BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of the Small Company Rate Increase Request of The Empire District Electric Company of Joplin, Missouri

Case No. WR-2006-0215

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 <u>Pre-Local Public Hearing Informational Filing Regarding Small</u> <u>Company Rate Increase Request</u> ("Informational Filing") states the following to the Missouri Public Service Commission ("Commission").

1. On November 21, 2005, in accordance with Commission Rule 4 CSR 240-3.635, The Empire District Electric Company of Joplin, Missouri ("Company") filed revised tariff sheets to implement the provisions of a *Company/Staff Agreement Regarding Disposition of Small Water Company Rate Increase Request* ("Disposition Agreement") between the Company and the Staff, and the instant case was established.

2. On November 30, 2005, the Staff filed the above-referenced Disposition Agreement in this case. (Additional documents regarding the Company's rate increase request, including the Company's customer notices, have also been filed in the case papers, or were previously submitted to the EFIS tracking file for the request [QW-2005-0012)]).

3. On December 23, 2005, the Commission issued its <u>Order Scheduling Local Public</u> <u>Hearing</u> in this case, pursuant to a request filed by the Office of the Public Counsel. In that order, the Commission established January 11, 2006, as the date for a local public hearing in this case.

4. On December 29, 2005, the Commission issued its <u>Order Suspending Tariff</u> and suspended the Company's pending revised tariff sheets until February 4, 2006.

5. 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

Summary of Customer Responses to Notice of Company/Staff Disposition Agreement

Copies of Customer Correspondence re: Notice of Company/Staff Disposition Agreement

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. The Staff will file that recommendation after the completion of any Commission-ordered activities (such as the recently scheduled local public hearing) and/or any additional Staff-initiated activities (such as investigations of service-related customer complaints noted at the local public hearing). However, consistent with the established internal operating procedures that apply to small company rate increase cases, the Staff will file its formal recommendation at least seven (7) working days prior to the current proposed effective date for the pending revised tariff sheets, unless some action is taken to suspend/extend that date.

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

Respectfully Submitted,

<u>/s/ Keith R. Krueger</u>

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

Attorney for the Staff of the Missouri Public Service Commission

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CERTIFICATE OF SERVICE

I hereby certify that copies of this Informational Filing have been mailed, hand delivered, transmitted by facsimile or electronically mailed to all counsel and/or parties of record this 6th day of January 2006.

/s/ Keith R. Krueger

APPENDIX A

PRE-LOCAL PUBLIC HEARING INFORMATIONAL FILING

CASE NO. WR-2006-0215

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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- 6) Revenue Requirement Audit Workpapers
- 7) Summary of Customer Responses to Notice of Company/Staff Disposition Agreement
- 8) Copies of Customer Correspondence re: Notice of Company/Staff Disposition Agreement

Summary of Company's Annual Operating Revenues at Current Rates

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues **Retail Metered Customers** Commercial/ Annual Meter Size Residential Industrial **Total Meters** Rate * Revenue 5/8" 4,050 348 4,397 \$ 7.52 \$ 396,815 1" 16 60 76 \$ 16.47 \$ 14,922 2" 5 73 78 \$ 49.29 \$ 46,234 4" 6 7 150.71 12,660 1 \$ \$ 6"+ 0 0 0 \$ 299.85 \$ Total 4,071 487 4,558 \$ 470,631 *monthly service charge **Annualized Commodity Sales - Volumes and Revenues**

sales shown in Mgallons Meter Size	<100,001 gal	Rate	>100,000 gal.	Rate	Annual Revenue
Residential	233,661.0	\$ 2.50	923.0	\$ 0.880	\$ 584,965
Commercial	62,064.0	\$ 2.50	22,085.0	\$ 0.880	\$ 174,595
Industrial	5,966.0	\$ 2.50	58,036.0	\$ 0.880	\$ 65,987

\$

\$

82,553.0

1,509.0

0.880

0.880

\$

\$

\$

\$

7,620

1,259

834,553

128

2.50

2.50

10.67

23.2

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks

2,517.0

51.0

118.0

304,377.0

\$

\$

\$

Net Annualized Commodity Revenues

Municipal

Interdepartmental

Bulk/Tank Water

Total

Calculated Annualized Commodity Sales

Other Operating Revenues		
Development Addition for the Devided and First Diffe	•	5.044
Revenue Adjustment for Partial and Final Bills	\$	5,314
Fire Hydrant Rental	\$	53,563
Late Charge Fees	\$	11,372
Turn-Off/Turn-On/Penalty Charges	\$	30
Sprinkler Systems	\$	3,913
Returned Check Fee	\$	192
Total Other Revenues	\$	74,384

Total Operating Revenues	
Service Charges - Retail Customers	\$ 470.631
Commodity Revenues - Retail Customers	\$ 834,553
Sub-Total Tariffed Rate Revenues	\$ 1,305,184
Other Operating Revenues	\$ 74,384
Total Operating Revenues	\$ 1,379,568

834,553

\$

\$

386,905

Ratemaking Income Statement

THE EMPIRE DISTRICT ELECTRIC COMPANY-WATER

Rate Making Income Statement-Water

	Operating Revenues at Current Rates							
1	Tariffed Rate Revenues *	\$	1,305,184					
2	Other Operating Revenues *	\$	74,384					
3	Total Operating Revenues	\$	1,379,568					

4 * See "Revenues - Current Rates" for Details

Cost of Service						
Item		Amount				
1 Operation Supervision & Engineering	\$	77,622				
2 Maintenance Supervision & Engineering	\$	28,606				
3 Purchased Power for Pumping	\$	93,869				
4 Transmission & Distribution Lines	\$	77,030				
5 Maintenance of Reservoirs & Standpipes	\$	45,132				
6 Maintenance of Transmission & Dist. Mains	\$	243,381				
7 Maintenance of Services	\$	100,198				
8 Supervision-Operation	\$	5,223				
9 Meter Reading Expenses	\$	7,958				
10 Customer Records & Collection Exp.	\$	42,976				
11 Uncollectible Accounts	\$	5,942				
12 Administration & General - Salaries	\$	12,130				
13 Injuries & Damages	\$	4,045				
14 Bookkeeping	\$	-				
15 Employee Pensions & Benefits	\$	116,649				
16 Regulatory Commission Expense	\$	7,814				
17 Miscellaneous Expense-Rent	\$	20				
18 Sub-Total Operating Expenses	\$\$	868,595				
19 Property Taxes		83,856				
20 MO Franchise Taxes	\$	-				
21 Employer FICA Taxes	\$	-				
22 Federal Unemployment Taxes	\$	-				
23 State Unemployment Taxes	\$	-				
24 State & Federal Income Taxes	\$	171,108				
25 Sub-Total Taxes	\$	254,964				
26 Depreciation Expense	\$	258,844				
27 Amortization of Utility Plant (computer system)	\$	-				
28 Sub-Total Depreciation/Amortization	\$	258,844				
29 Return on Rate Base	\$	466,303				
30 Total Cost of Service	\$	1,848,706				
31 Overall Revenue Increase Needed	\$	469,138				

Rate Design Worksheet

THE EMPIRE DISTRICT ELECTRIC COMPANY-WATER

Development of Tariffed Rates-Water

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	\$ 1,305,184
Agreed-Upon Overall Revenue Increase	\$ 469,138
Percentage Increase Needed	35.944%

		Meter	ed C	ustomer	Rate	s						
Meter Size	S	Current Service Charge	S	roposed Service Charge		Current Usage Rate	ι	oposed Jsage Rate	l	urrent Jsage Rate	U	oposed Isage Rate
5/8"	\$	7.52	\$	10.22	\$	2.500	\$	3.40	\$	0.880	\$	1.196
1"	\$	16.47	\$	22.39	\$	2.500	\$	3.40	\$	0.880	\$	1.196
2"	\$	49.29	\$	67.01	\$	2.500	\$	3.40	\$	0.880	\$	1.196
4"	\$	150.71	\$	204.88	\$	2.500	\$	3.40	\$	0.880	\$	1.196
6"	\$	299.85	\$	407.63	\$	2.500	\$	3.40	\$	0.880	\$	1.196
Bulk/Tank	\$	-	\$	-	\$	10.670	\$	14.51	\$	-	\$	-

Summary of Company's Annual Operating Revenues at Proposed Rates

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

5/8" 4,050 348 4,397 \$ 10.22 \$ 539,44' 1" 16 60 76 \$ 22.39 \$ 20.284 2" 5 73 78 \$ 67.01 \$ 62.857 4" 1 6 7 \$ 20.488 \$ 77.21 6" 0 0 0 \$ 407.63 \$ Total 4,071 487 4,558 \$ 639,791 Annualized Commodity Sales - Volumes and Revenues nown in Mgallons Annual Rate >100,000 gal. Rate \$ 795,221 mmercial 62,064.0 \$ 3.40 923.0 \$ 1.196 \$ 297,355 unicipal 2,517.0 \$ 3.40 1,509.0 \$ 1.196 \$ 103,60 apartmental 51.0 \$ 3.40 1,509.0 \$ 1.196 \$ 177 frank Water 118.0 \$ 14.51 \$ - \$ 1,712 </th <th></th> <th></th> <th>Com</th> <th>mercial/</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Annual</th>			Com	mercial/						Annual		
1" 16 60 76 \$ 22.39 \$ 20.283 2" 5 73 78 \$ 67.01 \$ 62.852 4" 1 6 7 \$ 204.88 \$ 17,210 6" 0 0 0 \$ 407.63 \$ Total 4,071 487 4,558 4.558 \$ 639,793 Service charge Annualized Commodity Sales - Volumes and Revenues own in Mgallons ter Sige < 100,001 gal Rate >100,000 gal. Rate \$ 639,793 mercial 62,064.0 \$ 3.40 923.0 \$ 1.196 \$ 237.357 dustrial 5,966.0 \$ 3.40 1,509.0 \$ 1.196 \$ 10.360 apartmental 51.0 \$ 3.40 1,509.0 \$ 1.196 \$ 10.360 apartmental 51.0 \$ 3.40 - \$ 1.196 \$ 177 Total 304,377.0 31.5 82,553.0 \$ 1,134,521 adjusted as needed per net revenue annualization at current rates Diff To	Meter Size	Residential	In	dustrial	Тс	otal Meters		Rate *		Revenue		
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4" 1 6 7 \$ 204.88 \$ 17,210 6" 0 0 0 \$ 407.63 \$ 17,210 Total 4,071 487 4,558 \$ 407.63 \$ 639,791 service charge Annualized Commodity Sales - Volumes and Revenues Annualized Commodity Sales - Volumes and Revenues Annual revenues Annual Rate >100,000 gal. Rate Rate Revenue \$ 795,224 and Revenues own in Mgallons Annual Rate >100,000 gal. Rate \$ 795,224 and 22,085.0 \$ 1.196 \$ 237,355 dustrial 5,966.0 \$ 3.40 22,085.0 \$ 1.196 \$ 207.05 ank Water 118.0 \$ 14.51 \$ - \$ 1.196 \$ 10,366 particular distribution at current rates Other Operating Revenues \$ 31,372 Other Operating Revenues \$ 3,913 bid Check Fee \$ 102 \$ 74,3	1"	16		60		76	\$	22.39	\$	20,285		
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e Charges - Retail Customers \$ 639,795		Total Operat	ina R	evenues								
o												
	0		moro		\$ \$	639,795 1,134,527						

Total Revenues at Proposed Rates	\$ 1,848,706
Other Operating Revenues	\$ 74,384
Sub-Total Tariffed Rate Revenues	\$ 1,774,322
Commodity Revenues - Retail Customers	\$ 1,134,527

Revenue Check - Proposed Rates vs. Current	Rates	
Total Revenues at Proposed Rates	\$	1,848,706
Total Revenues at Current Rates	\$	1,379,568
Increase In Revenues at Proposed Rates	\$	469,138
Agreed-Upon Increase in Operating Revenues	\$	469,138

Residential Customer Billing Comparison

THE EMPIRE DISTRICT ELECTRIC COMPANY-WATER

Residential Customer Bill Comparison-Water

Current Base	Proposed Base	Current	Proposed
Service Charge	Service Charge	Usage Rate	Usage Rate
\$7.52	\$10.22	\$2.500	\$3.399

MONTHLY BILL COMPARISON					
6,000 gallons					
Current Rates Service Charge Usage Charge Total Bill	\$ \$ \$				
Proposed Rates Service Charge Usage Charge Total Bill	\$ \$ \$	20.39			
INCREASES					
Service Charge \$ Increase % Increase	-	\$2.70 5.94%			
Usage Charge \$ Increase % Increase		5.39 5.94%			
Total Bill \$ Increase					

Revenue Requirement Audit Workpapers

Accounting Schedule: 1 08:30 01/04/2006

The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Revenue Requirement

Line	3		8.88%
			Return
	(A)		(B)
1	Net Orig Cost Rate Base (Sch 2)	\$	5,251,156
2	Rate of Return		8.88%
1	*********	*******	******
3	Net Operating Income Requirement	\$	466,303
4	Net Income Available (Sch 8)	\$	168,273
***	***************	*******	********
5	Additional NOIBT Needed	\$	298,030
6	Income Tax Requirement (Sch 0)		
7	Required Current Income Tax	\$	171,108
8	Test Year Current Income Tax	\$	0
***	************	*******	******
9	Additional Current Tax Required	\$	171,108
10	Required Deferred ITC	\$	0
11	Test Year Deferred ITC	\$	0
***	************	********	******
12	Additional Deferred ITC Required	\$	0
***	***********	*******	*********
13	Total Additional Tax Required	\$	171,108
***	********	*******	********
14	Gross Revenue Requirement	\$	469,138
***	********	*******	*******

Accounting Schedule: 2 08:30 01/04/2006

The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Rate Base

		ount
·		
(A)		(B)
Total Plant in Service (Sch 3)	\$	9,549,516
Subtract from Total Plant		
Depreciation Reserve (Sch 6)	\$	2,809,187
Not Blant in Corrigo	÷	6,740,329
Ret Flant in Service	4	0,740,343
Add to Net Plant in Service		
Cash Working Capital (Sch)	\$	0
Materials and Supplies-Exempt		28,670
Prepaid Insurance		0
	A	<u>,</u>
	Ģ	0 0
		0
-		0
Customer Advances for Construction		478,614
Contribution in Aid of Construction		0
CIAC Depreciation		0
Liberalized Depreciation		1,039,229
Customer Deposits		0
Total Rate Base	Ś	5,251,156
	<pre>(A) Total Plant in Service (Sch 3) Subtract from Total Plant Depreciation Reserve (Sch 6) Net Plant in Service Add to Net Plant in Service Cash Working Capital (Sch) Materials and Supplies-Exempt Prepaid Insurance Subtract from Net Plant Federal Tax Offset 0.0000 % State Tax Offset 0.0000 % City Tax Offset 0.0000 % Interest Expense Offset 0.0000 % Customer Advances for Construction Contribution in Aid of Construction City Compreciation Liberalized Depreciation Customer Deposits</pre>	Description Ame (A) Total Plant in Service (Sch 3) \$ Subtract from Total Plant Depreciation Reserve (Sch 6) \$ Depreciation Reserve (Sch 6) \$ Net Plant in Service \$ Add to Net Plant in Service \$ Add to Net Plant in Service \$ \$ Add to Net Plant in Service \$ \$ Add to Net Plant in Service \$ \$ Add to Net Plant in Service \$ \$ Prepaid Insurance \$ \$ Subtract from Net Plant \$ \$ Federal Tax Offset 0.0000 % \$ \$ City Tax Offset 0.0000 % \$ \$ Interest Expense Offset 0.0000 % \$ \$ Customer Advances for Construction \$ \$ City Tax Offset 0.0000 % \$ \$ Liberalized Depreciation \$ \$ Customer Deposits \$ Total Rate Base \$ \$

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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Total Plant in Service

ine D	Acct	Description	Missour Jurisdi			isdictional			-	usted
		(A)	(F	;)		(C)				(D)
	Intang	ible Plant								
1	301.000	Organization	\$	0	\$	0	P-	1	\$	0
2	302.000	Franchises		0		0	P	2		0
3	303.000	Miscellenous Intangable Plant		0		0	P-	3		0
4		Total	\$	0	\$	0			 \$	0
	Source	of Supply Plant								
5	310.000	Land & Land Rights	\$ 1	.03,700	\$	0	₽-	4	\$	103,700
6	311.000	Structures & Improvements	4	12,211		0	₽-	5		412,211
7	312.000	Collecting & Impounding Reservoirs		0		0	P-	6		0
8	313.000	Lake, River & Other Intakes		0		0	P-	7		0
9	314.000	Wells & Springs	2	96,802		0	P-	8		296,802
10	315.000	Infiltration Galleries & Tunnels		0		0	₽-	9		0
11	316.000	Supply Mains		0		0	P-	10		0
12	317.000	Other Water Source Plant		0		0	₽-	11		٥
13		Total	\$ 6	312,713	 \$				 \$	812,713
				-	·				-	
	_	g Plant					_			
14		Land and Land Rights	\$	0	ş		₽-		Ş	0
15		Structures and Improvements		0			P-			0
16		Boiler Plant Equipment		0			P-			0
17		Other Power Production Equipment		0			Р- Р-			0
18 19		Steam Pumping Equipment Electric Pumping Equipment		0 103,008		0				403,008
20		Diesel Pumping Equipment		03,008		0				403,008
21		Hydraulic Pumping Equipment		0		0				0
22		Other Pumping Equipment		ő		0				0
				•			-	-		
23		Total	\$	103,008	\$	0			\$	403,008
	Water	Treatment Plant								
24	330.000	Land & Land Rights	\$	o	\$	0	P-	21	\$	0
25	331.000	Structures & Improvements		0		0	P-	22		0
26	332.000	Water Treatment Equipment		15,716		0	P-	23		15,716
27		Total	\$	15,716		••••••••• 0			 \$	15,716

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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Total Plant in Service

ine o	Acct	Description	Missouri Jurisdictional	Jurisdict			djusted urisdictional	
·				-				
		(A)	(B)	(C)			(D)	
	Transm	ission & Distribution Plant						
28	340.000	Land & Land Rights	\$ 1,732	\$	0	P-24 \$	1,732	
29	341,000	Structures & Improvements	٥		0	P-25	o	
30	342,000	Distribution Reservoirs & Standpipe	334,802		0	P-26	334,802	
31	343.000	Transmission & Distribution Mains	3,801,218		0	P-27	3,801,218	
32	343.001	. C.I	0		0	P-28	0	
33	345.000	Services	2,996,428		0	P-29	2,996,428	
34	346.000	Meters	503,936		O	P-30	503,936	
35	347.000	Meter Installation	0		0	P-31	0	
36	348.000	Hydrants	400,749		0	P-32	400,749	
37	349.000	Other Plant & Miscellaneous Equip	٥		0	P-33	0	
						-		
38		Total	\$ 8,038,865	\$	0	\$	8,038,865	
	Genera	al Plant						
39) Land & Land Rights	\$ 0	\$	0	P-34 \$	0	
40	390.000) Structures & Improvements	0		0	P-35	Q	
41	391.000) Office Furniture and Equipment	567		0	P-36	567	
42	392.000	Transportation Equipment	0		0	P-37	0	
43	393.000) Stores Equipment	442		0	P-38	442	
44	394.000) Tools, Shop & Garage Equipment	46,483		0	P-39	46,483	
45	395.000) Laboratory Equipment	1,503		0	P-40	1,503	
46	396.000) Power Operated Equipment	0		0	P-41	0	
47) Communication Equipment	٥		0	P-42	0	
48	398.000) Miscellaneous Equipment	230,219		0	P-43	230,219	
49	399.000) Other Tangible Plant	0		0	P-44	0	
50	,	Total	\$ 279,214	\$	 0	\$	279,214	
			·					
****	******	********	******	********	*****	*******	*****	***********
51	. Tota	al Plant In Service	\$9,549,516	\$	0	\$	9,549,516	

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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Adjustments to Total Plant

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment
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Depreciation Expense

ine			Adj	usted	Depreciation	Depr	reciation	
.	Acct	Description		isdictional	Rate	Expe		
		(A)		(B)	(C)		(D)	
	Intangi	ble 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 Plant						
5	310.000	Land & Land Rights	\$	103,700	0.0000	\$	0	
6	311.000	Structures & Improvements		412,211	2.5000		10,305	
7	312.000	Collecting & Impounding Reservoirs		0	0.0000		0	
8	313.000	Lake, River & Other Intakes		0	0.0000		0	
9	314.000	Wells & Springs		296,802	2.0000		5,936	
10	315.000	Infiltration Galleries & Tunnels		0	0.0000		0	
11	316.000	Supply Mains		0	2.0000		0	
12	317.000	Other Water Source Plant		٥	10.0000		٥	
				••••••				
13		Total	\$	812,713		\$	16,241	
	Pumping	7 Plant						
14	320.000	Land and Land Rights	\$	0	0.0000	\$	Û	
15	321.000	Structures and Improvements		0	2.0000		0	
16	322.000	Boiler Plant Equipment		0	100.0000		0	
17	323.000	Other Power Production Equipment		0	100.0000		0	
18	324.000	Steam Pumping Equipment		0	100.0000		0	
19	325.000	Electric Pumping Equipment		403,008	10.0000		40,301	
20	326.000	Diesel Pumping Equipment		0	100.0000		0	
21		Hydraulic Pumping Equipment		0	100.0000		0	
22	328.000	Other Pumping Equipment	.	0	100.0000		0 	
23		Total	\$	403,008		\$	40,301	
	Water 7	Treatment Plant						
24	330.000	Land & Land Rights	\$	0	0.0000	\$	0	
25	331.000	Structures & Improvements		0	0.0000		0	
26	332.000	Water Treatment Equipment		15,716	2.9000		456	
		Total	\$	15,716		\$	456	

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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Depreciation Expense

ne >	Acct	Description	ວັນ	justed risdictional		Exp	ense	
		(A)		(B)	(C)		(D)	
	Transmi	esion & Distribution Plant						
28		Land & Land Rights	\$	1,732	0.0000	\$	0	
29		Structures & Improvements	•	. 0	0.0000	,	0	
30	342.000	Distribution Reservoirs & Standpipe		334,802	2.5000		8,370	
31	343.000	Transmission & Distribution Mains		3,801,218	2.0000		76,024	
32	343.001	C.1		0	2.0000		0	
33	345.000	Services		2,996,428	2.5000		74,911	
34	346.000	Meters		503,936	3.3000		16,630	
35	347.000	Meter Installation		0	2,9000		0	
36	348.000	Hydrants		400,749	2.0000		8,015	
37	349.000	Other Plant & Miscellaneous Equip		0	0.000		0	
38		Total	\$	8,038,865		\$	183,950	
	General	Plant						
39		Land & Land Rights	\$	0	0.0000	\$	0	
40		Structures & Improvements	•	0	2.5000		0	
41		Office Furniture and Equipment		567	5.0000		28	
42		Transportation Equipment		0	5.0000		0	
43	393.000	Stores Equipment		442	10.0000		44	
44	394.000	Tools, Shop & Garage Equipment		46,483	5.0000		2,324	
45	395.000	Laboratory Equipment		1,503	5.0000		75	
46	396,000	Power Operated Equipment		0	6.7000		o	
47	397.000	Communication Equipment		0	5.0000		o	
48	398.000	Miscellaneous Equipment		230,219	6.7000		15,425	
49	399.000	Other Tangible Plant		٥	2.5000		0	
50		Total	\$	279,214		\$	17,896	
****		**************************************	***** \$	************* 9,549,516	******	***** \$	***************************************	**********

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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Depreciation Reserve

ine o	Acct	Description	Missouri Jurisdictiona	1		31			justed risdictional	
		(A)	(В)		(C)				(D)	
	Intang	ible Plant								
1	301.000	Organization	\$ 0) \$	\$ (0	R-1	\$	0	
2	302.000	Franchises	0)		0	R-2		0	
3	303.000	Other Plant & Miscellaneous Equip	0)		0	R-3		0	
4		Total	\$ 0	-) :	\$	0		\$	0	
	Source	of Supply & Pumping Plant								
5	310.000	Land & Land Rights	\$ C		\$	0	R-4	\$	0	
6	311.000	Structures & Improvements	96,985	5	I	0	R-5		96,985	
7	312.000	Collecting & Impounding Reservoirs	C)		0	R-6		0	
8	313.000	Lake, River & Other Intakes	C	5		0	R-7		0	
9	314.000	Wells & Springs	83,064	4		0	R-8		83,064	
10	315.000	Infiltration Galleries & Tunnels	C	5	I	0	R-9		0	
11	316.000	Supply Mains	c	Ó		0	R-10		0	
12	325.000	Electric Pumping Equipment	191,891	1		o	R-11		191,891	
13	328.000	Other Supply & Pumping Plant	c	0		0	R-12		0	
14	339.200	Other Plant & Miscellaneous Equip	c	0		0	R-13		0	
15		Total	\$ 371,940	0	\$	0		\$	371,940	
	Water	Treatment Plant								
16	331,000	Structures and Improvements	\$ (0	\$	0	R-14	\$	0	
17	332.000) Water Treatment Equipment	4,98:	1		0	R-15		4,981	
18		Total	\$ 4,98	1	\$	Q		\$	4,981	
	Transı	ission & Distribution Plant								
19	341.000) Structures and Improvements	\$ (0	\$	0	R-16	\$	0	
20	342.000	Distribution Reservoirs & Standpipe	166,67	8		0	R-17		166,678	
21	343.000	Transmission & Distribution Mains	986,84	4		0	R-18		986,844	
22	345.000) Services	856,74	1		0	R-19		856,741	
23	344.000) Fire Meters		0		0	R-20		0	
24	346.000) Meters	241,69			0	R-21		241,692	
25	347.000) Meter Installation		0		0	R-22		0	
26	348.000) Hydrants	100,57			0	R-23	-	100,575	
		Total.	\$ 2,352,53			0		\$	2,352,530	

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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Depreciation Reserve

1¢				ssouri		isdictional			justed	
> 	Acct	Description	Ju	risdictional	Adj	ustment			risdictional	
		(A)		(B)		(C)			(D)	
	Genera	l Plant								
28	390.000	Structures & Improvements	\$	0	\$	0	R-24	\$	0	
29	389.000	Land & Land Rights		0		0	R-25		0	
30	391.000	Office Furniture & Equipment		567		0	R-26		567	
31	392.000	Transportation Equipment		0		0	R-27		0	
32	393.000	Stores Equipment		744		0	R-28		744	
33	394.000	Tools, Shop & Garage Equipment		20,701		0	R-29		20,701	
34	395.000	Laboratory Equipment		1,967		٥	R-30		1,967	
35	396.000	Power Operated Equipment		0		0	R-31		0	
36	397.000	Communication Equipment		0		0	R-32		0	
37	398.000	Miscellaneous Equipment		55,757		0	R-33		55,757	
38	399.000	Other Tangible Plant		0		0	R-34	_	0	
39		Total	\$	79,736	\$	0		\$	79,736	
***	******	*********************************	******	********	****	******	*****	****	*****	*****
40	Tota	l Depreciation Reserve	s	2,809,187	ė	0		ŝ	2,809,187	

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Cash Working Capital

ie		Test	Year	Revenue	Expense	Net Lag	Factor		CWC Req
1	Acct Description	Expe	nses	Lag	Lag	(C) - (D)	(Col E/365)		(B) x (F)
	(A)		(в)	(C)	(D)	(E)	(F)		(G)
	Operation and Maintenance Expense								
1	Cash Vouchers	\$	952,451	0.0000	0.0000	0.0000	0.000000	\$	
2	Total Operation and Maintenance Expense	\$	952,451					\$	
***	**************	*****	*******	******	*******	********	********	****	******
3	Total Taxes	\$	0					\$	
***	***************************************	*****	********	********	********	*********	*********	****	*******
***	***************************************	*****	********	*******	*******	********	********	****	*******
4	Total Cash Working Capital Req							\$	

Accounting Schedule: -1

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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Adjustments to Depreciation Reserve

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment
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The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Income Statement

Line			Missouri	Jurisdictional	. i	Adjusted
No	Acct	Description				Jurisdictional
		(A)	(B)	(C)		(D)
	Operat	ing Revenues				
1	-	Unmetered Sales to Customers	~ ^	^		_
2		Unmetered Sales to Commercial Cus			S-1 \$	
			0		S-2	0
3		Unmetered Sales to Industrial Cust	0		S-3	0
4		Unmetered Sales to Public Authority				0
5		Metered Sales to Residential Cust				
6	461.200	Metered Sales to Commercial Cust	271,969	(7,338)	S-6	264,631
7	461.300	Metered Sales to Industrial Cust	74,835	320	S-7	75,155
8		Metered Sales to Public Authorities				
9	462.000	Private Fire Protection Service	0	57,476	5-9	57,476
10		Other Sales to Public Authorities				•
11		Interdepartmental Sales				930
12		Miscellaneous Service Revenues	1,440	30		
13		Other Water Revenue	-			30
13		OCHEL MACEL KEVENUE	0	12,823	S-13	12,823
					-	
14		Total	\$ 1,369,316	\$ 10,252	\$	1,379,568

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Income Statement

16 602.000 Furchased Water 0 0 5-15 17 610.000 Maintenance Supervision and Enginee 19,708 (2,125) S-16 17, 18 620.000 Operation Supervision and Engineer 41,361 (2,125) S-17 39, 19 633.000 Pael or Power Purchased for Pumping 93,469 0 S-18 93, 20 630.000 Operation Supervision & Engineering 36,582 (958) S-20 35, 21 640.000 Operation Supervision & Engineering 36,582 (958) S-20 35, 21 640.000 Operation Supervision & Engineering 901 (213) S-23 26 24 660.000 Operation Supervision & Engineering 901 (213) S-23 27 25 652.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 28 675.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-26 243, 29 901.000 Supervision - Operation 5,247 (24) S-28 5, 33 32,000 Customer Reodds & Collection Exp 36,818	ne			Missouri	Juris	dictional		Adjuste	ed
Operation & Maintenance Expense 15 600.000 Operation Supervision & Engineering \$ 2,109 \$ (10) S-14 \$ 2, 16 602.000 Purchased Water 0 0 S-15 17 17 610.000 Operation Supervision and Enginee 19,708 (2,125) S-16 17, 18 620.000 Operation Supervision and Engineer 41,361 (2,125) S-16 17, 19 630.000 Operation Supervision & Engineering 9,994 1,029 S-19 11, 10 640.000 Operation Supervision & Engineering 36,582 (958) S-20 35, 26 641.000 Chemicals 0 0 S-21 24 24 650.000 Operation Supervision & Engineering 901 (213) S-24 77, 26 62.000 Maint of Dist Reservoirs & standpip 23,901 21,722 S-25 45, 27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maint of Diransmission & Engineering 96,258 1,940 5-27 100, 29 901.000 Supervision - Operation 5,247 (24) S-25 5, 99,258 1,940 5-	I	Acct	Description	Jurisdictional	Adjust	tment		Jurisdi	lctional
15 600.000 Operation Supervision & Engineering \$ 2,109 \$ (10) S-14 \$ 2, 16 602.000 Furchased Water 0 0 S-15 17 610.000 Maintenance Supervision and Enginee 19,708 (2,125) S-16 17, 16 620.000 Operation Supervision and Engineer 41,361 (2,150) S-17 39, 19 623.000 Puel or Power Purchased for Pumping 93,669 0 S-18 93, 16 640.000 Operation Supervision & Engineering 36,582 (958) S-20 35, 26 641.000 Chemicals 0 0 S-21 24 21 640.000 Operation Supervision & Engineering 301 (213) S-23 22 26 660.000 Operation Supervision & Engineering 901 (213) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maint of Transmission & Collection Exp 36,818 6,185 S-31 45, 290.0000 Inculterible Accounts 6,020 </td <td></td> <td></td> <td>(A)</td> <td>(B)</td> <td></td> <td>(C)</td> <td></td> <td>(1</td> <td>)</td>			(A)	(B)		(C)		(1)
16 602.000 Purchased Water 0 0 5-15 17 610.000 Maintenance Supervision and Engineer 19,708 (2,125) S-16 17, 18 620.000 Operation Supervision and Engineer 41,361 (2,125) S-17 39, 19 623.000 Puel or Power Purchased for Pumping 93,869 0 S-18 93, 20 630.000 Operation Supervision & Engineering 36,582 (558) S-20 35, 21 640.000 Operation Supervision & Engineering 901 (213) S-23 26 24 660.000 Operation Supervision & Engineering 901 (213) S-23 27 24 660.000 Operation Supervision & Engineering 901 (213) S-23 27 25 652.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 673.000 Maint of Dist Reservoirs & Standpip 23,400 21,722 S-25 45, 26 675.000 Maintenance of Services 98,258 1,940 S-27 100, 29 901.000 Supervision - Operation 5,247 (24) S-28 5, 30 902.000 Meter Reading Expenses 6,000 (58) S-31 5, </td <td></td> <td>Operat</td> <td>ion & Maintenance Expense</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Operat	ion & Maintenance Expense						
17 610.000 Maintenance Supervision and Enginee 19,708 (2,125) S-16 17, 18 623.000 Operation Supervision and Engineer 41,361 (2,125) S-16 17, 19 623.000 Maintenance Supervision & Engineering 93,869 0 S-18 93, 20 630.000 Maintenance Supervision & Engineering 36,582 (558) S-20 35, 22 641.000 Operation Supervision & Engineering 36,582 (558) S-20 35, 23 643.000 Maint Expense Snowremoval Grass cut 0 0 S-21 23 663.000 Operation Supervision & Engineering 901 (213) S-23 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-24 77, 26 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 29 610.000 Supervision - Operation 5,247 (24) S-28 5, 39 92.000 Meter Reading Expenses 6,872 1,086 S-29 7, 30 902.000 Meter Reading Expenses 6,872 1,086 S-31 5, 39 920.000 Adminstrative & General Salaries </td <td>15</td> <td>600.000</td> <td>) Operation Supervision & Engineering</td> <td>\$ 2,109</td> <td>\$</td> <td>(10)</td> <td>S-14</td> <td>\$</td> <td>2,099</td>	15	600.000) Operation Supervision & Engineering	\$ 2,109	\$	(10)	S-14	\$	2,099
18 620.000 Operation Supervision and Engineer 41,361 (2,150) S-17 39, 19 623.000 Fuel or Power Purchased for Pumping 93,869 0 S-18 93, 20 630.000 Maintenance Supervision & Engineering 36,582 (958) S-20 35, 21 640.000 Operation Supervision & Engineering 36,582 (958) S-20 35, 23 643.000 Misc Expense Snowremoval Grass cut 0 0 S-22 24 660.000 Operation Supervision & Engineering 901 (213) S-23 25 662.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 26 672.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maintenance of Services 98,258 1,940 S-27 100, 29 901.000 Supervision - Operation 5,247 (24) S-28 5, 39 902.000 Meter Reading Expenses 6,610 (581 S-31 5, 39 901.000 Supervision - Operation Expenses 8,	16	602.000	Purchased Water	0		0	S-15		0
19 623.000 Fuel or Power Purchased for Pumping 93,869 0 S-18 93, 20 630.000 Maintenance Supervision & Engineering 36,582 (958) S-20 35, 22 641.000 Chemicals 0 0 S-21 23 643.000 Misc Expense Snowremoval Grass cut 0 0 S-22 24 660.000 Operation Supervision & Engineering 901 (213) S-23 25 662.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 26 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-24 70, 29 901.000 Supervision - Operation 5,247 (24) S-28 5, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,618 6,558 S-34 15, 32 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Engloyce Pensions & Benefits	17	610.000	Maintenance Supervision and Enginee	19,708		(2,125)	S-16		17,583
20 630.000 Maintenance Supervision & Engineering 9,994 1,029 S-19 11, 21 640.000 Operation Supervision & Engineering 36,582 (958) S-20 35, 23 643.000 Misc Expense Snowremoval Grass cut 0 0 S-21 23 643.000 Operation Supervision & Engineering 901 (213) S-23 24 660.000 Operation Supervision & Engineering 901 (213) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 24, 28 675.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 24, 29 901.000 Supervision - Operation 5,247 (24) S-26 24, 39 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Cutomer Records & Collection Exp 36,618 6,158 S-30 42, 39 926.000 Englove Pensions & Benefits 123,304 (6,655) S-34 156, </td <td>18</td> <td>620.00</td> <td>) Operation Supervision and Engineer</td> <td>41,361</td> <td></td> <td>(2,150)</td> <td>S-17</td> <td></td> <td>39,211</td>	18	620.00) Operation Supervision and Engineer	41,361		(2,150)	S-17		39,211
21 640.000 Operation Supervision & Engineering 36,582 (958) 8-20 35, 22 641.000 Chemicals 0 0 8-21 23 643.000 Misc Expense Snowremoval Grass cut 0 0 8-22 24 660.000 Operation Supervision & Engineering 901 (213) 8-23 25 662.000 Transmission & Distribution Lines 82,357 (5,37) 8-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 8-25 45, 27 673.000 Maint of Transmission & Distribution Lines 239,914 3,467 8-26 243, 28 675.000 Mainter accord 5 services 98,256 1,940 8-27 100, 29 901.000 Supervision - Operation 5,247 (24) 8-26 5, 39 92.000 Meter Reacding Expenses 6,612 1,066 8-29 7, 31 903.000 Customer Records & Collection Exp 36,618 6,158 8-31 5, 32 904.000 Uncollectible Accounts 6,000 (58) 8-31 5, 7, 35 926.000 Employee Pensions & Benefits 12,30	19	623.00) Fuel or Power Purchased for Pumping	93,869		0	S-18		93,869
22 641.000 Chemicals 0 0 S-21 23 643.000 Misc Expense Snowremoval Grass cut 0 0 S-22 24 660.000 Operation Supervision & Engineering 901 (213) S-23 25 662.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,722 S-25 45, 27 673.000 Maint of Dist Reservoirs & Standpip 23,9914 3,467 S-26 243, 28 675.000 Maintenance of Services 98,258 1,940 S-27 100, 29 901.000 Supervision - Operation S,247 (24) S-26 25, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 926.000 Emgloyee Pensions & Benefits 123,30	20	630.000) Maintenance Supervision & Engineeri	9,994		1,029	S-19		11,023
23 643.000 Misc Expense Snowremoval Grass cut 0 0 S-22 24 660.000 Operation Supervision & Engineering 901 (213) S-23 25 662.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maint enance of Services 98,258 1,940 S-27 100, 29 901.000 Supervision - Operation 5,247 (24) S-28 5, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-31 5, 33 920.000 Adminstrative & General Salaries 12,304 (6,655) S-34 116, 35 926.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 3931.000 Taxes other than income - Property 80,403 3,453 S-36 40 Total \$	21	640.00	Operation Supervision & Engineering	36,582		(958)	S-20		35,624
24 660.000 Operation Supervision & Engineering 901 (213) S-23 25 662.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 29 901.000 Supervision - Operation 5,247 (24) S-28 S, 0 901.000 Supervision - Operation S,247 (24) S-28 S, 30 902.000 Meter Reading Expenses 6,872 1,086 S-31 S, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 S, S, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 926.000 Employee Pensions & Benefits 123,004 (643) S-35 7, 733, 930.000 Rents 0 0 S-3	22	641.00) Chemicals	0		0	S-21		٥
25 662.000 Transmission & Distribution Lines 82,357 (5,327) S-24 77, 26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 29 901.000 Supervision - Operation 5,247 (24) S-28 5, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Injuries & Damages 4,929 (884) S-33 4, 4,929 (884) S-35 7, 35 926.000 Regulatory Commission Expenses 8,457 (643) S-35 7,<	23	643.00) Misc Expense Snowremoval Grass cut	0		0	S-22		0
26 672.000 Maint of Dist Reservoirs & Standpip 23,400 21,732 S-25 45, 27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maintenance of Services 96,258 1,940 S-27 100, 29 901.000 Supervision - Operation 5,247 (24) S-28 S, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 43 925.000 Injuries & Damages 4,929 (844) S-33 4, 35 926.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 36 931.000 Taxes other than income - Property 80,403 3,453 S-37 83, 39 934.400 Interest Expense Q 0 S-38	24	660.00) Operation Supervision & Engineering	901		(213)	S-23		688
27 673.000 Maint of Transmission & Dist Mains 239,914 3,467 S-26 243, 28 675.000 Maintenance of Services 98,258 1,940 S-27 100, 29 901.000 Supervision - Operation 5,247 (24) S-28 S, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 4 925.000 Injuries & Damages 4,929 (884) S-33 4, 4,925.000 Employee Pensions & Benefits 123,304 (6,655) S-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 37 930.000 Taxes other than income - Property 80,403 3,453 S-36 52, 40 Total \$ 932,633 \$ 19,818 \$ 952,	25	662.00) Transmission & Distribution Lines	82,357		(5,327)	S-24		77,030
28 675.000 Maintenance of Services 99,258 1,940 S-27 100, 29 901.000 Supervision - Operation 5,247 (24) S-28 5, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Injuries & Damages 4,929 (884) S-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) S-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) S-37 R3, 39 930.000 Taxes other than income - Property 80,403 3,453 S-37 R3, 39 934.400 Interest Expense Customer Deposits 0 0 S-38	26	672.00) Maint of Dist Reservoirs & Standpip	23,400		21,732	S-25		45,132
29 901.000 Supervision - Operation 5,247 (24) S-28 5, 30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Injuries & Damages 4,929 (884) S-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) S-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 37 930.000 Rents 20 0 S-36 38 931.000 Taxes other than income - Property 80,403 3,453 S-37 83, 39 934.400 Interest Expense 0 0 S-38	27	673.00) Maint of Transmission & Dist Mains	239,914		3,467	S-26	:	243,381
30 902.000 Meter Reading Expenses 6,872 1,086 S-29 7, 31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Injuries & Damages 4,929 (884) S-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) S-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 37 930.000 Rents 20 0 S-36 34, 38 931.000 Taxes other than income - Property 80,403 3,453 S-37 83, 39 934.400 Interest Expense Customer Deposits 0 0 S-38	28	675.00) Maintenance of Services	98,258		1,940	S-27		100,198
31 903.000 Customer Records & Collection Exp 36,818 6,158 S-30 42, 32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Injuries & Damages 4,929 (844) S-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) S-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 37 930.000 Rents 20 0 S-36 33,453 S-37 83, 39 934.400 Interest Expense Customer Deposits 0 0 S-38	29	901.00) Supervision - Operation	5,247		(24)	S-28		5,223
32 904.000 Uncollectible Accounts 6,000 (58) S-31 5, 33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Injuries & Damages 4,929 (884) S-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) S-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 37 930.000 Rents 20 0 S-36 38 931.000 Taxes other than income - Property 80,403 3,453 S-37 83, 39 934.400 Interest Expense Customer Deposits 0 0 S-38	30	902.00) Meter Reading Expenses	6,872		1,086	S-29		7,958
33 920.000 Adminstrative & General Salaries 12,130 0 S-32 12, 34 925.000 Injuries & Damages 4,929 (884) S-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) S-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 37 930.000 Rents 20 0 S-36 38 931.000 Taxes other than income - Property 80,403 3,453 S-37 83, 39 934.400 Interest Expense Customer Deposits 0 0 S-38	31	903.00	Customer Records & Collection Exp	36,818		6,158	S-30		42,976
34 925.000 Injuries & Damages 4,929 (884) \$-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) \$-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) \$-35 7, 37 930.000 Rents 20 0 \$-36 38 931.000 Taxes other than income - Property 80,403 3,453 \$-37 83, 39 934.400 Interest Expense Customer Deposits 0 0 \$-36 40 Total \$ 932,633 \$ 19,818 \$ 952, 41 Depreciation Expense \$ 0 \$ 258,844 \$-49 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$ 116,	32	904.00	0 Uncollectible Accounts	6,000		(58)	S-31		5,942
34 925.000 Injuries & Damages 4,929 (884) \$-33 4, 35 926.000 Employee Pensions & Benefits 123,304 (6,655) \$-34 116, 36 928.000 Regulatory Commission Expenses 8,457 (643) \$-35 7, 37 930.000 Rents 20 0 \$-36 38 931.000 Taxes other than income - Property 80,403 3,453 \$-37 83, 39 934.400 Interest Expense Customer Deposits 0 0 \$-36 40 Total \$ 932,633 \$ 19,818 \$ 952, 41 Depreciation Expense \$ 0 \$ 258,844 \$-49 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$	33	920.00) Adminstrative & General Salaries	12,130		0	S-32		12,130
36 928.000 Regulatory Commission Expenses 8,457 (643) S-35 7, 37 930.000 Rents 20 0 S-36 38 38 931.000 Taxes other than income - Property 80,403 3,453 S-37 83, 39 934.400 Interest Expense Customer Deposits 0 0 S-38	34			4,929		(884)	S-33		4,045
37 930.000 Rents 20 0 \$-36 38 931.000 Taxes other than income - Property 80,403 3,453 \$5-37 \$33, 39 934.400 Interest Expense Customer Deposits 0 0 \$5-38 0 \$6,403 \$6,403 \$6,403 \$6,403 \$6,403 \$6,453 \$5-37 \$83, 40 Total \$ 932,633 \$ 19,818 \$ \$952, 40 Total \$ 932,633 \$ 19,818 \$ \$952, 41 Depreciation Expense \$ 0 \$ 258,844 \$-49 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$ \$	35	926.00	0 Employee Pensions & Benefits	123,304		(6,655)	S-34		116,649
37 930.000 Rents 20 0 \$-36 38 931.000 Taxes other than income - Property 80,403 3,453 \$-37 \$33, 39 934.400 Interest Expense Customer Deposits 0 0 \$-38 40 Total \$ 932,633 \$ 19,818 \$ 952, 40 Total \$ 932,633 \$ 19,818 \$ 952, 41 Depreciation Expense \$ 0 \$ 258,844 \$-49 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$ 0 \$	36	928.00	0 Regulatory Commission Expenses	8,457		(643)	S-35		7,814
39 934.400 Interest Expense Customer Deposits 0 0 S-38 40 Total \$ 932,633 \$ 19,818 \$ 952, Depreciation Expense 5 258,844 S-49 \$ 258, 41 Depreciation Expense \$ 0 \$ 258,844 \$-49 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$ 0	37			20		0	S-36		20
40 Total \$ 932,633 \$ 19,818 \$ 952, Depreciation Expense 41 Depreciation Expense \$ 0 \$ 258,844 \$-49 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$	38	931.00	0 Taxes other than income - Property	80,403		3,453	S-37		83,856
Depreciation Expense \$ 0 \$ 258,844 \$ 258, 41 Depreciation Expense \$ 0 \$ 258,844 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$	39			0		0	S-38		0
Depreciation Expense \$ 0 \$ 258,844 \$ 258, 41 Depreciation Expense \$ 0 \$ 258,844 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$	40		Total	\$ 932.633	 s	19.818		 \$	 952,451
41 Depreciation Expense \$ 0 \$ 258,844 \$ 258, 42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$ 0 \$,			
42 Total \$ 0 \$ 258,844 \$ 258, 43 Other Operating Expenses \$ 0 \$ 0 \$		Depre	ciation Expense						
************************************	41		Depreciation Expense	\$ 0	ş 	258,844	S-49	\$ 	258,844
43 Other Operating Expenses \$ 0 \$ 0 \$	42		Total	\$ 0	\$	258,844		\$	258,844
43 Other Operating Expenses \$ 0 \$ 0 \$									*****
***************************************									0
***************************************									-
[•]									
44 Total Operating Expenses \$ 932,633 \$ 278,662 \$ 1,211									******

Accounting Schedule: 8-2

Accounting Schedule: 8 08:30 01/04/2006

The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Income Statement

'								
Line		Description				risdictional ljustment	-	
	Acct					-		
		(A)		(B)		(C)		(D)
***	*******	******	*******	******	****	*************	*****	******
					-	(268,410)	-	
***	*****	*****	**********	*******	***1	**************	******	*******
	Curre	nt Income Taxes						
4	6	Current Income Taxes	\$			0		
4	7	Total	\$			0		0
	Defer	red Income Taxes						
4	8	Deferred Income Taxes	\$	0	\$	0	\$	0
4	9	Total	 \$			0	 \$	0

		al Income Taxes	-		•	0	•	0
***	*******	*****	***********	*******	***	******	*****	********
5	1 Net	Operating Income	\$	436,683	\$	(268,410)	\$	168,273
***	*******	******	******	********	***	*******	*****	********

The Empire Water Case: QW-05-012A

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Year ending Dec.31, 2004

Adjustments to Income Statement

Adj		Total Co	Mo		
NO	Description	Adjustment	-	istment	
***	*********	******	******	*********	
Met	ered Sales to Residential Cust S-5		\$	(51,655)	
***	*************************	******	******	********	
1.	To reflect customer growth updated through June 2005. (Oligschlaeger)		\$	7,848	
2.	To remove the amount for Hydrant Rental reflected in account 461.100. (Eaves)		\$	(47,720)	
3.	To reflect the reclass of sprinkler sysstem revenue to account 474.00 (Eaves)		\$	(3,913)	
4.	To reflect the reclass of bulk sales to acct 461.100 (Eaves)		\$	(331)	
5.	To reflect the removal of primacy fees from water sales. (Eaves)		\$	(7,539)	
***	********	*****	******	*********	
Met	ered Sales to Commercial Cust S-6		\$	(7,338)	
***	************	******	******	******	
1.	To reflect customer growth updated through June 2005. (Oligschlaeger)		\$	70	
2.	To reflect the removal of hyrdrant rental fees for reclass purposes. (Eaves)		\$	(5,378)	
3.	To reflect the removal of primacy fees from sale of water revenue. (Eaves)		\$	(1,102)	
4.	To reflect the reclass of bulk water sale revenue. (Eaves)		\$	(928)	

Accounting Schedule: 9 08:30 01/04/2006

The Empire Water Case: QW-05-012A

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Year ending Dec.31, 2004

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo J Adju	uris stment		
					· 	• •
***	****	*****	*****	*****		
	ered Sales to Industrial Cust S-7		\$	320		
	***************************************	*******				
1.	To reflect customer growth updated through June 2005. (Oligschlaeger)		Ş	579		
2.	To reflect the removal of hydrant rental fees for reclass purposes. (Eaves)		\$	(155)		
3.	To reflect the removal of primacy fees from water sale revenue. (Eaves)		\$	(104)		
***	***************************************	*****	*****	********		
Pri	vate Fire Protection Service S-9		\$	57,476		
***	***************************************	*****	*****	*****		
1.	To reflect the reclassification of Hydrant Rental Revenue to account 462.000 (Eaves)		\$	53,563		
2.	To reflect the reclass of sprinkler sytem revenue to acct 462.000 (Eaves)		\$	3,913		
1	****	******	******	******		
Oth	er Sales to Public Authorities S-10		\$	(888)		
	***************************************	*****				
1.	To reflect customer growth updated through June 2005. (Oligschlaeger)		\$	(523)		
2	To reflect the removal of hydrant rental fees for reclass purposes. (Eaves)		Ş	(307)		
3	To reflect the removal of primacy fees from water sale revenue. (Eaves)		\$	(58)		

Accounting Schedule: 9 08:30 01/04/2006

The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Adjustments to Income Statement

Adj			Total Co	Mo J	uris	
No	Description		Adjustment	•	stment	
***	***********	*****	*****	******	******	
Int	erdepartmental Sales	S-11		\$	(516)	
***	************	******	**************	******	********	
1.	To reflect customer growth updated (Oligschlaeger)	through June 2005.		\$	(471)	
2.	To reflect the removal of hydrant r purposes. (Eaves)	ental fees for reclass		\$	(33)	
3.	To reflect the removal of primacy f water revenue. (Eaves)	ees from the sale of		Ş	(12)	
***	*********	*****	*****	******	*****	
Mis	cellaneous Service Revenues	S-12		\$	30	
***	*********	******************	*******	*******	*****	
1.	To reflect the amount of reclass for (Eaves)	or reconnect charges.		\$	30	
***	***************************************	*****	******	*******	******	
Oth	er Water Revenue	S-13		\$	12,823	
***	*****		******	******	*****	
1.	To reflect the amount of late fees (Eaves)	and returned check fees.		\$	11,564	
2.	. To reclass bulk water sales from ac (Eaves)	ect 461.100		\$	928	
3.	. To reflect the reclass bulk sales : (Eaves)	revenue from acct 461.100.		\$	331	
***	*****	*******	******	*******	*******	
-	eration Supervision & Engineering	S-14		\$	(10)	
1	*********************************	******	*******	******	********	
1.	. To adjust test year payroll to ref of payroll. (Oligachlaeger)	lect Staff's annualization		\$	(30)	

Accounting Schedule: 9-3

The Empire Water

Case: QW-05-012A

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Year ending Dec.31, 2004

Adjustments to Income Statement

					
Adj		Total Co	Mod	Juris	
No	Description	Adjustment			
2.	To adjust test year payroll taxes to reflect Staff's		\$	25	
	annualization.				
	(Oligschlaeger)				
з.	To adjust test year 401K expense to reflect Staff's		\$	(5)	
	annualization.		*	(2)	
	(Oligschlaeger)				
***	***************	*******	*****	********	
Mai	ntenance Supervision and Enginee S-16		\$	(2,125)	
	***************************************	*****			
1.	To adjust test year payroll to reflect Staff's annualization		\$	(165)	
	of payroll.		•	•	
	(Oligschlaeger)				
	······································				
2.	To adjust test year payroll taxes to reflect Staff's		\$	140	
	annualization of payroll.		Ŧ		
	(Oligschlaeger)				
з.	To adjust test year 401K expense to reflect Saff's		ş	(29)	
	annualization.		Ŷ	(==)	
	(Oligschlaeger)				
4	To adjust test year level of expense to reflect a 3 year		\$	(2,071)	
	average.		ę	(2,071)	
	(Eaves)				
***	***************	*****			
	ration Supervision and Engineer S-17		\$	(2,150)	
-	***************************************	****			
	·				
1	To adjust test year payroll to reflect Staff's annualization		s	(439)	
	of payroll.		Ŷ	(100)	
	(Oligschlaeger)				
	(<u>-</u>				
2	To adjust test year payroll taxes to reflect Staff's		\$	371	
٤.	annualization of payroll.		9	311	
	(Oligschlaeger)				
	(VIIIgeCHIdegel)				

Accounting Schedule: 9 08:30 01/04/2006

The Empire Water

Case: QW-05-012A

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Year ending Dec.31, 2004

Adjustments to Income Statement

						• • • • • • • • • • • • • • • • • • • •
Adj			Total Co	Mo Ji	uris	
No Description			Adjustment	Adju	stment	
	••••					· · · · · · · · · · · · · · · · · · ·
		67			(75)	
3. To adjust test year	401K expense to r	efiect Staff's		\$	(78)	
annualization.						
(Oligschlaeger)						
4. To adjust test year	level of expense	to reflect a 3 year		\$	(2,004)	
average.	_	-				
(Eaves)						
		*****	******	*******	*****	
Fuel or Power Purchased						
*********	*******	******	*******	*******	*****	
1						
1.						
*****	*****	*****	*****	*******	****	
Maintenance Supervision				\$	1,029	
-	-	*******	******	*******	*****	
1. To adjust test year	payroll to reflec	t Staff's annualization		\$	(36)	
of payroll.						
(Oligschlaeger)						
2. To adjust test year	payroll taxes to	reflect Staff's		\$	30	
annualization of pa	yroll.					
(Oligøchlaeger)						
	4018 0000000 5	oflogt staffig		\$	(6)	
 To adjust test year annualization of pa 		Terrect Start's		Ŷ	(0)	
	YLOII,					
(Oligschlaeger)						
4. To adjust test year	expense level to	reflect a 3 year		\$	1,041	
average.						
(Eaves)						
*****	******	**********	*****			
Operation Supervision &	• •	S-20		\$	(958)	
**********************	*************	* * * * * * * * * * * * * * * * * * * *	*******	*******	*********	
1 To adjust test your	neuroll to rofle	ct Staff's annualization		\$	(297)	
of payroll.	. Payrort to refie	ee platt 5 gundatt%dt100	•	Ŷ	(2)//	
(Oligschlaeger)						
1011000110000E1						

Accounting Schedule: 9-5

The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Adjustments to Income Statement

Adj		Total Co	Mo J	nria	
-	Description	Adjustment			
2	To adjust test year payroll taxes to reflect Staff's		\$	251	
2.	annualization of payroll.		*		
	-				
	(Oligschlaeger)				
2	The adjust test year 4017 summer to reflect Staffld		\$	(53)	
э.	To adjust test year 401K expense to reflect Staff's annualization.		2	(53)	
	(Oligschlaeger)				
				(0.7.0)	
4.	To adjust test year level of expense to reflect a 3 year		\$	(859)	
	averages.				
	(Eaves)				
***	***************************************	***************	*****	********	
	ration Supervision & Engineering S-23		\$	(213)	
***	***************************************	******	*****	*******	
1.	To adjust test year level of expense to reflect a 3 year		\$	(213)	
	average.				
	(Eaves)				
***	***************************************	*****	*****	*******	
Tra	nsmission & Distribution Lines S-24		\$	(5,327)	
***	***************************************	*****	*****	*********	
1.	To adjust test year payroll to reflect Staff's annualization		\$	(690)	
	cf payroll.				
	(Oligschlaeger)				
2.	To adjust test year payroll taxes to reflect Staff's		\$	583	
	annualization of payroll.		•		
	(Oligschlaeger)				
	(0779000742928)				
•	To adjust test year 401K expense to reflect Staff's		\$	(122)	
з.	annualization.		*	,	
	(Oligschlaeger)				
			ė	(5,098)	
4.	To adjust test year level of expense to reflect a 3 year		\$	(3,030)	
	average.				
	(Eaves)				

The Empire Water Case: QW-05-012A

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Year ending Dec.31, 2004

Adjustments to Income Statement

Adj	Total Co	MoJ	uris	
No Description	Adjustment			
······································				
******	*******	******	*****	
Maint of Dist Reservoirs & Standpip S-25		ş	21,732	
***************************************	**************			
1. To adjust test year paryoll to reflect Staff's annualization		\$	(203)	
of pyroll.				
(Oligschlaeger)				
······································				
2. To adjust test year payroll taxes to reflect Staff's		\$	172	
annualization.				
(Oligschlaeger)				
(0x13001140301)				
3. To adjust test year 401K expense to reflect Staff's		\$	(36)	
annualization.		+	()	
(Oligschlaeger)				
(orranger,				
4. To adjust test year balance for new tank maintenance		\$	25,174	
contract with a ten year amortization period. \$48,574 per		•	,	
year for ten years.				
(Eaves)				
5 We well at the Company's adjustment for each accorded		\$	(3,375)	
5. To reflect the Company's adjustment for costs associated		4	(3,373)	
with the inspection for Utility Service Company.				
(Eaves)				
*****	****	*******		

Maint of Transmission & Dist Mains S-26 ************************************		\$	3,467	
***************************************	*****		*********	
		~	(1 671)	
1. To adjust test year payroll to reflect Staff's annualization		\$	(1,571)	
cf payroll.				
(Oligschlaeger)				
o ma addingt toot your manually to undirect dtaffin any all attacts		e	1,328	
2. To adjust test year payroll to reflect Staff's annualization		\$	1,328	
cf payroll.				
(Oligschaeger)				
		•	(070)	
3. To adjust test year 401K expense to reflect Staff's		\$	(278)	
annualization.				
(Oligschaeger)				

The Empire Water Case: QW-05-012A

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Year ending Dec.31, 2004

	••••••••••		•••••	
Adj	Total Co	Mo Ju	uris	
No Description	Adjustment			
				·····
4. To adjust the test year level of expense to reflect a 3 year		\$	3,988	
average.		Ŷ	3,700	
(Baves)				
***************************************	*****	******	*****	
Maintenance of Services S-27		\$	1,940	
*****	*************	******	*****	
1. To adjust test year payroll to reflect Staff's annualization		\$	(275)	
of payroll.				
(Oligschlaeger)				
2. To adjust test year payroll taxes to reflect Staff's		\$	233	
annualization.				
(Oligschlaeger)				
3. To adjust test year 401K expenses to reflect Staff's		\$	(49)	
annualization.		Ŧ	(,	
(Oligschlaeger)				
(01*30001203#1)				
4. To adjust the test year expense level to reflect a 3 year		\$	2,031	
average.				
(Eaves)				
*************	*******			
Supervision - Operation S-28 ************************************		\$	(24)	
*****	*****************			
1. To adjust test year payroll to reflect Staff's annualization		\$	(75)	
cf payroll.		·		
(Oligschlaeger)				
2. To adjust test year payroll taxes to reflect Staff's		\$	64	
annualization.				
(Oligschlaeger)				
3. To adjust test year 401K expense to reflect Staff's		\$	(13)	
annualization.				
(Oligschlaeger)				

The Empire Water Case: QW-05-012A

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Year ending Dec.31, 2004

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Adj	Total	Co Mo	Juris	
No Description	Adjust	ment Adj	ustment	
**************	*****	*********	*****	
Meter Reading Expenses S	~29	\$	1,086	
**********	*****	***********	*****	
1. To adjust test year payroll to reflect Sta	ff's annualization	\$	(90)	
of payroll.				
(Oligschlaeger)				
2. To adjust test year payroll taxes to refle	ct Staff's	\$	76	
annualization.				
(Oligschlaeger)				
3. To adjust test year 401K expense to reflec	t Staff's	\$	(16)	
annualization.				
(Oligschlaeger)				
4. To adjust test year expense level to refle	ect a 3 year	\$	1,116	
average.				
(Eaves)				
*****	********	************	*********	
Customer Records & Collection Exp	3-30	\$	6,158	
*****	****	***********	******	
1. To adjust test year payroll to reflect Sta	iff's annualization	\$	(514)	
fo payroll.				
(Oligschlaeger)				
2. To adjust test year payroll taxes to refle	ect Staff's	\$	435	
annualization of payroll.				
(Oligschlaeger)				
			()	
3. To adjust test year 401K expense to reflec	t Staff's	\$	(91)	
annualization.				
(Oligschlaeger)				
		-		
4. To adjust the test year expense level to :	certect a 3 year	\$	6,328	
average.				
(Eaves)				

The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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Adj			Total Co	Mo Ju	iris	
-	Description		Adjustment	Adjus		
				· -	· • • • • • • • • • • • • • • • • • • •	
***	********************************	******	*******	******	********	
	ollectible Accounts	S-31		\$	(58)	
***	*****	*********************	*****************	******	********	
-					(1=4)	
1.	To adjust test year payroll to reflect	staff's annualization		\$	(174)	
	of payroll.					
	(Oligschlaeger)					
2	To adjust test year payroll taxes to re	flect Staff's		\$	147	
	annualization of payroll.	lieve boult b		+		
	(Oligschlaeger)					
	(011500000302)					
з.	To adjust test year 401K expense to ref	lect Staff's		\$	(31)	
	annualization.			•		
	(Oligschlaeger)					
***	*************	********	*******	******	*******	
Inj	uries & Damages	S-33		\$	(884)	
***	*****	*******	*******	******	******	
1,	To adjust the test year expense level t	o reflect a 3 year		\$	(884)	
	average.					
	****************		******			
-	lcyee Pensions & Benefits	S-34		\$	(6,655)	
1	****	***************	**************	******	********	
-		an anniauaaa ahara af		\$	(1,390)	
1.	To adjust healthcare costs related wate total company expense.	ar embroyees suare or		÷	(1,330)	
	(Eaves)					
	(Laves)					
,	. To adjust FAS 106 amount in test year (to reflect the Staff's		\$	(5,265)	
_	annualization.			•		
	(Eaves)					
	· · · · · · · ·					
1	*************************************	******	*****	******	*******	
Reg	gulatory Commission Expenses	S-35		\$	(643)	
1	****	*****	********	******	********	
1	. To adjust PSC annual assessment fee to	the 2006 assessment		\$	(2,086)	
	amount.					
	(Eaves)					

Accounting Schedule: 9 08:30 01/04/2006

The Empire Water Case: QW-05-012A

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Year ending Dec.31, 2004

Adj	Total Co	мо J.	uris
No Description	Adjustment	2	
 To adjust rate case expense to reflect a 3 year amortizat of an ongoing level. (Eaves) 		\$	1,443
**************************************		\$	3,453
 To adjust test year property tax expense to reflect Staff annualization. (Eaves) 	°'s	\$	3,453

Accounting Schedule: 0 08:30 01/04/2006

The Empire Water Case: QW-05-012A Year ending Dec.31, 2004

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e.

Income Tax

			Test		8.88*	
Line	8		Year		Return	
	(A)		(B)			
***	*****	******	********	******	*******	*****
1 ***	Net Income Before Taxes (Sch 8)	\$ ******	168,273	\$ *******		*****
	Add to Net Income Before Taxes					
2	Book Depreciation Expense	\$	258,844	4	258,844	
-	poor popicization imponde					
3	Total	\$	258,844		258,844	
	Subtr from Net Income Before Taxes					
4	Interest Expense 3.4400 %	\$	180,640	\$	180,640	
5	Book Depreciation		258,844		258,844	
6	Total	\$	439,484		439,484	
***	*****	******	********	******	*****	*****
7	Net Taxable Income	\$	(12,367)	\$	456,771	
***	*****	******	********	*****	*****	*****
	Provision for Federal Income Tax					
8	Net Taxable Income	\$	(12,367)	-		
9	Deduct Missouri Income Tax 100.0 %	\$	0	\$	23,949	
10	Deduct City Income Tax		0		0	
11	Federal Taxable Income		(12,367)		432,822	
12	Total Federal Tax	\$	o	\$	147,159	
	Provision for Missouri Income Tax					
13	Net Taxable Income	\$	(12,367)	\$	456,771	
14	Deduct Federal Income Tax 50.0 %	\$	0	\$	73,580	
15	Deduct City Income Tax		0		0	
16	Missouri Taxable Income		(12,367)		383,192	

Accounting Schedule: 0 08:30 01/04/2006

The Empire Water

Case: QW-05-012A

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Year ending Dec.31, 2004

Income Tax

			Test		8.88*	
ine	•		Year		Return	
	(A)		(B)			
	Provision for City Income Tax					
8	Net Taxable Income	\$	(12,367)	\$	456,771	
9	Deduct Federal Income Tax	\$	0	\$	147,159	
0	Deduct Missouri Income Tax		0		23,949	
1	City Taxable Income		(12,367)		285,663	
2	Total City Tax	\$	0	\$	0	
	Summary of Provision for Income Tax					
3	Federal Income Tax	\$	٥	\$	147,159	
4	Missouri Income Tax		0		23,949	
5	City Income Tax		0		0	
6	Total	\$	0	\$	171,108	
	Deferred Income Taxes					
7	Deferred Investment Tax Credit	\$	0	ş	0	
8	Deferred Repair Allowance		0		0	
9	Deferred Tax Depreciation		0		0	
0	Amort of Deferred Tax Depreciation		0		0	
1	Amort of Repair Allowance		0		٥	
2	Amort of Deferred ITC		0		0	
3	Deferred Unbilled		0		0	
4	Total	\$	0	\$	0	
***	***************************************	******	******	*****	******	********
35	Total Income Tax	\$	0	\$	171,108	

Summary of Customer Responses to Notice of Company/Staff Disposition Agreement

Missouri Public Service Commission Second Notice Public Comments Report

From Date : 11/01/2005 To Date : 12/13/2005

Public Comment ID.	Utility Type	Company Name	First Name	Last Name	City	State	Public Comments	Office Receiving Comment	Staff person	Resolution of Service/Quality Issue
P200600185	Water	Empire District Electric Company, The- (Water)	Michael	Bauer	Aurora	МО	(Pam) Opposes rate increase. Has poor water quality.	PSC	BN	Investigation in Process
P200600182	Water	Empire District Electric Company, The- (Water)	Jim	Burgridge	Aurora	MO	(Pam) Opposes rate increase.	PSC		N/A
P200600198	Water	Empire District Electric Company, The- (Water)	Melody	Cline	Aurora	МО	She understand's and agrees with the rate increase in general, but does not think that the service connection fee is reasonable. States that those that allready live in the area are low income and this will be a hardship for many people.		BN	Investigation in Process
P200600191	Water	Empire District Electric Company, The- (Water)	Curtis	Crawford	Aurora	MO	(Pam) Has received two conflicting letters from Co. Feels either rate is too high. On a fixed income. He would like to get these kind of raised with the social security. Opposes rate increase.	PSC		N/A
P200600186	Water	Empire District Electric Company, The- (Water)	Ginnie	French	Aurora	MO	(Pam) Opposes rate increase. Water quality is poor and Empire won't do anything about it.	PSC	BN	Investigation in Process
P200600189	Water	Empire District Electric Company, The- (Water)	Don	Garner	Aurora	МО	(Pam) Feels the proposed increase is too much for people on a fixed income to bear. Feels Empire should do something like Monett does, has a flat rate for senior citizen for both water and sewer. Please do not allow such a hugh increase.	PSC		N/A
P200600194	Water	Empire District Electric Company, The- (Water)	Lloyd	Garougte	Marionville	MO	(Pam) This rate increase will be a hardship for the senior citizens in this area. Co. does not deserve any increase. Always a battle to get anything done. Lines are rusted. Opposes rate increase. Every rate increase i against the customer.		BN	Investigation in Process
P200600184	Water	Empire District Electric Company, The- (Water)	Denny	Harmon	Aurora	MO	(Pam) Water is undrinkable. Upset over report Empire filed regarding the wells. Opposes rate increase.	PSC	BN	Investigation in Process
P200600187	Water	Empire District Electric Company, The- (Water)	Carol	Hartley	Aurora	МО	(Pam) Opposes rate increase. Company just got an increase no long ago. On fixed income. Lines are always busting and leaking. Feels Empire doesn't take good care of the lines now. Feels rates are misrepresented.	£	BN	Investigation in Process
P200600199	Water	Empire District Electric Company, The- (Water)	Kelley	Hartley	Marionville	MO	Disagrees with rate increase. Thinks customers are being charged enough allready. This will be hard with people that live on fixed income. Low income people have faced enough increases this year.	PSC		

P200800205 Water Empire District Electric Company, The- (Water) Carol Harley Aurora MO Ong letter from Empire states that consumers in that connection feet stating that consumers is that consumers in that connection feet stating that consumers is that consumers in the consumers in that consumers is that consumers in that consumers in the consumers is that consumers in the consumers is that consumers is that consumers in the consumers is that consumers in the consumers is that cons											
(Water) income and this increase is too much for the elderly to py of P-lease consider the poor consumer. PSC N/A P200600197 Water Empire District Electric Company, The- (Water) Terrie Rice O Zark MO (Pam) Opposes rate increase. Rates are already too high. PSC N/A P200600183 Water Empire District Electric Company, The- (Water) Lisa Schessmacher Aurora MO (Pam) Opposes rate increase. Rates are already too high. PSC BN Investigation in Process P200600180 Water Empire District Electric Company, The- (Water) Lisa Schessmacher Aurora MO Customer states that too should not put water and no on enc culd tell the difference. Feels water is already undrinkable. BN Investigation in Process P200600180 Water Empire District Electric Company, The- (Water) Ilene Skinner Aurora MO Customer states that too should not perform and this prices now PSC are allready have. Thinks that \$S55 service connection feels a hardship on al too peopulation BN Investigation in Process P200600188 Water Empire District Electric Company, The- (Water) Bill Allen See attached PSC N/A P200600188 Water <	P200600205	Water		Carol	Hartley	Aurora	MO	are paying \$.88/ 1,000 gallons.Co just sent that a correction letter stating that consumer really pay \$2.50 now which means that rate increase is going to be 38%.Every letter sen	æ		N/A
already too high. P200600183 Water Empire District Electric Company, The- (Water) Lisa Schessmacher Aurora MO (Pany Co. sent out report and it stated too also stated that they might mix some of the poor water quality. The report also stated that they might mix some of the poor water quality. The report also stated that they might mix some of the poor water with some of the good water and no one could tell the difference. Feels water BN Investigation in Process P200600180 Water Empire District Electric Company, The- (Water) liene Skinner Aurora MO Caustomer states that co should not get any more money that what they allready have. Thinks that 3505 service connection fiels a hardship on a lot of people BN Investigation in Process P200600188 Water Empire District Electric Company, The- (Water) Ralph Wilson Mariorrule Mo Lempire District Electric Company, The- (Water) Ralph Wilson Mariorrule D Ling conserving usage, Against rate increase because it is excessive. Increase will make it that much harder for the elderly to pay bills. N/A Letter Water Empire District Electric Company, The- (Water) Bill Allen See attached PSC N/A Famall Water Empire District Electric Company, The- (Water) Jackie <t< td=""><td>P200600181</td><td>Water</td><td></td><td>David</td><td>Linn</td><td>Aurora</td><td>МО</td><td>income and this increase is too much for the elderly to pay for. Please consider the poor consumer.</td><td></td><td></td><td>N/A</td></t<>	P200600181	Water		David	Linn	Aurora	МО	income and this increase is too much for the elderly to pay for. Please consider the poor consumer.			N/A
(Water) wells are of poor water quality. The report also stated that they might mix some of the good water and no one could etithe difference. Feels water See State that they might mix some of the good water and no one could etithe difference. Feels water P200600180 Water Empire District Electric Company, The- (Water) Ilene Skinner Aurora MO Customer states that co should not get any PSC (Water) BN Investigation in Process more money that what they alfready have. Thinks hat SSS service connection fee is a hardship on a lot of people See Service connection fee is a hardship on a lot of people N/A P200600188 Water Empire District Electric Company, The- (Water) Raiph Wilson Marionville MO Customer states that co should not get any PSC (Water) N/A P200600188 Water Empire District Electric Company, The- (Water) Raiph Wilson Marionville MO Customer states that co should not get any provide water and individe the difference. Feels water N/A Letter Water Empire District Electric Company, The- (Water) Bill Allen See attached PSC No return address on envelope E-mail Water Empire District Electric Company, The- (Water) Jackie Dinley See attached PSC N/A N/A Fax <	P200600197	Water		Terrie	Rice	Ozark	MO		PSC		N/A
Water) more money that what they allready have. Thinks that \$585 service connection fee is a hardship on lot of people Service connection fee is a hardship on lot of people P200600188 Water Empire District Electric Company, The- (Water) Ralph Wilson Marionville MO Living on fixed income and thinks prices now PSC are allready to on wch despite conserving usage. Against rate increase because it is excessive. Increase will make it that much harder for the elderly to pay bills. N/A Letter Water Empire District Electric Company, The- (Water) Bill Allen See attached PSC N/A crease on envelope E-mail Water Empire District Electric Company, The- (Water) Melissa Briggs See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) Jackie Dinley See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) D F Eukel Mount MO See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) D F Eukel Mount MO See attached OPC N/A Fax Water Empire District Electric Company, The- (W	P200600183	Water		Lisa	Schessmacher	Aurora	МО	wells are of poor water quality. The report also stated that they might mix some of the poor water with some of the good water and no one could tell the difference. Feels water		BN	Investigation in Process
(Water)(Water)are already too much despite conserving usage. Against rate increase because it is excessive. Increase will make it that much harder for the elderly to pay bills.LetterWaterEmpire District Electric Company, The- (Water)BillAllenSee attachedPSCNo return address on envelopeE-mailWaterEmpire District Electric Company, The- (Water)MelissaBriggsSee attachedOPCN/AE-mailWaterEmpire District Electric Company, The- (Water)JackieDinleySee attachedPSCBNInvestigation in ProcessFaxWaterEmpire District Electric Company, The- (Water)D FEukelMount VernonMOSee attachedOPCN/AFaxWaterEmpire District Electric Company, The- (Water)D FEukelMount VernonMOSee attachedOPCN/AFaxWaterEmpire District Electric Company, The- (Water)D FEukelMount VernonMOSee attachedOPCN/AFaxWaterEmpire District Electric Company, The- (Water)CarolJonesAuroraMOSee attachedBothN/AE-mailWaterEmpire District Electric Company, The- (Water)ConnieKayeMonettMOSee attachedBothN/AE-mailWaterEmpire District Electric Company, The- (Water)ConnieKayeMonettMOSee attachedBothN/AE-mailWaterEmpire Dis	P200600180	Water		llene	Skinner	Aurora	МО	more money that what they allready have. Thinks that \$585 service connection fee is a		BN	Investigation in Process
image: strain of the strain	P200600188	Water		Ralph	Wilson	Marionville	9 MO	are allready too much despite conserving usage. Against rate increase because it is excessive. Increase will make it that much	v PSC		N/A
E-mail Water Empire District Electric Company, The- (Water) Jackie Dinley See attached PSC BN Investigation in Process Fax Water Empire District Electric Company, The- (Water) D F Eukel Mount Vernon MO See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) D F Eukel Mount Vernon MO See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) Carol Jones Aurora MO See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) Carol Jones Aurora MO See attached DF N/A E-mail Water Empire District Electric Company, The- (Water) Connie Kaye Monett MO See attached Both BN Explained the connection fee and the rate case procedure. Letter Water Empire District Electric Company, The- Richard Watrip Aurora MO See attached Both N/A	Letter	Water		Bill	Allen			See attached	PSC		
E-mail Water Empire District Electric Company, The- (Water) Jackie Dinley See attached PSC BN Investigation in Process Fax Water Empire District Electric Company, The- (Water) D F Eukel Mount Vernon MO See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) D F Eukel Mount Vernon MO See attached OPC N/A Fax Water Empire District Electric Company, The- (Water) Carol Jones Aurora MO See attached Both N/A E-mail Water Empire District Electric Company, The- (Water) Connie Kaye Monett MO See attached Both BN Explained the connection fee and the rate case procedure. Letter Water Empire District Electric Company, The- Richard Waltrip Aurora MO See attached Both N/A	E-mail	Water	Empire District Electric Company, The-	Melissa	Briggs			See attached	OPC		
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E-mail Water Empire District Electric Company, The-Connie Kaye Monett MO See attached Both BN Explained the connection fee and the rate case procedure. Letter Water Empire District Electric Company, The-Richard Water Both BN Explained the connection fee and the rate case procedure.	Fax	Water	Empire District Electric Company, The-	Carol	Jones		MO	See attached	Both		N/A
	E-mail	Water	Empire District Electric Company, The-	Connie	Kaye	Monett	MO	See attached	Both	BN	fee and the rate case
	Letter	Water		Richard	Waltrip	Aurora	MO	See attached	Both		N/A

Copies of Customer Correspondence re: Notice of Company/Staff Disposition Agreement

TO WHOM IT MAY CONCERN:

Please be advised that we would like to ask that the rates not be allowed to be raised higher. We are on a fixed income and we are already paying \$300.00 a month on level pay and our temp in our house is set at 72 degrees. We already had to put in a pellet stove because we could not keep warm on just electricity. Social Security is only around \$860.00 and that doesn't leave much after the electric and water is paid.

Please reconsider allowing rates to change. Before we were married he received a really large bill and he turned everything off that could be unplugged and was watching it very carefully and he came home one day and he caught the guys that were suppose to be reading the meter turning the screw that makes it run faster and he asked them what they were doing and they would not tell him they just put it back together and left.

Hill . allen



Russo, Jim

From:	Wheatley, Mark [mark.wheatley@ded.mo.gov]
Sent:	Thursday, December 15, 2005 11:50 AM
То:	Russo, Jim
Cc:	Robertson, Ted
Subject:	FW:water rate increase (EMPIRE)

Jim:

Here is another comment on Empire. I believe you should have received our other comments yesterday. Thanks!

MDW

From: Stratton, Kendelle Sent: Thursday, December 15, 2005 11:37 AM To: Wheatley, Mark Subject: FW: water rate increase

Kendelle Stratton

From: Melissa Briggs [mailto:ayarep@yahoo.com] Sent: Thursday, December 15, 2005 10:34 AM To: mopco Subject: water rate increase

Dear Mark,

I would like to comment on the water rate increase of 38.13% by Empire Electric for the town of Aurora, MO.

I am stongly opposed to this increase for a couple of reasons. The main one is the quality of my water. It is essentially unfit to drink. I have tried to work with Empire in the past to rectify this problem, but they continue to assure me there is nothing wrong with the water OR that it is caused by my pipes. Well, I took that last excuse to heart and 3 years ago I spent \$500 replacing the water line to my home. It is now new, PCV pipe. The water is still bad. I hardly believe Empire's notion that is is my fault the water is of poor quality. I think it is more likely the means of Empire getting the water to me, hence THEIR pipes, that are of inferior quality. I currently spend \$1.75-\$2.75 per week purchasing drinkable water for my home. Nevermind t he inconvenience of having to go back and forth to the store to do so. However, I feel there is no other option. I merely cannot stomach the water from Empire. Perhaps the employees of Empire would like for me to bottle water from my home for them and their families to drink! I would like to witness that!

Another reason I oppose the increase is because of the amount. I'm sorry, but 38.13% is unresonable.

Honestly, I have not been satified with Empire Electric as a whole. I have experienced much trouble with my electricity and water since I've

lived in my home. That has been 10 years. My power often goes out as many as 8 times per month. I've had to replace power supplies to my computer because of the surges. Instead of this problem being addressed by Empire, I am just told to purchase a surge protector to put outside of my home.

Sure I can spend in excess of a \$1,000 putting new water lines in my home, replacing my water heater, installing a water softener and putting a surge protector on my home, hoping to get the standard service I deserve. I just don't feel it is the consumers responsiblity to do all of this AND be expected to pay for higher rates.

I hope my concerns are taken seriously.

Melissa Briggs

Yahoo! Shopping Find Great Deals on Holiday Gifts at Yahoo! Shopping <http://us.rd.yahoo.com/mail_us/footer/shopping/*http://shopping.yahoo.c om/;_ylc=X3oDMTE2bzVzaHJtBF9TAzk1OTQ5NjM2BHN1YwNtYWlsdGFnBHNsawNob2xpZGF 5LTA1>

CONFIDENTIALITY STATEMENT:

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Russo, Jim

From:jackie dinley [dinleyb@yahoo.com]Sent:Wednesday, November 30, 2005 7:12 PMTo:water.sewer@psc.mo.gov; mopco@ded.mo.govSubject:sewer increase for taneycomo highlands

our names are russ and jackie dinley. 121 monarch lane, branson, mo 65616. we are protesting the increase for the sewers here in taneycomo highlands. they are not properly maintained. they even hauled a lot of trucks of sewage out this summer. the system is not supposed to operate like that. no one checks on it regularly. our sewer line was not put in properly and we have it plug up several times a year. sincerly, jackie and russ dinley

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Derf & Dee Eukel

417-466-7251

FILE

p.1

The Joy of The L-RD is Our Strength Nehemiah B:10

5 December, 2005

Office of the Public Counsel Attn: Mark Wheatley (FAX # 573.751.5562) PO Box 2230 Jefferson city, Missouri 65102

Shalom!

This letter is in reference to Commission Case No. WR-2006-0215, The Empire District Electric Company's proposed water rate increase. I am sending a copy of this correspondence by FAX to the Public Service Commission (#573.751.1847) and David Gibson [Gipson?] of Empire (# 417.625.5153), also by FAX.

I received a letter dated 28 July, 2005 from Lewis Mills, Acting Public Counsel in response to my first letter. James Russo, Assistant Manager-Rates for the Water & Sewer Department of the Missouri Public Service Commission sent a letter dated 25 August, 2055. David Gibson, Vice President-Regulatory & General Services for Empire sent a "Customer Notice Correction" letter dated 2 December, 2005 to clarify information provided to us in a previous notice regarding the proposed water rate increase.

It appears to us that a rate increase will occur based on the audits The Staff conducted and is now recommending. We continue to strongly object to the increase, its size and the efficiencies of Empire. A Public Hearing is clearly warranted. Thank you for keeping us informed.



DF EUKEI 541 Country Lane - Mount Vernan, MO 65712 ~PH\FX: 417.466.7251 - rabb@eukel.org ~ Erev Shabbat (Friday) 6:45 PM Kindling of Lights 7:00 PM

P.Ø1

11/24/3

RE: CUSTOMER NOTICE WEAR SIRS I AM - listressed About your Consideration OF INCREASING RATES. THE COST OF LIVING CUNTINUES TO ESCULATE AND Missouri WAGES REMAIN CONSISTANTLY LOWER THEN NEARLY All OTHER STATES PEOPLE CANNOT CONTINUE ON THIS PATH. I disagree Strongly with your RATE Hike. RESPECTFULLY,

CAROL A. JONES

CAROL A JONES 407 SAMUELCT. AURORA, MO 65605

AITN.

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10-7-5

Dear Sirs:

I would like to protest the rate hike that you are proposing.

Missouri residents are receiving little to NO pay increases; and customers are daily being bombarded with increased prices.

I would think the the Public Service Commission could be creative enough to search out a better method to meet budget. I haven't seen a company yet that couldn't resort to improved money management. Although, most companies are caught up in (put it on the people).

Get ready for the public to rebel. Wage increases in Missouri are in order if the cost of living continues to increase.

We the people are becoming less and less able to manage.

Please consider.

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Respectfully, Sugar Dames

Carol A. Jones

Or: Public Scriber Myres. Office of The Lifter with

Russo, Jim

From:Connie Kaye [CKaye@jackhenry.com]Sent:Wednesday, November 30, 2005 1:04 PMTo:water.sewer@psc.mo.govSubject:Proposed rate changes

I received the notice for the proposed rate changes for The Empire district Electric Company-Water and would like to voice my opinion. My main concern is the proposed rate of \$580.00 for service connection fee. That amount is outrageous! As a new customer in this service area, this type of cost is not realistic when you consider the costs to purchase a home, move, and just connect to the basic services. I can understand a cost if the home is new construction and lines have to be placed but just to connect to service is not understandable. Most people don't have an extra \$580 to throw away on a phone call to begin service. I would hope you sincerely reconsider this fee. The other fees proposed are not extremely out of line as the service connection fee.

Thanks,

Connie Kaye, PMP Project Manager, PMO Jack Henry & Associates 663 Highway 60 Monett, MO 65708 PH: (417)236-8919 Ext: 177176 Cell: (913)219-5516 E-mail: ckaye@jackhenry.com

Wheatley, Mark

From:Stratton, KendelleSent:Wednesday, November 30, 2005 1:21 PMTo:Wheatley, MarkSubject:FW: Proposed rate changes

FILE COPY

Kendelle Stratton

From: Connie Kaye [mailto:CKaye@jackhenry.com] Sent: Wednesday, November 30, 2005 1:08 PM To: mopco Subject: FW: Proposed rate changes

Commission Case No. WR-2006-0215

From: Connie Kaye Sent: Wednesday, November 30, 2005 1:04 PM To: 'water.sewer@psc.mo.gov' Subject: Proposed rate changes

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Thanks,

Connie Kaye, PMP Project Manager, PMO Jack Henry & Associates 663 Highway 60 Monett, MO 65708 PH: (417)236-8919 Ext: 177176 Cell: (913)219-5516 E-mail: ckaye@jackhenry.com Dear Sug

UTILITY OPERATIONS In response to your notice of a rate increase, I would like to ask you a question. Ar any of your employees working for lower wages? I doubt it! I'm making four dollars an hour less than I was two years ago. I'm also driving seventy miles a day to have employment. Gas is, as you know, at an all time high, as is food and other necessities. I, m sure all of your employees earn and deserve a pay raise, but the working class deserves a break as well. Don't you agree? If it is necessary to increase your rates, why not choose people who can absorb the cost by passing the cost onto their customers, like industries, car washes, laundry mats, etc. This would give the working class a chance to do better with the income they earn. Why are you considering a connection fee, when you will have a full time payment for

ECEIVE

DEC 1 3 2005

years to come? That's like charging a person to come into your store to buy your

wares, isn't it?

Please take some of this into consideration when you make your decision on this matter.

Sincere Jadwally