BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Tariff Filing of Aqua Missouri, Inc. to Implement a Rate Increase for Sewer Service Provided to Customers in its Missouri Service Areas	))))	Case No. SR-2007-0023 Tariff No. JS-2007-0016

PRE-LOCAL PUBLIC HEARING INFORMATIONAL FILING REGARDING SMALL COMPANY RATE INCREASE REQUEST

COMES NOW the Staff of the Missouri Public Service Commission ("Staff"), by and through counsel, and for its Pre-Local Public Hearing Informational Filing Regarding Small Company Rate Increase Request ("Informational Filing") states the following to the Missouri Public Service Commission ("Commission").

1. On July 12, 2006 (unless noted otherwise, all dates herein refer to the year 2006), in accordance with Commission Rule 4 CSR 240-3.330, Aqua Missouri, Inc. ("Company") filed revised tariff sheets to implement the provisions of a *Company/Staff Agreement Regarding Disposition of Small Sewer Company Rate Increase Request* ("Company/Staff Agreement"), and the instant case was established.

2. On July 21, the Staff filed the above-referenced Company/Staff Agreement in this case. (Additional documents regarding the Company's rate increase request, including the Company's initial customer notice, have also been filed in the case papers, or were previously submitted to the EFIS tracking file for the request [QS-2005-0010]).

3. On August 11, the Commission issued its **Order Scheduling Local Public Hearing and Directing the Applicant to Send Notice**, pursuant to a request filed by the Office of the Public Counsel ("OPC"). In that order, the Commission established August 28 and August 30 as the dates

for local public hearings in this case and two other related cases, and directed the Company to send notice of the local public hearings to its customers.

4. Consistent with established internal operating procedures that apply to small company rate cases in which the Commission has scheduled a local public hearing, the Staff documents listed below are included in the document that is attached hereto and identified as Appendix A.

Summary of Company's Annual
Operating Revenues at Current Rates

Ratemaking Income Statement

Rate Design Worksheet

Summary of Company's Annual
Operating Revenues at Proposed Rates

Residential Customer Billing Comparison

Revenue Requirement Audit Workpapers

5. In addition to the documents included in Appendix A attached hereto, the Staff will also soon be filing the following documents: copies of the Company's notices to its customers regarding the rates that would result from the above-referenced Company/Staff Agreement ("second notices"); the Staff's summaries of the customers' responses to the second notices; copies of the customers' correspondence submitted to the Staff and/or the OPC in response to the second notices; and a summary of the Staff's investigations of any service-related matters raised by customers.

6. Lastly, the Staff states that the Commission does not need to act on the Company's pending revised tariff sheets until after the Staff files its formal recommendation regarding the Commission's approval of those sheets. Consistent with an order issued by the Commission on August 8, the Staff will file its recommendation regarding approval of the pending revised tariff sheets no later than September 13.

WHEREFORE, the Staff respectfully submits this Informational Filing for the Commission's information in this case.

Respectfully Submitted,

/s/ Keith R. Krueger

Keith R. Krueger
Deputy General Counsel
Missouri Bar No. 23857

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Missouri Public Service Commission

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CERTIFICATE OF SERVICE

I hereby certify that copies of this Informational Filing have been mailed with first class postage, hand-delivered, transmitted by facsimile or transmitted via e-mail to all counsel and/or parties of record this 21st day of August 2006.

/s/ Keith R. Krueger

APPENDIX A

PRE-LOCAL PUBLIC HEARING
INFORMATIONAL FILING

CASE NO. SR-2007-0023

Note: To browse through this document by item, click on the "Bookmark" tab at the top of the menu bar to the left of the screen and then click on the item that you want to see.

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Aqua Missouri, Inc. - Jefferson City Area

Revenue Annualizations at Current Rates-Sewer

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	1,621	0	1,621	$ 22.53	$ 438,254
Multi-Family	0	0	0	$ 19.15	$ -
Commercial	5	0	5	$ 22.53	$ 1,352
3"	0	0	0	$ -	$ -
4"	0	0	0	$ -	$ -
6"+	0	0	0	$ -	$ -
Total	**1,626**	**0**	**1,626**		**$ 439,605**

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
3/4"	-	-	-	$ -	$ -
1"	-	-	-	$ -	$ -
Commercial	-	742.0	742.0	$ 3.220	$ 2,389
3"	-	-	-	$ -	$ -
4"	-	-	-	$ -	$ -
6"+	-	-	-	$ -	$ -
Total	**-**	**742.0**	**742.0**		**$ 2,389**

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks	$ -
Net Annualized Commodity Revenues	**$ 2,389**
Calculated Annualized Commodity Sales	**760.9**

Other Operating Revenues

Bulk Water Sales	$ -
Sales to Other Public Authorities	$ -
Late Charge Fees	$ -
Turn-Off/Turn-On/Penalty Charges	$ -
Miscellaneous Operating Revenues	$ 9,815
Rents from Water Property - Tower Rental	$ -
Discounts Earned	$ -
Total Other Revenues	**$ 9,815**

Total Operating Revenues

Service Charges - Retail Customers	$ 439,605
Commodity Revenues - Retail Customers	$ 2,389
Sub-Total Tariffed Rate Revenues	**$ 441,995**
Other Operating Revenues	**$ 9,815**
Total Operating Revenues	**$ 451,810**

Aqua Missouri, Inc. - Maplewood Service Area

Revenue Annualizations at Current Rates-Sewer

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	383	0	383	$ 2.58	$ 11,858
Commercial	0	3	3	$ 2.58	$ 93
Total	**383**	**3**	**386**		**$ 11,951**

*monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
Residential	19,410.0	-	19,410.0	$ 2.070	$ 40,179
Commercial	11,196.0	-	11,196.0	$ 2.070	$ 23,176
Total	**30,606.0**	**-**	**30,606.0**		**$ 63,354**

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks	$ -
Net Annualized Commodity Revenues	**$ 63,354**
Calculated Annualized Commodity Sales	**20,176.6**

Other Operating Revenues

Bulk Water Sales	$ -
Sales to Other Public Authorities	$ -
Late Charge Fees	$ -
Turn-Off/Turn-On/Penalty Charges	$ -
Miscellaneous Service Revenue	$ 5,024
Rents from Water Property - Tower Rental	$ -
Nonutility Income-Other	$ -
Total Other Revenues	**$ 5,024**

Total Operating Revenues

Service Charges - Retail Customers	$ 11,951
Commodity Revenues - Retail Customers	$ 63,354
Sub-Total Tariffed Rate Revenues	**$ 75,305**
Other Operating Revenues	**$ 5,024**
Total Operating Revenues	**$ 80,329**

Ratemaking Income Statement

Aqua Missouri, Inc. - Jefferson City Area

Rate Making Income Statement-Sewer

	Operating Revenues at Current Rates		
1	Tariffed Rate Revenues *	$	441,995
2	Other Operating Revenues *	$	9,815
3	**Total Operating Revenues**	**$**	**451,810**
4	* See "Revenues - Current Rates" for Details		

	Cost of Service		
	Item		**Amount**
1	Sludge Hauling	$	23,432
2	Chemicals	$	2,494
3	Outside Services Employed	$	51,150
4	Office Supplies	$	2,846
5	Sewer Treatment Labor & Expense	$	120,362
6	Purchased Power	$	42,453
7	Materials & Supplies	$	10,891
8	Permit Fees	$	36,308
9	Administration & General - Salaries	$	30,648
10	Transportation	$	18,786
11	Insurance	$	16,152
12	Employee Pensions & Benefits	$	40,185
13	Regulatory Commission Expense	$	38,825
14	Uncollectible Accounts/Bad Debt Exp.	$	4,976
15	Miscellaneous Customer Accounts Expense	$	7,200
16	Miscellaneous Expense- Rent Building	$	3,097
17	Miscellaneous Expense- Rent Equipment	$	2,165
18	Miscellaneous Expense- Telephone	$	8,893
19	Miscellaneous General Expenses	$	15,445
20	**Sub-Total Operating Expenses**	**$**	**476,308**
21	Property Taxes	$	9,124
22	MO Franchise Taxes	$	-
23	Employer FICA Taxes	$	12,837
24	Federal Unemployment Taxes	$	-
25	State Unemployment Taxes	$	-
26	State & Federal Income Taxes	$	9,452
27	**Sub-Total Taxes**	**$**	**31,413**
28	Depreciation Expense	$	81,522
29	Amortization Expense	$	(41,981)
30	**Sub-Total Depreciation/Amortization**	**$**	**39,541**
31	**Return on Rate Base**	**$**	**61,982**
32	**Total Cost of Service**	**$**	**609,244**
33	**Overall Revenue Increase Needed**	**$**	**157,434**

Aqua Missouri, Inc. - Maplewood Service Area

Rate Making Income Statement-Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	$	75,305
2	Other Operating Revenues *	$	5,024
3	**Total Operating Revenues**	**$**	**80,329**
4	* See "Revenues - Current Rates" for Details		

Cost of Service

	Item		Amount
1	Sewer Treatment Expense-Chemicals	$	-
2	Purchased Power	$	1,687
3	Outside Services Employed	$	12,048
4	Operation Labor & Expenses	$	32,179
5	Permit Fees	$	3,000
6	Customer Account	$	1,696
7	Administration & General - Salaries	$	7,219
8	Medical Insurance	$	3,805
9	Management Fees	$	-
10	Employee Pensions & Benefits	$	9,465
11	Regulatory Commission Expense	$	9,367
12	Vehicle Expense	$	4,425
13	Materials & Supplies	$	2,565
14	Miscellaneous Expense-Building Rent	$	752
15	Miscellaneous Expense-Equipment Rent	$	510
16	Miscellaneous Expense-Office Supplies	$	670
17	Miscellaneous Expense-Telephone	$	2,095
18	Miscellaneous Expense-Uncollectibles	$	1,172
19	Miscellaneous General Expenses	$	3,638
20	**Sub-Total Operating Expenses**	**$**	**96,293**
21	Property Taxes	$	763
22	MO Franchise Taxes	$	-
23	Employer FICA Taxes	$	3,024
24	Federal Unemployment Taxes	$	-
25	State Unemployment Taxes	$	-
26	State & Federal Income Taxes	$	2,225
27	**Sub-Total Taxes**	**$**	**6,012**
28	Depreciation Expense	$	19,197
29	Amortization Expense	$	(9,886)
30	**Sub-Total Depreciation/Amortization**	**$**	**9,311**
31	**Return on Rate Base**	**$**	**14,596**
32	**Total Cost of Service**	**$**	**126,212**
33	**Overall Revenue Increase Needed**	**$**	**45,883**

Rate Design Worksheet

Aqua Missouri, Inc. - Jefferson City Area

Development of Tariffed Rates-Sewer

Agreement is to increase currently tariffed rates by a percentage equal to the agreed-upon overall revenue increase divided by the revenues generated by the currently tariffed rates.

Revenues Generated by Current Tariffed Rates	**$ 441,995**
Agreed-Upon Overall Revenue Increase	**$ 157,434**
Percentage Increase Needed	**35.619%**

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Residential	$ 22.53	$ 30.55	$ -	$ -
Multi-Family	$ 19.15	$ 25.97	$ -	$ -
Commercial	$ 22.53	$ 30.55	$ 3.220	$ 4.367

Aqua Missouri, Inc. - Maplewood Service Area

Development of Tariffed Rates-Sewer

Agreement is to increase currently tariffed rates by a percentage equal to the agreed-upon overall revenue increase divided by the revenues generated by the currently tariffed rates.

Revenues Generated by Current Tariffed Rates	**$ 75,305**
Agreed-Upon Overall Revenue Increase	**$ 45,883**
Percentage Increase Needed	**60.930%**

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Residential	$ 2.58	$ 4.15	$ 2.070	$ 3.33
Commercial	$ 2.58	$ 4.15	$ 2.070	$ 3.33

Summary of Company's Annual Operating Revenues at Proposed Rates

Aqua Missouri, Inc. - Jefferson City Area

Revenue Annualizations at Proposed Rates-Sewer

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	1,621	0	1,621	$ 30.55	$ 594,355
Multi-Family	0	0	0	$ 25.97	$ -
Commercial	5	0	5	$ 30.55	$ 1,833
Total	**1,626**	**0**	**1,626**		**$ 596,189**

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	-	-	-	$ -	$ -
1"	-	-	-	$ -	$ -
Commercial	742.0	-	742.0	$ 4.367	$ 3,240
Total	**742.0**	**-**	**742.0**		**$ 3,240**

volumes adjusted as needed per net revenue annualization at current rates

Other Operating Revenues

Bulk Water Sales	$	-
Sales to Other Public Authorities	$	-
Late Charge Fees	$	-
Turn-Off/Turn-On/Penalty Charges	$	-
Miscellaneous Operating Revenues	$	9,815
Rents from Water Property - Tower Rental	$	-
Discounts Earned	$	-
Total Other Revenues	**$**	**9,815**

Total Operating Revenues

Service Charges - Retail Customers	$	596,189
Commodity Revenues - Retail Customers	$	3,240
Sub-Total Tariffed Rate Revenues	**$**	**599,429**
Other Operating Revenues	**$**	**9,815**
Total Revenues at Proposed Rates	**$**	**609,244**

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	$	609,244
Total Revenues at Current Rates	$	451,810
Increase In Revenues at Proposed Rates	$	157,434
Agreed-Upon Increase in Operating Revenues	$	157,434

Aqua Missouri, Inc. - Maplewood Service Area

Revenue Annualizations at Proposed Rates-Sewer

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	383	0	383	$ 4.15	$ 19,083
Commercial	0	3	3	$ 4.15	$ 149
Total	**383**	**3**	**386**		**$ 19,232**

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
Residential	19,410.0	-	19,410.0	$ 3.331	$ 64,659
Commercial	-	11,196.0	11,196.0	$ 3.331	$ 37,297
Total	**19,410.0**	**11,196.0**	**30,606.0**		**$ 101,956**

volumes adjusted as needed per net revenue annualization at current rates

Other Operating Revenues

Bulk Water Sales	$ -
Sales to Other Public Authorities	$ -
Late Charge Fees	$ -
Turn-Off/Turn-On/Penalty Charges	$ -
Miscellaneous Service Revenue	$ 5,024
Rents from Water Property - Tower Rental	$ -
Nonutility Income-Other	$ -
Total Other Revenues	**$ 5,024**

Total Operating Revenues

Service Charges - Retail Customers	$ 19,232
Commodity Revenues - Retail Customers	$ 101,956
Sub-Total Tariffed Rate Revenues	**$ 121,188**
Other Operating Revenues	**$ 5,024**
Total Revenues at Proposed Rates	**$ 126,212**

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	$ 126,212
Total Revenues at Current Rates	$ 80,329
Increase In Revenues at Proposed Rates	$ 45,883
Agreed-Upon Increase in Operating Revenues	$ 45,883

Residential Customer Billing Comparison

Aqua Missouri, Inc. - Jefferson City Area

Residential Customer Bill Comparison-Sewer

Rates for 5/8" Meter			
Current Base Service Charge	Proposed Base Service Charge	Current Usage Rate	Proposed Usage Rate
$22.53	$30.55	$0.000	$0.000

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates	
Service Charge	$ 22.53
Usage Charge	$ -
Total Bill	$ 22.53
Proposed Rates	
Service Charge	$ 30.55
Usage Charge	$ -
Total Bill	$ 30.55

INCREASES

Service Charge	
$ Increase	**$8.02**
% Increase	**35.62%**
Usage Charge	
$ Increase	**$0.00**
% Increase	**0.00%**
Total Bill	
$ Increase	**$8.02**
% Increase	**35.62%**

Aqua Missouri, Inc. - Maplewood Service Area

Residential Customer Bill Comparison-Sewer

Rates for 5/8" Meter			
Current Base Service Charge	Proposed Base Service Charge	Current Usage Rate	Proposed Usage Rate
$2.58	$4.15	$2.070	$3.331

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates	
Service Charge	$ 2.58
Usage Charge	$ 10.35
Total Bill	$ 12.93
Proposed Rates	
Service Charge	$ 4.15
Usage Charge	$ 16.66
Total Bill	$ 20.81

INCREASES

Service Charge	
$ Increase	**$1.57**
% Increase	**60.93%**
Usage Charge	
$ Increase	**$6.31**
% Increase	**60.93%**
Total Bill	
$ Increase	**$7.88**
% Increase	**60.93%**

Revenue Requirement Audit Workpapers

Jefferson City Service Area

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Revenue Requirement

Line			7.92% Return
	(A)		(B)
1	Net Orig Cost Rate Base (Sch 2)	$	782,600
2	Rate of Return		7.92%
3	Net Operating Income Requirement	$	61,982
4	Net Income Available (Sch 8)	$	(85,942)
5	Additional NOIBT Needed	$	147,924
6	Income Tax Requirement (Sch 10)		
7	Required Current Income Tax	$	9,452
8	Test Year Current Income Tax	$	0
9	Additional Current Tax Required	$	9,452
10	Required Deferred ITC	$	0
11	Test Year Deferred ITC	$	0
12	Additional Deferred ITC Required	$	0
13	Total Additional Tax Required	$	9,452
14	Gross Revenue Requirement	$	157,376

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Rate Base

Line	Description		Amount
	(A)		(B)
1	Total Plant in Service (Sch 3)	$	1,961,782
	Subtract from Total Plant		
2	Depreciation Reserve (Sch 6)	$	301,366
3	Net Plant in Service	$	1,660,416
	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		942,596
13	CIAC Depreciation		(64,780)
14	Customer Deposits		0
15	Deferred Income Taxes-Depreciation		0
16	Total Rate Base	$	782,600

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 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	$ 2,200	$ 0	80.9400	$ 0	P-1	$ 1,781
2	302.000	Franchises	4,112	0	80.9400	0	P-2	3,328
3	303.000	Miscellenous Intangable Plant	7,366	(7,366)	80.9400	0	P-3	0
4		Total	$ 13,678	$ (7,366)		$ 0		$ 5,109
		Collection & Pumping Plant						
5	350.000	Land & Land Rights	$ 9,351	$ (608)	80.9400	$ 0	P-4	$ 7,077
6	351.000	Structures & Improvements	163,953	(33,015)	80.9400	0	P-5	105,981
7	352.100	Collections Sewer Force	34,973	(6,563)	80.9400	0	P-6	22,995
8	352.200	Collection Sewer Gravity	411,288	4,553	80.9400	0	P-7	336,582
9	354.000	Flow Measuring Device	345,406	(36,265)	80.9400	0	P-8	250,219
10	355.000	Flow Measuring Installation	0	0	80.9400	0	P-9	0
11	362.000	Receiving Wells	18,049	1,962	80.9400	0	P-10	16,197
12	363.000	Electric Pumping Equipment	513,448	(101,762)	80.9400	0	P-11	333,219
13		Total	$ 1,496,468	$ (171,698)		$ 0		$ 1,072,270
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 9,386	$ 0	80.9400	$ 0	P-12	$ 7,597
15	371.000	Structures & Improvements	845,509	(272,497)	80.9400	0	P-13	463,796
16	373.000	Treatment & Disposal Equipment	558,429	(274,771)	80.9400	0	P-14	229,593
17	374.000	Plant Sewers	17,206	51,623	80.9400	0	P-15	55,710
18	363.000	Services to Customers	2,574	0	80.9400	0	P-16	2,083
19	376.000	Other Treatment and Disp. Equip.	3,208	983	80.9400	0	P-17	3,392
20		Total	$ 1,436,312	$ (494,662)		$ 0		$ 762,171

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 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						
21	389.000	Land & Land Rights	$ 3,425	$ 0	80.9400	$ 0	P-18	$ 2,772
22	390.000	Structures & Improvements	29,380	116	80.9400	0	P-19	23,874
23	391.000	Office Furniture & Equipment	0	0	80.9400	0	P-20	0
24	392.000	Transportation Equipment	82,749	2,148	80.9400	0	P-21	68,716
25	393.000	Stores Equipment	31,432	1,765	80.9400	0	P-22	26,870
26	394.000	Tools, Shop & Garage Equipment	0	0	80.9400	0	P-23	0
27	395.000	Laboratory Equipment	0	0	80.9400	0	P-24	0
28	396.000	Power Operated Equipment	0	0	100.0000	0	P-25	0
29	397.000	Communication Equipment	0	0	100.0000	0	P-26	0
30	399.000	Other Tangible Plant	1,516	(1,516)	80.9400	0	P-27	0
31		Total	$ 148,502	$ 2,513		$ 0		$ 122,232
32		Total Plant In Service	$ 3,094,960	$ (671,213)		$ 0		$ 1,961,782

Aqua MO, Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellenous Intangable Plant	P-3	$ (7,366)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (7,366)	
	Land & Land Rights	P-4	$ (608)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (608)	
	Structures & Improvements	P-5	$ (33,015)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (33,015)	
	Collections Sewer Force	P-6	$ (6,563)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (6,563)	

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Collection Sewer Gravity	P-7	$ 4,553	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 4,553	
	Flow Measuring Device	P-8	$ (36,265)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (36,265)	
	Receiving Wells	P-10	$ 1,962	
1.	To adjust plant to align with the Company's source documents. (Boateng)		$ 1,962	
	Electric Pumping Equipment	P-11	$ (101,762)	
1.	To adjust plant to align with the Company's source documents. (Boateng)		$ (101,762)	
	Structures & Improvements	P-13	$ (272,497)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (272,497)	

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Treatment & Disposal Equipment	P-14	$ (274,771)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (274,771)	
	Plant Sewers	P-15	$ 51,623	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 51,623	
	Other Treatment and Disp. Equip.	P-17	$ 983	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 983	
	Structures & Improvements	P-19	$ 116	
1.	To adjust test year plant. (Boateng)		$ 116	
	Transportation Equipment	P-21	$ 2,148	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 2,148	

Aqua MO,Inc(JC WW)
Case: QS-05-010J
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Stores Equipment	P-22	$ 1,765	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 1,765	
	Other Tangible Plant	P-27	$ (1,516)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (1,516)	

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 1,781	0.0000	$ 0
2	302.000	Franchises	3,328	0.0000	0
3	303.000	Miscellenous Intangable Plant	0	0.0000	0
4		Total	$ 5,109		$ 0
		Collection & Pumping Plant			
5	350.000	Land & Land Rights	$ 7,077	0.0000	$ 0
6	351.000	Structures & Improvements	105,981	2.5000	2,650
7	352.100	Collections Sewer Force	22,995	2.0000	460
8	352.200	Collection Sewer Gravity	336,582	2.0000	6,732
9	354.000	Flow Measuring Device	250,219	3.3000	8,257
10	355.000	Flow Measuring Installation	0	0.0000	0
11	362.000	Receiving Wells	16,197	4.0000	648
12	363.000	Electric Pumping Equipment	333,219	10.0000	33,322
13		Total	$ 1,072,270		$ 52,069
		Treatment & Disposal Plant			
14	370.000	Land & Land Rights	$ 7,597	0.0000	$ 0
15	371.000	Structures & Improvements	463,796	2.5000	11,595
16	373.000	Treatment & Disposal Equipment	229,593	2.5000	5,740
17	374.000	Plant Sewers	55,710	2.5000	1,393
18	363.000	Services to Customers	2,083	2.5000	52
19	376.000	Other Treatment and Disp. Equip.	3,392	2.0000	68
20		Total	$ 762,171		$ 18,848

Aqua MO,Inc(JC WW)
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Depreciation Expense

Line No	Acct	Description		Adjusted Jurisdictional	Depreciation Rate		Depreciation Expense
		(A)		(B)	(C)		(D)
	General Plant						
21	389.000	Land & Land Rights	$	2,772	0.0000	$	0
22	390.000	Structures & Improvements		23,874	2.5000		597
23	391.000	Office Furniture & Equipment		0	0.0000		0
24	392.000	Transportation Equipment		68,716	13.0000		8,933
25	393.000	Stores Equipment		26,870	4.0000		1,075
26	394.000	Tools, Shop & Garage Equipment		0	0.0000		0
27	395.000	Laboratory Equipment		0	0.0000		0
28	396.000	Power Operated Equipment		0	0.0000		0
29	397.000	Communication Equipment		0	0.0000		0
30	399.000	Other Tangible Plant		0	5.0000		0
31		Total	$	122,232		$	10,605
32		Total Depreciation Expense	$	1,961,782		$	81,522

Aqua MO,Inc(JC WW)
Case: QS-05-010J
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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	351.000	Structures & Improvements	8,280	(1,281)	80.9400	0	R-5	5,665
7	352.100	Collection Sewer-Force	2,223	(657)	80.9400	0	R-6	1,268
8	352.200	Collection Sewer-Gravity	185,050	(83,510)	80.9400	0	R-7	82,186
9	354.000	Flow Measuring Device	21,164	4,066	80.9400	0	R-8	20,421
10	355.000	Flow Measuring Installation	0	0	100.0000	0	R-9	0
11	362.000	Receiving Wells	18,049	(5,981)	80.9400	0	R-10	9,768
12	363.000	Electric Pumping Equipment	47,109	(5,385)	80.9400	0	R-11	33,771
13		Total	$ 281,875	$ (92,748)		$ 0		$ 153,079
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-12	$ 0
15	371.000	Structures and Improvements	80,950	(26,567)	80.9400	0	R-13	44,018
16	372.000	Treatment & Disposal Equipment	80,170	(43,164)	80.9400	0	R-14	29,953
17	373.000	Plant Sewers	7,892	5,038	80.9400	0	R-15	10,466
18	374.000	Service to Customers	0	0	80.9400	0	R-16	0
19	375.000	Other Treatment & Disposal Equip.	535	(306)	80.9400	0	R-17	185
20		Total	$ 169,547	$ (64,999)		$ 0		$ 84,622

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 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-18	$ 0
22	390.000	Structures & Improvements	8,091	(1,083)	80.9400	0	R-19	5,672
23	391.000	Office Furniture & Equipment	0	0	100.0000	0	R-20	0
24	392.000	Transportation Equipment	36,132	15,416	80.9400	0	R-21	41,723
25	393.000	Stores Equipment	25,360	(5,259)	80.9400	0	R-22	16,270
26	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	R-23	0
27	395.000	Laboratory Equipment	0	0	100.0000	0	R-24	0
28	396.000	Power Operated Equipment	0	0	100.0000	0	R-25	0
29	397.000	Communication Equipment	0	0	100.0000	0	R-26	0
30	399.000	Other Tangible Property	456	(456)	80.9400	0	R-27	0
31		Total	$ 70,039	$ 8,618		$ 0		$ 63,665
32		Total Depreciation Reserve	$ 521,461	$ (149,129)		$ 0		$ 301,366

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-5	$ (1,281)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (1,281)	
	Collection Sewer-Force	R-6	$ (657)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (657)	
	Collection Sewer-Gravity	R-7	$ (83,510)	
1.	To adjust test year depreciation reserve. (Boateng)		$ (83,510)	
	Flow Measuring Device	R-8	$ 4,066	
1.	To adjust test year depreciation reserve to align with the Company's records. (Boateng)		$ 4,066	
	Receiving Wells	R-10	$ (5,981)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (5,981)	

Aqua MO,Inc(JC WW)
Case: QS-05-010J
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Electric Pumping Equipment	R-11	$ (5,385)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (5,385)	
	Structures and Improvements	R-13	$ (26,567)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (26,567)	
	Treatment & Disposal Equipment	R-14	$ (43,164)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (43,164)	
	Plant Sewers	R-15	$ 5,038	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ 5,038	
	Other Treatment & Disposal Equip.	R-17	$ (306)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (306)	

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-19	$ (1,083)	
1.	To adjust test year depreciation reserve. (Boateng)		$ (1,083)	
	Transportation Equipment	R-21	$ 15,416	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ 15,416	
	Stores Equipment	R-22	$ (5,259)	
1..	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (5,259)	
	Other Tangible Property	R-27	$ (456)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (456)	

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 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	521.100	Flat Rate Res. Revenues	$ 98,697	$ 0	100.0000	$ 339,557	S-1	$ 438,254
2	521.200	Flat Rate Commerical - Revenue	1,362	0	100.0000	(10)	S-2	1,352
3	522.100	Measured Res. Revenues	258,056	0	100.0000	(258,056)	S-3	0
4	522.200	Measured Commercial Revenues	4,628	0	100.0000	(2,181)	S-4	2,447
5	536.000	Miscellaneous Operating Revenues	9,815	0	100.0000	0	S-5	9,815
6		Total	$ 372,558	$ 0		$ 79,310		$ 451,868
		Operation & Maintenance Expense						
7	702.000	Service to Customers	$ 0	$ 0	100.0000	$ 0	S-6	$ 0
8	712.000	Sludge Hauling	10,390	0	100.0000	13,042	S-7	23,432
9	734.000	Management Fees/Contract Services	112,754	0	100.0000	(61,604)	S-8	51,150
10	741.100	Chemicals	2,708	0	100.0000	(214)	S-9	2,494
11	741.200	Operation & Maintainance Labor	124,664	0	100.0000	(4,302)	S-10	120,362
12	743.000	Purchased Power	47,158	0	100.0000	(4,705)	S-11	42,453
13	744.000	Misc. Expense- Bldg. Rent	4,448	0	100.0000	(1,351)	S-12	3,097
14	752.000	Misc. Expense - Equipment Rent	2,524	0	100.0000	(359)	S-13	2,165
15	770.000	Uncollectible Accounts	8,512	0	100.0000	(3,536)	S-14	4,976
16	905.000	Misc. Customer Accounts Expenses	7,218	0	100.0000	(18)	S-15	7,200
17	920.000	Administrative and General Salaries	19,740	0	100.0000	10,908	S-16	30,648
18	921.000	Materials & Supplies	9,441	0	100.0000	1,450	S-17	10,891
19	923.000	Outside Services Employed	0	0	100.0000	0	S-18	0
20	925.000	Office Supplies	3,630	0	100.0000	(784)	S-19	2,846
21	926.000	Employees Pension & Benefits	32,110	0	100.0000	8,075	S-20	40,185
22	928.000	Misc. Expense - MO DNR	39,277	0	100.0000	(2,969)	S-21	36,308
23	928.100	Regulatory Commission Expense	35,558	0	100.0000	3,267	S-22	38,825
24	929.000	Transportation	19,979	0	100.0000	(1,193)	S-23	18,786
25	930.100	Insurance	11,224	0	100.0000	4,928	S-24	16,152
26	930.200	Misc General Expense	19,072	0	100.0000	(3,627)	S-25	15,445
27	931.100	Tax Expenses - Property	9,571	0	100.0000	(447)	S-26	9,124
28	931.200	Tax Expense - Payroll	13,892	0	100.0000	(1,055)	S-27	12,837
29	932.000	Misc. Expense - Telephone	7,886	0	100.0000	1,007	S-28	8,893
30		Total	$ 541,756	$ 0		$ (43,487)		$ 498,269

Aqua MO,Inc(JC WW)
Case: QS-05-010J
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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Depreciation Expense						
31		Depreciation Expense	$ 0	$ 0	100.0000	$ 81,522	S-60	$ 81,522
32		Amortization Expense	0	0	100.0000	(41,981)	S-61	(41,981)
33		Amortization Exp.-Acquisition Adj.	0	0	100.0000	0	S-62	0
34		Total	$ 0	$ 0		$ 39,541		$ 39,541
35		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
36		Total Operating Expenses	$ 541,756	$ 0		$ (3,946)		$ 537,810
37		Net Income Before Taxes	$ (169,198)	$ 0		$ 83,256		$ (85,942)
		Current Income Taxes						
38		Current Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
39		Total	$ 0	$ 0		$ 0		$ 0
		Deferred Income Taxes						
40		Deferred Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
41		Total	$ 0	$ 0		$ 0		$ 0
42		Total Income Taxes	$ 0	$ 0		$ 0		$ 0
43		Net Operating Income	$ (169,198)	$ 0		$ 83,256		$ (85,942)

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Flat Rate Res. Revenues	S-1		$ 339,557
1.	To annualize test year flat rate residential revenue. (Harrison)			$ 339,557
	Flat Rate Commerical - Revenue	S-2		$ (10)
1.	To annualize test year flat rate commercial revenues. (Harrison)			$ (10)
	Measured Res. Revenues	S-3		$ (258,056)
1.	To annualize test year revenue. (Harrison)			$ (258,056)
	Measured Commercial Revenues	S-4		$ (2,181)
1.	To annualized test year revenue. (Harrison)			$ (2,181)
	Sludge Hauling	S-7		$ 13,042
1.	To adjust test year expense to reflect the impact of the increase in sludge hauling. (Harrison)			$ 13,042

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Management Fees/Contract Services	S-8		$ (61,604)
1.	To adjust test year expense to reflect Staff's annalized level of management and contract fees associated with the water operations. (Harrison)			$ (61,604)
	Chemicals	S-9		$ (214)
1.	To adjust test year expense to reflect Staff's annualized level of chemical usage.			$ (214)
	Operation & Maintainance Labor	S-10		$ (4,302)
1.	To normalize test year expense associated with the water operations. (Harrison)			$ (4,302)
	Purchased Power	S-11		$ (4,705)
1.	To normalize test year expense of purchased power associated with the water operations. (McMellen)			$ (4,705)
	Misc. Expense- Bldg. Rent	S-12		$ (1,351)
1.	To normalize test year rent expense associated with the water operations. (Harrison)			$ (1,351)

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
	Misc. Expense - Equipment Rent S-13		$ (359)
1.	To normalize test year level. (Harrison)		$ (359)
	Uncollectible Accounts S-14		$ (3,536)
1.	To normalize test year uncollectible accounts associated with the water operations. (Harrison)		$ (3,536)
	Misc. Customer Accounts Expenses S-15		$ (18)
1.	To adjust test year expense to reflect Staff's annualization of customer accounts associated with the sewer operations. (Harrison)		$ (18)
	Administrative and General Salaries S-16		$ 10,908
1.	To normalize test year expense of administrative and general salaries. (Harrison)		$ 10,908
	Materials & Supplies S-17		$ 1,450
1.	To adjust test year expense to reflect Staff's annualization of materials and supplies. (Harrison)		$ 1,450

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Office Supplies	S-19		$ (784)
1.	To adjust test year expense to reflect Staff's annualized level of office supplies. (Harrison)			$ (784)
	Employees Pension & Benefits	S-20		$ 8,075
1.	To adjust test year expense to reflect Staff's annualized level of incentive compensation. (Harrison)			$ 8,075
	Misc. Expense - MO DNR	S-21		$ (2,969)
1.	To adjust test year expense to reflect Staff's annualized level of MO DNR fees. (Harrison)			$ (2,969)
	Regulatory Commission Expense	S-22		$ 3,267
1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment associated with the sewer operations. (Harrison)			$ (4,642)
2.	To annualize rate case expense allowed in this rate case. (Boateng)			$ 7,909

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Transportation	S-23		$ (1,193)
1.	To adjust test year expense to reflect Staff's annualization of transportation expense. (Harrison)			$ (1,193)
	Insurance	S-24		$ 4,928
1.	To adjust test year expense to reflect Staff's annualization of insurance costs. (Harrison)			$ 4,928
	Misc General Expense	S-25		$ (3,627)
1.	To normalize test year misc. expense. (Harrison)			$ (3,627)
	Tax Expenses - Property	S-26		$ (447)
1.	To adjust test year level. (McMellen)			$ (447)
	Tax Expense - Payroll	S-27		$ (1,055)
1.	To normalize test year payroll taxes. (Harrison)			$ (1,055)

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Misc. Expense - Telephone	S-28		$ 1,007
1.	To normalize test year telephone expense. (Harrison)			$ 1,007
	Depreciation Expense	S-60		$ 81,522
1.	Depreciation expense for the test year. (Boateng)			$ 81,522
	Amortization Expense	S-61		$ (41,981)
1.	To adjust test year amortization expense. (Boateng)			$ (41,981)

Aqua MO, Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
1	Net Income Before Taxes (Sch 8)	$ (85,942)	$ 71,434
	Add to Net Income Before Taxes		
2	Book Depreciation Expense	$ 39,541	$ 39,541
3	Total	$ 39,541	$ 39,541
	Subtr from Net Income Before Taxes		
4	Interest Expense 3.0700 %	$ 24,026	$ 24,026
5	Book Depreciation	39,541	39,541
6	Total	$ 63,567	$ 63,567
7	Net Taxable Income	$ (109,968)	$ 47,408
	Provision for Federal Income Tax		
8	Net Taxable Income	$ (109,968)	$ 47,408
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 2,754
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(109,968)	44,654
12	Total Federal Tax	$ 0	$ 6,698
	Provision for Missouri Income Tax		
13	Net Taxable Income	$ (109,968)	$ 47,408
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 3,349
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(109,968)	44,059
17	Total Missouri Tax	$ 0	$ 2,754

Aqua MO,Inc(JC WW)
Case: QS-05-010J
Year ending Mar. 31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
	Provision for City Income Tax		
18	Net Taxable Income	$ (109,968)	$ 47,408
19	Deduct Federal Income Tax	$ 0	$ 6,698
20	Deduct Missouri Income Tax	0	2,754
21	City Taxable Income	(109,968)	37,956
22	Total City Tax	$ 0	$ 0
	Summary of Provision for Income Tax		
23	Federal Income Tax	$ 0	$ 6,698
24	Missouri Income Tax	0	2,754
25	City Income Tax	0	0
26	Total	$ 0	$ 9,452
	Deferred Income Taxes		
27	Deferred Investment Tax Credit	$ 0	$ 0
28	Deferred Repair Allowance	0	0
29	Deferred Tax Depreciation	0	0
30	Amort of Deferred Tax Depreciation	0	0
31	Amort of Repair Allowance	0	0
32	Amort of Deferred ITC	0	0
33	Deferred Unbilled	0	0
34	Total	$ 0	$ 0
35	Total Income Tax	$ 0	$ 9,452

Maplewood Service Area

Aqua MO, Inc (MW WW)
Case: QS-05-010M
Year ending Mar. 31, 2005

Revenue Requirement

Line			7.92% Return
	(A)		(B)
1	Net Orig Cost Rate Base (Sch 2)	$	184,289
2	Rate of Return		7.92%
3	Net Operating Income Requirement	$	14,596
4	Net Income Available (Sch 8)	$	(29,062)
5	Additional NOIBT Needed	$	43,658
6	Income Tax Requirement (Sch 10)		
7	Required Current Income Tax	$	2,225
8	Test Year Current Income Tax	$	0
9	Additional Current Tax Required	$	2,225
10	Required Deferred ITC	$	0
11	Test Year Deferred ITC	$	0
12	Additional Deferred ITC Required	$	0
13	Total Additional Tax Required	$	2,225
14	Gross Revenue Requirement	$	45,883

Aqua MO,Inc(MW WW)
Case: QS-05-010M
Year ending Mar. 31, 2005

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 461,965
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 70,966
3	Net Plant in Service	$ 390,999
	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	221,965
13	CIAC Depreciation	(15,255)
14	Customer Deposits	0
15	Deferred Income Taxes-Depreciation	0
16	Total Rate Base	$ 184,289

Aqua MO,Inc(MW WW)
Case: QS-05-010M
Year ending Mar. 31, 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	$ 2,200	$ 0	19.0600	$ 0	P-1	$ 419
2	302.000	Franchises	4,112	0	19.0600	0	P-2	784
3	303.000	Miscellenous Intangable Plant	7,366	(7,366)	19.0600	0	P-3	0
4		Total	$ 13,678	$ (7,366)		$ 0		$ 1,203
		Collection & Pumping Plant						
5	350.000	Land & Land Rights	$ 9,351	$ (608)	19.0600	$ 0	P-4	$ 1,666
6	351.000	Structures & Improvements	163,953	(33,015)	19.0600	0	P-5	24,957
7	352.100	Collections Sewer Force	34,973	(6,563)	19.0600	0	P-6	5,415
8	352.200	Collection Sewer Gravity	411,288	4,553	19.0600	0	P-7	79,259
9	354.000	Flow Measuring Device	345,406	(36,265)	19.0600	0	P-8	58,922
10	355.000	Flow Measuring Installation	0	0	100.0000	0	P-9	0
11	362.000	Receiving Wells	18,049	1,962	19.0600	0	P-10	3,814
12	363.000	Electric Pumping Equipment	513,448	(101,762)	19.0600	0	P-11	78,467
13		Total	$ 1,496,468	$ (171,698)		$ 0		$ 252,500
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 9,386	$ 0	19.0600	$ 0	P-12	$ 1,789
15	371.000	Structures & Improvements	845,509	(272,497)	19.0600	0	P-13	109,216
16	373.000	Treatment & Disposal Equipment	558,429	(274,771)	19.0600	0	P-14	54,065
17	374.000	Plant Sewers ,	17,206	51,623	19.0600	0	P-15	13,119
18	363.000	Services to Customers	2,574	0	19.0600	0	P-16	491
19	376.000	Other Treatment and Disp. Equip.	3,208	983	19.0600	0	P-17	799
20		Total	$ 1,436,312	$ (494,662)		$ 0		$ 179,479

Aqua MO,Inc(MW WW)
Case: QS-05-010M
Year ending Mar. 31, 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						
21	389.000	Land & Land Rights	$ 3,425	$ 0	19.0600	$ 0	P-18	$ 653
22	390.000	Structures & Improvements	29,380	116	19.0600	0	P-19	5,622
23	391.000	Office Furniture & Equipment	0	0	100.0000	0	P-20	0
24	392.000	Transportation Equipment	82,749	2,148	19.0600	0	P-21	16,181
25	393.000	Stores Equipment	31,432	1,765	19.0600	0	P-22	6,327
26	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	P-23	0
27	395.000	Laboratory Equipment	0	0	100.0000	0	P-24	0
28	396.000	Power Operated Equipment	0	0	100.0000	0	P-25	0
29	397.000	Communication Equipment	0	0	100.0000	0	P-26	0
30	399.000	Other Tangible Plant	1,516	(1,516)	19.0600	0	P-27	0
31		Total	$ 148,502	$ 2,513		$ 0		$ 28,783
32		Total Plant In Service	$ 3,094,960	$ (671,213)		$ 0		$ 461,965

Aqua MO,Inc(MW WW)
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellenous Intangable Plant	P-3	$ (7,366)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (7,366)	
	Land & Land Rights	P-4	$ (608)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (608)	
	Structures & Improvements	P-5	$ (33,015)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (33,015)	
	Collections Sewer Force	P-6	$ (6,563)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (6,563)	

Aqua MO, Inc(MW WW)
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Adjustments to Total Plant

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Collection Sewer Gravity	P-7	$	4,553	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$	4,553	
	Flow Measuring Device	P-8	$	(36,265)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$	(36,265)	
	Receiving Wells	P-10	$	1,962	
1..	To adjust plant to align with the Company's source documents. (Boateng)		$	1,962	
	Electric Pumping Equipment	P-11	$	(101,762)	
1.	To adjust plant to align with the Company's source documents. (Boateng)		$	(101,762)	
	Structures & Improvements	P-13	$	(272,497)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$	(272,497)	

Aqua MO, Inc (MW WW)
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Year ending Mar. 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Treatment & Disposal Equipment	P-14	$ (274,771)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (274,771)	
	Plant Sewers	P-15	$ 51,623	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 51,623	
	Other Treatment and Disp. Equip.	P-17	$ 983	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 983	
	Structures & Improvements	P-19	$ 116	
1.	To adjust test year plant. (Boateng)		$ 116	
	Transportation Equipment	P-21	$ 2,148	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 2,148	

Aqua MO,Inc(MW WW)
Case: QS-05-010M
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Stores Equipment	P-22	$ 1,765	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ 1,765	
	Other Tangible Plant	P-27	$ (1,516)	
1.	To adjust test year plant to align with the Company's source documents. (Boateng)		$ (1,516)	

Aqua MO,Inc(MW WW)
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Depreciation Expense

Line No	Acct	Description		Adjusted Jurisdictional	Depreciation Rate		Depreciation Expense
		(A)		(B)	(C)		(D)
		Intangible Plant					
1	301.000	Organization	$	419	0.0000	$	0
2	302.000	Franchises		784	0.0000		0
3	303.000	Miscellenous Intangable Plant		0	0.0000		0
4		Total	$	1,203		$	0
		Collection & Pumping Plant					
5	350.000	Land & Land Rights	$	1,666	0.0000	$	0
6	351.000	Structures & Improvements		24,957	2.5000		624
7	352.100	Collections Sewer Force		5,415	2.0000		108
8	352.200	Collection Sewer Gravity		79,259	2.0000		1,585
9	354.000	Flow Measuring Device		58,922	3.3000		1,944
10	355.000	Flow Measuring Installation		0	0.0000		0
11	362.000	Receiving Wells		3,814	4.0000		153
12	363.000	Electric Pumping Equipment		78,467	10.0000		7,847
13		Total	$	252,500		$	12,261
		Treatment & Disposal Plant					
14	370.000	Land & Land Rights	$	1,789	0.0000	$	0
15	371.000	Structures & Improvements		109,216	2.5000		2,730
16	373.000	Treatment & Disposal Equipment		54,065	2.5000		1,352
17	374.000	Plant Sewers		13,119	2.5000		328
18	363.000	Services to Customers		491	2.5000		12
19	376.000	Other Treatment and Disp. Equip.		799	2.0000		16
20		Total	$	179,479		$	4,438

Aqua MO, Inc (MW WW)
Case: QS-05-010M
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General	Plant			
21	389.000	Land & Land Rights	$ 653	0.0000	$ 0
22	390.000	Structures & Improvements	5,622	2.5000	141
23	391.000	Office Furniture & Equipment	0	0.0000	0
24	392.000	Transportation Equipment	16,181	13.0000	2,104
25	393.000	Stores Equipment	6,327	4.0000	253
26	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
27	395.000	Laboratory Equipment	0	0.0000	0
28	396.000	Power Operated Equipment	0	0.0000	0
29	397.000	Communication Equipment	0	0.0000	0
30	399.000	Other Tangible Plant	0	5.0000	0
31		Total	$ 28,783		$ 2,498
32		Total Depreciation Expense	$ 461,965		$ 19,197

Aqua MO,Inc(MW WW)
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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	351.000	Structures & Improvements	8,280	(1,281)	19.0600	0	R-5	1,334
7	352.100	Collection Sewer-Force	2,223	(657)	19.0600	0	R-6	298
8	352.200	Collection Sewer-Gravity	185,050	(83,510)	19.0600	0	R-7	19,354
9	354.000	Flow Measuring Device	21,164	4,066	19.0600	0	R-8	4,809
10	355.000	Flow Measuring Installation	0	0	100.0000	0	R-9	0
11	362.000	Receiving Wells	18,049	(5,981)	19.0600	0	R-10	2,300
12	363.000	Electric Pumping Equipment	47,109	(5,385)	19.0600	0	R-11	7,953
13		Total	$ 281,875	$ (92,748)		$ 0		$ 36,048
		Treatment & Disposal Plant						
14	370.000	Land & Land Rights	$ 0	$ 0	100.0000	$ 0	R-12	$ 0
15	371.000	Structures and Improvements	80,950	(26,567)	19.0600	0	R-13	10,365
16	372.000	Treatment & Disposal Equipment	80,170	(43,164)	19.0600	0	R-14	7,053
17	373.000	Plant Sewers	7,892	5,038	19.0600	0	R-15	2,464
18	374.000	Service to Customers	0	0	19.0600	0	R-16	0
19	375.000	Other Treatment & Disposal Equip.	535	(306)	19.0600	0	R-17	44
20		Total	$ 169,547	$ (64,999)		$ 0		$ 19,926

Aqua MO,Inc(MW WW)
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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-18	$ 0
22	390.000	Structures & Improvements	8,091	(1,083)	19.0600	0	R-19	1,336
23	391.000	Office Furniture & Equipment	0	0	100.0000	0	R-20	0
24	392.000	Transportation Equipment	36,132	15,416	19.0600	0	R-21	9,825
25	393.000	Stores Equipment	25,360	(5,259)	19.0600	0	R-22	3,831
26	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0	R-23	0
27	395.000	Laboratory Equipment	0	0	100.0000	0	R-24	0
28	396.000	Power Operated Equipment	0	0	100.0000	0	R-25	0
29	397.000	Communication Equipment	0	0	100.0000	0	R-26	0
30	399.000	Other Tangible Property	456	(456)	19.0600	0	R-27	0
31		Total	$ 70,039	$ 8,618		$ 0		$ 14,992
32		Total Depreciation Reserve	$ 521,461	$ (149,129)		$ 0		$ 70,966

Aqua MO,Inc(MW WW)
Case: QS-05-010M
Year ending Mar. 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-5	$ (1,281)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (1,281)	
	Collection Sewer-Force	R-6	$ (657)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (657)	
	Collection Sewer-Gravity	R-7	$ (83,510)	
1.	To adjust test year depreciation reserve. (Boateng)		$ (83,510)	
	Flow Measuring Device	R-8	$ 4,066	
1.	To adjust test year depreciation reserve to align with the Company's records. (Boateng)		$ 4,066	
	Receiving Wells	R-10	$ (5,981)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (5,981)	

Aqua MO,Inc(MW WW)
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Electric Pumping Equipment	R-11	$ (5,385)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (5,385)	
	Structures and Improvements	R-13	$ (26,567)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (26,567)	
	Treatment & Disposal Equipment	R-14	$ (43,164)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (43,164)	
	Plant Sewers	R-15	$ 5,038	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ 5,038	
	Other Treatment & Disposal Equip.	R-17	$ (306)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (306)	

Aqua MO,Inc(MW WW)
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-19	$ (1,083)	
1.	To adjust test year depreciation reserve. (Boateng)		$ (1,083)	
	Transportation Equipment	R-21	$ 15,416	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ 15,416	
	Stores Equipment	R-22	$ (5,259)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (5,259)	
	Other Tangible Property	R-27	$ (456)	
1.	To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		$ (456)	

Aqua MO,Inc(MW WW)
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Year ending Mar. 31, 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	521.100	Flat Rate Res. Revenues	$ 0	$ 0	100.0000	$ 0	S-1	$ 0
2	521.200	Flat Rate Commerical - Revenue	0	0	100.0000	0	S-2	0
3	522.100	Measured Res. Revenues	50,362	0	100.0000	1,674	S-3	52,036
4	522.200	Measured Commercial Revenues	24,337	0	100.0000	(1,068)	S-4	23,269
5	536.000	Miscellaneous Operating Revenues	5,024	0	100.0000	0	S-5	5,024
6		Total	$ 79,723	$ 0		$ 606		$ 80,329
		Operation & Maintenance Expense						
7	702.000	Service to Customers	$ 0	$ 0	100.0000	$ 0	S-6	$ 0
8	712.000	Sludge Hauling	0	0	100.0000	0	S-7	0
9	734.000	Management Fees/Contract Services	30,277	0	100.0000	(18,229)	S-8	12,048
10	741.100	Chemicals	0	0	100.0000	0	S-9	0
11	741.200	Operation & Maintainance Labor	3,828	0	100.0000	28,351	S-10	32,179
12	743.000	Purchased Power	2,186	0	100.0000	(499)	S-11	1,687
13	744.000	Misc. Expense- Bldg. Rent	608	0	100.0000	144	S-12	752
14	752.000	Misc. Expense - Equipment Rent	325	0	100.0000	185	S-13	510
15	770.000	Uncollectible Accounts	1,188	0	100.0000	(16)	S-14	1,172
16	905.000	Misc. Customer Accounts Expenses	724	0	100.0000	972	S-15	1,696
17	920.000	Administrative and General Salaries	5,194	0	100.0000	2,025	S-16	7,219
18	921.000	Materials & Supplies	300	0	100.0000	2,265	S-17	2,565
19	923.000	Outside Services Employed	0	0	100.0000	0	S-18	0
20	925.000	Office Supplies	491	0	100.0000	179	S-19	670
21	926.000	Employees Pension & Benefits	8,655	0	100.0000	810	S-20	9,465
22	928.000	Misc. Expense - MO DNR	406	0	100.0000	2,594	S-21	3,000
23	928.100	Regulatory Commission Expense	3,655	0	100.0000	5,712	S-22	9,367
24	929.000	Transportation	1,227	0	100.0000	3,198	S-23	4,425
25	930.100	Insurance	4,341	0	100.0000	(536)	S-24	3,805
26	930.200	Misc General Expense	1,548	0	100.0000	2,090	S-25	3,638
27	931.100	Tax Expenses - Property	391	0	100.0000	372	S-26	763
28	931.200	Tax Expense - Payroll	945	0	100.0000	2,079	S-27	3,024
29	932.000	Misc. Expense - Telephone	1,553	0	100.0000	542	S-28	2,095
30		Total	$ 67,842	$ 0		$ 32,238		$ 100,080

Aqua MO,Inc(MW WW)
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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Depreciation Expense						
31		Depreciation Expense	$ 0	$ 0	100.0000	$ 19,197	S-60	$ 19,197
32		Amortization Expense	0	0	100.0000	(9,886)	S-61	(9,886)
33		Amortization Exp.-Acquisition Adj.	0	0	100.0000	0	S-62	0
34		Total	$ 0	$ 0		$ 9,311		$ 9,311
35		Other Operating Expenses	$ 0	$ 0		$ 0		$ 0
36		Total Operating Expenses	$ 67,842	$ 0		$ 41,549		$ 109,391
37		Net Income Before Taxes	$ 11,881	$ 0		$ (40,943)		$ (29,062)
		Current Income Taxes						
38		Current Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
39		Total	$ 0	$ 0		$ 0		$ 0
		Deferred Income Taxes						
40		Deferred Income Taxes	$ 0	$ 0	100.0000	$ 0		$ 0
41		Total	$ 0	$ 0		$ 0		$ 0
42		Total Income Taxes	$ 0	$ 0		$ 0		$ 0
43		Net Operating Income	$ 11,881	$ 0		$ (40,943)		$ (29,062)

Aqua MO,Inc(MW WW)
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Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Measured Res. Revenues	S-3		$ 1,674
	1. To annualize test year revenue. (Harrison)			$ 1,674
	Measured Commercial Revenues	S-4		$ (1,068)
	1. To annualized test year revenue. (Harrison)			$ (1,068)
	Management Fees/Contract Services	S-8		$ (18,229)
	1. To adjust test year expense to reflect Staff's annalized level of management and contract fees associated with the water operations. (Harrison)			$ (18,229)
	Operation & Maintainance Labor	S-10		$ 28,351
	1. To normalize test year expense associated with the water operations. (Harrison)			$ 28,351
	Purchased Power	S-11		$ (499)
	1. To normalize test year expense of purchased power associated with the water operations. (McMellen)			$ (499)

Aqua MO,Inc(MW WW)
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Misc. Expense- Bldg. Rent	S-12		$ 144
1.	To normalize test year rent expense associated with the water operations. (Harrison)			$ 144
	Misc. Expense - Equipment Rent	S-13		$ 185
1.	To normalize test year level. (Harrison)			$ 185
	Uncollectible Accounts	S-14		$ (16)
1.	To normalize test year uncollectible accounts associated with the water operations. (Harrison)			$ (16)
	Misc. Customer Accounts Expenses	S-15		$ 972
1.	To adjust test year expense to reflect Staff's annualization of customer accounts associated with the sewer operations. (Harrison)			$ 972
	Administrative and General Salaries	S-16		$ 2,025
1.	To normalize test year expense of administrative and general salaries. (Harrison)			$ 2,025

Aqua MO,Inc(MW WW)
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Materials & Supplies	S-17		$ 2,265
1.	To adjust test year expense to reflect Staff's annualization of materials and supplies. (Harrison)			$ 2,265
	Office Supplies	S-19		$ 179
1.	To adjust test year expense to reflect Staff's annualized level of office supplies. (Harrison)			$ 179
	Employees Pension & Benefits	S-20		$ 810
1.	To adjust test year expense to reflect Staff's annualized level of incentive compensation. (Harrison)			$ 810
	Misc. Expense - MO DNR	S-21		$ 2,594
1.	To adjust test year expense to reflect Staff's annualized level of MO DNR fees. (Harrison)			$ 2,594
	Regulatory Commission Expense	S-22		$ 5,712
1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment associated with the sewer operations. (Harrison)			$ 3,849

Aqua MO,Inc(MW WW)
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To annualize rate case expense allowed in this rate case. (Boateng)			$ 1,863
	Transportation	S-23		$ 3,198
1.	To adjust test year expense to reflect Staff's annualization of transportation expense. (Harrison)			$ 3,198
	Insurance	S-24		$ (536)
1.	To adjust test year expense to reflect Staff's annualization of insurance costs. (Harrison)			$ (536)
	Misc General Expense	S-25		$ 2,090
1.	To normalize test year misc. expense. (Harrison)			$ 2,090
	Tax Expenses - Property	S-26		$ 372
1.	To adjust test year level. (McMellen)			$ 372
	Tax Expense - Payroll	S-27		$ 2,079
1.	To normalize test year level. (Harrison)			$ 2,079

Aqua MO,Inc(MW WW)
Case: QS-05-010M
Year ending Mar. 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Misc. Expense - Telephone	S-28		$ 542
1.	To normalize test year level. (Harrison)			$ 542
	Depreciation Expense	S-60		$ 19,197
1..				$ 19,197
	Amortization Expense	S-61		$ (9,886)
1.	To adjust test year amortization expense. (Boateng)			$ (9,886)

Aqua MO, Inc(MW WW)
Case: QS-05-010M
Year ending Mar. 31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
1	Net Income Before Taxes (Sch 8)	$ (29,062)	$ 16,821
	Add to Net Income Before Taxes		
2	Book Depreciation Expense	$ 9,311	$ 9,311
3	Total	$ 9,311	$ 9,311
	Subtr from Net Income Before Taxes		
4	Interest Expense 3.0700 %	$ 5,658	$ 5,658
5	Book Depreciation	9,311	9,311
6	Total	$ 14,969	$ 14,969
7	Net Taxable Income	$ (34,720)	$ 11,163
	Provision for Federal Income Tax		
8	Net Taxable Income	$ (34,720)	$ 11,163
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 648
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(34,720)	10,515
12	Total Federal Tax	$ 0	$ 1,577
	Provision for Missouri Income Tax		
13	Net Taxable Income	$ (34,720)	$ 11,163
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 789
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(34,720)	10,375
17	Total Missouri Tax	$ 0	$ 648

Aqua MO,Inc(MW WW)
Case: QS-05-010M
Year ending Mar. 31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
	Provision for City Income Tax		
18	Net Taxable Income	$ (34,720)	$ 11,163
19	Deduct Federal Income Tax	$ 0	$ 1,577
20	Deduct Missouri Income Tax	0	648
21	City Taxable Income	(34,720)	8,938
22	Total City Tax	$ 0	$ 0
	Summary of Provision for Income Tax		
23	Federal Income Tax	$ 0	$ 1,577
24	Missouri Income Tax	0	648
25	City Income Tax	0	0
26	Total	$ 0	$ 2,225
	Deferred Income Taxes		
27	Deferred Investment Tax Credit	$ 0	$ 0
28	Deferred Repair Allowance	0	0
29	Deferred Tax Depreciation	0	0
30	Amort of Deferred Tax Depreciation	0	0
31	Amort of Repair Allowance	0	0
32	Amort of Deferred ITC	0	0
33	Deferred Unbilled	0	0
34	Total	$ 0	$ 0
35	Total Income Tax	$ 0	$ 2,225