatment Equipment	R-15	$	451	
1.	To adjust depreciation reserve. (Vesely)		$	451	

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

Adjustments to Depreciation Reserve

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Distribution Reservoirs & Standpipe	R-18	$	6,784	
1.	To adjust depreciation reserve. (Vesely)		$	6,784	
	Transmission & Distribution Mains	R-19	$	5,392	
1.	To adjust depreciation reserve. (Vesely)		$	5,392	
	Meters	R-22	$	85	
1.	To adjust depreciation reserve. (Vesely)		$	85	

Algonquin (TCR-W)
Case: WR-06-425B
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	$ 19,238	$ 3,865	100.0000	$ 0	S-1	$ 23,103
2		Income-Transfer Fees	0	0	100.0000	0	S-2	0
3		Income-Reconnect Fees	0	0	100.0000	0	S-3	0
4		Income-Other	256	(256)	100.0000	0	S-4	0
5		Total	$ 19,494	$ 3,609		$ 0		$ 23,103
		Operation & Maintenance Expense						
6		Salaries-Weekly	$ 52	$ 2,923	100.0000	$ 0	S-5	$ 2,975
7		Salaries-Bonus	141	0	100.0000	0	S-6	141
8		Payroll-Contract Labor	13,706	0	100.0000	0	S-7	13,706
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	48	0	100.0000	0	S-14	48
16		Dues and Donations	14	0	100.0000	0	S-15	14
17		Freight Expense	0	0	100.0000	0	S-16	0
18		Professional Fees	399	0	100.0000	0	S-17	399
19		Rate Case Expense	0	0	100.0000	0	S-18	0
20		PSC Assessment Fee	146	(68)	100.0000	0	S-19	78
21		Corporate Management Fee	3,999	0	100.0000	0	S-20	3,999
22		Laboratory & Water Test	145	0	100.0000	0	S-21	145
23		Office Supplies Expense	123	0	100.0000	0	S-22	123
24		Rental Expense	206	15	100.0000	0	S-23	221
25		Postage	9	43	100.0000	0	S-24	52
26		Printing	0	0	100.0000	0	S-25	0
27		Adverting Expense	0	0	100.0000	0	S-26	0
28		Chemicals & Water Treatment	233	0	100.0000	0	S-27	233
29		Maintenance-Building	162	0	100.0000	0	S-28	162
30		Maintenance-Auto	0	0	100.0000	0	S-29	0
31		Maintenance-Meters	122	0	100.0000	0	S-30	122
32		Maintenance-Water Line	281	0	100.0000	0	S-31	281
33		Maintenance-Water System	1,243	0	100.0000	0	S-32	1,243
34		Maintenance-Office Furn. & Equip.	58	0	100.0000	0	S-33	58
35		Customer Relations	0	0	100.0000	0	S-34	0
36		Business Meals	0	0	100.0000	0	S-35	0

Algonquin (TCR-W)
Case: WR-06-425B
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	0	86	100.0000	0	S-36	86
38		Phone - Long Distance	15	0	100.0000	0	S-37	15
39		Phone - Computer	0	0	100.0000	0	S-38	0
40		Phone - Pager	0	0	100.0000	0	S-39	0
41		Miscellaneous Bank Charges	0	0	100.0000	0	S-40	0
42		Bad Debt	0	0	100.0000	0	S-41	0
43		Property Taxes	0	4,486	100.0000	0	S-42	4,486
44		Electric-Pumping	3,542	(587)	100.0000	0	S-43	2,955
45		Total	$ 24,644	$ 6,898		$ 0		$ 31,542
		Depreciation Expense						
46		Depreciation Expense	$ 0	$ 0	100.0000	$ 29,411	S-50	$ 29,411
47		Amortization of CIAC	0	(5,398)	100.0000	0	S-70	(5,398)
48		Total	$ 0	$ (5,398)		$ 29,411		$ 24,013
49		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
50		Total Operating Expenses	$ 24,644	$ 1,500		$ 29,411		$ 55,555
51		Net Income Before Taxes	$ (5,150)	$ 2,109		$ (29,411)		$ (32,452)
		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 (TCR-W)
Case: WR-06-425B
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	$ (5,150)	$ 2,109		$ (29,411)	$ (32,452)

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

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Income-Metered	S-1	$ 3,865	
1.	To annualize revenue. (Boateng)		$ 3,865	
	Income-Other	S-4	$ (256)	
1.	To eliminate other income from revenues. (Boateng)		$ (256)	
	Salaries-Weekly	S-5	$ 2,923	
1.	To annualize payroll expense to reflect Staff's annualized level. (Vesely)		$ 2,923	
	Salaries-Bonus	S-6		
1.				
	Workers Comp. Insurance	S-12		
1.				
	PSC Assessment Fee	S-19	$ (68)	
1.	To adjust test year PSC assessment. (Vesely)		$ (68)	

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

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Rental Expense	S-23	$ 15	
	1. To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 15	
	Postage	S-24	$ 43	
	1. To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 43	
	Phone - Base	S-36	$ 86	
	1. To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 86	
	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)			

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

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellaneous Bank Charges	S-40		
1.	To normalize test year expense. (Harrison)			
	Bad Debt	S-41		
1.	To normalize test year expense. (Harrison)			
	Property Taxes	S-42	$ 4,486	
1.	To annualize property taxes. (Williams)		$ 4,486	
	Electric-Pumping	S-43	$ (587)	
1.	To adjust test year expense to reflect water loss. (Boateng)		$ (587)	
	Amortization of CIAC	S-70	$ (5,398)	
1.	To include CIAC amortization. (Vesely)		$ (5,398)	

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

Income Tax

Line		Test Year	7.02% Return	7.26% Return	7.50% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 8)	$ (32,452)	$ 29,881	$ 30,884	$ 31,886
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 24,013	$ 24,013	$ 24,013	$ 24,013
3	Total	$ 24,013	$ 24,013	$ 24,013	$ 24,013
	Subtr from Net Income Before Taxes				
4	Interest Expense 6.0700 %	$ 20,292	$ 20,292	$ 20,292	$ 20,292
5	Book Depreciation	1,430	1,430	1,430	1,430
6	Total	$ 21,722	$ 21,722	$ 21,722	$ 21,722
7	Net Taxable Income	$ (30,161)	$ 32,172	$ 33,175	$ 34,177
	Provision for Federal Income Tax				
8	Net Taxable Income	$ (30,161)	$ 32,172	$ 33,175	$ 34,177
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 1,869	$ 1,927	$ 1,985
10	Deduct City Income Tax	0	0	0	0
11	Federal Taxable Income	(30,161)	30,303	31,248	32,192
12	Total Federal Tax	$ 0	$ 4,545	$ 4,687	$ 4,829
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ (30,161)	$ 32,172	$ 33,175	$ 34,177
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 2,273	$ 2,344	$ 2,415
15	Deduct City Income Tax	0	0	0	0
16	Missouri Taxable Income	(30,161)	29,900	30,832	31,763
17	Total Missouri Tax	$ 0	$ 1,869	$ 1,927	$ 1,985

Algonquin (TCR-W)
Case: WR-06-425B
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	$ (30,161)	$ 32,172	$ 33,175	$ 34,177
19	Deduct Federal Income Tax	$ 0	$ 4,545	$ 4,687	$ 4,829
20	Deduct Missouri Income Tax	0	1,869	1,927	1,985
21	City Taxable Income	(30,161)	25,758	26,561	27,363
22	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 0	$ 4,545	$ 4,687	$ 4,829
24	Missouri Income Tax	0	1,869	1,927	1,985
25	City Income Tax	0	0	0	0
26	Total	$ 0	$ 6,414	$ 6,614	$ 6,814
	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	$ 6,414	$ 6,614	$ 6,814

TIMBER CREEK RESORT

(SEWER)

Algonquin (TCR-S)
Case: SR-06-426B
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)	$	424,894	$	424,894	$	424,894
2	Rate of Return		7.02%		7.26%		7.50%
3	Net Operating Income Requirement	$	29,828	$	30,847	$	31,867
4	Net Income Available (Sch 8)	$	(46,007)	$	(46,007)	$	(46,007)
5	Additional NOIBT Needed	$	75,835	$	76,854	$	77,874
6	Income Tax Requirement (Sch 10)						
7	Required Current Income Tax	$	8,876	$	9,130	$	9,384
8	Test Year Current Income Tax	$	0	$	0	$	0
9	Additional Current Tax Required	$	8,876	$	9,130	$	9,384
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	$	8,876	$	9,130	$	9,384
14	Gross Revenue Requirement	$	84,711	$	85,984	$	87,258

Weighted Cost of Capital as of December 31, 2005
for Algonquin Water Resources of Missouri

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of: 8.06%	8.56%	9.06%
Common Stock Equity	47.88%	-----	3.86%	4.10%	4.34%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Long-Term Debt	52.12%	6.07%	3.16%	3.16%	3.16%
Short-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Total	**100.00%**		**7.02%**	**7.26%**	**7.50%**

SCHEDULE 1-2

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 786,512
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 170,305
3	Net Plant in Service	$ 616,207
	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	191,313
13	CIAC Depreciation	0
14	Customer Deposits	0
15	Deferred Income Taxes-Depreciation	0
16	Total Rate Base	$ 424,894

Algonquin (TCR-S)
Case: SR-06-426B
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	$ 393	$ (393)	100.0000	$ 0	P-1	$ 0
2	302.000	Franchises & Consents	0	0	100.0000	0	P-2	0
3	303.000	Miscellenous Intangable Plant	13,915	(13,915)	100.0000	0	P-3	0
4		Total	$ 14,308	$ (14,308)		$ 0		$ 0
		Collection & Pumping Plant						
5	311.000	Structures & Improvements	$ 302,985	$ (239,823)	100.0000	$ 0	P-4	$ 63,162
6	352.100	Collections Sewer Force	0	0	100.0000	0	P-5	0
7	352.200	Collection Sewer Gravity	157,403	48,919	100.0000	0	P-6	206,322
8	353.000	Service to Customers	0	0	100.0000	0	P-7	0
9	354.000	Flow Measuring Device	3,797	(3,797)	100.0000	0	P-8	0
10	355.000	Flow Measuring Installation	0	0	100.0000	0	P-9	0
11	362.000	Receiving Wells	45,964	(45,964)	100.0000	0	P-10	0
12	363.000	Electric Pumping Equipment	18,683	76,842	100.0000	0	P-11	95,525
13	364.000	Sewer System Development	0	0	100.0000	0		0
14		Total	$ 528,832	$ (163,823)		$ 0		$ 365,009
		Treatment & Disposal Plant						
15	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-12	$ 0
16	371.000	Structures & Improvements	0	0	100.0000	0	P-13	0
17	373.000	Treatment & Disposal Equipment	339,904	64,515	100.0000	0	P-14	404,419
18	374.000	Plant Sewers	10,340	5,432	100.0000	0	P-15	15,772
19	376.000	Other Treatment and Disp. Equip.	0	0	100.0000	0	P-16	0
20	375.000	Outfall Sewer Line	0	0	100.0000	0		0
21		Total	$ 350,244	$ 69,947		$ 0		$ 420,191

Algonquin (TCR-S)
Case: SR-06-426B
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						
22	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-17	$ 0
23	390.000	Structures & Improvements	0	0	100.0000	0	P-18	0
24	391.000	Office Furniture & Equipment	0	382	100.0000	0	P-19	382
25	392.000	Transportation Equipment	0	0	100.0000	0	P-20	0
26	393.000	Stores Equipment	0	930	100.0000	0	P-21	930
27	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	P-22	0
28	395.000	Laboratory Equipment	0	0	100.0000	0	P-23	0
29	396.000	Power Operated Equipment	0	0	100.0000	0	P-24	0
30	397.000	Communication Equipment	0	0	100.0000	0	P-25	0
31	399.000	Other Tangible Plant	0	0	100.0000	0	P-26	0
32		Total	$ 0	$ 1,312		$ 0		$ 1,312
33		Total Plant In Service	$ 893,384	$ (106,872)		$ 0		$ 786,512

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Organization	P-1	$ (393)	
	1. To agree with Staff test year plant balance. (Vesely)		$ (393)	
	Miscellenous Intangable Plant	P-3	$ (13,915)	
	1. To agree with Staff test year plant balance. (Vesely)		$ (13,915)	
	Structures & Improvements	P-4	$ (239,823)	
	1. To agree with Staff test year plant balance. (Vesely)		$ (240,778)	
	2. To update plant balance up to September 30, 2006. (Vesely)		$ 955	
	Collection Sewer Gravity	P-6	$ 48,919	
	1. To update plant balance up to September 30, 2006. (Vesely)		$ 44,419	
	2. To update plant balance up to September 30, 2006. (Vesely)		$ 4,500	
	Flow Measuring Device	P-8	$ (3,797)	
	1. To agree with Staff test year plant balance. (Vesely)		$ (3,797)	

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Receiving Wells	P-10	$ (45,964)	
1.	To agree with Staff test year plant balance.		$ (45,964)	
	Electric Pumping Equipment	P-11	$ 76,842	
1.	To agree with Staff test year plant balance. (Vesely)		$ 72,621	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 4,221	
	Treatment & Disposal Equipment	P-14	$ 64,515	
1.	To agree with Staff test year plant balance. (Vesely)		$ 63,529	
2.	To update plant balance up to September 30, 2006. (Vesely)		$ 986	
	Plant Sewers	P-15	$ 5,432	
1.	To agree with Staff test year plant balance. (Vesely)		$ 5,432	
	Office Furniture & Equipment	P-19	$ 382	
1.	To update plant balance up to September 30, 2006. (Vesely)		$ 382	

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Stores Equipment	P-21	$ 930	
1.	To agree with Staff test year plant balance. (Vesely)		$ 930	

Algonquin (TCR-S)
Case: SR-06-426B
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 & Consents	0	0.0000	0
3	303.000	Miscellenous Intangable Plant	0	0.0000	0
4		Total	$ 0		$ 0
		Collection & Pumping Plant			
5	311.000	Structures & Improvements	$ 63,162	2.5000	$ 1,579
6	352.100	Collections Sewer Force	0	0.0000	0
7	352.200	Collection Sewer Gravity	206,322	2.0000	4,126
8	353.000	Service to Customers	0	0.0000	0
9	354.000	Flow Measuring Device	0	3.3000	0
10	355.000	Flow Measuring Installation	0	0.0000	0
11	362.000	Receiving Wells	0	4.0000	0
12	363.000	Electric Pumping Equipment	95,525	10.0000	9,553
13	364.000	Sewer System Development	0	100.0000	0
14		Total	$ 365,009		$ 15,258
		Treatment & Disposal Plant			
15	370.000	Land & Land Rights	$ 0	0.0000	$ 0
16	371.000	Structures & Improvements	0	0.0000	0
17	373.000	Treatment & Disposal Equipment	404,419	5.0000	20,221
18	374.000	Plant Sewers	15,772	2.5000	394
19	376.000	Other Treatment and Disp. Equip.	0	0.0000	0
20	375.000	Outfall Sewer Line	0	100.0000	0
21		Total	$ 420,191		$ 20,615

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General	Plant			
22	389.000	Land & Land Rights	$ 0	0.0000	$ 0
23	390.000	Structures & Improvements	0	0.0000	0
24	391.000	Office Furniture & Equipment	382	5.0000	19
25	392.000	Transportation Equipment	0	0.0000	0
26	393.000	Stores Equipment	930	5.0000	47
27	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
28	395.000	Laboratory Equipment	0	0.0000	0
29	396.000	Power Operated Equipment	0	0.0000	0
30	397.000	Communication Equipment	0	0.0000	0
31	399.000	Other Tangible Plant	0	0.0000	0
32		Total	$ 1,312		$ 66
33		Total Depreciation Expense	$ 786,512		$ 35,939

Algonquin (TCR-S)
Case: SR-06-426B
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
		Collection & Pumping Plant						
5	311.000	Structures & Improvements	$ 7,875	$ 1,881	100.0000	$ 0	R-4	$ 9,756
6	352.100	Collection Sewer-Force	0	0	100.0000	0	R-5	0
7	352.200	Collection Sewer-Gravity	10,928	4,081	100.0000	0	R-6	15,009
8	353.000	Service to Customers	0	0	100.0000	0	R-7	0
9	354.000	Flow Measuring Device	0	0	100.0000	0	R-8	0
10	355.000	Flow Measuring Installation	0	0	100.0000	0	R-9	0
11	362.000	Receiving Wells	0	0	100.0000	0	R-10	0
12	363.000	Electric Pumping Equipment	37,208	9,342	100.0000	0	R-11	46,550
13		Total	$ 56,011	$ 15,304		$ 0		$ 71,315
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-12	$ 0
15	371.000	Structures and Improvements	0	0	100.0000	0	R-13	0
16	373.000	Treatment & Disposal Equipment	76,940	18,177	100.0000	0	R-14	95,117
17	374.000	Plant Sewers	3,016	710	100.0000	0	R-15	3,726
18	376.000	Other Treatment & Disposal Equip.	0	0	100.0000	0	R-16	0
19		Total	$ 79,956	$ 18,887		$ 0		$ 98,843

Accounting Schedule: 6
Boateng
14:22 11/30/2006

Algonquin (TCR-S)
Case: SR-06-426B
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						
20	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-17	$ 0
21	390.000	Structures & Improvements	0	0	100.0000	0	R-18	0
22	391.000	Office Furniture & Equipment	0	19	100.0000	0	R-19	19
23	392.000	Transportation Equipment	0	0	100.0000	0	R-20	0
24	393.000	Stores Equipment	35	93	100.0000	0	R-21	128
25	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	R-22	0
26	395.000	Laboratory Equipment	0	0	100.0000	0	R-23	0
27	396.000	Power Operated Equipment	0	0	100.0000	0	R-24	0
28	397.000	Communication Equipment	0	0	100.0000	0	R-25	0
29	399.000	Other Tangible Property	0	0	100.0000	0	R-26	0
30		Total	$ 35	$ 112		$ 0		$ 147
31		Total Depreciation Reserve	$ 136,002	$ 34,303		$ 0		$ 170,305

Algonquin (TCR-S)
Case: SR-06-426B
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	$ 393	$ (393)	100.0000	$ 0	P-1	$ 0
2	302.000	Franchises & Consents	0	0	100.0000	0	P-2	0
3	303.000	Miscellenous Intangable Plant	13,915	(13,915)	100.0000	0	P-3	0
4		Total	$ 14,308	$ (14,308)		$ 0		$ 0
		Collection & Pumping Plant						
5	311.000	Structures & Improvements	$ 302,985	$ (239,823)	100.0000	$ 0	P-4	$ 63,162
6	352.100	Collections Sewer Force	0	0	100.0000	0	P-5	0
7	352.200	Collection Sewer Gravity	157,403	48,919	100.0000	0	P-6	206,322
8	353.000	Service to Customers	0	0	100.0000	0	P-7	0
9	354.000	Flow Measuring Device	3,797	(3,797)	100.0000	0	P-8	0
10	355.000	Flow Measuring Installation	0	0	100.0000	0	P-9	0
11	362.000	Receiving Wells	45,964	(45,964)	100.0000	0	P-10	0
12	363.000	Electric Pumping Equipment	18,683	76,842	100.0000	0	P-11	95,525
13	364.000	Sewer System Development	0	0	100.0000	0		0
14		Total	$ 528,832	$ (163,823)		$ 0		$ 365,009
		Treatment & Disposal Plant						
15	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-12	$ 0
16	371.000	Structures & Improvements	0	0	100.0000	0	P-13	0
17	373.000	Treatment & Disposal Equipment	339,904	64,515	100.0000	0	P-14	404,419
18	374.000	Plant Sewers	10,340	5,432	100.0000	0	P-15	15,772
19	376.000	Other Treatment and Disp. Equip.	0	0	100.0000	0	P-16	0
20	375.000	Outfall Sewer Line	0	0	100.0000	0		0
21		Total	$ 350,244	$ 69,947		$ 0		$ 420,191

Algonquin (TCR-S)
Case: SR-06-426B
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						
22	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	P-17	$ 0
23	390.000	Structures & Improvements	0	0	100.0000	0	P-18	0
24	391.000	Office Furniture & Equipment	0	382	100.0000	0	P-19	382
25	392.000	Transportation Equipment	0	0	100.0000	0	P-20	0
26	393.000	Stores Equipment	0	930	100.0000	0	P-21	930
27	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	P-22	0
28	395.000	Laboratory Equipment	0	0	100.0000	0	P-23	0
29	396.000	Power Operated Equipment	0	0	100.0000	0	P-24	0
30	397.000	Communication Equipment	0	0	100.0000	0	P-25	0
31	399.000	Other Tangible Plant	0	0	100.0000	0	P-26	0
32		Total	$ 0	$ 1,312		$ 0		$ 1,312
33		Total Plant In Service	$ 893,384	$ (106,872)		$ 0		$ 786,512

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Organization	P-1	$	(393)	
	1. To agree with Staff test year plant balance. (Vesely)		$	(393)	
	Miscellenous Intangable Plant	P-3	$	(13,915)	
	1. To agree with Staff test year plant balance. (Vesely)		$	(13,915)	
	Structures & Improvements	P-4	$	(239,823)	
	1. To agree with Staff test year plant balance. (Vesely)		$	(240,778)	
	2. To update plant balance up to September 30, 2006. (Vesely)		$	955	
	Collection Sewer Gravity	P-6	$	48,919	
	1. To update plant balance up to September 30, 2006. (Vesely)		$	44,419	
	2. To update plant balance up to September 30, 2006. (Vesely)		$	4,500	
	Flow Measuring Device	P-8	$	(3,797)	
	1. To agree with Staff test year plant balance. (Vesely)		$	(3,797)	

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Receiving Wells	P-10	$	(45,964)	
	1. To agree with Staff test year plant balance.		$	(45,964)	
	Electric Pumping Equipment	P-11	$	76,842	
	1. To agree with Staff test year plant balance. (Vesely)		$	72,621	
	2. To update plant balance up to September 30, 2006. (Vesely)		$	4,221	
	Treatment & Disposal Equipment	P-14	$	64,515	
	1. To agree with Staff test year plant balance. (Vesely)		$	63,529	
	2. To update plant balance up to September 30, 2006. (Vesely)		$	986	
	Plant Sewers	P-15	$	5,432	
	1. To agree with Staff test year plant balance. (Vesely)		$	5,432	
	Office Furniture & Equipment	P-19	$	382	
	1. To update plant balance up to September 30, 2006. (Vesely)		$	382	

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Stores Equipment	P-21	$ 930	
1.	To agree with Staff test year plant balance. (Vesely)		$ 930	

Algonquin (TCR-S)
Case: SR-06-426B
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 & Consents	0	0.0000	0
3	303.000	Miscellenous Intangable Plant	0	0.0000	0
4		Total	$ 0		$ 0
		Collection & Pumping Plant			
5	311.000	Structures & Improvements	$ 63,162	2.5000	$ 1,579
6	352.100	Collections Sewer Force	0	0.0000	0
7	352.200	Collection Sewer Gravity	206,322	2.0000	4,126
8	353.000	Service to Customers	0	0.0000	0
9	354.000	Flow Measuring Device	0	3.3000	0
10	355.000	Flow Measuring Installation	0	0.0000	0
11	362.000	Receiving Wells	0	4.0000	0
12	363.000	Electric Pumping Equipment	95,525	10.0000	9,553
13	364.000	Sewer System Development	0	100.0000	0
14		Total	$ 365,009		$ 15,258
		Treatment & Disposal Plant			
15	370.000	Land & Land Rights	$ 0	0.0000	$ 0
16	371.000	Structures & Improvements	0	0.0000	0
17	373.000	Treatment & Disposal Equipment	404,419	5.0000	20,221
18	374.000	Plant Sewers	15,772	2.5000	394
19	376.000	Other Treatment and Disp. Equip.	0	0.0000	0
20	375.000	Outfall Sewer Line	0	100.0000	0
21		Total	$ 420,191		$ 20,615

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General	Plant			
22	389.000	Land & Land Rights	$ 0	0.0000	$ 0
23	390.000	Structures & Improvements	0	0.0000	0
24	391.000	Office Furniture & Equipment	382	5.0000	19
25	392.000	Transportation Equipment	0	0.0000	0
26	393.000	Stores Equipment	930	5.0000	47
27	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
28	395.000	Laboratory Equipment	0	0.0000	0
29	396.000	Power Operated Equipment	0	0.0000	0
30	397.000	Communication Equipment	0	0.0000	0
31	399.000	Other Tangible Plant	0	0.0000	0
32		Total	$ 1,312		$ 66
33		Total Depreciation Expense	$ 786,512		$ 35,939

Algonquin (TCR-S)
Case: SR-06-426B
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
		Collection & Pumping Plant						
5	311.000	Structures & Improvements	$ 7,875	$ 1,881	100.0000	$ 0	R-4	$ 9,756
6	352.100	Collection Sewer-Force	0	0	100.0000	0	R-5	0
7	352.200	Collection Sewer-Gravity	10,928	4,081	100.0000	0	R-6	15,009
8	353.000	Service to Customers	0	0	100.0000	0	R-7	0
9	354.000	Flow Measuring Device	0	0	100.0000	0	R-8	0
10	355.000	Flow Measuring Installation	0	0	100.0000	0	R-9	0
11	362.000	Receiving Wells	0	0	100.0000	0	R-10	0
12	363.000	Electric Pumping Equipment	37,208	9,342	100.0000	0	R-11	46,550
13		Total	$ 56,011	$ 15,304		$ 0		$ 71,315
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-12	$ 0
15	371.000	Structures and Improvements	0	0	100.0000	0	R-13	0
16	373.000	Treatment & Disposal Equipment	76,940	18,177	100.0000	0	R-14	95,117
17	374.000	Plant Sewers	3,016	710	100.0000	0	R-15	3,726
18	376.000	Other Treatment & Disposal Equip.	0	0	100.0000	0	R-16	0
19		Total	$ 79,956	$ 18,887		$ 0		$ 98,843

Algonquin (TCR-S)
Case: SR-06-426B
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						
20	389.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-17	$ 0
21	390.000	Structures & Improvements	0	0	100.0000	0	R-18	0
22	391.000	Office Furniture & Equipment	0	19	100.0000	0	R-19	19
23	392.000	Transportation Equipment	0	0	100.0000	0	R-20	0
24	393.000	Stores Equipment	35	93	100.0000	0	R-21	128
25	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	R-22	0
26	395.000	Laboratory Equipment	0	0	100.0000	0	R-23	0
27	396.000	Power Operated Equipment	0	0	100.0000	0	R-24	0
28	397.000	Communication Equipment	0	0	100.0000	0	R-25	0
29	399.000	Other Tangible Property	0	0	100.0000	0	R-26	0
30		Total	$ 35	$ 112		$ 0		$ 147
31		Total Depreciation Reserve	$ 136,002	$ 34,303		$ 0		$ 170,305

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-4	$ 1,881	
1.	To adjust depreciation reserve. (Vesely)		$ 1,881	
	Collection Sewer-Gravity	R-6	$ 4,081	
1.	To adjust depreciation reserve. (Vesely)		$ 4,081	
	Electric Pumping Equipment	R-11	$ 9,342	
1.	To adjust depreciation reserve. (Vesely)		$ 9,342	
	Treatment & Disposal Equipment	R-14	$ 18,177	
1.	To adjust depreciation reserve. (Vesely)		$ 18,177	
	Plant Sewers	R-15	$ 710	
1.	To adjust depreciation reserve. (Vesely)		$ 710	
	Office Furniture & Equipment	R-19	$ 19	
1.	To adjust depreciation reserve. (Vesely)		$ 19	

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Stores Equipment	R-21	$ 93	
1.	To adjust depreciation reserve. (Vesely)		$ 93	

Algonquin (TCR-S)
Case: SR-06-426B
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	$ 31,631	$ 9,181	100.0000	$ 0	S-1	$ 40,812
2		Income-Other Revenues	0	0	100.0000	0	S-2	0
3		Total	$ 31,631	$ 9,181		$ 0		$ 40,812
		Operation & Maintenance Expense						
4		Salaries-Weekly	$ 107	$ 543	100.0000	$ 0	S-3	$ 650
5		Salaries-Bonus	0	0	100.0000	0	S-4	0
6		Payroll-Contract Labor	21,052	0	100.0000	0	S-5	21,052
7		Payroll Taxes-FICA	0	0	100.0000	0	S-6	0
8		Payroll Taxes-FUTA	0	0	100.0000	0	S-7	0
9		Payroll Taxes-SUTA	0	0	100.0000	0	S-8	0
10		Group Insurance-Medical	0	0	100.0000	0	S-9	0
11		Workers' Comp. Insurance	0	0	100.0000	0	S-10	0
12		Advertising Expense	0	0	100.0000	0	S-11	0
13		Freight	25	0	100.0000	0	S-12	25
14		Travel Expense	96	0	100.0000	0	S-13	96
15		Professional Fees	1,177	0	100.0000	0	S-14	1,177
16		Corporate Management Fees	1,021	0	100.0000	0	S-15	1,021
17		Operating Permit-All	3,000	0	100.0000	0	S-16	3,000
18		PSC Assessment Fee	3,229	(2,072)	100.0000	0	S-17	1,157
19		Rate Case Expense	0	0	100.0000	0	S-18	0
20		Office Supplies Expense	251	0	100.0000	0	S-19	251
21		Rental Expense	419	(224)	100.0000	0	S-20	195
22		Postage	4	42	100.0000	0	S-21	46
23		Printing	0	0	100.0000	0	S-22	0
24		Laboratory & Sewer Tests	823	0	100.0000	0	S-23	823
25		Business Meals	0	0	100.0000	0	S-24	0
26		Maintenance-Ground	0	0	100.0000	0	S-25	0
27		Maintenance-Auto	0	0	100.0000	0	S-26	0
28		Maintenance-Meters	0	0	100.0000	0	S-27	0
29		Maintenance-Building	114	0	100.0000	0	S-28	114
30		Maintenance-Sewer System	15,495	0	100.0000	0	S-29	15,495
31		Maintenance-Water Line	75	0	100.0000	0	S-30	75
32		Maintenance-Office Furn. & Equip.	117	0	100.0000	0	S-31	117
33		Customer Relations	0	0	100.0000	0	S-32	0
34		Phone-Base Charge	0	59	100.0000	0	S-33	59
35		Phone-Long Distance	30	0	100.0000	0	S-34	30
36		Phone-Computer	0	0	100.0000	0	S-35	0

Algonquin (TCR-S)
Case: SR-06-426B
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-Pager	0	0	100.0000	0	S-36	0
38		Property Taxes	0	3,706	100.0000	0	S-37	3,706
39		Electric-Pumping	5,914	0	100.0000	0	S-38	5,914
40		Miscellaneous Bank Charges	3	0	100.0000	0	S-39	3
41		Bad Debt	0	0	100.0000	0	S-40	0
42		Total	$ 52,952	$ 2,054		$ 0		$ 55,006
		Depreciation Expense						
43		Depreciation Expense	$ 0	$ 0	100.0000	$ 35,939	S-60	$ 35,939
44		Amortization of CIAC	0	(4,126)	100.0000	0	S-61	(4,126)
45		Amortization Exp - Acquisition Adj	0	0	100.0000	0	S-62	0
46		Total	$ 0	$ (4,126)		$ 35,939		$ 31,813
47		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
48		Total Operating Expenses	$ 52,952	$ (2,072)		$ 35,939		$ 86,819
49		Net Income Before Taxes	$ (21,321)	$ 11,253		$ (35,939)		$ (46,007)
		Current Income Taxes						
50		Current Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
51		Total	$ 0	$ 0		$ 0		$ 0
		Deferred Income Taxes						
52		Deferred Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
53		Total	$ 0	$ 0		$ 0		$ 0
54		Total Income Taxes	$ 0	$ 0		$ 0		$ 0

Algonquin (TCR-S)
Case: SR-06-426B
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)
55		Net Operating Income	$ (21,321)	$ 11,253		$ (35,939)	$ (46,007)

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Income-Metered	S-1	$	9,181	
1.	To annualize sewer revenue. (Boateng)		$	9,181	
	Salaries-Weekly	S-3	$	543	
1.	To annualize payroll expense. (Vesely)		$	543	
	PSC Assessment Fee	S-17	$	(2,072)	
1.	To adjust test year PSC assessment. (Vesely)		$	(2,072)	
	Rental Expense	S-20	$	(224)	
1.	To adjust test year expense to reflect Staff annualized level. (Boaten)		$	(224)	
	Postage	S-21	$	42	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$	42	

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Maintenance-Building	S-28		
1.				
	Maintenance-Sewer System	S-29		
1.				
	Maintenance-Office Furn. & Equip.	S-31		
1.				
	Phone-Base Charge	S-33	$ 59	
1.	To adjust test year expense to reflect Staff annualized level. (Boateng)		$ 59	
	Phone-Long Distance	S-34		
1.				
2.				
	Phone-Computer	S-35		
1.				

Algonquin (TCR-S)
Case: SR-06-426B
Year Ending September 30, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Property Taxes	S-37	$ 3,706	
	1. To annualize property taxes. (Williams)		$ 3,706	
	Miscellaneous Bank Charges	S-39		
	1.			
	Bad Debt	S-40		
	1.			
	2.			
	Depreciation Expense	S-60		$ 35,939
	1.			$ 35,939
	Amortization of CIAC	S-61	$ (4,126)	
	1. To include CIAC amortization. (Vesely)		$ (4,126)	

Algonquin (TCR-S)
Case: SR-06-426B
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)	$ (46,007)	$ 38,704	$ 39,977	$ 41,251
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 31,813	$ 31,813	$ 31,813	$ 31,813
3	Total	$ 31,813	$ 31,813	$ 31,813	$ 31,813
	Subtr from Net Income Before Taxes				
4	Interest Expense 6.0700 %	$ 25,791	$ 25,791	$ 25,791	$ 25,791
5	Book Depreciation	205	205	205	205
6	Total	$ 25,996	$ 25,996	$ 25,996	$ 25,996
7	Net Taxable Income	$ (40,190)	$ 44,521	$ 45,794	$ 47,068
	Provision for Federal Income Tax				
8	Net Taxable Income	$ (40,190)	$ 44,521	$ 45,794	$ 47,068
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 2,586	$ 2,660	$ 2,734
10	Deduct City Income Tax	0	0	0	0
11	Federal Taxable Income	(40,190)	41,935	43,134	44,334
12	Total Federal Tax	$ 0	$ 6,290	$ 6,470	$ 6,650
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ (40,190)	$ 44,521	$ 45,794	$ 47,068
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 3,145	$ 3,235	$ 3,325
15	Deduct City Income Tax	0	0	0	0
16	Missouri Taxable Income	(40,190)	41,376	42,559	43,743
17	Total Missouri Tax	$ 0	$ 2,586	$ 2,660	$ 2,734

Algonquin (TCR-S)
Case: SR-06-426B
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	$ (40,190)	$ 44,521	$ 45,794	$ 47,068
19	Deduct Federal Income Tax	$ 0	$ 6,290	$ 6,470	$ 6,650
20	Deduct Missouri Income Tax	0	2,586	2,660	2,734
21	City Taxable Income	(40,190)	35,645	36,664	37,684
22	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 0	$ 6,290	$ 6,470	$ 6,650
24	Missouri Income Tax	0	2,586	2,660	2,734
25	City Income Tax	0	0	0	0
26	Total	$ 0	$ 8,876	$ 9,130	$ 9,384
	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	$ 8,876	$ 9,130	$ 9,384