

Algonquin Water Resources of Missouri Pro Forma Balance Sheet

	AWRM	Holiday Hills	Timber Creek	Ozark	Noel	Total
		Cons	Cons	Cons	Cons	before taxes
ASSETS						
Utility Plant						
Utility Plant in service		\$1,840,058.44	\$1,240,206.83	\$864,722.93	\$1,359,093.57	\$5,304,081.77
CIAC						
Less accumulated depreciation and amortization		(246,113.55)	(158,549.07)	(103,014.89)	(606,710.28)	(\$1,114,387.79)
CIAC Depreciation						
Total	0.00	1,593,944.89	1,081,657.76	761,708.04	752,383.29	4,189,693.98
Intangible assets - net		303,012.98	215,650.44	96,023.63	9,192.49	\$623,879.54
Utility Plant -net	0.00	1,896,957.87	1,297,308.20	857,731.67	761,575.78	4,813,573.52
Future non-current income tax asset						0.00
Restricted Cash						\$0.00
Equity Investment	4,873,500.00					\$4,873,500.00
Note Receivable						\$0.00
Intercompany with Parent	(1,500.00)	122,591.45	(143,618.89)	(104,582.68)	0.00	(\$127,110.12)
Current Assets						
Cash and cash equivalents		3,614.48	10,787.24	3,930.62	165,032.89	\$183,365.23
Accounts receivable		30,164.99	7,623.48	15,895.53	26,861.88	\$80,545.88
Prepaid expenses		227.28	227.23	4,437.28		\$4,891.79
Materials and Supplies					697.00	0.00
Current portion of future tax asset						0.00
Total current assets	0.00	34,006.75	18,637.95	24,263.43	192,591.77	268,802.90
Deferred Debits:						
Deferred rate case expense - net of amortization		48,732.49	48,113.11	48,361.87	0.00	\$145,207.47
Deferred Financing Costs						\$0.00
Other						\$0.00
Total deferred debits	0.00	48,732.49	48,113.11	48,361.87	0.00	145,207.47
Total	4,872,000.00	2,102,288.56	1,220,440.37	825,774.29	954,167.55	9,973,973.77
LIABILITIES						
CAPITALIZATION						
Common Stock	4,873,500.00	2,204,461.93	1,527,993.78	1,141,044.29	100,000.00	\$9,847,000.00
Paid-in capital						\$0.00
Retained earnings	(1,500.00)	(108,402.70)	(316,593.12)	(333,179.52)	815,279.00	\$55,603.66
Total Capitalization	4,872,000.00	2,096,059.23	1,211,400.66	807,864.77	915,279.00	9,902,603.66
Current Liabilities						
Accounts payable					12,643.54	\$12,643.54
Accrued liabilities		6,229.33	9,039.71	17,909.52		\$33,178.56
Interest Payable						\$0.00
Due to Suncor						0.00
Meter/Customer Deposits					5,985.00	\$5,985.00
Developer advances current portion					11,067.23	\$11,067.23
Long-term debt current portion						\$0.00
Current portion of future income tax liability						
Total current liabilities	0.00	6,229.33	9,039.71	17,909.52	29,695.77	62,874.33
Long-Term Debt						
Intercompany Notes Payable						\$0.00
Future income tax liability						\$0.00
Commitment and Contingencies						
Other Long-Term liabilities						
Meter deposits						\$0.00
Deferred income taxes						\$0.00
Developer advances						\$0.00
Total other long-term liabilities	0.00	0.00	0.00	0.00		0.00
Total	4,872,000.00	2,102,288.56	1,220,440.37	825,774.29	944,974.77	9,965,477.99