

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Tariff Filing of Aqua RU,)
Inc., d/b/a Aqua Missouri, Inc., to Implement)
a Rate Increase for Water Service Provided to)
Customers in its Missouri Service Areas)

Case No. WR-2007-0021

Tariff No. JW-2007-0015

**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 240-3.635, Aqua RU, Inc., d/b/a Aqua Missouri, Inc. ("Company") filed revised tariff sheets to implement the provisions of a *Company/Staff Agreement Regarding Disposition of Small Water 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 [QW-2005-0009]).

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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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. WR-2007-0021

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.

Table of Contents

- 1) Summary of Company's Annual Operating Revenues at Current Rates
- 2) Ratemaking Income Statement
- 3) Rate Design Worksheet
- 4) Summary of Company's Annual Operating Revenues at Proposed Rates
- 5) Residential Customer Billing Comparison
- 6) Revenue Requirement Audit Workpapers

Summary of Company's Annual Operating Revenues at Current Rates

Aqua RU, Inc. - Lakewood Manor Service Area

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	34	0	34	\$ 9.02	\$ 3,680
3/4"	0	0	0	\$ 9.02	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
6"+	0	0	0	\$ -	\$ -
Total	34	0	34		\$ 3,680

*monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgalions

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	765.2	-	765.2	\$ 2.230	\$ 1,706
3/4"	-	-	-	\$ 2.230	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
6"+	-	-	-	\$ -	\$ -
Total	765.2	-	765.2		\$ 1,706

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks	\$	-
Net Annualized Commodity Revenues	\$	1,706
Calculated Annualized Commodity Sales		543.5

Other Operating Revenues

Bulk Water Sales	\$	-
Sales to Other Public Authorities	\$	-
Late Charge Fees	\$	-
Turn-Off/Turn-On/Penalty Charges	\$	-
Miscellaneous Service Revenue	\$	194
Other Water Revenues	\$	(8)
Discounts Earned	\$	-
Total Other Revenues	\$	186

Total Operating Revenues

Service Charges - Retail Customers	\$	3,680
Commodity Revenues - Retail Customers	\$	1,706
Sub-Total Tariffed Rate Revenues	\$	5,387
Other Operating Revenues	\$	186
Total Operating Revenues	\$	5,573

Aqua/RU, Inc. - LTA Water Service Area

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	98	0	98	\$ 8.62	\$ 10,137
1"	0	0	0	\$ -	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
6"+	0	0	0	\$ -	\$ -
Total	98	0	98		\$ 10,137

*monthly service charge includes 2,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgal/ons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	3,920.1	-	3,920.1	\$ 1.930	\$ 7,566
1"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
6"+	-	-	-	\$ -	\$ -
Total	3,920.1	-	3,920.1		\$ 7,566

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks	\$ -
Net Annualized Commodity Revenues	\$ 7,566
Calculated Annualized Commodity Sales	2,409.5

Other Operating Revenues

Bulk Water Sales	\$ -
Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Revenues - Service Lines	\$ -
Rents from Water Property - Tower Rental	\$ -
Discounts Earned	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 10,137
Commodity Revenues - Retail Customers	\$ 7,566
Sub-Total Tariffed Rate Revenues	\$ 17,703
Other Operating Revenues	\$ -
Total Operating Revenues	\$ 17,703

Aqua/RU, Inc. - Ozark Mountain Service Area

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	434	0	434	\$ 14.11	\$ 73,485
1"	0	0	0	\$ 16.84	\$ -
2"	0	0	0	\$ 26.86	\$ -
Total	434	0	434		\$ 73,485

*monthly service charge includes 3,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	6,176.4	-	6,176.4	\$ 2.920	\$ 18,035
1"	-	-	-	\$ 2.920	\$ -
2"	-	-	-	\$ 2.920	\$ -
Total	6,176.4	-	6,176.4		\$ 18,035

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks \$ -

Net Annualized Commodity Revenues \$ 18,035

Calculated Annualized Commodity Sales 5,743.7

Other Operating Revenues

Bulk Water Sales	\$ -
Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Service Revenue	\$ 166
Other Water Revenue	\$ (871)
Non-utility Income - Other	\$ 1,310
Total Other Revenues	\$ 605

Total Operating Revenues

Service Charges - Retail Customers	\$ 73,485
Commodity Revenues - Retail Customers	\$ 18,035
Sub-Total Tariffed Rate Revenues	\$ 91,520
Other Operating Revenues	\$ 605
Total Operating Revenues	\$ 92,125

Aqua/RU, Inc. - Rankin Acres Service Area

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	90	0	90	\$ 22.34	\$ 24,127
1"	0	0	0	\$ -	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
6"+	0	0	0	\$ -	\$ -
Total	90	0	90		\$ 24,127

*monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgal/ons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	-	-	-	\$ 2.360	\$ -
1"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
6"+	-	-	-	\$ -	\$ -
Total	-	-	-		\$ -

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks	\$	-
Net Annualized Commodity Revenues	\$	-
Calculated Annualized Commodity Sales		0.0

Other Operating Revenues

Bulk Water Sales	\$	-
Sales to Other Public Authorities	\$	-
Late Charge Fees	\$	-
Turn-Off/Turn-On/Penalty Charges	\$	-
Miscellaneous Revenues - Service Lines	\$	-
Rents from Water Property - Tower Rental	\$	-
Non-utility Income - Other	\$	296
Total Other Revenues	\$	296

Total Operating Revenues

Service Charges - Retail Customers	\$	24,127
Commodity Revenues - Retail Customers	\$	-
Sub-Total Tariffed Rate Revenues	\$	24,127
Other Operating Revenues	\$	296
Total Operating Revenues	\$	24,423

Aqua/RU, Inc. - Riverside Estates Service Area

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	249	0	249	\$ 15.03	\$ 44,910
1"	3	0	3	\$ 15.03	\$ 541
Total	252	0	252		\$ 45,451

*monthly service charge includes 3,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	8,493.9	-	8,493.9	\$ 3.630	\$ 30,833
1"			-	\$ 3.630	\$ -
Total	8,493.9	-	8,493.9		\$ 30,833

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks \$ -

Net Annualized Commodity Revenues \$ 30,833

Calculated Annualized Commodity Sales 9,819.4

Other Operating Revenues

Bulk Water Sales	\$ -
Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Service Revenues	\$ 406
Rents from Water Property - Tower Rental	\$ -
Non-utility Income-Other	\$ 190
Total Other Revenues	\$ 596

Total Operating Revenues

Service Charges - Retail Customers	\$ 45,451
Commodity Revenues - Retail Customers	\$ 30,833
Sub-Total Tariffed Rate Revenues	\$ 76,284
Other Operating Revenues	\$ 596
Total Operating Revenues	\$ 76,880

Aqua/RU, Inc. - Spring Valley Service Area

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	121	0	121	\$ 12.53	\$ 18,194
1"	0	0	0	\$ -	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
6"+	0	0	0	\$ -	\$ -
Total	121	0	121		\$ 18,194

*monthly service charge includes 2,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgalions

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	3,272.5	-	3,272.5	\$ 3.350	\$ 10,963
1"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
6"+	-	-	-	\$ -	\$ -
Total	3,272.5	-	3,272.5		\$ 10,963

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks	\$ -
Net Annualized Commodity Revenues	\$ 10,963
Calculated Annualized Commodity Sales	3,491.3

Other Operating Revenues

Bulk Water Sales	\$ -
Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Service Revenues	\$ 137
Rents from Water Property - Tower Rental	\$ -
Non-utility Income - Other	\$ 465
Total Other Revenues	\$ 602

Total Operating Revenues

Service Charges - Retail Customers	\$ 18,194
Commodity Revenues - Retail Customers	\$ 10,963
Sub-Total Tariffed Rate Revenues	\$ 29,156
Other Operating Revenues	\$ 602
Total Operating Revenues	\$ 29,758

Aqua/RU, Inc. - White Branch Service Area

Revenue Annualizations at Current Rates-Water

Annualized Customer Counts and Service Charge Revenues

Flat Rate Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
Full Time	77	0	77	\$ 13.50	\$ 12,474
Part Time	115	0	115	\$ 16.88	\$ 23,294
Commercial	0	0	0	\$ 16.88	\$ -
Total	192	0	192		\$ 35,768

*monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
3/4"	-	-	-	\$ -	\$ -
1"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
6"+	-	-	-	\$ -	\$ -
Total	-	-	-		\$ -

Annualized Adjustment for Billing Adjustments for Over-Reads & Leaks	\$	-
Net Annualized Commodity Revenues	\$	-
Calculated Annualized Commodity Sales		0.0

Other Operating Revenues

Bulk Water Sales	\$	-
Sales to Other Public Authorities	\$	-
Late Charge Fees	\$	-
Turn-Off/Turn-On/Penalty Charges	\$	-
Miscellaneous Revenues - Service Lines	\$	-
Rents from Water Property - Tower Rental	\$	-
Non-utility Income-Other	\$	440
Total Other Revenues	\$	440

Total Operating Revenues

Service Charges - Retail Customers	\$	35,768
Commodity Revenues - Retail Customers	\$	-
Sub-Total Tariffed Rate Revenues	\$	35,768
Other Operating Revenues	\$	440
Total Operating Revenues	\$	36,208

Ratemaking Income Statement

Aqua RU, Inc. - Lakewood Manor Service Area

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 5,387
2	Other Operating Revenues *	\$ 186
3	Total Operating Revenues	\$ 5,573

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Water Treatment Expense-Chemicals	\$ -
2 Purchased Power	\$ 665
3 Operations Supervision & Maintenance	\$ 2,516
4 Operation Labor & Expenses	\$ 10
5 Materials & Supplies	\$ 228
6 Outside Services Employed	\$ -
7 Management Fees	\$ 1,070
8 Permit Fees	\$ -
9 Administration & General - Salaries	\$ 641
10 Office Supplies	\$ -
11 Customer Records & Collection Expense	\$ 151
12 Employee Pensions & Benefits	\$ 840
13 Regulatory Commission Expense	\$ 195
14 Vehicle Expense	\$ 394
15 Miscellaneous Expense- Equipment Rent	\$ 45
16 Miscellaneous Expense- Insurance	\$ 338
17 Miscellaneous Expense- Vehicle Insurance	\$ -
18 Miscellaneous Expense- Telephone	\$ -
19 Miscellaneous Expense- Uncollectibles	\$ 104
20 Miscellaneous Expense- Building Rent	\$ 67
21 Miscellaneous General Expenses	\$ 569
22 Sub-Total Operating Expenses	\$ 7,833
23 Property Taxes	\$ 145
24 MO Franchise Taxes	\$ -
25 Employer FICA Taxes	\$ 268
26 Federal Unemployment Taxes	\$ -
27 State Unemployment Taxes	\$ -
28 State & Federal Income Taxes	\$ 322
29 Sub-Total Taxes	\$ 735
30 Depreciation Expense	\$ 2,612
31 Amortization of Utility Plant (computer system)	\$ -
32 Sub-Total Depreciation/Amortization	\$ 2,612
33 Return on Rate Base	\$ 2,109
34 Total Cost of Service	\$ 13,289
35 Overall Revenue Increase Needed	\$ 7,716

Aqua/RU, Inc. - LTA Water Service Area

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 17,703
2	Other Operating Revenues *	\$ -
3	Total Operating Revenues	\$ 17,703
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Water Treatment Expense-Chemicals	\$ -
2 Purchased Power	\$ 2,955
3 Operations Supervision & Maintenance	\$ 7,255
4 Operation Labor & Expenses	\$ -
5 Materials & Supplies	\$ 656
6 Outside Services Employed	\$ 3,083
7 Management Fees	\$ -
8 Permit Fees	\$ -
9 Administration & General - Salaries	\$ 1,847
10 Office Supplies	\$ 172
11 Customer Records & Collection Expense	\$ 434
12 Employee Pensions & Benefits	\$ 2,422
13 Regulatory Commission Expense	\$ 564
14 Vehicle Expense	\$ 1,131
15 Miscellaneous Expense- Equipment Rent	\$ 131
16 Miscellaneous Expense- Insurance	\$ 974
17 Miscellaneous Expense- Vehicle Insurance	\$ -
18 Miscellaneous Expense- Telephone	\$ 536
19 Miscellaneous Expense- Uncollectibles	\$ 300
20 Miscellaneous Expense- Building Rent	\$ 192
21 Miscellaneous General Expenses	\$ 931
22 Sub-Total Operating Expenses	\$ 23,583
23 Property Taxes	\$ -
24 MO Franchise Taxes	\$ -
25 Employer FICA Taxes	\$ 773
26 Federal Unemployment Taxes	\$ -
27 State Unemployment Taxes	\$ -
28 State & Federal Income Taxes	\$ 203
29 Sub-Total Taxes	\$ 976
30 Depreciation Expense	\$ 4,141
31 Amortization Expense	\$ (159)
32 Sub-Total Depreciation/Amortization	\$ 3,982
33 Return on Rate Base	\$ 1,330
34 Total Cost of Service	\$ 29,871
35 Overall Revenue Increase Needed	\$ 12,168

Aqua/RU, Inc. - Ozark Mountain Service Area

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 91,520
2	Other Operating Revenues *	\$ 605
3	Total Operating Revenues	\$ 92,125
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Water Treatment Expense-Chemicals	\$ 511
2 Purchased Power	\$ 5,051
3 Operations Supervision & Maintenance	\$ 32,127
4 Operation Labor & Expenses	\$ 786
5 Materials & Supplies	\$ 2,907
6 Outside Services Employed	\$ -
7 Management Fees	\$ 13,653
8 Permit Fees	\$ -
9 Administration & General - Salaries	\$ 8,180
10 Office Supplies	\$ 760
11 Customer Records & Collection Expense	\$ 1,922
12 Employee Pensions & Benefits	\$ 10,726
13 Regulatory Commission Expense	\$ 2,498
14 Vehicle Expense	\$ 5,014
15 Miscellaneous Expense- Equipment Rent	\$ 578
16 Miscellaneous Expense- Insurance	\$ 3,082
17 Miscellaneous Expense- Vehicle Insurance	\$ 1,229
18 Miscellaneous Expense- Telephone	\$ 2,374
19 Miscellaneous Expense- Uncollectibles	\$ 1,328
20 Miscellaneous Expense- Building Rent	\$ 852
21 Miscellaneous General Expenses	\$ 4,862
22 Sub-Total Operating Expenses	\$ 98,440
23 Property Taxes	\$ 920
24 MO Franchise Taxes	\$ -
25 Employer FICA Taxes	\$ 3,426
26 Federal Unemployment Taxes	\$ -
27 State Unemployment Taxes	\$ -
28 State & Federal Income Taxes	\$ 4,347
29 Sub-Total Taxes	\$ 8,693
30 Depreciation Expense	\$ 29,461
31 Amortization Expense	\$ (9,436)
32 Sub-Total Depreciation/Amortization	\$ 20,025
33 Return on Rate Base	\$ 28,507
34 Total Cost of Service	\$ 155,665
35 Overall Revenue Increase Needed	\$ 63,540

Aqua/RU, Inc. - Rankin Acres Service Area

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 24,127
2	Other Operating Revenues *	\$ 296
3	Total Operating Revenues	\$ 24,423
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Water Treatment Expense-Chemicals	\$ 215
2 Purchased Power	\$ 2,763
3 Operations Supervision & Maintenance	\$ 6,662
4 Operation Labor & Expenses	\$ -
5 Materials & Supplies	\$ 603
6 Outside Services Employed	\$ 443
7 Management Fees	\$ 2,388
8 Permit Fees	\$ -
9 Administration & General - Salaries	\$ 1,696
10 Office Supplies	\$ 158
11 Customer Records & Collection Expense	\$ 399
12 Employee Pensions & Benefits	\$ 2,224
13 Regulatory Commission Expense	\$ 518
14 Vehicle Expense	\$ 1,038
15 Miscellaneous Expense- Equipment Rent	\$ 120
16 Miscellaneous Expense- Insurance	\$ 607
17 Miscellaneous Expense- Vehicle Insurance	\$ 287
18 Miscellaneous Expense- Telephone	\$ 492
19 Miscellaneous Expense- Uncollectibles	\$ 275
20 Miscellaneous Expense- Building Rent	\$ 177
21 Miscellaneous General Expenses	\$ 855
22 Sub-Total Operating Expenses	\$ 21,920
23 Property Taxes	\$ 128
24 MO Franchise Taxes	\$ -
25 Employer FICA Taxes	\$ 710
26 Federal Unemployment Taxes	\$ -
27 State Unemployment Taxes	\$ -
28 State & Federal Income Taxes	\$ 350
29 Sub-Total Taxes	\$ 1,188
30 Depreciation Expense	\$ 1,602
31 Amortization of Utility Plant	\$ -
32 Sub-Total Depreciation/Amortization	\$ 1,602
33 Return on Rate Base	\$ 2,295
34 Total Cost of Service	\$ 27,005
35 Overall Revenue Increase Needed	\$ 2,582

Aqua/RU, Inc. - Riverside Estates Service Area

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 76,284
2	Other Operating Revenues *	\$ 596
3	Total Operating Revenues	\$ 76,880
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Water Treatment Expense-Chemicals	\$ 215
2 Purchased Power	\$ 3,713
3 Materials & Supplies	\$ 1,688
4 Operation Supervision & Maintenance	\$ 18,654
5 Outside Services	\$ 5,034
6 Operation Labor & Expense	\$ 197
7 Administration & General - Salaries	\$ 4,750
8 Management Services	\$ 2,868
9 Office Supplies	\$ 441
10 Customer Records & Collection Expense	\$ 1,116
11 Vehicle Expense	\$ 2,912
12 Employee Pensions & Benefits	\$ 6,228
13 Regulatory Commission Expense	\$ 1,451
14 Insurance Expense	\$ 1,784
15 Vehicle Insurance Expense	\$ 719
16 Telephone Expense	\$ 1,378
17 Uncollectible Expense	\$ 771
18 Building Rent Expense	\$ 495
19 Miscellaneous Expense-Equipment Rent	\$ 336
20 Miscellaneous General Expenses	\$ 2,394
21 Sub-Total Operating Expenses	\$ 57,144
22 Property Taxes	\$ 2,313
23 MO Franchise Taxes	\$ -
24 Employer FICA Taxes	\$ 1,990
25 Federal Unemployment Taxes	\$ -
26 State Unemployment Taxes	\$ -
27 State & Federal Income Taxes	\$ 3,368
28 Sub-Total Taxes	\$ 7,671
29 Depreciation Expense	\$ 13,803
30 Amortization Expense	\$ (1,582)
31 Sub-Total Depreciation/Amortization	\$ 12,221
32 Return on Rate Base	\$ 22,088
33 Total Cost of Service	\$ 99,124
34 Overall Revenue Increase Needed	\$ 22,244

Aqua/RU, Inc. - Spring Valley Service Area

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 29,156
2	Other Operating Revenues *	\$ 602
3	Total Operating Revenues	\$ 29,758
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Purchased Water	\$ 18,588
2 Purchased Power	\$ 404
3 Operations Supervision & Maintenance	\$ 8,957
4 Operation Labor & Expenses	\$ -
5 Materials & Supplies	\$ 810
6 Outside Services Employed	\$ 382
7 Management Fees	\$ 3,423
8 Permit Fees	\$ -
9 Administration & General - Salaries	\$ 2,281
10 Office Supplies	\$ 212
11 Customer Records & Collection Expense	\$ 536
12 Employee Pensions & Benefits	\$ 2,990
13 Regulatory Commission Expense	\$ 697
14 Vehicle Expense	\$ 1,399
15 Miscellaneous Expense- Equipment Rent	\$ 161
16 Miscellaneous Expense- Insurance	\$ 841
17 Miscellaneous Expense- Vehicle Insurance	\$ 361
18 Miscellaneous Expense- Telephone	\$ 662
19 Miscellaneous Expense- Uncollectibles	\$ 370
20 Miscellaneous Expense- Building Rent	\$ 237
21 Miscellaneous General Expenses	\$ 1,149
22 Sub-Total Operating Expenses	\$ 44,460
23 Property Taxes	\$ 293
24 MO Franchise Taxes	\$ -
25 Employer FICA Taxes	\$ 956
26 Federal Unemployment Taxes	\$ -
27 State Unemployment Taxes	\$ -
28 State & Federal Income Taxes	\$ 685
29 Sub-Total Taxes	\$ 1,934
30 Depreciation Expense	\$ 2,898
31 Amortization of Utility Plant	\$ -
32 Sub-Total Depreciation/Amortization	\$ 2,898
33 Return on Rate Base	\$ 4,492
34 Total Cost of Service	\$ 53,784
35 Overall Revenue Increase Needed	\$ 24,026

Aqua/RU, Inc. - White Branch Service Area

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 35,768
2	Other Operating Revenues *	\$ 440
3	Total Operating Revenues	\$ 36,208
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Water Treatment Expense-Chemicals	\$ 304
2 Purchased Power	\$ 2,594
3 Operations Supervision & Maintenance	\$ 13,546
4 Operation Labor & Expenses	\$ 265
5 Materials & Supplies	\$ 1,226
6 Outside Services Employed	\$ 3,230
7 Management Fees	\$ 2,527
8 Permit Fees	\$ -
9 Administration & General - Salaries	\$ 3,449
10 Office Supplies	\$ 320
11 Customer Records & Collection Expense	\$ 810
12 Employee Pensions & Benefits	\$ 4,523
13 Regulatory Commission Expense	\$ 1,053
14 Vehicle Expense	\$ 2,115
15 Miscellaneous Expense- Equipment Rent	\$ 244
16 Miscellaneous Expense- Insurance	\$ 1,324
17 Miscellaneous Expense- Vehicle Insurance	\$ 494
18 Miscellaneous Expense- Telephone	\$ 1,001
19 Miscellaneous Expense- Uncollectibles	\$ 560
20 Miscellaneous Expense- Building Rent	\$ 359
21 Miscellaneous General Expenses	\$ 1,738
22 Sub-Total Operating Expenses	\$ 41,682
23 Property Taxes	\$ 1,066
24 MO Franchise Taxes	\$ -
25 Employer FICA Taxes	\$ 1,445
26 Federal Unemployment Taxes	\$ -
27 State Unemployment Taxes	\$ -
28 State & Federal Income Taxes	\$ 1,914
29 Sub-Total Taxes	\$ 4,425
30 Depreciation Expense	\$ 7,423
31 Amortization Expense	\$ (2,214)
32 Sub-Total Depreciation/Amortization	\$ 5,209
33 Return on Rate Base	\$ 12,553
34 Total Cost of Service	\$ 63,869
35 Overall Revenue Increase Needed	\$ 27,661

Rate Design Worksheet

Aqua RU, Inc. - Lakewood Manor Service Area

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	\$ 5,387
Agreed-Upon Overall Revenue Increase	\$ 7,716
Percentage Increase Needed	143.250%

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Residential	\$ 9.02	\$ 21.94	\$ 2.230	\$ 5.42
Commercial	\$ 9.02	\$ 21.94	\$ 2.230	\$ 5.42
2"	\$ -	\$ -	\$ -	\$ -
3"	\$ -	\$ -	\$ -	\$ -
4"	\$ -	\$ -	\$ -	\$ -
6"+	\$ -	\$ -	\$ -	\$ -

Aqua/RU, Inc. - LTA Water Service Area

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	\$ 17,703
Agreed-Upon Overall Revenue Increase	\$ 12,168
Percentage Increase Needed	68.734%

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
5/8"	\$ 8.62	\$ 14.54	\$ 1.930	\$ 3.26
1"	\$ -	\$ -	\$ -	\$ -
2"	\$ -	\$ -	\$ -	\$ -
3"	\$ -	\$ -	\$ -	\$ -
4"	\$ -	\$ -	\$ -	\$ -
6"+	\$ -	\$ -	\$ -	\$ -

Aqua/RU, Inc. - Ozark Mountain Service Area

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	\$ 91,520
Agreed-Upon Overall Revenue Increase	\$ 63,540
Percentage Increase Needed	69.427%

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
5/8"	\$ 14.11	\$ 23.91	\$ 2.920	\$ 4.95
1"	\$ 16.84	\$ 28.53	\$ 2.920	\$ 4.95
2"	\$ 26.86	\$ 45.51	\$ 2.920	\$ 4.95

Aqua/RU, Inc. - Rankin Acres Service Area

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	\$ 24,127
Agreed-Upon Overall Revenue Increase	\$ 2,582
Percentage Increase Needed	10.701%

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
5/8"	\$ 22.34	\$ 24.73	\$ 2.360	\$ 2.61
1"	\$ -	\$ -	\$ -	\$ -
2"	\$ -	\$ -	\$ -	\$ -
3"	\$ -	\$ -	\$ -	\$ -
4"	\$ -	\$ -	\$ -	\$ -
6"+	\$ -	\$ -	\$ -	\$ -

Aqua/RU, Inc. - Riverside Estates Service Area

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	\$ 76,284
Agreed-Upon Overall Revenue Increase	\$ 22,244
Percentage Increase Needed	29.160%

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
5/8"	\$ 15.03	\$ 19.41	\$ 3.630	\$ 4.69
1"	\$ 15.03	\$ 19.41	\$ 3.630	\$ 4.69

Aqua/RU, Inc. - Spring Valley Service Area

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	\$ 29,156
Agreed-Upon Overall Revenue Increase	\$ 24,026
Percentage Increase Needed	82.403%

Metered Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
5/8"	\$ 12.53	\$ 22.86	\$ 3.350	\$ 6.11
1"	\$ -	\$ -	\$ -	\$ -
2"	\$ -	\$ -	\$ -	\$ -
3"	\$ -	\$ -	\$ -	\$ -
4"	\$ -	\$ -	\$ -	\$ -
6"+	\$ -	\$ -	\$ -	\$ -

Aqua/RU, Inc. - White Branch Service Area

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	\$ 35,768
Agreed-Upon Overall Revenue Increase	\$ 27,661
Percentage Increase Needed	77.333%

Metered Customer Rates

Customer Class	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Full Time	\$ 13.50	\$ 23.94	\$ -	\$ -
Part Time	\$ 16.88	\$ 29.93	\$ -	\$ -
Commercial	\$ 16.88	\$ 29.93	\$ -	\$ -

Summary of Company's Annual Operating Revenues at Proposed Rates

Aqua RU, Inc. - Lakewood Manor Service Area

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	34	0	34	\$ 21.94	\$ 8,952
Commercial	0	0	0	\$ 21.94	\$ -
1.5"	0	0	0	\$ -	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
Total	34	0	34		\$ 8,952

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
Residential	765.2	-	765.2	\$ 5.424	\$ 4,151
Commercial	-	-	-	\$ 5.424	\$ -
1.5"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
Total	765.2	-	765.2		\$ 4,151

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	\$ 194
Other Water Revenues	\$ (8)
Discounts Earned	\$ -
Total Other Revenues	\$ 186

Total Operating Revenues

Service Charges - Retail Customers	\$ 8,952
Commodity Revenues - Retail Customers	\$ 4,151
Sub-Total Tariffed Rate Revenues	\$ 13,103
Other Operating Revenues	\$ 186
Total Revenues at Proposed Rates	\$ 13,289

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 13,289
Total Revenues at Current Rates	\$ 5,573
Increase In Revenues at Proposed Rates	\$ 7,716
Agreed-Upon Increase in Operating Revenues	\$ 7,716

Aqua/RU, Inc. - LTA Water Service Area

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	98	0	98	\$ 14.54	\$ 17,105
1"	0	0	0	\$ -	\$ -
1.5"	0	0	0	\$ -	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
Total	98	0	98		\$ 17,105

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	3,920.1	-	3,920.1	\$ 3.257	\$ 12,766
1"	-	-	-	\$ -	\$ -
1.5"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
Total	3,920.1	-	3,920.1		\$ 12,766

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 Revenues - Service Lines
 Rents from Water Property - Tower Rental
 Discounts Earned

Total Other Revenues \$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 17,105
Commodity Revenues - Retail Customers	\$ 12,766
Sub-Total Tariffed Rate Revenues	\$ 29,871
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 29,871

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 29,871
Total Revenues at Current Rates	\$ 17,703
Increase In Revenues at Proposed Rates	\$ 12,168
Agreed-Upon Increase in Operating Revenues	\$ 12,168

Aqua/RU, Inc. - Ozark Mountain Service Area

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	434	0	434	\$ 23.91	\$ 124,503
1"	0	0	0	\$ 28.53	\$ -
2"	0	0	0	\$ 45.51	\$ -
Total	434	0	434		\$ 124,503

*monthly service charge includes 3,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	6,176.4	-	6,176.4	\$ 4.947	\$ 30,557
1"	-	-	-	\$ 4.947	\$ -
2"	-	-	-	\$ 4.947	\$ -
Total	6,176.4	-	6,176.4		\$ 30,557

Other Operating Revenues

Bulk Water Sales	\$ -
Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Service Revenue	\$ 166
Other Water Revenue	\$ (871)
Non-utility Income - Other	\$ 1,310
Total Other Revenues	\$ 605

Total Operating Revenues

Service Charges - Retail Customers	\$ 124,503
Commodity Revenues - Retail Customers	\$ 30,557
Sub-Total Tariffed Rate Revenues	\$ 155,060
Other Operating Revenues	\$ 605
Total Revenues at Proposed Rates	\$ 155,665

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 155,665
Total Revenues at Current Rates	\$ 92,125
Increase In Revenues at Proposed Rates	\$ 63,540
Agreed-Upon Increase in Operating Revenues	\$ 63,540

Aqua/RU, Inc. - Rankin Acres Service Area

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	90	0	90	\$ 24.73	\$ 26,709
1"	0	0	0	\$ -	\$ -
1.5"	0	0	0	\$ -	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
Total	90	0	90		\$ 26,709

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	-	-	-	\$ 2.613	\$ -
1"	-	-	-	\$ -	\$ -
1.5"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
Total	-	-	-		\$ -

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 Revenues - Service Lines	\$ -
Rents from Water Property - Tower Rental	\$ -
Non-utility Income - Other	\$ 296
Total Other Revenues	\$ 296

Total Operating Revenues

Service Charges - Retail Customers	\$ 26,709
Commodity Revenues - Retail Customers	\$ -
Sub-Total Tariffed Rate Revenues	\$ 26,709
Other Operating Revenues	\$ 296
Total Revenues at Proposed Rates	\$ 27,005

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 27,005
Total Revenues at Current Rates	\$ 24,423
Increase In Revenues at Proposed Rates	\$ 2,582
Agreed-Upon Increase in Operating Revenues	\$ 2,582

Aqua/RU, Inc. - Riverside Estates Service Area

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	249	0	249	\$ 19.41	\$ 58,005
1"	3	0	3	\$ 19.41	\$ 699
Total	249	0	249		\$ 58,704

*monthly service charge includes 3,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	8,493.9	-	8,493.9	\$ 4.689	\$ 39,824
1"	-	-	-	\$ 4.689	\$ -
Total	8,493.9	-	8,493.9		\$ 39,824

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 Revenues	\$ 406
Rents from Water Property - Tower Rental	\$ -
Non-utility Income-Other	\$ 190
Total Other Revenues	\$ 596

Total Operating Revenues

Service Charges - Retail Customers	\$ 58,704
Commodity Revenues - Retail Customers	\$ 39,824
Sub-Total Tariffed Rate Revenues	\$ 98,528
Other Operating Revenues	\$ 596
Total Revenues at Proposed Rates	\$ 99,124

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 99,124
Total Revenues at Current Rates	\$ 76,880
Increase In Revenues at Proposed Rates	\$ 22,244
Agreed-Upon Increase in Operating Revenues	\$ 22,244

Aqua/RU, Inc. - Spring Valley Service Area

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
5/8"	121	0	121	\$ 22.86	\$ 33,186
1"	0	0	0	\$ -	\$ -
1.5"	0	0	0	\$ -	\$ -
2"	0	0	0	\$ -	\$ -
3"	0	0	0	\$ -	\$ -
4"	0	0	0	\$ -	\$ -
Total	121	0	121		\$ 33,186

*monthly service charge includes 2,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Meter Size	Residential	Business	Total Sales	Rate	Annual Revenue
5/8"	3,272.5	-	3,272.5	\$ 6.110	\$ 19,996
1"	-	-	-	\$ -	\$ -
1.5"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
Total	3,272.5	-	3,272.5		\$ 19,996

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 Revenues	\$ 137
Rents from Water Property - Tower Rental	
Non-utility Income - Other	\$ 465
Total Other Revenues	\$ 602

Total Operating Revenues

Service Charges - Retail Customers	\$ 33,186
Commodity Revenues - Retail Customers	\$ 19,996
Sub-Total Tariffed Rate Revenues	\$ 53,182
Other Operating Revenues	\$ 602
Total Revenues at Proposed Rates	\$ 53,784

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 53,784
Total Revenues at Current Rates	\$ 29,758
Increase In Revenues at Proposed Rates	\$ 24,026
Agreed-Upon Increase in Operating Revenues	\$ 24,026

Aqua/RU, Inc. - White Branch Service Area

Revenue Annualizations at Proposed Rates-Water

Annualized Customer Counts and Service Charge Revenues

Retail Metered Customers

Meter Size	Residential	Business	Total Meters	Rate *	Annual Revenue
Full Time	77	0	77	\$ 23.94	\$ 22,120
Part Time	115	0	115	\$ 29.93	\$ 41,309
Commercial	0	0	0	\$ 29.93	\$ -
Total	192	0	192		\$ 63,429

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"	-	-	-	\$ -	\$ -
1.5"	-	-	-	\$ -	\$ -
2"	-	-	-	\$ -	\$ -
3"	-	-	-	\$ -	\$ -
4"	-	-	-	\$ -	\$ -
Total	-	-	-		\$ -

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 Revenues - Service Lines	
Rents from Water Property - Tower Rental	
Non Utility Income-Other	\$ 440
Total Other Revenues	\$ 440

Total Operating Revenues

Service Charges - Retail Customers	\$ 63,429
Commodity Revenues - Retail Customers	\$ -
Sub-Total Tariffed Rate Revenues	\$ 63,429
Other Operating Revenues	\$ 440
Total Revenues at Proposed Rates	\$ 63,869

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 63,869
Total Revenues at Current Rates	\$ 36,208
Increase In Revenues at Proposed Rates	\$ 27,661
Agreed-Upon Increase in Operating Revenues	\$ 27,661

Residential Customer Billing Comparison

Aqua RU, Inc. - Lakewood Manor Service Area

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

<u>Current Base Service Charge</u>	<u>Proposed Base Service Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$9.02	\$21.94	\$2.230	\$5.424

current service charge is monthly charge

Includes 2,000 gallons in Service Charge

MONTHLY BILL COMPARISON

Current Rates

Service Charge	\$ 9.02
Usage Charge	\$ 6.69
Total Bill	\$ 15.71

Proposed Rates

Service Charge	\$ 21.94
Usage Charge	\$ 16.27
Total Bill	\$ 38.21

INCREASES

Service Charge

\$ Increase	\$12.92
% Increase	143.25%

Usage Charge

\$ Increase	\$9.58
% Increase	N/A

Total Bill

\$ Increase	\$22.50
% Increase	143.25%

Aqua/RU, Inc. - LTA Water Service Area

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

<u>Current Base Service Charge</u>	<u>Proposed Base Service Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$8.62	\$14.54	\$1.930	\$3.257

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Service Charge	\$ 8.62
Usage Charge	\$ 5.79
Total Bill	\$ 14.41

Proposed Rates

Service Charge	\$ 14.54
Usage Charge	\$ 9.77
Total Bill	\$ 24.31

INCREASES

Service Charge

\$ Increase	\$5.92
% Increase	68.73%

Usage Charge

\$ Increase	\$3.98
% Increase	68.73%

Total Bill

\$ Increase	\$9.90
% Increase	68.73%

Aqua/RU, Inc. - Ozark Mountain Service Area

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

<u>Current Base Service Charge</u>	<u>Proposed Base Service Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$14.11	\$23.91	\$2.920	\$4.947

current service charge is monthly charge

MONTHLY BILL COMPARISON

6,000 gallons usage

Current Rates

Service Charge	\$ 14.11
Usage Charge	\$ 5.84
Total Bill	\$ 19.95

Proposed Rates

Service Charge	\$ 23.91
Usage Charge	\$ 9.89
Total Bill	\$ 33.80

INCREASES

Service Charge

\$ Increase	\$9.80
% Increase	69.43%

Usage Charge

\$ Increase	\$4.05
% Increase	69.43%

Total Bill

\$ Increase	\$13.85
% Increase	69.43%

Aqua/RU, Inc. - Rankin Acres Service Area

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

Current Base Service Charge	Proposed Base Service Charge	Current Usage Rate	Proposed Usage Rate
\$22.34	\$24.73	\$2.360	\$2.613

current service charge is monthly charge

includes 6,000 gallons in Service Charge

MONTHLY BILL COMPARISON

Current Rates

Service Charge	\$ 22.34
Usage Charge	\$ -
Total Bill	\$ 22.34

Proposed Rates

Service Charge	\$ 24.73
Usage Charge	\$ -
Total Bill	\$ 24.73

INCREASES

Service Charge

\$ Increase	\$2.39
% Increase	10.70%

Usage Charge

\$ Increase	\$0.00
% Increase	10.70%

Total Bill

\$ Increase	\$2.39
% Increase	10.70%

Aqua/RU, Inc. - Riverside Estates Service Area

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

Current Base Service Charge	Proposed Base Service Charge	Current Usage Rate	Proposed Usage Rate
\$15.03	\$19.41	\$3.630	\$4.689

current service charge is monthly charge and includes 3,000 gallons

MONTHLY BILL COMPARISON

Based on 6,000 gallons

Current Rates

Service Charge	\$ 15.03
Usage Charge	\$ 7.26
Total Bill	\$ 22.29

Proposed Rates

Service Charge	\$ 19.41
Usage Charge	\$ 9.38
Total Bill	\$ 28.79

INCREASES

Service Charge

\$ Increase	\$4.38
% Increase	29.16%

Usage Charge

\$ Increase	\$2.12
% Increase	N/A

Total Bill

\$ Increase	\$6.50
% Increase	29.16%

Aqua/RU, Inc. - Spring Valley Service Area

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

Current Base Service Charge	Proposed Base Service Charge	Current Usage Rate	Proposed Usage Rate
\$12.53	\$22.86	\$3.350	\$6.110

current service charge is monthly charge including 2,000 gallons

MONTHLY BILL COMPARISON

Current Rates

Service Charge	\$ 12.53
Usage Charge	\$ 10.05
Total Bill	\$ 22.58

Proposed Rates

Service Charge	\$ 22.86
Usage Charge	\$ 18.33
Total Bill	\$ 41.19

INCREASES

Service Charge

\$ Increase	\$10.33
% Increase	82.40%

Usage Charge

\$ Increase	\$8.28
% Increase	N/A

Total Bill

\$ Increase	\$18.61
% Increase	82.40%

Aqua/RU, Inc. - White Branch Service Area

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

Current Base Service Charge	Proposed Base Service Charge	Current Usage Rate	Proposed Usage Rate
\$16.88	\$29.93	\$0.000	\$0.000

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Service Charge	\$ 16.88
Usage Charge	\$ -
Total Bill	\$ 16.88

Proposed Rates

Service Charge	\$ 29.93
Usage Charge	\$ -
Total Bill	\$ 29.93

INCREASES

Service Charge

\$ Increase	\$13.05
% Increase	77.31%

Usage Charge

\$ Increase	\$0.00
% Increase	N/A

Total Bill

\$ Increase	\$13.05
% Increase	77.31%

Revenue Requirement Audit Workpapers

Lakewood Manor Service Area

Aqua/RU, Inc.(LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Revenue Requirement

Line	7.92%
	Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 26,630
2 Rate of Return	7.92%

3 Net Operating Income Requirement	\$ 2,109
4 Net Income Available (Sch 8)	\$ (5,285)

5 Additional NOIBT Needed	\$ 7,394
6 Income Tax Requirement (Sch 0)	
7 Required Current Income Tax	\$ 322
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 322
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 322

14 Gross Revenue Requirement	\$ 7,716

Aqua/RU, Inc.(LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$ 52,505
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 25,875

3 Net Plant in Service	\$ 26,630
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	0
13 CIAC Depreciation	0
14 Customer Deposits	0

15 Total Rate Base	\$ 26,630
	=====

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.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	\$ 0	\$ 0	100.0000	\$ 0 P-1	\$ 0
2	302.000 Franchises	85	0	100.0000	0 P-2	85
3	303.000 Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4	Total	\$ 85	\$ 0		\$ 0	\$ 85
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-4	\$ 0
6	311.000 Structures & Improvements	9,409	0	100.0000	0 P-5	9,409
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 P-6	0
8	313.000 Lake, River, and Other Intakes	0	0	100.0000	0 P-7	0
9	314.000 Wells & Springs	15,746	0	100.0000	0 P-8	15,746
10	316.000 Supply Mains	0	0	100.0000	0 P-9	0
11	323.000 Other Power Production Equipment	0	0	100.0000	0 P-10	0
12	325.000 Electric Pumping Equipment	13,104	0	100.0000	0 P-11	13,104
13	328.000 Other Plant & Miscellaneous Exp	0	0	100.0000	0 P-12	0
14	Total	\$ 38,259	\$ 0		\$ 0	\$ 38,259
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-13	\$ 0
16	331.000 Structures & Improvements	0	0	100.0000	0 P-14	0
17	332.000 Water Treatment Equipment	0	0	100.0000	0 P-15	0
18	Total	\$ 0	\$ 0		\$ 0	\$ 0
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-16	\$ 0
20	341.000 Structures & Improvements	0	0	100.0000	0 P-17	0
21	342.000 Distribution Reservoirs & Standpipe	1,420	0	100.0000	0 P-18	1,420
22	343.000 Transmission & Distribution Mains	6,977	0	100.0000	0 P-19	6,977
23	344.000 Fire Mains	0	0	100.0000	0 P-20	0
24	345.000 Services	0	0	100.0000	0 P-21	0
25	346.000 Meters	5,764	0	100.0000	0 P-22	5,764
26	347.000 Meter Installation	0	0	100.0000	0 P-23	0
27	348.000 Hydrants	0	0	100.0000	0 P-24	0
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-25	0
29	Total	\$ 14,161	\$ 0		\$ 0	\$ 14,161

Aqua/RU, Inc.(LWM)

Case: QW-05-009B

Year ending Jan.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							
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 P-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 P-28	0
33	392.000	Transportation Equipment	0	0	100.0000	0 P-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 P-31	0
36	395.000	Laboratory Equipment	0	0	100.0000	0 P-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 P-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 P-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 P-36	0
41	Total		\$ 0	\$ 0		\$ 0	\$ 0

42	Total Plant In Service		\$ 52,505	\$ 0		\$ 0	\$ 52,505

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Adjustments to Total Plant

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 0	0.0000	\$ 0
2	302.000	Franchises	85	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
			-----		-----
4		Total	\$ 85		\$ 0
Source of Supply & Pumping Plant					
5	310.000	Land & Land Rights	\$ 0	0.0000	\$ 0
6	311.000	Structures & Improvements	9,409	2.5000	235
7	312.000	Collecting & Impounding Reservoirs	0	2.0000	0
8	313.000	Lake, River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	15,746	2.0000	315
10	316.000	Supply Mains	0	2.0000	0
11	323.000	Other Power Production Equipment	0	4.0000	0
12	325.000	Electric Pumping Equipment	13,104	10.0000	1,310
13	328.000	Other Plant & Miscellaneous Exp	0	0.0000	0
			-----		-----
14		Total	\$ 38,259		\$ 1,860
Water Treatment Plant					
15	303.100	Land & Land Rights	\$ 0	0.0000	\$ 0
16	331.000	Structures & Improvements	0	2.5000	0
17	332.000	Water Treatment Equipment	0	0.0000	0
			-----		-----
18		Total	\$ 0		\$ 0
Transmission & Distribution Plant					
19	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
20	341.000	Structures & Improvements	0	2.5000	0
21	342.000	Distribution Reservoirs & Standpipe	1,420	2.5000	36
22	343.000	Transmission & Distribution Mains	6,977	2.0000	140
23	344.000	Fire Mains	0	0.0000	0
24	345.000	Services	0	2.9000	0
25	346.000	Meters	5,764	10.0000	576
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	0	2.5000	0
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
			-----		-----
29		Total	\$ 14,161		\$ 752

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
30	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	0	5.0000	0
33	392.000	Transportation Equipment	0	0.0000	0
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	6.7000	0
38	397.000	Communication Equipment	0	6.7000	0
39	398.000	Miscellaneous Equipment	0	5.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
41		Total	\$ 0		\$ 0

42		Total Depreciation Expense	\$ 52,505		\$ 2,612
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Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.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)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000 Franchises	26	0	100.0000	(26) R-2	0
3	303.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4	Total	\$ 26	\$ 0		\$ (26)	\$ 0
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-4	\$ 0
6	311.000 Structures & Improvements	3,365	0	100.0000	(265) R-5	3,100
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 R-6	0
8	313.000 Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000 Wells & Springs	5,433	0	100.0000	(354) R-8	5,079
10	316.000 Supply Mains	0	0	100.0000	0 R-9	0
11	323.000 Other Production Equipment	0	0	100.0000	0 R-10	0
12	325.000 Electric Pumping Equipment	10,411	0	100.0000	(396) R-11	10,015
13	328.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-12	0
14	Total	\$ 19,209	\$ 0		\$ (1,015)	\$ 18,194
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-13	\$ 0
16	331.000 Structures and Improvements	0	0	100.0000	0 R-14	0
17	332.000 Water Treatment Equipment	0	0	100.0000	0 R-15	0
18	Total	\$ 0	\$ 0		\$ 0	\$ 0
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-16	\$ 0
20	341.000 Structures and Improvements	0	0	100.0000	0 R-17	0
21	342.000 Distribution Reservoirs & Standpipe	1,420	0	100.0000	22 R-18	1,442
22	343.000 Transmission & Distribution Mains	3,311	0	100.0000	(157) R-19	3,154
23	344.000 Fire Meters	0	0	100.0000	0 R-20	0
24	345.000 Services	0	0	100.0000	0 R-21	0
25	346.000 Meters	3,260	0	100.0000	(175) R-22	3,085
26	347.000 Meter Installations	0	0	100.0000	0 R-23	0
27	348.000 Hydrants	0	0	100.0000	0 R-24	0
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-25	0
29	Total	\$ 7,991	\$ 0		\$ (310)	\$ 7,681

Aqua/RU, Inc.(LWM)

Case: QW-05-009B

Year ending Jan.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					
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 R-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 R-28	0
33	392.000	Transportation Equipment	0	0	100.0000	0 R-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 R-31	0
36	395.000	Laboratory Equipment	0	0	100.0000	0 R-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 R-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 R-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 R-36	0
41		Total	\$ 0	\$ 0		\$ 0	\$ 0
42		Total Depreciation Reserve	\$ 27,226	\$ 0		\$ (1,351)	\$ 25,875

15:09 02/23/2006

Aqua/RU, Inc.(LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$ 8,246	0.0000	0.0000	0.0000	0.000000	\$ 0
2	Total Operation and Maintenance Expense	\$ 8,246					\$ 0

3	Total Taxes	\$ 0					\$ 0

4	Total Cash Working Capital Req						\$ 0

Boateng

15:09 02/23/2006

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Franchises R-2		\$ (26)

1. To eliminate depreciation reserve. (Boateng)		\$ (26)

Structures & Improvements R-5		\$ (265)

1. To adjust depreciation reserve. (Boateng)		\$ (265)

Wells & Springs R-8		\$ (354)

1. To adjust depreciation reserve. (Boateng)		\$ (354)

Electric Pumping Equipment R-11		\$ (396)

1. To adjust depreciation reserve. (Boateng)		\$ (396)

Distribution Reservoirs & Standpipe R-18		\$ 22

1. To adjust depreciation reserve. (Boateng)		\$ 22

Transmission & Distribution Mains R-19		\$ (157)

1. To adjust depreciation reserve. (Boateng)		\$ (157)

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Meters R-22		\$ (175)

1. To adjust depreciation reserve. (Boateng)		\$ (175)

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Income Statement

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Operating Revenues					
1	461.100	Metered Sales to Residential Cust	\$ 3,367	\$ 0	100.0000	\$ 2,020 S-5	\$ 5,387
2	471.000	Miscellaneous Service Revenues	194	0	100.0000	0 S-11	194
3	474.000	Other Water Revenues	(8)	0	100.0000	0 S-12	(8)
4		Total	\$ 3,553	\$ 0		\$ 2,020	\$ 5,573

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.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)
Operation & Maintenance Expense							
5	600.000	Operation Supervision & Maintenance \$	2,013	\$ 0	100.0000	\$ 503 S-14	\$ 2,516
6	602.000	Materials & Supplies	39	0	100.0000	189 S-15	228
7	622.000	Purchased Power	254	0	100.0000	411 S-16	665
8	625.000	Maintenance of Pumping Plant	0	0	100.0000	0 S-17	0
9	630.000	Operation Labor and Expenses	9	0	100.0000	1 S-19	10
10	631.000	Chemicals	0	0	100.0000	0 S-20	0
11	635.100	Misc. Expense- Equipment Rent	13	0	100.0000	32 S-21	45
12	636.000	Outside Contracting	0	0	100.0000	0 S-22	0
13	641.000	Testing	0	0	100.0000	0 S-23	0
14	651.000	Mains	0	0	100.0000	0 S-24	0
15	652.000	Purchased Water	0	0	100.0000	0 S-25	0
16	902.000	Customer Records and Collection Exp	83	0	100.0000	68 S-26	151
17	675.100	Bank Charges	0	0	100.0000	0 S-27	0
18	920.000	Administrative and General Salaries	110	0	100.0000	531 S-28	641
19	921.000	Employee Pensions and Benefits	0	0	100.0000	840 S-29	840
20	921.100	Postage and Office Supplies	0	0	100.0000	0 S-30	0
21	923.000	Outside Services Employed	0	0	100.0000	0 S-31	0
22	930.100	Management Fees	1,899	0	100.0000	(829) S-32	1,070
23	930.150	Misc. Expense- Insurance	0	0	100.0000	338 S-33	338
24	930.155	Misc. Vehicle Insurance	0	0	100.0000	0 S-34	0
25	930.200	Misc. General Expense	0	0	100.0000	0 S-35	0
26	930.300	Misc. Expense-MO DNR	0	0	100.0000	0 S-36	0
27	928.000	Misc. Expense-Regulatory Comm. Exp.	55	0	100.0000	140 S-37	195
28	930.320	Misc. Expense-Property Taxes	195	0	100.0000	(50) S-38	145
29	930.400	Misc. Expense-Trash Hauling	0	0	100.0000	0 S-39	0
30	930.500	Misc. Expense-Payroll Taxes	220	0	100.0000	48 S-40	268
31	930.700	Misc. Expenses-Telephone	0	0	100.0000	0 S-41	0
32	930.800	Misc. Expense-Uncollectibles	64	0	100.0000	40 S-42	104
33	930.900	Misc. Expense-Building Rent	45	0	100.0000	22 S-43	67
34	933.000	Vehicle Expense	166	0	100.0000	228 S-44	394
35	901.000	Meter Reading Expense	0	0	100.0000	0 S-45	0
36	903.000	Office Supplies and Expenses	0	0	100.0000	0 S-46	0
37	924.000	Commerical General Insurance	0	0	100.0000	0 S-47	0
38	931.250	Misc General Expense	431	0	100.0000	138 S-48	569
39	930.950	Interest Expense	0	0	100.0000	0 S-49	0
40		Total	\$ 5,596	\$ 0		\$ 2,650	\$ 8,246

Aqua/RU, Inc. (LMM)

Case: QW-05-009B

Year ending Jan.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)
Depreciation Expense							
41		Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 2,612 S-50	\$ 2,612
42		Total	\$ 0	\$ 0		\$ 2,612	\$ 2,612

43		Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

44		Total Operating Expenses	\$ 5,596	\$ 0		\$ 5,262	\$ 10,858

45		Net Income Before Taxes	\$ (2,043)	\$ 0		\$ (3,242)	\$ (5,285)

Current Income Taxes							
46		Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-51	\$ 0
47		Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes							
48		Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-52	\$ 0
49		Total	\$ 0	\$ 0		\$ 0	\$ 0

50		Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

51		Net Operating Income	\$ (2,043)	\$ 0		\$ (3,242)	\$ (5,285)

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Metered Sales to Residential Cust S-5		\$ 2,020

1. To annualize revenue.		\$ 2,020
(Harrison)		

Operation Supervision & Maintenance S-14		\$ 503

1. To adjust test year expense to reflect Staff's annualization of operations and maintenance costs associated with the water operations.		\$ 503
(Harrison)		

Materials & Supplies S-15		\$ 189

1. To adjust test year expense to align with Staff's annualized level of materials and supplies.		\$ 189
(Harrison)		

Purchased Power S-16		\$ 411

1. To adjust test year expense level of purchased power.		\$ 411
(Harrison)		

Operation Labor and Expenses S-19		\$ 1

1. To normalize expense.		\$ 1
(Harrison)		

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense- Equipment Rent S-21		\$ 32

1. To normalize test year expense level of equipment rental. (Harrison)		\$ 32

Customer Records and Collection Exp S-26		\$ 68

1. To normalize test year expense to reflect Staff's annualized of customer account expenses. (Harrison)		\$ 68

Administrative and General Salaries S-28		\$ 531

1. To adjust test year expense to reflect Staff's annualization of administrative and general expense. (Harrison)		\$ 531

Employee Pensions and Benefits S-29		\$ 840

1. To adjust test year expense to reflect the impact of Staff's annualization of incentive compensation. (Harrison)		\$ 840

Management Fees S-32		\$ (829)

1. To normalize expense. (Harrison)		\$ (829)

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense- Insurance S-33		\$ 338

1. To adjust test year expense level of insurance costs. (Harrison)		\$ 338

Misc. Expense-Regulatory Comm. Exp. S-37		\$ 140

1. To adjust test year expense to reflect Staff's annualization of the PSC assessment associated with the water operations. (Harrison)		\$ (25)
2. To annualize rate case expense allowed in this rate case. (Boateng)		\$ 165

Misc. Expense-Property Taxes S-38		\$ (50)

1. To normalize expense. (Harrison)		\$ (50)

Misc. Expense-Payroll Taxes S-40		\$ 48

1. To normalize payroll taxes. (Harrison)		\$ 48

Misc. Expense-Uncollectibles S-42		\$ 40

1. To normalize expense. (Harrison)		\$ 40

Harrison

15:09 02/23/2006

Aqua/RU, Inc. (LWM)

Case: QW-05-009B

Year ending Jan.31 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense-Building Rent S-43		\$ 22

1. To normalize expense. (Harrison)		\$ 22

Vehicle Expense S-44		\$ 228

1. To normalize expense. (Harrison)		\$ 228

Misc General Expense S-48		\$ 138

1. To normalize expense. (Harrison)		\$ 138

Aqua/RU, Inc. (LWM)
Case: QW-05-009B
Year ending Jan.31 2005

Income Tax

Line		Test Year	7.92% Return
(A)		(B)	

1	Net Income Before Taxes (Sch 8)	\$ (5,285)	\$ 2,431

	Add to Net Income Before Taxes		
2	Book Depreciation Expense	\$ 2,612	\$ 2,612
		-----	-----
3	Total	\$ 2,612	\$ 2,612
	Subtr from Net Income Before Taxes		
4	Interest Expense 3.0700 %	\$ 818	\$ 818
5	Book Depreciation	2,612	2,612
		-----	-----
6	Total	\$ 3,430	\$ 3,430

7	Net Taxable Income	\$ (6,103)	\$ 1,613

	Provision for Federal Income Tax		
8	Net Taxable Income	\$ (6,103)	\$ 1,613
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 94
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(6,103)	1,519
		-----	-----
12	Total Federal Tax	\$ 0	\$ 228
	Provision for Missouri Income Tax		
13	Net Taxable Income	\$ (6,103)	\$ 1,613
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 114
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(6,103)	1,499
		-----	-----
17	Total Missouri Tax	\$ 0	\$ 94

Aqua/RU, Inc. (LWM)
Case: QW-05-009B
Year ending Jan.31 2005

Income Tax

Line		Test Year	7.92% Return
(A)	(B)		
Provision for City Income Tax			
18	Net Taxable Income	\$ (6,103)	\$ 1,613
19	Deduct Federal Income Tax	\$ 0	\$ 228
20	Deduct Missouri Income Tax	0	94
21	City Taxable Income	(6,103)	1,291

22	Total City Tax	\$ 0	\$ 0
Summary of Provision for Income Tax			
23	Federal Income Tax	\$ 0	\$ 228
24	Missouri Income Tax	0	94
25	City Income Tax	0	0

26	Total	\$ 0	\$ 322
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	\$ 322

LTA Service Area

Aqua/RU, Inc. (LTA)
Case: QW-05-009A
Year ending Mar.31, 2005

Revenue Requirement

Line 7.92%
Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 16,792
2 Rate of Return	7.92%

3 Net Operating Income Requirement	\$ 1,330
4 Net Income Available (Sch 8)	\$ (10,635)

5 Additional NOIBT Needed	\$ 11,965
6 Income Tax Requirement (Sch 0)	
7 Required Current Income Tax	\$ 203
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 203
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 203

14 Gross Revenue Requirement	\$ 12,168

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Rate Base

Line Description		Amount
(A)	(B)	
1 Total Plant in Service (Sch 3)	\$	92,495
Subtract from Total Plant		
2 Depreciation Reserve (Sch 6)	\$	72,333

3 Net Plant in Service	\$	20,162
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		3,549
13 CIAC Depreciation		(179)
14 Customer Deposits		0
15 Deferred Income Taxes-Depreciation		0

16 Total Rate Base	\$	16,792
=====		

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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	\$ 707	\$ 0	100.0000	\$ (345) P-1	\$ 362
2	302.000 Franchises	0	0	100.0000	0 P-2	0
3	303.000 Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4	Total	\$ 707	\$ 0		\$ (345)	\$ 362
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-4	\$ 0
6	311.000 Structures & Improvements	365	0	100.0000	0 P-5	365
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 P-6	0
8	313.000 Lake, River, and Other Intakes	0	0	100.0000	0 P-7	0
9	314.000 Wells & Springs	13,337	0	100.0000	0 P-8	13,337
10	316.000 Supply Mains	21,124	0	100.0000	3,750 P-9	24,874
11	323.000 Other Power Production Equipment	0	0	100.0000	0 P-10	0
12	325.000 Electric Pumping Equipment	26,409	0	100.0000	(8,270) P-11	18,139
13	328.000 Other Plant & Miscellaneous Exp	0	0	100.0000	0 P-12	0
14	Total	\$ 61,235	\$ 0		\$ (4,520)	\$ 56,715
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-13	\$ 0
16	331.000 Structures & Improvements	0	0	100.0000	0 P-14	0
17	332.000 Water Treatment Equipment	3,195	0	100.0000	344 P-15	3,539
18	Total	\$ 3,195	\$ 0		\$ 344	\$ 3,539
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-16	\$ 0
20	341.000 Structures & Improvements	0	0	100.0000	0 P-17	0
21	342.000 Distribution Reservoirs & Standpipe	10,593	0	100.0000	(2,000) P-18	8,593
22	343.000 Transmission & Distribution Mains	0	0	100.0000	6,955 P-19	6,955
23	344.000 Mains	6,955	0	100.0000	(6,955) P-20	0
24	345.000 Services	400	0	100.0000	0 P-21	400
25	346.000 Meters	8,034	0	100.0000	1,570 P-22	9,604
26	347.000 Meter Installation	0	0	100.0000	0 P-23	0
27	348.000 Hydrants	6,327	0	100.0000	0 P-24	6,327
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-25	0
29	Total	\$ 32,309	\$ 0		\$ (430)	\$ 31,879

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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							
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 P-27	0
32	391.000	Office Furniture & Equipment	2,609	0	100.0000	(2,609) P-28	0
33	392.000	Transportation Equipment	0	0	100.0000	0 P-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 P-31	0
36	395.000	Laboratory Equipment	0	0	100.0000	0 P-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 P-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 P-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 P-36	0
41		Total	\$ 2,609	\$ 0		\$ (2,609)	\$ 0

42		Total Plant In Service	\$ 100,055	\$ 0		\$ (7,560)	\$ 92,495

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Organization P-1		\$ (345)

1. To adjust test year level of Intangible plant in service. (Boateng)		\$ (345)

Supply Mains P-9		\$ 3,750

1. To adjust test year level. (Boateng)		\$ 3,750

Electric Pumping Equipment P-11		\$ (8,270)

1. To adjust test year level of electric pumping equipment. (Boateng)		\$ (8,270)

Water Treatment Equipment P-15		\$ 344

1. To adjust test year level. (Boateng)		\$ 344

Distribution Reservoirs & Standpipe P-18		\$ (2,000)

1. To adjust test year level. (Boateng)		\$ (2,000)

Aqua/RU, Inc. (LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Transmission & Distribution Mains P-19		\$ 6,955

1. To adjust test year level. (Boateng)		\$ 6,955

Mains P-20		\$ (6,955)

1. To eliminate Mains. (Boateng)		\$ (6,955)

Meters P-22		\$ 1,570

1. To adjust test year level. (Boateng)		\$ 1,570

Office Furniture & Equipment P-28		\$ (2,609)

1. To adjust test year level. (Boateng)		\$ (2,609)

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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	\$ 362	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
4		Total	\$ 362		\$ 0
Source of Supply & Pumping Plant					
5	310.000	Land & Land Rights	\$ 0	0.0000	\$ 0
6	311.000	Structures & Improvements	365	2.5000	9
7	312.000	Collecting & Impounding Reservoirs	0	2.0000	0
8	313.000	Lake,River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	13,337	2.0000	267
10	316.000	Supply Mains	24,874	2.0000	497
11	323.000	Other Power Production Equipment	0	4.0000	0
12	325.000	Electric Pumping Equipment	18,139	10.0000	1,814
13	328.000	Other Plant & Miscellaneous Exp	0	0.0000	0
14		Total	\$ 56,715		\$ 2,587
Water Treatment Plant					
15	303.100	Land & Land Rights	\$ 0	0.0000	\$ 0
16	331.000	Structures & Improvements	0	2.5000	0
17	332.000	Water Treatment Equipment	3,539	2.9000	103
18		Total	\$ 3,539		\$ 103
Transmission & Distribution Plant					
19	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
20	341.000	Structures & Improvements	0	2.5000	0
21	342.000	Distribution Reservoirs & Standpipe	8,593	2.5000	215
22	343.000	Transmission & Distribution Mains	6,955	2.0000	139
23	344.000	Mains	0	2.0000	0
24	345.000	Services	400	2.5000	10
25	346.000	Meters	9,604	10.0000	960
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	6,327	2.0000	127
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
29		Total	\$ 31,879		\$ 1,451

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
30	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	0	5.0000	0
33	392.000	Transportation Equipment	0	0.0000	0
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	0	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	6.7000	0
38	397.000	Communication Equipment	0	6.7000	0
39	398.000	Miscellaneous Equipment	0	5.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
41		Total	\$ 0		\$ 0

42		Total Depreciation Expense	\$ 92,495		\$ 4,141

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000 Franchises	0	0	100.0000	0 R-2	0
3	303.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4	Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-4	\$ 0
6	311.000 Structures & Improvements	365	0	100.0000	(16) R-5	349
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 R-6	0
8	313.000 Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000 Wells & Springs	10,969	0	100.0000	(516) R-8	10,453
10	316.000 Supply Mains	14,207	0	100.0000	(442) R-9	13,765
11	323.000 Other Production Equipment	0	0	100.0000	0 R-10	0
12	325.000 Electric Pumping Equipment	26,409	0	100.0000	(4,342) R-11	22,067
13	328.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-12	0
14	Total	\$ 51,950	\$ 0		\$ (5,316)	\$ 46,634
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-13	\$ 0
16	331.000 Structures and Improvements	0	0	100.0000	0 R-14	0
17	332.000 Water Treatment Equipment	1,525	0	100.0000	(156) R-15	1,369
18	Total	\$ 1,525	\$ 0		\$ (156)	\$ 1,369
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-16	\$ 0
20	341.000 Structures and Improvements	0	0	100.0000	0 R-17	0
21	342.000 Distribution Reservoirs & Standpipe	7,249	0	100.0000	(2,610) R-18	4,639
22	343.000 Transmission & Distribution Mains	0	0	100.0000	5,703 R-19	5,703
23	344.000 Mains	5,798	0	100.0000	(5,798) R-20	0
24	345.000 Services	237	0	100.0000	(7) R-21	230
25	346.000 Meters	8,034	0	100.0000	183 R-22	8,217
26	347.000 Meter Installations	0	0	100.0000	0 R-23	0
27	348.000 Hydrants	5,574	0	100.0000	(163) R-24	5,411
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-25	0
29	Total	\$ 26,892	\$ 0		\$ (2,692)	\$ 24,200

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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							
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 R-27	0
32	391.000	Office Furniture & Equipment	2,609	0	100.0000	(2,479) R-28	130
33	392.000	Transportation Equipment	0	0	100.0000	0 R-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 R-31	0
36	395.000	Laboratory Equipment	0	0	100.0000	0 R-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 R-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 R-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 R-36	0
41		Total	\$ 2,609	\$ 0		\$ (2,479)	\$ 130

42		Total Depreciation Reserve	\$ 82,976	\$ 0		\$ (10,643)	\$ 72,333

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Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$ 24,356	0.0000	0.0000	0.0000	0.000000	\$ 0
2	Total Operation and Maintenance Expense	\$ 24,356					\$ 0

3	Total Taxes	\$ 0					\$ 0

4	Total Cash Working Capital Req						\$ 0

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements R-5		\$ (16)

1. To adjust depreciation reserve. (Boateng)		\$ (16)

Wells & Springs R-8		\$ (516)

1. To adjust depreciation reserve. (Boateng)		\$ (516)

Supply Mains R-9		\$ (442)

1. To adjust depreciation reserve. (Boateng)		\$ (442)

Electric Pumping Equipment R-11		\$ (4,342)

1. To adjust depreciation reserve. (Boateng)		\$ (4,342)

Water Treatment Equipment R-15		\$ (156)

1. To adjust depreciation reserve. (Boateng)		\$ (156)

Distribution Reservoirs & Standpipe R-18		\$ (2,610)

1. To adjust depreciation reserve. (Boateng)		\$ (2,610)

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Transmission & Distribution Mains R-19		\$ 5,703

1. To adjust depreciation reserve. (Boateng)		\$ 5,703

Mains R-20		\$ (5,798)

1. To eliminate depreciation reserve. (Boateng)		\$ (5,798)

Services R-21		\$ (7)

1. To adjust depreciation reserve. (Boateng)		\$ (7)

Meters R-22		\$ 183

1. To adjust depreciation reserve. (Boateng)		\$ 183

Hydrants R-24		\$ (163)

1. To adjust depreciation reserve. (Boateng)		\$ (163)

Office Furniture & Equipment R-28		\$ (2,479)

1. To adjust depreciation reserve. (Boateng)		\$ (2,479)

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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	460.100	Unmetered Sales to Customers	\$ 0	\$ 0	100.0000	\$ 0 S-1	\$ 0
2	460.200	Unmetered Sales to Commercial Cus	0	0	100.0000	0 S-2	0
3	460.300	Unmetered Sales to Industrial Cust	0	0	100.0000	0 S-3	0
4	460.400	Unmetered Sales to Public Authority	0	0	100.0000	0 S-4	0
5	461.100	Metered Sales to Residential Cust	0	0	100.0000	17,703 S-5	17,703
6	461.200	Metered Sales to Commercial Cust	0	0	100.0000	0 S-6	0
7	461.300	Metered Sales to Industrial Cust	0	0	100.0000	0 S-7	0
8	461.400	Metered Sales to Public Authorities	0	0	100.0000	0 S-8	0
9	462.000	Private Fire Protection Service	0	0	100.0000	0 S-9	0
10	465.000	Sales to Irrigation Customers	0	0	100.0000	0 S-10	0
11	471.000	Miscellaneous Service Revenues	0	0	100.0000	0 S-11	0
12	474.000	Other Water Revenues	0	0	100.0000	0 S-12	0
13		Interest and Dividend Income	0	0	100.0000	0 S-13	0
14		Total	\$ 0	\$ 0		\$ 17,703	\$ 17,703

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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)
		Operation & Maintenance Expense					
15	600.000	Operation Supervision & Maintenance \$	0	\$ 0	100.0000	\$ 7,255 S-14	\$ 7,255
16	602.000	Materials & Supplies	0	0	100.0000	656 S-15	656
17	622.000	Purchased Power	0	0	100.0000	2,955 S-16	2,955
18	625.000	Maintenance of Pumping Plant	0	0	100.0000	0 S-17	0
19	630.000	Operation Labor and Expenses	0	0	100.0000	0 S-19	0
20	631.000	Chemicals	0	0	100.0000	0 S-20	0
21	635.100	Misc. Expense - Equipment Rent	0	0	100.0000	131 S-21	131
22	636.000	Outside Contracting	0	0	100.0000	3,083 S-22	3,083
23	641.000	Testing	0	0	100.0000	0 S-23	0
24	651.000	Mains	0	0	100.0000	0 S-24	0
25	652.000	Purchased Water	0	0	100.0000	0 S-25	0
26	902.000	Customer Records and Collection Exp	0	0	100.0000	434 S-26	434
27	675.100	Bank Charges	0	0	100.0000	0 S-27	0
28	920.000	Administrative and General Salaries	0	0	100.0000	1,847 S-28	1,847
29	921.000	Employee Pensions and Benefits	0	0	100.0000	2,422 S-29	2,422
30	921.100	Postage and Office Supplies	0	0	100.0000	0 S-30	0
31	923.000	Outside Services Employed	0	0	100.0000	0 S-31	0
32	930.100	Management Fees	0	0	100.0000	0 S-32	0
33	930.150	Misc. Expense- Insurance	0	0	100.0000	974 S-33	974
34	930.155	Misc. Vehicle Insurance	0	0	100.0000	0 S-34	0
35	930.200	Misc. General Expense	0	0	100.0000	931 S-35	931
36	930.300	Misc. Expense-MO DNR	0	0	100.0000	0 S-36	0
37	928.000	Misc. Expense-Regulatory Comm. Exp.	0	0	100.0000	564 S-37	564
38	930.320	Misc. Expense-Property Taxes	0	0	100.0000	0 S-38	0
39	930.400	Misc. Expense-Trash Hauling	0	0	100.0000	0 S-39	0
40	930.500	Misc. Expense-Payroll Taxes	0	0	100.0000	773 S-40	773
41	930.700	Misc. Expenses-Telephone	0	0	100.0000	536 S-41	536
42	930.800	Misc. Expense-Uncollectibles	0	0	100.0000	300 S-42	300
43	930.900	Misc. Expense-Building Rent	0	0	100.0000	192 S-43	192
44	933.000	Vehicle Expense	0	0	100.0000	1,131 S-44	1,131
45	901.000	Meter Reading Expense	0	0	100.0000	0 S-45	0
46	903.000	Office Supplies and Expenses	0	0	100.0000	172 S-46	172
47	924.000	Commercial General Insurance	0	0	100.0000	0 S-47	0
48	931.250	Misc Remodeling Expense	0	0	100.0000	0 S-48	0
49	930.950	Interest Expense	0	0	100.0000	0 S-49	0
50		Total	\$ 0	\$ 0		\$ 24,356	\$ 24,356

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

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)
Depreciation Expense							
51		Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 4,141 S-50	\$ 4,141
52		Amortization Expense	0	0	100.0000	(159) S-57	(159)
53		Total	\$ 0	\$ 0		\$ 3,982	\$ 3,982

54		Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

55		Total Operating Expenses	\$ 0	\$ 0		\$ 28,338	\$ 28,338

56		Net Income Before Taxes	\$ 0	\$ 0		\$ (10,635)	\$ (10,635)

Current Income Taxes							
57		Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-58	\$ 0
58		Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes							
59		Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-52	\$ 0
60		Total	\$ 0	\$ 0		\$ 0	\$ 0

61		Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

62		Net Operating Income	\$ 0	\$ 0		\$ (10,635)	\$ (10,635)

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Metered Sales to Residential Cust S-5		\$ 17,703

1. To annualize revenue.		\$ 17,703
(Harrison)		

Operation Supervision & Maintenance S-14		\$ 7,255

1. To normalize test year O&M expense.		\$ 7,255
(Harrison)		

Materials & Supplies S-15		\$ 656

1. To adjust test year expense to reflect Staff's annualization of materials and supplies.		\$ 656
(Harrison)		

Purchased Power S-16		\$ 2,955

1. To normalize test year expense to reflect Staff's annualization of purchased power.		\$ 2,955
(Harrison)		

Misc. Expense - Equipment Rent S-21		\$ 131

1. To adjust test year expense to reflect Staff's annualized level of equipment rental.		\$ 131
(Harrison)		

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Outside Contracting S-22		\$ 3,083

1. To adjust test year expense to reflect Staff's annualization of contract services associated with the water operations. (Harrison)		\$ 3,083

Customer Records and Collection Exp S-26		\$ 434

1. To adjust test year expense to reflect Staff's annualization of labor costs associated with customer accounts. (Harrison)		\$ 434

Administrative and General Salaries S-28		\$ 1,847

1. To adjust test year expense to reflect Staff's annualization of payroll costs associated with the water operations. (Harrison)		\$ 1,847

Employee Pensions and Benefits S-29		\$ 2,422

1. To adjust test year expense to reflect Staff's annualisation of incentive compensation. (Harrison)		\$ 2,422

Misc. Expense- Insurance S-33		\$ 974

1. To adjust test year expense to reflect Staff's annualisation of insurance costs. (Harrison)		\$ 974

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. General Expense S-35		\$ 931

1. To adjust test year expense to reflect Staff's annualized level of general expense associated with the water operations. (Harrison)		\$ 931

Misc. Expense-Regulatory Comm. Exp. S-37		\$ 564

1. To adjust test year expense to reflect Staff's annualization of the PSC assessment associated with the water operations. (Harrison)		\$ 87
2. To annualize rate case expense allowed in this rate case. (Boateng)		\$ 477

Misc. Expense-Payroll Taxes S-40		\$ 773

1. To normalize payroll taxes. (Harrison)		\$ 773

Misc. Expenses-Telephone S-41		\$ 536

1. To normalize expense. (Harrison)		\$ 536

Misc. Expense-Uncollectibles S-42		\$ 300

1. To normalize expense. (Harrison)		\$ 300

Aqua/RU, Inc.(LTA)

Case: QW-05-009A

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense-Building Rent S-43		\$ 192

1. To normalize expense. (Harrison)		\$ 192

Vehicle Expense S-44		\$ 1,131

1. To normalize expense. (Harrison)		\$ 1,131

Office Supplies and Expenses S-46		\$ 172

1. To normalize test year expense. (Harrison)		\$ 172

Amortization Expense S-57		\$ (159)

1. To normalize amortization expense on CIAC. (Boateng)		\$ (159)

Current Income Taxes S-58		

1.		

Aqua/RU, Inc. (LTA)
Case: QW-05-009A
Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
(A)		(B)	

1	Net Income Before Taxes (Sch 8)	\$ (10,635)	\$ 1,533

	Add to Net Income Before Taxes		
2	Book Depreciation Expense	\$ 3,982	\$ 3,982
		-----	-----
3	Total	\$ 3,982	\$ 3,982
	Subtr from Net Income Before Taxes		
4	Interest Expense 3.0700 %	\$ 516	\$ 516
5	Book Depreciation	3,982	3,982
		-----	-----
6	Total	\$ 4,498	\$ 4,498

7	Net Taxable Income	\$ (11,151)	\$ 1,017

	Provision for Federal Income Tax		
8	Net Taxable Income	\$ (11,151)	\$ 1,017
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 59
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(11,151)	958
		-----	-----
12	Total Federal Tax	\$ 0	\$ 144
	Provision for Missouri Income Tax		
13	Net Taxable Income	\$ (11,151)	\$ 1,017
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 72
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(11,151)	945
		-----	-----
17	Total Missouri Tax	\$ 0	\$ 59

Aqua/RU, Inc. (LTA)
Case: QW-05-009A
Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
	Provision for City Income Tax		
18	Net Taxable Income	\$ (11,151)	\$ 1,017
19	Deduct Federal Income Tax	\$ 0	\$ 144
20	Deduct Missouri Income Tax	0	59
21	City Taxable Income	(11,151)	814
		-----	-----
22	Total City Tax	\$ 0	\$ 0
	Summary of Provision for Income Tax		
23	Federal Income Tax	\$ 0	\$ 144
24	Missouri Income Tax	0	59
25	City Income Tax	0	0
		-----	-----
26	Total	\$ 0	\$ 203
	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	\$ 203

Ozark Mountain Service Area

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Revenue Requirement

Line	7.92%
	Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 359,937
2 Rate of Return	7.92%

3 Net Operating Income Requirement	\$ 28,507
4 Net Income Available (Sch 8)	\$ (30,686)

5 Additional NOI BT Needed	\$ 59,193
6 Income Tax Requirement (Sch 0)	
7 Required Current Income Tax	\$ 4,347
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 4,347
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 4,347

14 Gross Revenue Requirement	\$ 63,540

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Rate Base

Line Description		Amount
(A)	(B)	
1 Total Plant in Service (Sch 3)	\$	809,699
Subtract from Total Plant		
2 Depreciation Reserve (Sch 6)	\$	238,898

3 Net Plant in Service	\$	570,801
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		259,328
13 CIAC Depreciation		(48,464)
14 Customer Deposits		0

15 Total Rate Base	\$	359,937
=====		

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

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	\$ 0	\$ 0	100.0000	\$ 0 P-1	\$ 0
2	302.000	Franchises	0	0	100.0000	0 P-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4	Total		\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply & Pumping Plant							
5	310.000	Land & Land Rights	\$ 1,000	\$ 0	100.0000	\$ 6,262 P-4	\$ 7,262
6	311.000	Structures & Improvements	2,089	0	100.0000	12,044 P-5	14,133
7	312.000	Collecting & Impounding Reservoirs	0	0	100.0000	0 P-6	0
8	313.000	Lake, River, and Other Intakes	0	0	100.0000	0 P-7	0
9	314.000	Wells & Springs	17,038	0	100.0000	6,678 P-8	23,716
10	316.000	Supply Mains	0	0	100.0000	1,064 P-9	1,064
11	323.000	Other Pumping Equipment	4,396	0	100.0000	(4,396) P-10	0
12	325.000	Electric Pumping Equipment	53,528	0	100.0000	(45,475) P-11	8,053
13	328.000	Other Plant & Miscellaneous Exp	0	0	100.0000	0 P-12	0
14	Total		\$ 78,051	\$ 0		\$ (23,823)	\$ 54,228
Water Treatment Plant							
15	303.100	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-13	\$ 0
16	331.000	Structures & Improvements	0	0	100.0000	0 P-14	0
17	332.000	Water Treatment Equipment	0	0	100.0000	5,073 P-15	5,073
18	Total		\$ 0	\$ 0		\$ 5,073	\$ 5,073
Transmission & Distribution Plant							
19	340.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-16	\$ 0
20	341.000	Structures & Improvements	0	0	100.0000	2,341 P-17	2,341
21	342.000	Distribution Reservoirs & Standpipe	3,563	0	100.0000	363,685 P-18	367,248
22	343.000	Transmission & Distribution Mains	213,637	0	100.0000	14,573 P-19	228,210
23	344.000	Fire Meters	0	0	100.0000	0 P-20	0
24	345.000	Services	36,121	0	100.0000	0 P-21	36,121
25	346.000	Meters	21,567	0	100.0000	11,687 P-22	33,254
26	347.000	Meter Installation	0	0	100.0000	0 P-23	0
27	348.000	Hydrants	0	0	100.0000	0 P-24	0
28	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-25	0
29	Total		\$ 274,888	\$ 0		\$ 392,286	\$ 667,174

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

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							
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 P-27	0
32	391.000	Office Furniture & Equipment	9,356	0	100.0000	0 P-28	9,356
33	392.000	Transportation Equipment	38,188	0	100.0000	33,346 P-29	71,534
34	393.000	Stores Equipment	0	0	100.0000	0 P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	2,197 P-31	2,197
36	395.000	Laboratory Equipment	0	0	100.0000	0 P-32	0
37	396.000	Power Operated Equipment	12,569	0	100.0000	(12,569) P-33	0
38	397.000	Communication Equipment	137	0	100.0000	0 P-34	137
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 P-36	0
41	Total		\$ 60,250	\$ 0		\$ 22,974	\$ 83,224

42	Total Plant In Service		\$ 413,189	\$ 0		\$ 396,510	\$ 809,699

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Land & Land Rights P-4		\$ 6,262

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 6,262

Structures & Improvements P-5		\$ 12,044

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 12,044

Wells & Springs P-8		\$ 6,678

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 6,678

Supply Mains P-9		\$ 1,064

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 1,064

Other Pumping Equipment P-10		\$ (4,396)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (4,396)

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Electric Pumping Equipment P-11		\$ (45,475)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (45,475)

Water Treatment Equipment P-15		\$ 5,073

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 5,073

Structures & Improvements P-17		\$ 2,341

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 2,341

Distribution Reservoirs & Standpipe P-18		\$ 363,685

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 363,685

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Transmission & Distribution Mains P-19		\$ 14,573

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 14,573

Meters P-22		\$ 11,687

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 11,687

Transportation Equipment P-29		\$ 33,346

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 33,346

Tools, Shop & Garage Equipment P-31		\$ 2,197

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 2,197

Power Operated Equipment P-33		\$ (12,569)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (12,569)

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

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	\$ 0	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
4		Total	\$ 0		\$ 0
Source of Supply & Pumping Plant					
5	310.000	Land & Land Rights	\$ 7,262	0.0000	\$ 0
6	311.000	Structures & Improvements	14,133	2.5000	353
7	312.000	Collecting & Impounding Reservoirs	0	2.0000	0
8	313.000	Lake, River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	23,716	2.0000	474
10	316.000	Supply Mains	1,064	2.0000	21
11	323.000	Other Pumping Equipment	0	4.0000	0
12	325.000	Electric Pumping Equipment	8,053	10.0000	805
13	328.000	Other Plant & Miscellaneous Exp	0	0.0000	0
14		Total	\$ 54,228		\$ 1,653
Water Treatment Plant					
15	303.100	Land & Land Rights	\$ 0	0.0000	\$ 0
16	331.000	Structures & Improvements	0	0.0000	0
17	332.000	Water Treatment Equipment	5,073	0.0000	0
18		Total	\$ 5,073		\$ 0
Transmission & Distribution Plant					
19	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
20	341.000	Structures & Improvements	2,341	2.5000	59
21	342.000	Distribution Reservoirs & Standpipe	367,248	2.5000	9,181
22	343.000	Transmission & Distribution Mains	228,210	2.0000	4,564
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	36,121	2.5000	903
25	346.000	Meters	33,254	10.0000	3,325
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	0	2.0000	0
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
29		Total	\$ 667,174		\$ 18,032

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
30	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	9,356	5.0000	468
33	392.000	Transportation Equipment	71,534	13.0000	9,299
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	2,197	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	6.7000	0
38	397.000	Communication Equipment	137	6.7000	9
39	398.000	Miscellaneous Equipment	0	5.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
41		Total	\$ 83,224		\$ 9,776

42		Total Depreciation Expense	\$ 809,699		\$ 29,461
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Aqua/RU, Inc.(OZM)

Case: QW-05-009C

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)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000 Franchises	0	0	100.0000	0 R-2	0
3	303.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4	Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-4	\$ 0
6	311.000 Structures & Improvements	803	0	100.0000	1,429 R-5	2,232
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 R-6	0
8	313.000 Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000 Wells & Springs	5,321	0	100.0000	1,109 R-8	6,430
10	316.000 Supply Mains	0	0	100.0000	35 R-9	35
11	323.000 Other Production Equipment	577	0	100.0000	(577) R-10	0
12	325.000 Electric Pumping Equipment	34,003	0	100.0000	(33,097) R-11	906
13	328.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-12	0
14	Total	\$ 40,704	\$ 0		\$ (31,101)	\$ 9,603
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-13	\$ 0
16	331.000 Structures and Improvements	0	0	100.0000	0 R-14	0
17	332.000 Water Treatment Equipment	0	0	100.0000	324 R-15	324
18	Total	\$ 0	\$ 0		\$ 324	\$ 324
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-16	\$ 0
20	341.000 Structures and Improvements	0	0	100.0000	249 R-17	249
21	342.000 Distribution Reservoirs & Standpipe	2,076	0	100.0000	4,619 R-18	6,695
22	343.000 Transmission & Distribution Mains	73,886	0	100.0000	3,485 R-19	77,371
23	344.000 Fire Meters	0	0	100.0000	0 R-20	0
24	345.000 Services	20,374	0	100.0000	838 R-21	21,212
25	346.000 Meters	12,513	0	100.0000	733 R-22	13,246
26	347.000 Meter Installations	0	0	100.0000	0 R-23	0
27	348.000 Hydrants	0	0	100.0000	0 R-24	0
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-25	0
29	Total	\$ 108,849	\$ 0		\$ 9,924	\$ 118,773

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

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							
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 R-27	0
32	391.000	Office Furniture & Equipment	5,997	0	100.0000	390 R-28	6,387
33	392.000	Transportation Equipment	37,665	0	100.0000	66,022 R-29	103,687
34	393.000	Stores Equipment	0	0	100.0000	0 R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	85 R-31	85
36	395.000	Laboratory Equipment	0	0	100.0000	0 R-32	0
37	396.000	Power Operated Equipment	1,976	0	100.0000	(1,976) R-33	0
38	397.000	Communication Equipment	66	0	100.0000	(27) R-34	39
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 R-36	0
41		Total	\$ 45,704	\$ 0		\$ 64,494	\$ 110,198

42		Total Depreciation Reserve	\$ 195,257	\$ 0		\$ 43,641	\$ 238,898

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Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$ 102,786	0.0000	0.0000	0.0000	0.000000	\$ 0
2	Total Operation and Maintenance Expense	\$ 102,786					\$ 0
3	Total Taxes	\$ 0					\$ 0
4	Total Cash Working Capital Req						\$ 0

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements	R-5	\$ 1,429

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 1,429

Wells & Springs	R-8	\$ 1,109

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 1,109

Supply Mains	R-9	\$ 35

1. To adjust depreciation reserve to align with the company's source documents. (Boateng)		\$ 35

Other Production Equipment	R-10	\$ (577)

1. To adjust depreciation reserve to align with the company's source documents. (Boateng)		\$ (577)

Electric Pumping Equipment	R-11	\$ (33,097)

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ (33,097)

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Water Treatment Equipment R-15		\$ 324

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 324

Structures and Improvements R-17		\$ 249

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 249

Distribution Reservoirs & Standpipe R-18		\$ 4,619

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 4,619

Transmission & Distribution Mains R-19		\$ 3,485

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 3,485

Services R-21		\$ 838

1. To adjust depreciation reserve. (Boateng)		\$ 838

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Meters R-22		\$ 733

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 733

Office Furniture & Equipment R-28		\$ 390

1. To adjust depreciation reserve. (Boateng)		\$ 390

Transportation Equipment R-29		\$ 66,022

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 66,022

Tools, Shop & Garage Equipment R-31		\$ 85

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 85

Power Operated Equipment R-33		\$ (1,976)

1. To adjust depreciation reserve. (Boateng)		\$ (1,976)

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Communication Equipment R-34		\$ (27)

1. To adjust depreciation reserve. (Boateng)		\$ (27)

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

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	460.100	Unmetered Sales to Customers	\$ 0	\$ 0	100.0000	\$ 0 S-1	\$ 0
2	460.200	Unmetered Sales to Commercial Cus	0	0	100.0000	0 S-2	0
3	460.300	Unmetered Sales to Industrial Cust	0	0	100.0000	0 S-3	0
4	460.400	Unmetered Sales to Public Authority	0	0	100.0000	0 S-4	0
5	461.100	Metered Sales to Residential Cust	82,841	0	100.0000	8,679 S-5	91,520
6	461.200	Metered Sales to Commercial Cust	0	0	100.0000	0 S-6	0
7	461.300	Metered Sales to Industrial Cust	0	0	100.0000	0 S-7	0
8	461.400	Metered Sales to Public Authorities	0	0	100.0000	0 S-8	0
9	462.000	Private Fire Protection Service	0	0	100.0000	0 S-9	0
10	465.000	Sales to Irrigation Customers	0	0	100.0000	0 S-10	0
11	471.000	Miscellaneous Service Revenues	166	0	100.0000	0 S-11	166
12	474.000	Other Water Revenues	(871)	0	100.0000	0 S-12	(871)
13		Nonutility Income Other	1,310	0	100.0000	0 S-13	1,310
14		Total	\$ 83,446	\$ 0		\$ 8,679	\$ 92,125

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

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)
		Operation & Maintenance Expense					
15	600.000	Operation Supervision & Maintenance \$	25,594	\$	0 100.0000	\$ 6,533 S-14	\$ 32,127
16	602.000	Materials & Supplies	4,805		0 100.0000	(1,898) S-15	2,907
17	622.000	Purchased Power	10,249		0 100.0000	(5,198) S-16	5,051
18	625.000	Maintenance of Pumping Plant	0		0 100.0000	0 S-17	0
19	630.000	Operation Labor and Expenses	712		0 100.0000	74 S-19	786
20	631.000	Chemicals	847		0 100.0000	(336) S-20	511
21	635.100	Misc. Expense- Equipment Rent	631		0 100.0000	(53) S-21	578
22	636.000	Outside Contracting	0		0 100.0000	0 S-22	0
23	641.000	Testing	0		0 100.0000	0 S-23	0
24	651.000	Mains	0		0 100.0000	0 S-24	0
25	652.000	Purchased Water	0		0 100.0000	0 S-25	0
26	902.000	Customer Records and Collection Exp	2,447		0 100.0000	(525) S-26	1,922
27	675.100	Bank Charges	0		0 100.0000	0 S-27	0
28	920.000	Administrative and General Salaries	7,876		0 100.0000	304 S-28	8,180
29	921.000	Employee Pensions and Benefits	8,756		0 100.0000	1,970 S-29	10,726
30	921.100	Postage and Office Supplies	0		0 100.0000	0 S-30	0
31	923.000	Outside Services Employed	0		0 100.0000	0 S-31	0
32	930.100	Management Fees	25,987		0 100.0000	(12,334) S-32	13,653
33	930.150	Misc. Expense- Insurance	3,135		0 100.0000	(53) S-33	3,082
34	930.155	Misc. Vehicle Insurance	1,229		0 100.0000	0 S-34	1,229
35	930.200	Misc. General Expense	5,917		0 100.0000	(1,055) S-35	4,862
36	930.300	Misc. Expense-MO DNR	0		0 100.0000	0 S-36	0
37	928.000	Misc. Expense-Regulatory Comm. Exp.	1,013		0 100.0000	1,485 S-37	2,498
38	930.320	Misc. Expense-Property Taxes	2,504		0 100.0000	(1,584) S-38	920
39	930.400	Misc. Expense-Trash Hauling	0		0 100.0000	0 S-39	0
40	930.500	Misc. Expense-Payroll Taxes	3,416		0 100.0000	10 S-40	3,426
41	930.700	Misc. Expenses-Telephone	4,662		0 100.0000	(2,288) S-41	2,374
42	930.800	Misc. Expense-Uncollectibles	1,223		0 100.0000	105 S-42	1,328
43	930.900	Misc. Expense-Rent	1,260		0 100.0000	(408) S-43	852
44	933.000	Vehicle Expense	2,263		0 100.0000	2,751 S-44	5,014
45	901.000	Meter Reading Expense	0		0 100.0000	0 S-45	0
46	903.000	Office Supplies and Expenses	903		0 100.0000	(143) S-46	760
47	924.000	Commerical General Insurance	0		0 100.0000	0 S-47	0
48	931.250	Misc Remodeling Expense	0		0 100.0000	0 S-48	0
49	930.950	Interest Expense	0		0 100.0000	0 S-49	0
50		Total	\$ 115,429	\$ 0		\$ (12,643)	\$ 102,786

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

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)
Depreciation Expense							
51		Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 29,461 S-50	\$ 29,461
52		Amortization Expense	0	0	100.0000	(9,436) S-56	(9,436)
53		Total	\$ 0	\$ 0		\$ 20,025	\$ 20,025

54		Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

55		Total Operating Expenses	\$ 115,429	\$ 0		\$ 7,382	\$ 122,811

56		Net Income Before Taxes	\$ (31,983)	\$ 0		\$ 1,297	\$ (30,686)

Current Income Taxes							
57		Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-51	\$ 0
58		Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes							
59		Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-52	\$ 0
60		Total	\$ 0	\$ 0		\$ 0	\$ 0

61		Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

62		Net Operating Income	\$ (31,983)	\$ 0		\$ 1,297	\$ (30,686)

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Metered Sales to Residential Cust S-5		\$ 8,679

1. To annualize test year revenue.		\$ 8,679
(Harrison)		

Operation Supervision & Maintenance S-14		\$ 6,533

1. To normalize test year expense level of operations and maintenance associated with the water operations.		\$ 6,533
(Harrison)		

Materials & Supplies S-15		\$ (1,898)

1. To adjust test year expense to reflect Staff's annualized level of materials and supplies.		\$ (1,898)
(Harrison)		

Purchased Power S-16		\$ (5,198)

1. To normalize test year expense to reflect Staff's annualization of purchased power.		\$ (5,198)
(Harrison)		

Operation Labor and Expenses S-19		\$ 74

1. To normalize test year expense level.		\$ 74
(Harrison)		

Harrison

15:11 02/23/2006

Aqua/RU, Inc. (OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
***** Chemicals S-20		\$ (336)
***** 1. To normalize test year expense. (Harrison)		\$ (336)
***** Misc. Expense - Equipment Rent S-21		\$ (53)
***** 1. To normalize test year expense. (Harrison)		\$ (53)
***** Customer Records and Collection Exp S-26		\$ (525)
***** 1. To normalize expense. (Harrison)		\$ (525)
***** Administrative and General Salaries S-28		\$ 304
***** 1. To normalize expense (Harrison)		\$ 304
***** Employee Pensions and Benefits S-29		\$ 1,970
***** 1. To normalize test year expense. (Harrison)		\$ 1,970
***** Management Fees S-32		\$ (12,334)
***** 1. To normalize contract services. (Harrison)		\$ (12,334)

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense- Insurance S-33		\$ (53)

1. To normalize test year insurance expense. (Harrison)		\$ (53)

Misc. General Expense S-35		\$ (1,055)

1. To adjust test year expense to reflect Staff's annualized level. (Harrison)		\$ (1,055)

Misc. Expense-Regulatory Comm. Exp. S-37		\$ 1,485

1. To normalize test year level of PSC Assessment. (Harrison)		\$ (626)
2. To annualize rate case expense allowed in this rate case. (Boateng)		\$ 2,111

Misc. Expense-Property Taxes S-38		\$ (1,584)

1. To normalize test year level of property taxes. (Harrison)		\$ (1,584)

Misc. Expense-Payroll Taxes S-40		\$ 10

1. To normalize test year level of payroll taxes. (Harrison)		\$ 10

Aqua/RU, Inc.(OZM)

Case: QW-05-009C

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expenses-Telephone S-41		\$ (2,288)

1. To adjust test year telephone expense. (Harrison)		\$ (2,288)

Misc. Expense-Uncollectibles S-42		\$ 105

1. To normalize test year uncollectibles. (Harrison)		\$ 105

Misc. Expense-Rent S-43		\$ (408)

1. To adjust test year expense level of rent. (Harrison)		\$ (408)

Vehicle Expense S-44		\$ 2,751

1. To normalize expense. (Harrison)		\$ 2,751

Office Supplies and Expenses S-46		\$ (143)

1. To normalize expense. (Harrison)		\$ (143)

Amortization Expense S-56		\$ (9,436)

1. To adjust test year CIAC amortization expense. (Boateng)		\$ (9,436)

Aqua/RU, Inc. (OZM)
Case: QW-05-009C
Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
(A)		(B)	

1	Net Income Before Taxes (Sch 8)	\$ (30,686)	\$ 32,854

	Add to Net Income Before Taxes		
2	Book Depreciation Expense	\$ 20,025	\$ 20,025
		-----	-----
3	Total	\$ 20,025	\$ 20,025
	Subtr from Net Income Before Taxes		
4	Interest Expense 3.0700 %	\$ 11,050	\$ 11,050
5	Book Depreciation	20,025	20,025
		-----	-----
6	Total	\$ 31,075	\$ 31,075

7	Net Taxable Income	\$ (41,736)	\$ 21,804

	Provision for Federal Income Tax		
8	Net Taxable Income	\$ (41,736)	\$ 21,804
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 1,266
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(41,736)	20,538
		-----	-----
12	Total Federal Tax	\$ 0	\$ 3,081
	Provision for Missouri Income Tax		
13	Net Taxable Income	\$ (41,736)	\$ 21,804
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 1,541
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(41,736)	20,264
		-----	-----
17	Total Missouri Tax	\$ 0	\$ 1,266

Aqua/RU, Inc. (OZM)
Case: QW-05-009C
Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
	Provision for City Income Tax		
18	Net Taxable Income	\$ (41,736)	\$ 21,804
19	Deduct Federal Income Tax	\$ 0	\$ 3,081
20	Deduct Missouri Income Tax	0	1,266
21	City Taxable Income	(41,736)	17,457
		-----	-----
22	Total City Tax	\$ 0	\$ 0
	Summary of Provision for Income Tax		
23	Federal Income Tax	\$ 0	\$ 3,081
24	Missouri Income Tax	0	1,266
25	City Income Tax	0	0
		-----	-----
26	Total	\$ 0	\$ 4,347
	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	\$ 4,347

Rankin Acres Service Area

Aqua/RU, Inc. (RKA)
Case: QW-05-009E
Year ending Mar.31, 2005

Revenue Requirement

Line 7.92%
Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 28,979
2 Rate of Return	7.92%

3 Net Operating Income Requirement	\$ 2,295
4 Net Income Available (Sch 8)	\$ 63

5 Additional NOI BT Needed	\$ 2,232
6 Income Tax Requirement (Sch 0)	
7 Required Current Income Tax	\$ 350
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 350
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 350

14 Gross Revenue Requirement	\$ 2,582

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$ 43,988
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 15,009

3 Net Plant in Service	\$ 28,979
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	0
13 CIAC Depreciation	0
14 Customer Deposits	0

15 Total Rate Base	\$ 28,979
	=====

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

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	\$ 9,462	\$ 0	100.0000	\$ 0 P-1	\$ 9,462
2	302.000 Franchises	0	0	100.0000	0 P-2	0
3	303.000 Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4	Total	\$ 9,462	\$ 0		\$ 0	\$ 9,462
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-4	\$ 0
6	311.000 Structures & Improvements	1,025	0	100.0000	2,670 P-5	3,695
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 P-6	0
8	313.000 Lake, River, and Other Intakes	0	0	100.0000	0 P-7	0
9	314.000 Wells & Springs	0	0	100.0000	774 P-8	774
10	316.000 Supply Mains	0	0	100.0000	0 P-9	0
11	323.000 Other Power Production Equipment	0	0	100.0000	0 P-10	0
12	325.000 Electric Pumping Equipment	14,599	0	100.0000	(3,952) P-11	10,647
13	328.000 Other Pumping Equipment	0	0	100.0000	0 P-12	0
14	Total	\$ 15,624	\$ 0		\$ (508)	\$ 15,116
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-13	\$ 0
16	331.000 Structures & Improvements	0	0	100.0000	0 P-14	0
17	332.000 Water Treatment Equipment	161	0	100.0000	0 P-15	161
18	Total	\$ 161	\$ 0		\$ 0	\$ 161
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 66	\$ 0	100.0000	\$ 0 P-16	\$ 66
20	341.000 Structures & Improvements	1,104	0	100.0000	1,285 P-17	2,389
21	342.000 Distribution Reservoirs & Standpipe	0	0	100.0000	0 P-18	0
22	343.000 Transmission & Distribution Mains	5,671	0	100.0000	2,842 P-19	8,513
23	344.000 Fire Meters	0	0	100.0000	0 P-20	0
24	345.000 Services	7,373	0	100.0000	0 P-21	7,373
25	346.000 Meters	107	0	100.0000	0 P-22	107
26	347.000 Meter Installation	0	0	100.0000	0 P-23	0
27	348.000 Hydrants	0	0	100.0000	0 P-24	0
28	349.000 Other Pumping Equipment	0	0	100.0000	0 P-25	0
29	Total	\$ 14,321	\$ 0		\$ 4,127	\$ 18,448

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

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							
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 P-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 P-28	0
33	392.000	Transportation Equipment	0	0	100.0000	0 P-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	801 P-31	801
36	395.000	Laboratory Equipment	0	0	100.0000	0 P-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 P-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 P-34	0
39	398.000	Miscellaneous Equipment	47	0	100.0000	(47) P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 P-36	0
41		Total	\$ 47	\$ 0		\$ 754	\$ 801

42		Total Plant In Service	\$ 39,615	\$ 0		\$ 4,373	\$ 43,988

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements P-5		\$ 2,670

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 2,670

Wells & Springs P-8		\$ 774

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 774

Electric Pumping Equipment P-11		\$ (3,952)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (3,952)

Structures & Improvements P-17		\$ 1,285

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 1,285

Transmission & Distribution Mains P-19		\$ 2,842

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 2,842

Boateng

15:16 02/23/2006

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Tools, Shop & Garage Equipment P-31		\$ 801

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 801

Miscellaneous Equipment P-35		\$ (47)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (47)

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

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	\$ 9,462	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
4		Total	\$ 9,462		\$ 0
Source of Supply & Pumping Plant					
5	310.000	Land & Land Rights	\$ 0	0.0000	\$ 0
6	311.000	Structures & Improvements	3,695	2.5000	92
7	312.000	Collecting & Impounding Reservoirs	0	2.0000	0
8	313.000	Lake, River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	774	2.0000	15
10	316.000	Supply Mains	0	2.0000	0
11	323.000	Other Power Production Equipment	0	4.0000	0
12	325.000	Electric Pumping Equipment	10,647	10.0000	1,065
13	328.000	Other Pumping Equipment	0	0.0000	0
14		Total	\$ 15,116		\$ 1,172
Water Treatment Plant					
15	303.100	Land & Land Rights	\$ 0	0.0000	\$ 0
16	331.000	Structures & Improvements	0	2.5000	0
17	332.000	Water Treatment Equipment	161	2.9000	5
18		Total	\$ 161		\$ 5
Transmission & Distribution Plant					
19	340.000	Land & Land Rights	\$ 66	0.0000	\$ 0
20	341.000	Structures & Improvements	2,389	2.5000	60
21	342.000	Distribution Reservoirs & Standpipe	0	0.0000	0
22	343.000	Transmission & Distribution Mains	8,513	2.0000	170
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	7,373	2.5000	184
25	346.000	Meters	107	10.0000	11
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	0	0.0000	0
28	349.000	Other Pumping Equipment	0	0.0000	0
29		Total	\$ 18,448		\$ 425

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
30	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	0	5.0000	0
33	392.000	Transportation Equipment	0	0.0000	0
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	801	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	6.7000	0
38	397.000	Communication Equipment	0	6.7000	0
39	398.000	Miscellaneous Equipment	0	5.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
41		Total	\$ 801		\$ 0
42		Total Depreciation Expense	\$ 43,988		\$ 1,602

Aqua/RU, Inc.(RKA)

Case: QW-05-009E

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)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000 Franchises	0	0	100.0000	0 R-2	0
3	303.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4	Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-4	\$ 0
6	311.000 Structures & Improvements	252	0	100.0000	104 R-5	356
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	5,749 R-6	5,749
8	313.000 Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000 Wells & Springs	0	0	100.0000	13 R-8	13
10	316.000 Supply Mains	0	0	100.0000	0 R-9	0
11	323.000 Other Production Equipment	0	0	100.0000	0 R-10	0
12	325.000 Electric Pumping Equipment	993	0	100.0000	3,532 R-11	4,525
13	328.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-12	0
14	Total	\$ 1,245	\$ 0		\$ 9,398	\$ 10,643
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-13	\$ 0
16	331.000 Structures and Improvements	0	0	100.0000	0 R-14	0
17	332.000 Water Treatment Equipment	9	0	100.0000	39 R-15	48
18	Total	\$ 9	\$ 0		\$ 39	\$ 48
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 21	\$ (21)	100.0000	\$ 0 R-16	\$ 0
20	341.000 Structures and Improvements	212	0	100.0000	198 R-17	410
21	342.000 Distribution Reservoirs & Standpipe	0	0	100.0000	0 R-18	0
22	343.000 Transmission & Distribution Mains	138	0	100.0000	1,435 R-19	1,573
23	344.000 Fire Meters	0	0	100.0000	0 R-20	0
24	345.000 Services	1,332	0	100.0000	967 R-21	2,299
25	346.000 Meters	23	0	100.0000	(11) R-22	12
26	347.000 Meter Installations	0	0	100.0000	0 R-23	0
27	348.000 Hydrants	0	0	100.0000	0 R-24	0
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-25	0
29	Total	\$ 1,726	\$ (21)		\$ 2,589	\$ 4,294

Aqua/RU, Inc.(RKA)

Case: QW-05-009E

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					
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 R-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 R-28	0
33	392.000	Transportation Equipment	0	0	100.0000	0 R-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	24 R-31	24
36	395.000	Laboratory Equipment	0	0	100.0000	0 R-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 R-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 R-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 R-36	0
41		Total	\$ 0	\$ 0		\$ 24	\$ 24
42		Total Depreciation Reserve	\$ 2,980	\$ (21)		\$ 12,050	\$ 15,009

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Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$ 22,758	0.0000	0.0000	0.0000	0.000000	\$ 0
2	Total Operation and Maintenance Expense	\$ 22,758					\$ 0

3	Total Taxes	\$ 0					\$ 0

4	Total Cash Working Capital Req						\$ 0

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements R-5		\$ 104

1. To adjust depreciation reserve to align with the Company's source source documents. (Boateng)		\$ 104

Collecting & Impounding Reservoirs R-6		\$ 5,749

1. To adjust depreciation reserve to align with with Staff's calculation. (Boateng)		\$ 5,749

Wells & Springs R-8		\$ 13

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 13

Electric Pumping Equipment R-11		\$ 3,532

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 3,532

Water Treatment Equipment R-15		\$ 39

1. To adjust depreciation reserve to align with Staff's calculation. (Boateng)		\$ 39

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Land & Land Rights	R-16	\$ (21)

1. To adjust Land & Land Rights. (Boateng)	\$	(21)

Structures and Improvements	R-17	\$ 198

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 198

Transmission & Distribution Mains	R-19	\$ 1,435

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 1,435

Services	R-21	\$ 967

1. To adjust depreciation reserve. (Boateng)		\$ 967

Meters	R-22	\$ (11)

1. To adjust depreciation reserve. (Boateng)		\$ (11)

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Tools, Shop & Garage Equipment R-31 *****		\$ 24
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 24
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Aqua/RU, Inc. (RKA)

Case: QW-05-009E

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	460.100	Unmetered Sales to Customers	\$ 0	\$ 0	100.0000	\$ 0 S-1	\$ 0
2	460.200	Unmetered Sales to Commercial Cus	0	0	100.0000	0 S-2	0
3	460.300	Unmetered Sales to Industrial Cust	0	0	100.0000	0 S-3	0
4	460.400	Unmetered Sales to Public Authority	0	0	100.0000	0 S-4	0
5	461.100	Metered Sales to Residential Cust	21,780	0	100.0000	2,347 S-5	24,127
6	461.200	Metered Sales to Commercial Cust	0	0	100.0000	0 S-6	0
7	461.300	Metered Sales to Industrial Cust	0	0	100.0000	0 S-7	0
8	461.400	Metered Sales to Public Authorities	0	0	100.0000	0 S-8	0
9	462.000	Private Fire Protection Service	0	0	100.0000	0 S-9	0
10	465.000	Sales to Irrigation Customers	0	0	100.0000	0 S-10	0
11	471.000	Miscellaneous Service Revenues	0	0	100.0000	0 S-11	0
12	474.000	Other Water Revenues	0	0	100.0000	0 S-12	0
13		Nonutility Income Other	296	0	100.0000	0 S-13	296
14		Total	\$ 22,076	\$ 0		\$ 2,347	\$ 24,423

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

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)
		Operation & Maintenance Expense					
15	600.000	Operation Supervision & Maintenance \$	5,449	\$ 0	100.0000	\$ 1,213 S-14	\$ 6,662
16	602.000	Materials & Supplies	334	0	100.0000	269 S-15	603
17	622.000	Purchase Power	2,843	0	100.0000	(80) S-16	2,763
18	625.000	Maintenance of Pumping Plant	0	0	100.0000	0 S-17	0
19	630.000	Operation Labor and Expenses	0	0	100.0000	0 S-19	0
20	631.000	Chemicals	253	0	100.0000	(38) S-20	215
21	635.100	Misc. Expense - Equipment Rent	135	0	100.0000	(15) S-21	120
22	636.000	Outside Contracting	0	0	100.0000	0 S-22	0
23	641.000	Testing	0	0	100.0000	0 S-23	0
24	651.000	Mains	0	0	100.0000	0 S-24	0
25	652.000	Purchased Water	0	0	100.0000	0 S-25	0
26	902.000	Customer Records and Collection Exp	725	0	100.0000	(326) S-26	399
27	675.100	Bank Charges	0	0	100.0000	0 S-27	0
28	920.000	Administrative and General Salaries	4,836	0	100.0000	(3,140) S-28	1,696
29	921.000	Employee Pensions and Benefits	2,034	0	100.0000	190 S-29	2,224
30	921.100	Postage and Office Supplies	0	0	100.0000	0 S-30	0
31	923.000	Outside Services Employed	2,159	0	100.0000	(1,716) S-31	443
32	930.100	Management Fees	4,388	0	100.0000	(2,000) S-32	2,388
33	930.150	Misc. Expense- Insurance	732	0	100.0000	(125) S-33	607
34	930.155	Misc. Vehicle Insurance	287	0	100.0000	0 S-34	287
35	930.200	Misc. General Expense	742	0	100.0000	113 S-35	855
36	930.300	Misc. Expense-MO DNR	0	0	100.0000	0 S-36	0
37	928.000	Misc. Expense-Regulatory Comm. Exp.	84	0	100.0000	434 S-37	518
38	930.320	Misc. Expense-Property Taxes	425	0	100.0000	(297) S-38	128
39	930.400	Misc. Expense-Trash Hauling	0	0	100.0000	0 S-39	0
40	930.500	Misc. Expense-Payroll Taxes	1,025	0	100.0000	(315) S-40	710
41	930.700	Misc. Expenses-Telephone	1,024	0	100.0000	(532) S-41	492
42	930.800	Misc. Expense-Uncollectibles	310	0	100.0000	(35) S-42	275
43	930.900	Misc. Expense-Building Rent	270	0	100.0000	(93) S-43	177
44	933.000	Vehicle Expense	506	0	100.0000	532 S-44	1,038
45	901.000	Meter Reading Expense	0	0	100.0000	0 S-45	0
46	903.000	Office Supplies and Expenses	210	0	100.0000	(52) S-46	158
47	924.000	Commerical General Insurance	0	0	100.0000	0 S-47	0
48	931.250	Misc Genral Expense	0	0	100.0000	0 S-48	0
49	930.950	Interest Expense	0	0	100.0000	0 S-49	0
50		Total	\$ 28,771	\$ 0		\$ (6,013)	\$ 22,758

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

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)
Depreciation Expense						
51	Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 1,602 S-50	\$ 1,602
52	Total	\$ 0	\$ 0		\$ 1,602	\$ 1,602

53	Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

54	Total Operating Expenses	\$ 28,771	\$ 0		\$ (4,411)	\$ 24,360

55	Net Income Before Taxes	\$ (6,695)	\$ 0		\$ 6,758	\$ 63

Current Income Taxes						
56	Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-51	\$ 0
57	Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes						
58	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-52	\$ 0
59	Total	\$ 0	\$ 0		\$ 0	\$ 0

60	Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

61	Net Operating Income	\$ (6,695)	\$ 0		\$ 6,758	\$ 63

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Metered Sales to Residential Cust S-5		\$ 2,347

1. To annualize test year revenue. (Harrison)		\$ 2,347

Operation Supervision & Maintenance S-14		\$ 1,213

1. To normalize test year O&M expense. (Harrison)		\$ 1,213

Materials & Supplies S-15		\$ 269

1. To normalize test year expense. (Harrison)		\$ 269

Purchase Power S-16		\$ (80)

1. To adjust test year expense to reflect Staff's annualized level. (Harrison)		\$ (80)

Chemicals S-20		\$ (38)

1. To adjust test year expense to reflect Staff's annualised level. (Harrison)		\$ (38)

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense - Equipment Rent S-21		\$ (15)

1. To normalize test year level. (Harrison)		\$ (15)

Customer Records and Collection Exp S-26		\$ (326)

1. To normalize test year expense. (Harrison)		\$ (326)

Administrative and General Salaries S-28		\$ (3,140)

1. To adjust test year expense. (Harrison)		\$ (3,140)

Employee Pensions and Benefits S-29		\$ 190

1. To adjust test year expense. (Harrison)		\$ 190

Outside Services Employed S-31		\$ (1,716)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (1,716)

Management Fees S-32		\$ (2,000)

1. To adjust test year expense. (Harrison)		\$ (2,000)

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense- Insurance S-33		\$ (125)

1. To adjust test year expense to reflect Staff's annualized level. (Harrison)		\$ (125)

Misc. General Expense S-35		\$ 113

1. To normalize test year level. (Harrison)		\$ 113

Misc. Expense-Regulatory Comm. Exp. S-37		\$ 434

1. To adjust test year expense to reflect Staff's annualization of the PSC assessment associated with the water operations. (Harrison)		\$ (4)
2. To annualize rate case expense allowed in this rate case. (Boateng)		\$ 438

Misc. Expense-Property Taxes S-38		\$ (297)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (297)

Misc. Expense-Payroll Taxes S-40		\$ (315)

1. To normalize test year expense. (Harrison)		\$ (315)

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expenses-Telephone S-41		\$ (532)

1. To adjust test year level. (Harrison)		\$ (532)

Misc. Expense-Uncollectibles S-42		\$ (35)

1. To adjust test year level. (Harrison)		\$ (35)

Misc. Expense-Building Rent S-43		\$ (93)

1. To adjust test year expense. (Harrison)		\$ (93)

Vehicle Expense S-44		\$ 532

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ 532

Office Supplies and Expenses S-46		\$ (52)

1. To adjust test year level. (Harrison)		\$ (52)

Aqua/RU, Inc. (RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
(A)		(B)	
1	Net Income Before Taxes (Sch 8)	\$ 63	\$ 2,645
	Add to Net Income Before Taxes		
2	Book Depreciation Expense	\$ 1,602	\$ 1,602
3	Total	\$ 1,602	\$ 1,602
	Subtr from Net Income Before Taxes		
4	Interest Expense 3.0700 %	\$ 890	\$ 890
5	Book Depreciation	1,602	1,602
6	Total	\$ 2,492	\$ 2,492
7	Net Taxable Income	\$ (827)	\$ 1,755
	Provision for Federal Income Tax		
8	Net Taxable Income	\$ (827)	\$ 1,755
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 102
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(827)	1,653
12	Total Federal Tax	\$ 0	\$ 248
	Provision for Missouri Income Tax		
13	Net Taxable Income	\$ (827)	\$ 1,755
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 124
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(827)	1,631
17	Total Missouri Tax	\$ 0	\$ 102

Aqua/RU, Inc.(RKA)

Case: QW-05-009E

Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
	Provision for City Income Tax		
18	Net Taxable Income	\$ (827)	\$ 1,755
19	Deduct Federal Income Tax	\$ 0	\$ 248
20	Deduct Missouri Income Tax	0	102
21	City Taxable Income ,	(827)	1,405
		-----	-----
22	Total City Tax	\$ 0	\$ 0
	Summary of Provision for Income Tax		
23	Federal Income Tax	\$ 0	\$ 248
24	Missouri Income Tax	0	102
25	City Income Tax	0	0
		-----	-----
26	Total	\$ 0	\$ 350
	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	\$ 350

Riverside Estates Service Area

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Revenue Requirement

Line	7.92%
	Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 278,889
2 Rate of Return	7.92%

3 Net Operating Income Requirement	\$ 22,088
4 Net Income Available (Sch 8)	\$ 3,212

5 Additional NOIBT Needed	\$ 18,876
6 Income Tax Requirement (Sch 0)	
7 Required Current Income Tax	\$ 3,368
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 3,368
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 3,368

14 Gross Revenue Requirement	\$ 22,244

Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Rate Base

Line Description		Amount
(A)	(B)	
1 Total Plant in Service (Sch 3)	\$	460,906
Subtract from Total Plant		
2 Depreciation Reserve (Sch 6)	\$	81,623

3 Net Plant in Service	\$	379,283
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		102,010
13 CIAC Depreciation		(1,616)
14 Customer Deposits		0

15 Total Rate Base	\$	278,889
=====		

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

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	\$ 1,085	\$ 0	100.0000	\$ 0 P-1	\$ 1,085
2	302.000	Franchises	0	0	100.0000	0 P-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4		Total	\$ 1,085	\$ 0		\$ 0	\$ 1,085
Source of Supply & Pumping Plant							
5	310.000	Land & Land Rights	\$ 14,799	\$ (11,238)	100.0000	\$ 0 P-4	\$ 3,561
6	311.000	Structures & Improvements	12,106	18,639	100.0000	0 P-5	30,745
7	312.000	Collecting & Impounding Reservoirs	0	1,612	100.0000	0 P-6	1,612
8	313.000	Lake, River, and Other Intakes	0	0	100.0000	0 P-7	0
9	314.000	Wells & Springs	12,158	140,151	100.0000	0 P-8	152,309
10	316.000	Supply Mains	0	1,815	100.0000	0 P-9	1,815
11	323.000	Other Power Production Equipment	0	0	100.0000	0 P-10	0
12	325.000	Electric Pumping Equipment	28,248	(6,016)	100.0000	0 P-11	22,232
13	328.000	Other Pumping Equipment	254,151	(254,151)	100.0000	0 P-12	0
14		Total	\$ 321,462	\$ (109,188)		\$ 0	\$ 212,274
Water Treatment Plant							
15	303.100	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-13	\$ 0
16	331.000	Structures & Improvements	0	0	100.0000	0 P-14	0
17	332.000	Water Treatment Equipment	572	(366)	100.0000	0 P-15	206
18		Total	\$ 572	\$ (366)		\$ 0	\$ 206
Transmission & Distribution Plant							
19	340.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-16	\$ 0
20	341.000	Structures & Improvements	3,806	5,255	100.0000	0 P-17	9,061
21	342.000	Distribution Reservoirs & Standpipe	346,772	(233,781)	100.0000	0 P-18	112,991
22	343.000	Transmission & Distribution Mains	156,758	(74,441)	100.0000	0 P-19	82,317
23	344.000	Fire Meters	0	0	100.0000	0 P-20	0
24	345.000	Services	15,512	(2,691)	100.0000	0 P-21	12,821
25	346.000	Meters	37,050	(10,511)	100.0000	0 P-22	26,539
26	347.000	Meter Installation	0	0	100.0000	0 P-23	0
27	348.000	Hydrants	5,612	(4,690)	100.0000	0 P-24	922
28	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-25	0
29		Total	\$ 565,510	\$ (320,859)		\$ 0	\$ 244,651

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

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					
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 P-27	0
32	391.000	Office Furniture & Equipment	895	(895)	100.0000	0 P-28	0
33	392.000	Transportation Equipment	0	1,819	100.0000	0 P-29	1,819
34	393.000	Stores Equipment	0	0	100.0000	0 P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	871	100.0000	0 P-31	871
36	395.000	Laboratory Equipment	0	0	100.0000	0 P-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 P-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 P-34	0
39	398.000	Miscellaneous Equipment	11,891	(11,891)	100.0000	0 P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 P-36	0
41		Total	\$ 12,786	\$ (10,096)		\$ 0	\$ 2,690
42		Total Plant In Service	\$ 901,415	\$ (440,509)		\$ 0	\$ 460,906

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Land & Land Rights	P-4	\$ (11,238)
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1. To adjust plant to align with the Company's source documents (Boateng)	\$	(11,238)
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Structures & Improvements	P-5	\$ 18,639
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1. To adjust plant to align with the Company's source documents. (Boateng)	\$	18,639
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Collecting & Impounding Reservoirs	P-6	\$ 1,612
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1. To align plant to align with the Company's source documents. (Boateng)	\$	1,612
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Wells & Springs	P-8	\$ 140,151
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1. To adjust plant to align with the Company's source documents. (Boateng)	\$	140,151
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Supply Mains	P-9	\$ 1,815
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1. To adjust plant to align with the Company's source documents. (Boateng)	\$	1,815
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Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Electric Pumping Equipment P-11	\$ (6,016)	

1. To adjust plant to align with the Company's source documents. (Boateng)	\$ (6,016)	
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***** Other Pumping Equipment P-12	\$ (254,151)	

1. To adjust plant to align with the Company's source documents. (Boateng)	\$ (254,151)	
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***** Water Treatment Equipment P-15	\$ (366)	

1. To adjust plant to align with the Company's source documents. (Boateng)	\$ (366)	
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***** Structures & Improvements P-17	\$ 5,255	

1. To adjust plant to align with the Company's Source documents. (Boateng)	\$ 5,255	
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***** Distribution Reservoirs & Standpipe P-18	\$ (233,781)	

1. To adjust plant to align with source documents. (Boateng)	\$ (233,781)	
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Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Transmission & Distribution Mains	P-19	\$ (74,441)
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (74,441)
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Services	P-21	\$ (2,691)
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (2,691)
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Meters	P-22	\$ (10,511)
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (10,511)
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Hydrants	P-24	\$ (4,690)
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (4,690)
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Office Furniture & Equipment	P-28	\$ (895)
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (895)
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Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Transportation Equipment	P-29	\$ 1,819
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 1,819
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Tools, Shop & Garage Equipment	P-31	\$ 871
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 871
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Miscellaneous Equipment	P-35	\$ (11,891)
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1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (11,891)
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Aqua/RU, Inc.(RSE)

Case: QW-05-009G

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	\$ 1,085	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
4		Total	\$ 1,085		\$ 0
Source of Supply & Pumping Plant					
5	310.000	Land & Land Rights	\$ 3,561	0.0000	\$ 0
6	311.000	Structures & Improvements	30,745	2.5000	769
7	312.000	Collecting & Impounding Reservoirs	1,612	2.0000	32
8	313.000	Lake, River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	152,309	2.0000	3,046
10	316.000	Supply Mains	1,815	2.0000	36
11	323.000	Other Power Production Equipment	0	4.0000	0
12	325.000	Electric Pumping Equipment	22,232	10.0000	2,223
13	328.000	Other Pumping Equipment	0	4.0000	0
14		Total	\$ 212,274		\$ 6,106
Water Treatment Plant					
15	303.100	Land & Land Rights	\$ 0	0.0000	\$ 0
16	331.000	Structures & Improvements	0	0.0000	0
17	332.000	Water Treatment Equipment	206	2.9000	6
18		Total	\$ 206		\$ 6
Transmission & Distribution Plant					
19	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
20	341.000	Structures & Improvements	9,061	2.5000	227
21	342.000	Distribution Reservoirs & Standpipe	112,991	2.5000	2,825
22	343.000	Transmission & Distribution Mains	82,317	2.0000	1,646
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	12,821	2.5000	321
25	346.000	Meters	26,539	10.0000	2,654
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	922	2.0000	18
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
29		Total	\$ 244,651		\$ 7,691

Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
30	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	0	5.0000	0
33	392.000	Transportation Equipment	1,819	0.0000	0
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	871	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	6.7000	0
38	397.000	Communication Equipment	0	6.7000	0
39	398.000	Miscellaneous Equipment	0	5.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
41		Total	\$ 2,690		\$ 0

42		Total Depreciation Expense	\$ 460,906		\$ 13,803
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Aqua/RU, Inc. (RSE)

Case: QW-05-009G

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)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000 Franchises	0	0	100.0000	0 R-2	0
3	303.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4	Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 1,859	\$ (1,859)	100.0000	\$ 0 R-4	\$ 0
6	311.000 Structures & Improvements	(1,911)	2,389	100.0000	0 R-5	478
7	312.000 Collecting & Impounding Reservoirs	0	65	100.0000	0 R-6	65
8	313.000 Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000 Wells & Springs	18,254	(10,160)	100.0000	0 R-8	8,094
10	316.000 Supply Mains	0	154	100.0000	0 R-9	154
11	323.000 Other Production Equipment	0	0	100.0000	0 R-10	0
12	325.000 Electric Pumping Equipment	17,369	(1,112)	100.0000	0 R-11	16,257
13	328.000 Other Plant & Miscellaneous Equip	1,912	(1,912)	100.0000	0 R-12	0
14	Total	\$ 37,483	\$ (12,435)		\$ 0	\$ 25,048
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-13	\$ 0
16	331.000 Structures and Improvements	0	0	100.0000	0 R-14	0
17	332.000 Water Treatment Equipment	72	(31)	100.0000	0 R-15	41
18	Total	\$ 72	\$ (31)		\$ 0	\$ 41
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-16	\$ 0
20	341.000 Structures and Improvements	3,088	298	100.0000	0 R-17	3,386
21	342.000 Distribution Reservoirs & Standpipe	13,169	(7,945)	100.0000	0 R-18	5,224
22	343.000 Transmission & Distribution Mains	24,683	5,553	100.0000	0 R-19	30,236
23	344.000 Fire Meters	0	0	100.0000	0 R-20	0
24	345.000 Services	4,104	1,299	100.0000	0 R-21	5,403
25	346.000 Meters	11,009	457	100.0000	0 R-22	11,466
26	347.000 Meter Installations	0	0	100.0000	0 R-23	0
27	348.000 Hydrants	523	(112)	100.0000	0 R-24	411
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-25	0
29	Total	\$ 56,576	\$ (450)		\$ 0	\$ 56,126

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

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					
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 R-27	0
32	391.000	Office Furniture & Equipment	895	(895)	100.0000	0 R-28	0
33	392.000	Transportation Equipment	0	384	100.0000	0 R-29	384
34	393.000	Stores Equipment	0	0	100.0000	0 R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	24	100.0000	0 R-31	24
36	395.000	Laboratory Equipment	0	0	100.0000	0 R-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 R-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 R-34	0
39	398.000	Miscellaneous Equipment	1,012	(1,012)	100.0000	0 R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 R-36	0
41		Total	\$ 1,907	\$ (1,499)		\$ 0	\$ 408

42		Total Depreciation Reserve	\$ 96,038	\$ (14,415)		\$ 0	\$ 81,623

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Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$ 61,447	0.0000	0.0000	0.0000	0.000000	\$ 0
2	Total Operation and Maintenance Expense	\$ 61,447					\$ 0
3	Total Taxes	\$ 0					\$ 0
4	Total Cash Working Capital Req						\$ 0

Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Land & Land Rights	R-4	\$ (1,859)
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1. To adjust Land & Land Rights (Boateng)	\$ (1,859)	
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Structures & Improvements	R-5	\$ 2,389
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1. To adjust depreciatin reserve to align with the Company's source documents. (Boateng)	\$ 2,389	
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Collecting & Impounding Reservoirs	R-6	\$ 65
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1. To adjust depreciation reserve to align with the Company's Source documents. (Boateng)	\$ 65	
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Wells & Springs	R-8	\$ (10,160)
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$ (10,160)	
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Supply Mains	R-9	\$ 154
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$ 154	
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Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Electric Pumping Equipment	R-11	\$ (1,112)
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	(1,112)
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Other Plant & Miscellaneous Equip	R-12	\$ (1,912)
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	(1,912)
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Water Treatment Equipment	R-15	\$ (31)
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	(31)
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Structures and Improvements	R-17	\$ 298
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	298
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Distribution Reservoirs & Standpipe	R-18	\$ (7,945)
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	(7,945)
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Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

***** Transmission & Distribution Mains	R-19	\$ 5,553

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	5,553
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***** Services	R-21	\$ 1,299

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	1,299
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***** Meters	R-22	\$ 457

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	457
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***** Hydrants	R-24	\$ (112)

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	(112)
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***** Office Furniture & Equipment	R-28	\$ (895)

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)	\$	(895)
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Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Transportation Equipment	R-29	\$ 384
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1. To adjust depreciation reserve to align with the Company's
source documents.
(Boateng)

Tools, Shop & Garage Equipment	R-31	\$ 24
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1. To adjust depreciation reserve to align with the Company's
source documents.
(Boateng)

Miscellaneous Equipment	R-35	\$ (1,012)
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1. To adjust depreciation reserve to align with the Company's
source documents.
(Boateng)

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

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	460.100	Unmetered Sales to Customers	\$ 0	\$ 0	100.0000	\$ 0 S-1	\$ 0
2	460.200	Unmetered Sales to Commercial Cus	0	0	100.0000	0 S-2	0
3	460.300	Unmetered Sales to Industrial Cust	0	0	100.0000	0 S-3	0
4	460.400	Unmetered Sales to Public Authority	0	0	100.0000	0 S-4	0
5	461.100	Metered Sales to Residential Cust	70,510	0	100.0000	5,774 S-5	76,284
6	461.200	Metered Sales to Commercial Cust	0	0	100.0000	0 S-6	0
7	461.300	Metered Sales to Industrial Cust	0	0	100.0000	0 S-7	0
8	461.400	Metered Sales to Public Authorities	0	0	100.0000	0 S-8	0
9	462.000	Private Fire Protection Service	0	0	100.0000	0 S-9	0
10	465.000	Sales to Irrigation Customers	0	0	100.0000	0 S-10	0
11	471.000	Miscellaneous Service Revenues	406	0	100.0000	0 S-11	406
12	474.000	Other Water Revenues	0	0	100.0000	0 S-12	0
13		Nonutility Income Other	190	0	100.0000	0 S-13	190
14		Total	\$ 71,106	\$ 0		\$ 5,774	\$ 76,880

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

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)
Operation & Maintenance Expense							
15	600.000	Operation Supervision & Maintenance \$	15,646 \$	0	100.0000 \$	3,008 S-14 \$	18,654
16	602.000	Materials & Supplies	2,385	0	100.0000	(697) S-15	1,688
17	622.000	Purchased Power	4,239	0	100.0000	(526) S-16	3,713
18	625.000	Maintenance of Pumping Plant	0	0	100.0000	0 S-17	0
19	630.000	Operation Labor and Expenses	188	0	100.0000	9 S-19	197
20	631.000	Chemicals	489	0	100.0000	(274) S-20	215
21	635.100	Misc. Expense - Equipment Rent	361	0	100.0000	(25) S-21	336
22	636.000	Outside Contracting	0	0	100.0000	0 S-22	0
23	641.000	Testing	0	0	100.0000	0 S-23	0
24	651.000	Mains	0	0	100.0000	0 S-24	0
25	652.000	Purchased Water	0	0	100.0000	0 S-25	0
26	902.000	Customer Records and Collection Exp	1,038	0	100.0000	78 S-26	1,116
27	675.100	Bank Charges	0	0	100.0000	0 S-27	0
28	920.000	Administrative and General Salaries	5,751	0	100.0000	(1,001) S-28	4,750
29	921.000	Employee Pensions and Benefits	5,098	0	100.0000	1,130 S-29	6,228
30	921.100	Postage and Office Supplies	0	0	100.0000	0 S-30	0
31	923.000	Outside Services Employed	5,034	0	100.0000	0 S-31	5,034
32	930.100	Management Fees	10,996	0	100.0000	(8,128) S-32	2,868
33	930.150	Misc. Expense- Insurance	1,835	0	100.0000	(51) S-33	1,784
34	930.155	Misc. Vehicle Insurance	719	0	100.0000	0 S-34	719
35	930.200	Misc. General Expense	2,495	0	100.0000	(101) S-35	2,394
36	930.300	Misc. Expense-MO DNR	0	0	100.0000	0 S-36	0
37	928.000	Misc. Expense-Regulatory Comm. Exp.	275	0	100.0000	1,176 S-37	1,451
38	930.320	Misc. Expense-Property Taxes	1,386	0	100.0000	927 S-38	2,313
39	930.400	Misc. Expense-Trash Hauling	0	0	100.0000	0 S-39	0
40	930.500	Misc. Expense-Payroll Taxes	2,095	0	100.0000	(105) S-40	1,990
41	930.700	Misc. Expenses-Telephone	2,616	0	100.0000	(1,238) S-41	1,378
42	930.800	Misc. Expense-Uncollectibles	953	0	100.0000	(182) S-42	771
43	930.900	Misc. Expense-Building Rent	720	0	100.0000	(225) S-43	495
44	933.000	Vehicle Expense	1,509	0	100.0000	1,403 S-44	2,912
45	901.000	Meter Reading Expense	0	0	100.0000	0 S-45	0
46	903.000	Office Supplies and Expenses	526	0	100.0000	(85) S-46	441
47	924.000	Commerical General Insurance	0	0	100.0000	0 S-47	0
48	931.250	Misc Remodeling Expense	0	0	100.0000	0 S-48	0
49	930.950	Interest Expense	0	0	100.0000	0 S-49	0
50		Total	\$ 66,354 \$	0	\$	(4,907)	\$ 61,447

Aqua/RU, Inc.(RSE)

Case: QW-05-009G

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)
Depreciation Expense						
51	Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 13,803 S-50	\$ 13,803
52	Amortization Expense	0	0	100.0000	(1,582) S-70	(1,582)
53	Total	\$ 0	\$ 0		\$ 12,221	\$ 12,221

54	Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

55	Total Operating Expenses	\$ 66,354	\$ 0		\$ 7,314	\$ 73,668

56	Net Income Before Taxes	\$ 4,752	\$ 0		\$ (1,540)	\$ 3,212

Current Income Taxes						
57	Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-51	\$ 0
58	Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes						
59	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-52	\$ 0
60	Total	\$ 0	\$ 0		\$ 0	\$ 0

61	Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

62	Net Operating Income	\$ 4,752	\$ 0		\$ (1,540)	\$ 3,212

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Metered Sales to Residential Cust S-5		\$ 5,774

1. To annualize test year revenue.		\$ 5,774
(Harrison)		

Operation Supervision & Maintenance S-14		\$ 3,008

1. To normalize test year O&M to align with the Company's operations.		\$ 3,008
(Harrison)		

Materials & Supplies S-15		\$ (697)

1. To adjust test year expense to reflect Staff's annualization of materials and supplies.		\$ (697)
(Harrison)		

Purchased Power S-16		\$ (526)

1. To normalize test year expense to reflect Staff's annualization of purchased power associated with the water operations.		\$ (526)
(Harrison)		

Operation Labor and Expenses S-19		\$ 9

1. To normalize test year level.		\$ 9
(Harrison)		

Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
***** Chemicals S-20 *****		\$ (274)
1. To normalize test year level. (Harrison)		\$ (274)
***** Misc. Expense - Equipment Rent S-21 *****		\$ (25)
1. To normalize test year level. (Harrison)		\$ (25)
***** Customer Records and Collection Exp S-26 *****		\$ 78
1. To adjust test year level. (Harrison)		\$ 78
***** Administrative and General Salaries S-28 *****		\$ (1,001)
1. To adjust test year level. (Harrison)		\$ (1,001)
***** Employee Pensions and Benefits S-29 *****		\$ 1,130
1. To adjust test year benefits costs to align with the current Company's expense. (Harrison)		\$ 1,130

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Management Fees S-32		\$ (8,128)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (8,128)

Misc. Expense- Insurance S-33		\$ (51)

1. To normalize test year level. (Harrison)		\$ (51)

Misc. General Expense S-35		\$ (101)

1. To normalize test year expense. (Harrison)		\$ (101)

Misc. Expense-Regulatory Comm. Exp. S-37		\$ 1,176

1. To adjust test year expense to reflect Staff's annualization of the PSC assessment associated with the water operations. (Harrison)		\$ (50)
2. To annualize rate case expense allowed in this rate case. (Boateng)		\$ 1,226

Misc. Expense-Property Taxes S-38		\$ 927

1. To adjust test year to reflect Staff's annualized level. (McMellen)		\$ 927

Aqua/RU, Inc.(RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense-Payroll Taxes S-40		\$ (105)

1. To normalize test year payroll tax expense. (Harrison)		\$ (105)

Misc. Expenses-Telephone S-41		\$ (1,238)

1. To normalize test year expense. (Harrison)		\$ (1,238)

Misc. Expense-Uncollectibles S-42		\$ (182)

1. To normalize test year expense. (Harrison)		\$ (182)

Misc. Expense-Building Rent S-43		\$ (225)

1. To normalize test year level. (Harrison)		\$ (225)

Vehicle Expense S-44		\$ 1,403

1. To adjust test year expense. (Harrison)		\$ 1,403

Office Supplies and Expenses S-46		\$ (85)

1. To normalize test year level. (Harrison)		\$ (85)

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Amortization Expense S-70		\$ (1,582)

1. To adjust test year amortization expense. (Boateng)		\$ (1,582)

Aqua/RU, Inc. (RSE)

Case: QW-05-009G

Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
(A)		(B)	

1	Net Income Before Taxes (Sch 8)	\$ 3,212	\$ 25,456

	Add to Net Income Before Taxes		
2	Book Depreciation Expense	\$ 12,221	\$ 12,221
		-----	-----
3	Total	\$ 12,221	\$ 12,221
	Subtr from Net Income Before Taxes		
4	Interest Expense 3.0700 %	\$ 8,562	\$ 8,562
5	Book Depreciation	12,221	12,221
		-----	-----
6	Total	\$ 20,783	\$ 20,783

7	Net Taxable Income	\$ (5,350)	\$ 16,894

	Provision for Federal Income Tax		
8	Net Taxable Income	\$ (5,350)	\$ 16,894
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 981
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(5,350)	15,913
		-----	-----
12	Total Federal Tax	\$ 0	\$ 2,387
	Provision for Missouri Income Tax		
13	Net Taxable Income	\$ (5,350)	\$ 16,894
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 1,194
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(5,350)	15,701
		-----	-----
17	Total Missouri Tax	\$ 0	\$ 981

Aqua/RU, Inc. (RSE)
Case: QW-05-009G
Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
(A)	(B)		
	Provision for City Income Tax		
18	Net Taxable Income	\$ (5,350)	\$ 16,894
19	Deduct Federal Income Tax	\$ 0	\$ 2,387
20	Deduct Missouri Income Tax	0	981
21	City Taxable Income	(5,350)	13,526
		-----	-----
22	Total City Tax	\$ 0	\$ 0
	Summary of Provision for Income Tax		
23	Federal Income Tax	\$ 0	\$ 2,387
24	Missouri Income Tax	0	981
25	City Income Tax	0	0
		-----	-----
26	Total	\$ 0	\$ 3,368
	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	\$ 3,368

Spring Valley Service Area

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Revenue Requirement

Line	7.92%
	Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 56,717
2 Rate of Return	7.92%

3 Net Operating Income Requirement	\$ 4,492
4 Net Income Available (Sch 8)	\$ (18,849)

5 Additional NOI BT Needed	\$ 23,341
6 Income Tax Requirement (Sch 0)	
7 Required Current Income Tax	\$ 685
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 685
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 685

14 Gross Revenue Requirement	\$ 24,026

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Rate Base

Line Description		Amount
(A)		(B)
1	Total Plant in Service (Sch 3)	\$ 82,965
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	\$ 26,248

3	Net Plant in Service	\$ 56,717
	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	0
13	CIAC Depreciation	0
14	Customer Deposits	0

15	Total Rate Base	\$ 56,717
		=====

Aqua/RU, Inc.(SPV)

Case: QW-05-009D

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	\$ 2,000	\$ 0	100.0000	\$ 0 P-1	\$ 2,000
2	302.000 Franchises	0	0	100.0000	0 P-2	0
3	303.000 Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4	Total	\$ 2,000	\$ 0		\$ 0	\$ 2,000
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 7,500	\$ 0	100.0000	\$ 0 P-4	\$ 7,500
6	311.000 Structures & Improvements	0	0	100.0000	0 P-5	0
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 P-6	0
8	313.000 Lake, River, and Other Intakes	0	0	100.0000	0 P-7	0
9	314.000 Wells & Springs	0	0	100.0000	0 P-8	0
10	316.000 Supply Mains	30,422	0	100.0000	0 P-9	30,422
11	323.000 Other Power Production Equipment	0	0	100.0000	0 P-10	0
12	325.000 Electric Pumping Equipment	12,000	0	100.0000	0 P-11	12,000
13	328.000 Other Pumping Equipment	0	0	100.0000	0 P-12	0
14	Total	\$ 49,922	\$ 0		\$ 0	\$ 49,922
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-13	\$ 0
16	331.000 Structures & Improvements	0	0	100.0000	0 P-14	0
17	332.000 Water Treatment Equipment	0	0	100.0000	0 P-15	0
18	Total	\$ 0	\$ 0		\$ 0	\$ 0
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-16	\$ 0
20	341.000 Structures & Improvements	0	0	100.0000	980 P-17	980
21	342.000 Distribution Reservoirs & Standpipe	0	0	100.0000	0 P-18	0
22	343.000 Transmission & Distribution Mains	0	0	100.0000	0 P-19	0
23	344.000 Fire Meters	0	0	100.0000	0 P-20	0
24	345.000 Services	24,804	0	100.0000	0 P-21	24,804
25	346.000 Meters	4,446	0	100.0000	0 P-22	4,446
26	347.000 Meter Installation	0	0	100.0000	0 P-23	0
27	348.000 Hydrants	0	0	100.0000	0 P-24	0
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-25	0
29	Total	\$ 29,250	\$ 0		\$ 980	\$ 30,230

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

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					
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 P-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 P-28	0
33	392.000	Transportation Equipment	0	0	100.0000	0 P-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	813 P-31	813
36	395.000	Laboratory Equipment	0	0	100.0000	0 P-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 P-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 P-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 P-36	0
41		Total	\$ 0	\$ 0		\$ 813	\$ 813
42		Total Plant In Service	\$ 81,172	\$ 0		\$ 1,793	\$ 82,965

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements	P-17	\$ 980

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 980

Tools, Shop & Garage Equipment	P-31	\$ 813

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 813

Aqua/RU, Inc.(SPV)

Case: QW-05-009D

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	\$ 2,000	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
4		Total	\$ 2,000		\$ 0
Source of Supply & Pumping Plant					
5	310.000	Land & Land Rights	\$ 7,500	0.0000	\$ 0
6	311.000	Structures & Improvements	0	2.5000	0
7	312.000	Collecting & Impounding Reservoirs	0	2.0000	0
8	313.000	Lake, River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	0	2.0000	0
10	316.000	Supply Mains	30,422	2.0000	608
11	323.000	Other Power Production Equipment	0	4.0000	0
12	325.000	Electric Pumping Equipment	12,000	10.0000	1,200
13	328.000	Other Pumping Equipment	0	0.0000	0
14		Total	\$ 49,922		\$ 1,808
Water Treatment Plant					
15	303.100	Land & Land Rights	\$ 0	0.0000	\$ 0
16	331.000	Structures & Improvements	0	0.0000	0
17	332.000	Water Treatment Equipment	0	0.0000	0
18		Total	\$ 0		\$ 0
Transmission & Distribution Plant					
19	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
20	341.000	Structures & Improvements	980	2.5000	25
21	342.000	Distribution Reservoirs & Standpipe	0	2.5000	0
22	343.000	Transmission & Distribution Mains	0	2.0000	0
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	24,804	2.5000	620
25	346.000	Meters	4,446	10.0000	445
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	0	2.0000	0
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
29		Total	\$ 30,230		\$ 1,090

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
30	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	0	5.0000	0
33	392.000	Transportation Equipment	0	0.0000	0
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	813	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	6.7000	0
38	397.000	Communication Equipment	0	6.7000	0
39	398.000	Miscellaneous Equipment	0	5.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
			-----		-----
41		Total	\$ 813		\$ 0

42		Total Depreciation Expense	\$ 82,965		\$ 2,898
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Aqua/RU, Inc. (SPV)

Case: QW-05-009D

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)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000 Franchises	0	0	100.0000	0 R-2	0
3	303.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4	Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-4	\$ 0
6	311.000 Structures & Improvements	0	0	100.0000	0 R-5	0
7	312.000 Collecting & Impounding Reservoirs	0	0	100.0000	0 R-6	0
8	313.000 Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000 Wells & Springs	0	0	100.0000	0 R-8	0
10	316.000 Supply Mains	7,541	0	100.0000	521 R-9	8,062
11	323.000 Other Production Equipment	0	0	100.0000	0 R-10	0
12	325.000 Electric Pumping Equipment	7,205	0	100.0000	1,495 R-11	8,700
13	328.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-12	0
14	Total	\$ 14,746	\$ 0		\$ 2,016	\$ 16,762
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-13	\$ 0
16	331.000 Structures and Improvements	0	0	100.0000	0 R-14	0
17	332.000 Water Treatment Equipment	0	0	100.0000	0 R-15	0
18	Total	\$ 0	\$ 0		\$ 0	\$ 0
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-16	\$ 0
20	341.000 Structures and Improvements	0	0	100.0000	104 R-17	104
21	342.000 Distribution Reservoirs & Standpipe	0	0	100.0000	0 R-18	0
22	343.000 Transmission & Distribution Mains	0	0	100.0000	0 R-19	0
23	344.000 Fire Meters	0	0	100.0000	0 R-20	0
24	345.000 Services	7,618	0	100.0000	402 R-21	8,020
25	346.000 Meters	3,525	0	100.0000	(2,187) R-22	1,338
26	347.000 Meter Installations	0	0	100.0000	0 R-23	0
27	348.000 Hydrants	0	0	100.0000	0 R-24	0
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-25	0
29	Total	\$ 11,143	\$ 0		\$ (1,681)	\$ 9,462

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

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					
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 R-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 R-28	0
33	392.000	Transportation Equipment	0	0	100.0000	0 R-29	0
34	393.000	Stores Equipment	0	0	100.0000	0 R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	24 R-31	24
36	395.000	Laboratory Equipment	0	0	100.0000	0 R-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 R-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 R-34	0
39	398.000	Miscellaneous Equipment	0	0	100.0000	0 R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 R-36	0
41		Total	\$ 0	\$ 0		\$ 24	\$ 24
42		Total Depreciation Reserve	\$ 25,889	\$ 0		\$ 359	\$ 26,248

15:14 02/23/2006

Aqua/RU, Inc.(SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (E) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$ 45,709	0.0000	0.0000	0.0000	0.000000	\$ 0
2	Total Operation and Maintenance Expense	\$ 45,709					\$ 0
3	Total Taxes	\$ 0					\$ 0
4	Total Cash Working Capital Req						\$ 0

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Supply Mains R-9		\$ 521

1. To adjust test year depreciation reserve. (Boateng)		\$ 521

Electric Pumping Equipment R-11		\$ 1,495

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 1,495

Structures and Improvements R-17		\$ 104

1. To adjust depreciation reserve to align with Company's source documents. (Boateng)		\$ 104

Services R-21		\$ 402

1. To adjust depreciation reserve. (Boateng)		\$ 402

Meters R-22		\$ (2,187)

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ (2,187)

Boateng

15:14 02/23/2006

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Tools, Shop & Garage Equipment	R-31	\$ 24

1. To adjust depreciation reserve to align with Company's source documents. (Boateng)		\$ 24
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Aqua/RU, Inc.(SPV)

Case: QW-05-009D

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	460.100	Unmetered Sales to Customers	\$ 0	\$ 0	100.0000	\$ 0 S-1	\$ 0
2	460.200	Unmetered Sales to Commercial Cus	0	0	100.0000	0 S-2	0
3	460.300	Unmetered Sales to Industrial Cust	0	0	100.0000	0 S-3	0
4	460.400	Unmetered Sales to Public Authority	0	0	100.0000	0 S-4	0
5	461.100	Metered Sales to Residential Cust	26,767	0	100.0000	2,389 S-5	29,156
6	461.200	Metered Sales to Commercial Cust	0	0	100.0000	0 S-6	0
7	461.300	Metered Sales to Industrial Cust	0	0	100.0000	0 S-7	0
8	461.400	Metered Sales to Public Authorities	0	0	100.0000	0 S-8	0
9	462.000	Private Fire Protection Service	0	0	100.0000	0 S-9	0
10	465.000	Sales to Irrigation Customers	0	0	100.0000	0 S-10	0
11	471.000	Miscellaneous Service Revenues	137	0	100.0000	0 S-11	137
12	474.000	Other Water Revenues	0	0	100.0000	0 S-12	0
13		Nonutility Income Other	465	0	100.0000	0 S-13	465
14		Total	\$ 27,369	\$ 0		\$ 2,389	\$ 29,758

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

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)
		Operation & Maintenance Expense					
15	600.000	Operation Supervision & Maintenance \$	5,315	\$	0 100.0000	\$ 3,642 S-14	\$ 8,957
16	602.000	Materials & Supplies	702		0 100.0000	108 S-15	810
17	622.000	Purchased Power	527		0 100.0000	(123) S-16	404
18	625.000	Maintenance of Pumping Plant	0		0 100.0000	0 S-17	0
19	630.000	Operation Labor and Expenses	0		0 100.0000	0 S-19	0
20	631.000	Chemicals	53		0 100.0000	(53) S-20	0
21	635.100	Misc. Expense - Equipment Rent	180		0 100.0000	(19) S-21	161
22	636.000	Outside Contracting	0		0 100.0000	0 S-22	0
23	641.000	Testing	0		0 100.0000	0 S-23	0
24	651.000	Mains	0		0 100.0000	0 S-24	0
25	652.000	Purchased Water	19,625		0 100.0000	(1,037) S-25	18,588
26	902.000	Customer Records and Collection Exp	867		0 100.0000	(331) S-26	536
27	675.100	Bank Charges	0		0 100.0000	0 S-27	0
28	920.000	Administrative and General Salaries	4,850		0 100.0000	(2,569) S-28	2,281
29	921.000	Employee Pensions and Benefits	2,561		0 100.0000	429 S-29	2,990
30	921.100	Postage and Office Supplies	0		0 100.0000	0 S-30	0
31	923.000	Outside Services Employed	2,082		0 100.0000	(1,700) S-31	382
32	930.100	Management Fees	5,522		0 100.0000	(2,099) S-32	3,423
33	930.150	Misc. Expense- Insurance	622		0 100.0000	219 S-33	841
34	930.155	Misc. Vehicle Insurance	361		0 100.0000	0 S-34	361
35	930.200	Misc. General Expense	1,137		0 100.0000	12 S-35	1,149
36	930.300	Misc. Expense-MO DNR	0		0 100.0000	0 S-36	0
37	928.000	Misc. Expense-Regulatory Comm. Exp.	112		0 100.0000	585 S-37	697
38	930.320	Misc. Expense-Property Taxes	1,160		0 100.0000	(867) S-38	293
39	930.400	Misc. Expense-Trash Hauling	0		0 100.0000	0 S-39	0
40	930.500	Misc. Expense-Payroll Taxes	1,025		0 100.0000	(69) S-40	956
41	930.700	Misc. Expenses-Telephone	1,346		0 100.0000	(684) S-41	662
42	930.800	Misc. Expense-Uncollectibles	543		0 100.0000	(173) S-42	370
43	930.900	Misc. Expense-Building Rent	360		0 100.0000	(123) S-43	237
44	933.000	Vehicle Expense	845		0 100.0000	554 S-44	1,399
45	901.000	Meter Reading Expense	0		0 100.0000	0 S-45	0
46	903.000	Office Supplies and Expenses	265		0 100.0000	(53) S-46	212
47	924.000	Commerical General Insurance	0		0 100.0000	0 S-47	0
48	931.250	Misc Remodeling Expense	0		0 100.0000	0 S-48	0
49	930.950	Interest Expense	0		0 100.0000	0 S-49	0
50		Total	\$ 50,060	\$	0	\$ (4,351)	\$ 45,709

Aqua/RU, Inc.(SPV)

Case: QW-05-009D

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)
Depreciation Expense							
51		Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 2,898 S-50	\$ 2,898
52		Total	\$ 0	\$ 0		\$ 2,898	\$ 2,898

53		Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

54		Total Operating Expenses	\$ 50,060	\$ 0		\$ (1,453)	\$ 48,607

55		Net Income Before Taxes	\$ (22,691)	\$ 0		\$ 3,842	\$ (18,849)

Current Income Taxes							
56		Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-51	\$ 0
57		Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes							
58		Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-52	\$ 0
59		Total	\$ 0	\$ 0		\$ 0	\$ 0

60		Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

61		Net Operating Income	\$ (22,691)	\$ 0		\$ 3,842	\$ (18,849)

Aqua/RU, Inc.(SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Metered Sales to Residential Cust S-5		\$ 2,389

1. To annualize test year revenue.		\$ 2,389
(Harrison)		

Operation Supervision & Maintenance S-14		\$ 3,642

1. To adjust test year to reflect Staff's annualized level.		\$ 3,642
(Harrison)		

Materials & Supplies S-15		\$ 108

1. To adjust test year to reflect Staff's annualized level.		\$ 108
(Harrison)		

Purchased Power S-16		\$ (123)

1. To adjust test year to reflect Staff's annualized level.		\$ (123)
(Harrison)		

Chemicals S-20		\$ (53)

1. To adjust test year to reflect Staff's annualized level.		\$ (53)
(Harrison)		

Aqua/RU, Inc.(SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense - Equipment Rent S-21		\$ (19)

1. To normalize test year expense. (Harrison)		\$ (19)

Purchased Water S-25		\$ (1,037)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (1,037)

Customer Records and Collection Exp S-26		\$ (331)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (331)

Administrative and General Salaries S-28		\$ (2,569)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (2,569)

Employee Pensions and Benefits S-29		\$ 429

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ 429

Outside Services Employed S-31		\$ (1,700)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (1,700)

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Management Fees S-32		\$ (2,099)

1. To adjust test year contract services to reflect Staff's annualized level. (Harrison)		\$ (2,099)

Misc. Expense- Insurance S-33		\$ 219

1. To normalize test year expense. (Harrison)		\$ 219

Misc. General Expense S-35		\$ 12

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ 12

Misc. Expense-Regulatory Comm. Exp. S-37		\$ 585

1. To adjust test year expense to reflect Staff's annualization of the PSC assessment associated with the water operations. (Harrison)		\$ (4)
2. To annualize rate case expense allowed in this rate case. (Boateng)		\$ 589

Misc. Expense-Property Taxes S-38		\$ (867)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (867)

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense-Payroll Taxes S-40		\$ (69)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (69)

Misc. Expenses-Telephone S-41		\$ (684)

1. To normalize test year telephone expense. (Harrison)		\$ (684)

Misc. Expense-Uncollectibles S-42		\$ (173)

1. To normalize test year expense. (Harrison)		\$ (173)

Misc. Expense-Building Rent S-43		\$ (123)

1. To normalize test year expense. (Harrison)		\$ (123)

Vehicle Expense S-44		\$ 554

1. To normalize test year expense. (Harrison)		\$ 554

Office Supplies and Expenses S-46		\$ (53)

1. To adjust test year to reflect Staff's annualized level. (Harrison)		\$ (53)

Aqua/RU, Inc. (SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Income Tax

Line	Test Year	7.92% Return
------	--------------	-----------------

(A)

(B)

1	Net Income Before Taxes (Sch 8)	\$ (18,849)	\$ 5,177
---	---------------------------------	-------------	----------

Add to Net Income Before Taxes

2	Book Depreciation Expense	\$ 2,898	\$ 2,898
3	Total	\$ 2,898	\$ 2,898

Subtr from Net Income Before Taxes

4	Interest Expense 3.0700 %	\$ 1,741	\$ 1,741
5	Book Depreciation	2,898	2,898
6	Total	\$ 4,639	\$ 4,639

7	Net Taxable Income	\$ (20,590)	\$ 3,436
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Provision for Federal Income Tax

8	Net Taxable Income	\$ (20,590)	\$ 3,436
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 200
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(20,590)	3,236
12	Total Federal Tax	\$ 0	\$ 485

Provision for Missouri Income Tax

13	Net Taxable Income	\$ (20,590)	\$ 3,436
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 243
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(20,590)	3,194
17	Total Missouri Tax	\$ 0	\$ 200

Aqua/RU, Inc.(SPV)

Case: QW-05-009D

Year ending Mar.31, 2005

Income Tax

Line	Test Year	7.92% Return
------	--------------	-----------------

(A)

(B)

Provision for City Income Tax

18	Net Taxable Income	\$ (20,590)	\$ 3,436
19	Deduct Federal Income Tax	\$ 0	\$ 485
20	Deduct Missouri Income Tax	0	200
21	City Taxable Income	(20,590)	2,751
22	Total City Tax	\$ 0	\$ 0

Summary of Provision for Income Tax

23	Federal Income Tax	\$ 0	\$ 485
24	Missouri Income Tax	0	200
25	City Income Tax	0	0
26	Total	\$ 0	\$ 685

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	\$ 685
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White Branch Service Area

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Revenue Requirement

Line	7.92%
	Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 158,498
2 Rate of Return	7.92%

3 Net Operating Income Requirement	\$ 12,553
4 Net Income Available (Sch 8)	\$ (13,194)

5 Additional NOI BT Needed	\$ 25,747
6 Income Tax Requirement (Sch 0)	
7 Required Current Income Tax	\$ 1,914
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 1,914
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 1,914

14 Gross Revenue Requirement	\$ 27,661

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$ 287,369
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 74,277

3 Net Plant in Service	\$ 213,092
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	80,000
13 CIAC Depreciation	(25,406)
14 Customer Deposits	0

15 Total Rate Base	\$ 158,498
	=====

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

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	\$ 3,760	\$ 0	100.0000	\$ 0 P-1	\$ 3,760
2	302.000	Franchises	0	0	100.0000	0 P-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4	Total		\$ 3,760	\$ 0		\$ 0	\$ 3,760
Source of Supply & Pumping Plant							
5	310.000	Land & Land Rights	\$ 3,032	\$ 0	100.0000	\$ 0 P-4	\$ 3,032
6	311.000	Structures & Improvements	1,713	0	100.0000	0 P-5	1,713
7	312.000	Collecting & Impounding Reservoirs	739	0	100.0000	0 P-6	739
8	313.000	Lake, River, and Other Intakes	0	0	100.0000	0 P-7	0
9	314.000	Wells & Springs	67,945	0	100.0000	891 P-8	68,836
10	316.000	Supply Mains	12,703	0	100.0000	(9,199) P-9	3,504
11	323.000	Other Power Production Equipment	0	0	100.0000	0 P-10	0
12	325.000	Electric Pumping Equipment	16,137	0	100.0000	(6,699) P-11	9,438
13	328.000	Other Pumping Equipment	222	0	100.0000	(222) P-12	0
14	Total		\$ 102,491	\$ 0		\$ (15,229)	\$ 87,262
Water Treatment Plant							
15	303.100	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-13	0
16	331.000	Structures & Improvements	0	0	100.0000	0 P-14	0
17	332.000	Water Treatment Equipment	150	0	100.0000	0 P-15	150
18	Total		\$ 150	\$ 0		\$ 0	\$ 150
Transmission & Distribution Plant							
19	340.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-16	0
20	341.000	Structures & Improvements	20,566	0	100.0000	9,481 P-17	30,047
21	342.000	Distribution Reservoirs & Standpipe	76,116	0	100.0000	1,450 P-18	77,566
22	343.000	Transmission & Distribution Mains	48,823	0	100.0000	20,498 P-19	69,321
23	344.000	Fire Meters	0	0	100.0000	0 P-20	0
24	345.000	Services	13,714	0	100.0000	0 P-21	13,714
25	346.000	Meters	8,307	0	100.0000	(7,307) P-22	1,000
26	347.000	Meter Installation	0	0	100.0000	0 P-23	0
27	348.000	Hydrants	391	0	100.0000	0 P-24	391
28	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-25	0
29	Total		\$ 167,917	\$ 0		\$ 24,122	\$ 192,039

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

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							
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 P-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 P-28	0
33	392.000	Transportation Equipment	3,408	0	100.0000	0 P-29	3,408
34	393.000	Stores Equipment	0	0	100.0000	0 P-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	750 P-31	750
36	395.000	Laboratory Equipment	0	0	100.0000	0 P-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 P-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 P-34	0
39	398.000	Miscellaneous Equipment	299	0	100.0000	(299) P-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 P-36	0
41	Total		\$ 3,707	\$ 0		\$ 451	\$ 4,158

42	Total Plant In Service		\$ 278,025	\$ 0		\$ 9,344	\$ 287,369

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Wells & Springs	P-8	\$ 891

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 891

Supply Mains	P-9	\$ (9,199)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (9,199)

Electric Pumping Equipment	P-11	\$ (6,699)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (6,699)

Other Pumping Equipment	P-12	\$ (222)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (222)

Structures & Improvements	P-17	\$ 9,481

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 9,481

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Distribution Reservoirs & Standpipe P-18		\$ 1,450

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 1,450

Transmission & Distribution Mains P-19		\$ 20,498

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 20,498

Meters P-22		\$ (7,307)

1. To adjust plant to align with Company's records per Water & Sewer Dept. (Boateng)		\$ (7,307)

Tools, Shop & Garage Equipment P-31		\$ 750

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ 750

Miscellaneous Equipment P-35		\$ (299)

1. To adjust plant to align with the Company's source documents. (Boateng)		\$ (299)

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

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	\$ 3,760	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
			-----		-----
4		Total	\$ 3,760		\$ 0
Source of Supply & Pumping Plant					
5	310.000	Land & Land Rights	\$ 3,032	0.0000	\$ 0
6	311.000	Structures & Improvements	1,713	2.5000	43
7	312.000	Collecting & Impounding Reservoirs	739	2.0000	15
8	313.000	Lake, River, and Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	68,836	2.0000	1,377
10	316.000	Supply Mains	3,504	2.0000	70
11	323.000	Other Power Production Equipment	0	4.0000	0
12	325.000	Electric Pumping Equipment	9,438	10.0000	944
13	328.000	Other Pumping Equipment	0	4.0000	0
			-----		-----
14		Total	\$ 87,262		\$ 2,449
Water Treatment Plant					
15	303.100	Land & Land Rights	\$ 0	0.0000	\$ 0
16	331.000	Structures & Improvements	0	0.0000	0
17	332.000	Water Treatment Equipment	150	2.9000	4
			-----		-----
18		Total	\$ 150		\$ 4
Transmission & Distribution Plant					
19	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
20	341.000	Structures & Improvements	30,047	2.5000	751
21	342.000	Distribution Reservoirs & Standpipe	77,566	2.5000	1,939
22	343.000	Transmission & Distribution Mains	69,321	2.0000	1,386
23	344.000	Fire Meters	0	0.0000	0
24	345.000	Services	13,714	2.5000	343
25	346.000	Meters	1,000	10.0000	100
26	347.000	Meter Installation	0	0.0000	0
27	348.000	Hydrants	391	2.0000	8
28	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
			-----		-----
29		Total	\$ 192,039		\$ 4,527

Aqua/RU, Inc.(WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
30	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
31	390.000	Structures & Improvements	0	0.0000	0
32	391.000	Office Furniture & Equipment	0	5.0000	0
33	392.000	Transportation Equipment	3,408	13.0000	443
34	393.000	Stores Equipment	0	0.0000	0
35	394.000	Tools, Shop & Garage Equipment	750	0.0000	0
36	395.000	Laboratory Equipment	0	0.0000	0
37	396.000	Power Operated Equipment	0	6.7000	0
38	397.000	Communication Equipment	0	6.7000	0
39	398.000	Miscellaneous Equipment	0	5.0000	0
40	399.000	Other Tangible Plant	0	0.0000	0
41		Total	\$ 4,158		\$ 443

42		Total Depreciation Expense	\$ 287,369		\$ 7,423
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Aqua/RU, Inc. (WHB)

Case: QW-05-009F

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)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000 Franchises	0	0	100.0000	0 R-2	0
3	303.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4	Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply & Pumping Plant						
5	310.000 Land & Land Rights	\$ 873	\$ 0	100.0000	\$ (873) R-4	\$ 0
6	311.000 Structures & Improvements	504	0	100.0000	(78) R-5	426
7	312.000 Collecting & Impounding Reservoirs	516	0	100.0000	26 R-6	542
8	313.000 Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000 Wells & Springs	15,139	0	100.0000	603 R-8	15,742
10	316.000 Supply Mains	1,205	0	100.0000	(272) R-9	933
11	323.000 Other Production Equipment	0	0	100.0000	0 R-10	0
12	325.000 Electric Pumping Equipment	7,151	0	100.0000	(1,331) R-11	5,820
13	328.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-12	0
14	Total	\$ 25,388	\$ 0		\$ (1,925)	\$ 23,463
Water Treatment Plant						
15	303.100 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-13	\$ 0
16	331.000 Structures and Improvements	0	0	100.0000	0 R-14	0
17	332.000 Water Treatment Equipment	32	0	100.0000	9 R-15	41
18	Total	\$ 32	\$ 0		\$ 9	\$ 41
Transmission & Distribution Plant						
19	340.000 Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-16	\$ 0
20	341.000 Structures and Improvements	10,229	0	100.0000	(4,975) R-17	5,254
21	342.000 Distribution Reservoirs & Standpipe	3,614	0	100.0000	18,444 R-18	22,058
22	343.000 Transmission & Distribution Mains	9,377	0	100.0000	3,407 R-19	12,784
23	344.000 Fire Meters	0	0	100.0000	0 R-20	0
24	345.000 Services	2,811	0	100.0000	2,393 R-21	5,204
25	346.000 Meters	2,703	0	100.0000	(2,318) R-22	385
26	347.000 Meter Installations	0	0	100.0000	0 R-23	0
27	348.000 Hydrants	13	0	100.0000	112 R-24	125
28	349.000 Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-25	0
29	Total	\$ 28,747	\$ 0		\$ 17,063	\$ 45,810

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

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					
30	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-26	\$ 0
31	390.000	Structures & Improvements	0	0	100.0000	0 R-27	0
32	391.000	Office Furniture & Equipment	0	0	100.0000	0 R-28	0
33	392.000	Transportation Equipment	3,931	0	100.0000	1,009 R-29	4,940
34	393.000	Stores Equipment	0	0	100.0000	0 R-30	0
35	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	23 R-31	23
36	395.000	Laboratory Equipment	0	0	100.0000	0 R-32	0
37	396.000	Power Operated Equipment	0	0	100.0000	0 R-33	0
38	397.000	Communication Equipment	0	0	100.0000	0 R-34	0
39	398.000	Miscellaneous Equipment	99	0	100.0000	(99) R-35	0
40	399.000	Other Tangible Plant	0	0	100.0000	0 R-36	0
41		Total	\$ 4,030	\$ 0		\$ 933	\$ 4,963
42		Total Depreciation Reserve	\$ 58,197	\$ 0		\$ 16,080	\$ 74,277

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Aqua/RU, Inc.(WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$ 44,193	0.0000	0.0000	0.0000	0.000000	\$ 0
		-----					-----
2	Total Operation and Maintenance Expense	\$ 44,193					\$ 0

3	Total Taxes	\$ 0					\$ 0

4	Total Cash Working Capital Req						\$ 0

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Land & Land Rights R-4		\$ (873)

1. To eliminate depreciation reserve on Land & Land Rights (Non-depreciable item). (Boateng)		\$ (873)

Structures & Improvements R-5		\$ (78)

1. To adjust depreciation reserve. (Boateng)		\$ (78)

Collecting & Impounding Reservoirs R-6		\$ 26

1.. To adjust depreciation reserve. (Boateng)		\$ 26

Wells & Springs R-8		\$ 603

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 603

Supply Mains R-9		\$ (272)

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ (272)

Aqua/RU, Inc.(WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
***** Electric Pumping Equipment R-11 *****		\$ (1,331)
1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ (1,331)
***** Water Treatment Equipment R-15 *****		\$ 9
1. To adjust depreciation reserve. (Boateng)		\$ 9
***** Structures and Improvements R-17 *****		\$ (4,975)
1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ (4,975)
***** Distribution Reservoirs & Standpipe R-18 *****		\$ 18,444
1. To adjust test year depreciation reserve to align with the Company's source documents. (Boateng)		\$ 18,444
***** Transmission & Distribution Mains R-19 *****		\$ 3,407
1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 3,407

Aqua/RU, Inc.(WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Services R-21		\$ 2,393

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 2,393

Meters R-22		\$ (2,318)

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ (2,318)

Hydrants R-24		\$ 112

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 112

Transportation Equipment R-29		\$ 1,009

1. To adjust depreciation reserve. (Boateng)		\$ 1,009

Tools, Shop & Garage Equipment R-31		\$ 23

1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ 23

Aqua/RU, Inc.(WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Miscellaneous Equipment	R-35	\$ (99)
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1. To adjust depreciation reserve to align with the Company's source documents. (Boateng)		\$ (99)
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Aqua/RU, Inc.(WHB)

Case: QW-05-009F

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	460.100	Unmetered Sales to Customers	\$ 0	\$ 0	100.0000	\$ 0 S-1	0
2	460.200	Unmetered Sales to Commercial Cus	0	0	100.0000	0 S-2	0
3	460.300	Unmetered Sales to Industrial Cust	0	0	100.0000	0 S-3	0
4	460.400	Unmetered Sales to Public Authority	0	0	100.0000	0 S-4	0
5	461.100	Metered Sales to Residential Cust	26,380	0	100.0000	9,388 S-5	35,768
6	461.200	Metered Sales to Commercial Cust	0	0	100.0000	0 S-6	0
7	461.300	Metered Sales to Industrial Cust	0	0	100.0000	0 S-7	0
8	461.400	Metered Sales to Public Authorities	0	0	100.0000	0 S-8	0
9	462.000	Private Fire Protection Service	0	0	100.0000	0 S-9	0
10	465.000	Sales to Irrigation Customers	0	0	100.0000	0 S-10	0
11	471.000	Miscellaneous Service Revenues	0	0	100.0000	0 S-11	0
12	474.000	Other Water Revenues	0	0	100.0000	0 S-12	0
13		Nonutility Income Other	440	0	100.0000	0 S-13	440
14		Total	\$ 26,820	\$ 0		\$ 9,388	\$ 36,208

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

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)
		Operation & Maintenance Expense					
15	600.000	Operation Supervision & Maintenance \$	6,190	\$ 0	100.0000	\$ 7,356 S-14	\$ 13,546
16	602.000	Materials & Supplies	5,134	0	100.0000	(3,908) S-15	1,226
17	622.000	Purchased Power	2,346	0	100.0000	248 S-16	2,594
18	625.000	Maintenance of Pumping Plant	0	0	100.0000	0 S-17	0
19	630.000	Operation Labor and Expenses	138	0	100.0000	127 S-19	265
20	631.000	Chemicals	389	0	100.0000	(85) S-20	304
21	635.100	Misc. Expense - Equipment Rent	257	0	100.0000	(13) S-21	244
22	636.000	Outside Contracting	0	0	100.0000	0 S-22	0
23	641.000	Testing	0	0	100.0000	0 S-23	0
24	651.000	Mains	0	0	100.0000	0 S-24	0
25	652.000	Purchased Water	0	0	100.0000	0 S-25	0
26	902.000	Customer Records and Collection Exp	1,194	0	100.0000	(384) S-26	810
27	675.100	Bank Charges	0	0	100.0000	0 S-27	0
28	920.000	Administrative and General Salaries	4,960	0	100.0000	(1,511) S-28	3,449
29	921.000	Employee Pensions and Benefits	3,499	0	100.0000	1,024 S-29	4,523
30	921.100	Postage and Office Supplies	0	0	100.0000	0 S-30	0
31	923.000	Outside Services Employed	3,230	0	100.0000	0 S-31	3,230
32	930.100	Management Fees	7,544	0	100.0000	(5,017) S-32	2,527
33	930.150	Misc. Expense- Insurance	1,259	0	100.0000	65 S-33	1,324
34	930.155	Misc. Vehicle Insurance	494	0	100.0000	0 S-34	494
35	930.200	Misc. General Expense	1,344	0	100.0000	394 S-35	1,738
36	930.300	Misc. Expense-MO DNR	0	0	100.0000	0 S-36	0
37	928.000	Misc. Expense-Regulatory Comm. Exp.	100	0	100.0000	953 S-37	1,053
38	930.320	Misc. Expense-Property Taxes	1,466	0	100.0000	(400) S-38	1,066
39	930.400	Misc. Expense-Trash Hauling	0	0	100.0000	0 S-39	0
40	930.500	Misc. Expense-Payroll Taxes	1,156	0	100.0000	289 S-40	1,445
41	930.700	Misc. Expenses-Telephone	1,195	0	100.0000	(194) S-41	1,001
42	930.800	Misc. Expense-Uncollectibles	501	0	100.0000	59 S-42	560
43	930.900	Misc. Expense-Building Rent	495	0	100.0000	(136) S-43	359
44	933.000	Vehicle Expense	493	0	100.0000	1,622 S-44	2,115
45	901.000	Meter Reading Expense	0	0	100.0000	0 S-45	0
46	903.000	Office Supplies and Expenses	358	0	100.0000	(38) S-46	320
47	924.000	Commerical General Insurance	0	0	100.0000	0 S-47	0
48	931.250	Misc Remodeling Expense	0	0	100.0000	0 S-48	0
49	930.950	Interest Expense	0	0	100.0000	0 S-49	0
50		Total	\$ 43,742	\$ 0		\$ 451	\$ 44,193

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

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)
Depreciation Expense						
51	Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 7,423 S-50	\$ 7,423
52	Amortization Expense	(2,214)	0	100.0000	0 S-51	(2,214)
53	Total	\$ (2,214)	\$ 0		\$ 7,423	\$ 5,209

54	Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

55	Total Operating Expenses	\$ 41,528	\$ 0		\$ 7,874	\$ 49,402

56	Net Income Before Taxes	\$ (14,708)	\$ 0		\$ 1,514	\$ (13,194)

Current Income Taxes						
57	Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-52	\$ 0
58	Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes						
59	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-53	\$ 0
60	Total	\$ 0	\$ 0		\$ 0	\$ 0

61	Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

62	Net Operating Income	\$ (14,708)	\$ 0		\$ 1,514	\$ (13,194)

Harrison

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Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Metered Sales to Residential Cust S-5		\$ 9,388

1. To annualize test year revenue. (Harrison)		\$ 9,388

Operation Supervision & Maintenance S-14		\$ 7,356

1. To adjust test year O&M to align with the Company's operations. (Harrison)		\$ 7,356

Materials & Supplies S-15		\$ (3,908)

1. To adjust test year expense to reflect Staff's annualized level. (Harrison)		\$ (3,908)

Purchased Power S-16		\$ 248

1. To adjust test year level. (Harrison)		\$ 248

Operation Labor and Expenses S-19		\$ 127

1. To adjust test year expense. (Harrison)		\$ 127

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
***** Chemicals S-20		\$ (85)
***** 1. To adjust test year level. (Harrison)		\$ (85)
***** Misc. Expense - Equipment Rent S-21		\$ (13)
***** 1. To adjust test year level. (Harrison)		\$ (13)
***** Customer Records and Collection Exp S-26		\$ (384)
***** 1. To adjust test year expense. (Harrison)		\$ (384)
***** Administrative and General Salaries S-28		\$ (1,511)
***** 1. To normalize test year expense. (Harrison)		\$ (1,511)
***** Employee Pensions and Benefits S-29		\$ 1,024
***** 1. To adjust test year benefits costs to align with the Company's expenses. (Harrison)		\$ 1,024

Aqua/RU, Inc.(WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Management Fees S-32		\$ (5,017)

1. To adjust test year expense to reflect Staff's annualized level. (Harrison)		\$ (5,017)

Misc. Expense- Insurance S-33		\$ 65

1. To adjust test year level. (Harrison)		\$ 65

Misc. General Expense S-35		\$ 394

1. To adjust test year level. (Harrison)		\$ 394

Misc. Expense-Regulatory Comm. Exp. S-37		\$ 953

1. To adjust test year PSC assessment. (Harrison)		\$ 63
2. To annualize rate case expense allowed in this rate case. (Boateng)		\$ 890

Misc. Expense-Property Taxes S-38		\$ (400)

1. To normalize test year expense. (Harrison)		\$ (400)

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc. Expense-Payroll Taxes S-40		\$ 289

1. To normalize test year expense. (Harrison)		\$ 289

Misc. Expenses-Telephone S-41		\$ (194)

1. To adjust test year level. (Harrison)		\$ (194)

Misc. Expense-Uncollectibles S-42		\$ 59

1. To adjust test year level. (Harrison)		\$ 59

Misc. Expense-Building Rent S-43		\$ (136)

1. To adjust test year level. (Harrison)		\$ (136)

Vehicle Expense S-44		\$ 1,622

1. To adjust test year level. (Harrison)		\$ 1,622

Office Supplies and Expenses S-46		\$ (38)

1. To adjust test year level. (Harrison)		\$ (38)

Aqua/RU, Inc. (WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Income Tax

Line	Test Year	7.92% Return
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(A)

(B)

1	Net Income Before Taxes (Sch 8)	\$ (13,194)	\$ 14,467
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Add to Net Income Before Taxes

2	Book Depreciation Expense	\$ 5,209	\$ 5,209
3	Total	\$ 5,209	\$ 5,209

Subtr from Net Income Before Taxes

4	Interest Expense 3.0700 %	\$ 4,866	\$ 4,866
5	Book Depreciation	5,209	5,209
6	Total	\$ 10,075	\$ 10,075

7	Net Taxable Income	\$ (18,060)	\$ 9,601
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Provision for Federal Income Tax

8	Net Taxable Income	\$ (18,060)	\$ 9,601
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 558
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(18,060)	9,043
12	Total Federal Tax	\$ 0	\$ 1,356

Provision for Missouri Income Tax

13	Net Taxable Income	\$ (18,060)	\$ 9,601
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 678
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(18,060)	8,923
17	Total Missouri Tax	\$ 0	\$ 558

Aqua/RU, Inc.(WHB)

Case: QW-05-009F

Year ending Mar.31, 2005

Income Tax

Line		Test Year	7.92% Return
	(A)	(B)	
	Provision for City Income Tax		
18	Net Taxable Income	\$ (18,060)	\$ 9,601
19	Deduct Federal Income Tax	\$ 0	\$ 1,356
20	Deduct Missouri Income Tax	0	558
21	City Taxable Income	(18,060)	7,687
		-----	-----
22	Total City Tax	\$ 0	\$ 0
	Summary of Provision for Income Tax		
23	Federal Income Tax	\$ 0	\$ 1,356
24	Missouri Income Tax	0	558
25	City Income Tax	0	0
		-----	-----
26	Total	\$ 0	\$ 1,914
	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	\$ 1,914
