

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

In the matter of the tariff filing of)
Algonquin Water Resources of Missouri,)
LLC to implement a general rate increase)
for water and sewer service provided to)
customers in its Missouri service areas.)

Case No. WR-2006-0425

**STAFF’S AMENDED RESPONSE
TO ORDER DIRECTING SCENARIOS**

COMES NOW the Staff of the Missouri Public Service Commission and submits the following Amended Response to Order Directing Scenarios.

1. On March 1¹, the Commission issued an Order Directing Scenarios (“the Order”), in which it ordered the Staff to provide the Commission with information concerning the impact on the revenue requirements of Algonquin Water Resources, LLC (“Algonquin” or “Company”) under different scenarios.

2. The Order directed the Staff to assume, in all scenarios, that eight issues would be resolved in the manner specified in the Order. It further directed the Staff to assess the impact of resolving four other issues in one of two (or three) ways – either in favor of Algonquin or in favor of the Staff. The result is that the Staff is required to assess the impact of 24 different scenarios upon water rates and the impact of 24 different scenarios upon sewer rates.

3. On March 6, the Staff filed its Response to Order Directing Scenarios (“the Response”), but noted that the Response was incomplete, in that, due to time constraints, the Staff was not able to address the impact of the Rate Mitigation issue on revenue

¹ All dates herein refer to the year 2007.

requirements. Also on March 6, the Company filed its Reply Concerning Staff's Response to Order Directing Scenarios, in which it stated that the Staff's Response contained several errors. The parties conferred to discuss the claims of error, and the Staff believes that it has identified and corrected any errors that were reflected in the original Response.

4. As a result of one of the errors mentioned in Paragraph 3, the Amended Reconciliation that the Staff filed in this case on January 26, 2007, as EFIS Item 64, was incorrect. Attached hereto as Attachment A is the Second Amended Reconciliation, which corrects for that error.

5. Attached hereto and incorporated herein are an amended summary sheet that summarizes the impact of the various scenarios upon the revenue requirements for water services (Attachment B) and a second amended summary sheet that summarizes the impact of the various scenarios upon the revenue requirements for sewer services (Attachment C). *This Amended Response and the amended summary sheets supersede the original Response and summary sheets, which may be disregarded in their entirety.*

6. In order to comply with the Commission's Order, without unduly increasing the number of scenarios addressed, the Staff found it necessary to make certain other assumptions, which are discussed in Paragraphs 7-12, following. The attached summary sheets are accurate, but incomplete, for reasons that are discussed in more detail in Paragraph 12 hereof.

7. Treatment of Unamortized Balance of Rate Case Expense. The Staff has assumed that Rate Case Expense will be amortized, and that the unamortized balance of the allowed Rate Case Expense will not be included in rate base. That is, Algonquin

would receive a “return of” the Rate Case Expense, but would it not receive a “return on” it. As a very rough “rule of thumb,” the revenue requirement increases by about 10% of the amount of any increase in the rate base. Thus, if the Commission would allow the unamortized Rate Case Expense to be included in rate base, the revenue requirements might increase over the amounts shown on the attached summary sheets by about the following amounts:

- by about \$500 if the Commission allows Algonquin to recover \$5,000 of Rate Case Expense (Scenarios A-1 through A-8);
- by about \$17,500 if the Commission allows Algonquin to recover \$174,954 of Rate Case Expense (Scenarios B-1 through B-8); or
- by about \$22,500 if the Commission allows Algonquin to recover \$225,000 of Rate Case Expense (Scenarios C-1 through C-8).

8. Amortization Period for Rate Case Expense. The Staff has assumed that Rate Case Expense will be amortized over a five-year period, so that Algonquin would recover 20% of the allowed Rate Case Expense each year, for five years. If the Rate Case Expense would be amortized over a ten-year period, the revenue requirement of this item would be half as great, so Algonquin would recover 10% of the allowed Rate Case Expense each year. For example, if the Commission would allow Rate Case Expense of \$174,954, the revenue requirement (for water and sewer combined) that results from this item would be \$34,991 if the amortization period is five years (as Staff has assumed in all of these scenarios), and would be \$17,996 if the amortization period is ten years.

9. Allocation of Rate Case Expense. The Staff has assumed that 60% of any allowed Rate Case Expense will be allocated to the revenue requirement for water service

and 40% of the allowed Rate Case Expense will be allocated to the revenue requirement for sewer service. It was necessary to make some assumption regarding the method of allocating this expense, because the Staff did not advocate any method of allocation (since it recommended that rate case expense be disallowed in its entirety), and Algonquin did not state in its testimony how it proposed to allocate rate case expense. The Staff assumed the 60-40 split because there are three water systems and two sewer systems. Other methods of allocation, such as allocation based on revenue, could, of course, also be considered.

10. Return on Equity. The Company recommended an ROE in the range of 11.25% to 12.00%. The mid-point of this range is 11.625%. The Staff recommended an ROE in the range of 8.06% to 9.06%. The mid-point of this range is 8.56%. In determining the impact of ROE on revenue requirement, the Staff compared the revenue requirement at the mid-point of the Company's range with the revenue requirement at the mid-point of the Staff's range.

11. Rate Design. In its Direct Testimony, Algonquin proposed "single tariff pricing," pursuant to which the rates for residential customers in all of Algonquin's service territories would be the same. However, in its Brief, Algonquin said it "would not object" to combining the rates for the Holiday Hills and Ozark Mountain service territories, but having a separate rate for the Timber Creek service territory. Based upon discussions at Agenda meetings, the Staff understands that the Commission wants the Staff to assume "single tariff pricing" will apply to all three service territories. The Staff notes, however, that because Silverleaf is the only customer at Timber Creek, such

assumed rate design would result in Silverleaf receiving a substantial subsidy from the non-Silverleaf customers.

12. Rate Mitigation. The Staff assumes that if the Commission orders rate mitigation, the *rates* would be increased in the “first phase” by 100%² (plus carrying costs), and the remainder of the rate increase would become effective on November 1, 2007, when the “second phase” would begin. Algonquin has consented to such a phase-in of the rates. Unfortunately, the Staff has not been able to complete the portion of this Amended Response that addresses the impact of the Rate Mitigation issue on revenue requirement. This is because the Staff needed to perform a two-step process to assess this impact. It needed to make a preliminary determination of the impact of various issues upon revenue requirements – and upon the resulting rates – before it could determine whether rate mitigation was required at all and, if so, how the rate mitigation would affect revenue requirements. Because the two-step process was required, and because of the time required to perform it, the Staff was not able to assess the scenarios that assume there will be a phase-in of the rate increase. The Staff expects that it will be able to complete this work, and to file its second amended scenario summaries before 5:00 p.m. on March 9, 2007. In preparing these scenarios, the Staff will assume that carrying costs would all be recovered during the “first phase,” because if they are not recovered during the “first phase,” the Commission would probably have to reduce the “second phase” rates at such time as the Company completes its recovery of the carrying costs, thus resulting in a “third phase” rate, which would be slightly lower than the “second phase”

² If the overall increase in any rate would be less than 100%, of course, this particular rate increase would not need to be phased in, and the rate increase during the “first phase” would equal the overall increase in the rate.

rate. The Staff does not believe the resolution of the Rate Mitigation issue will have a significant impact on Algonquin's revenue requirements.

13. The method that the Staff used to calculate the impact of the various scenarios on revenue requirements was as follows:

- a. The starting point for the scenarios is the reconciliation model results that are shown on the Second Amended Reconciliation, which is attached hereto as Attachment A.
- b. The cost-of-service calculations of both Algonquin and the Staff were adjusted to reflect the Assumptions Common to All Scenarios (as described in the Order).
- c. The difference between Algonquin's and the Staff's unadjusted revenue and expenses did not go to hearing; therefore, Algonquin's case was adjusted to reflect the Staff's starting point for unadjusted revenues and expenses.
- d. The assumptions shown above, in Paragraphs 7-12, were incorporated.

14. In the enclosed Amended Scenario Summary Schedules (Attachments B and C hereto), an issue value is reflected when any of the three variables (ROE, Depreciation Expense and Rate Case Expense) is decided in a way that is different from the Company's position on the issue. For all issues that are the same as the Company's position, the letters "NA" appear in the summary schedules. For example, Scenarios C-1 through C-8 all assume that Algonquin will recover \$225,000 in Rate Case Expense. As this is Algonquin's position, there is no difference (issue value) reflected in the enclosed summaries, and all of the entries on the "Rate Case Expense" line are "NA." But for a scenario that assumes a position different from Algonquin's position, the reconciliation

generated the revenue requirement value for that difference, which is then reflected in the Amended Scenario Summary.

15. It is worth noting that when a scenario assumes that the Staff wins the Depreciation Expense issue, it results in an *increase* to the revenue requirement, because the Staff's depreciation rates are actually higher than Algonquin's depreciation rates. In such cases, the issue values are shown *without parentheses*. But when a scenario would reduce the revenue requirement below that requested by Algonquin, the issue value is shown *in parentheses*, to indicate it is a negative amount.

16. The Commission's Order did not request bill comparison information. However the Staff believes the Commission would benefit from receiving information on this subject. The Staff has therefore attached hereto bill comparison sheets for each of the "No Rate Mitigation" scenarios regarding water rates (Attachment D) and for each of the "No Rate Mitigation" scenarios regarding sewer rates (Attachment E). Each of these bill comparison sheets compares the bill that a customer using 6,000 gallons per month would receive under the present rates, with the bill that the same customer using 6,000 gallons per month would receive under the scenario.

WHEREFORE, the Staff submits its Amended Response to Order Directing Scenarios.

Respectfully submitted,

/s/ Keith R. Krueger

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Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record this 8th day of March, 2007.

/s/ Keith R. Krueger

Algonquin Water Company

Case No. W R-06-425

Revenue Requirement Reconciliation

Line No.	Algonquin - Revenue Requirement					707,286
2						
3	Rate of Return & Capital Structure					
4						
5	Value of Capital Structure Issue - Staff I Company				(19,999)	
6	Capital Structure impact on Interest Expense Deduction				\$0	
7	Rev. Req. Value lue of Return on Equity				(\$46,031)	
9	Sub-Total Rate of Return and Capital Structure Differences					(\$66,030)
10						
11	Rate Base Issues :					
12						
13	Update Plant to Sept. 30				\$24,112	
14	Adjust Test Year to Agree to Staff				(\$40,826)	
15	Disallow Const. Cost Overruns				(\$12,205)	
16	To Reclassify Excess Capacity				(\$14,895)	
17	Other Plant Differences				(\$107,728)	
18	Adj. Reserve for Staff Adjustments				\$11,472	
19	Other Reserve Differences				\$71,492	
20	Cash Working Capital				\$0	
21	Materials & Supplies				\$0	
22	Prepayments				(\$212)	
23	Unamortized Rate Case Expense				(\$8,200)	
24	Contributions in aid of Construction				(\$69,111)	
25						
26	Sub Total - Rate Base Issues					(\$146,101)
27						
28	Income Statement - Revenue Issues					
29						
30	Booked Revenue-Unadjusted				\$85,174	
31	Annualize Water Revenue				(\$74,558)	
32	Eliminate Transfer Fee				(\$1,229)	
33	Eliminate Reconnection Fee				\$366	
34	Annualize Irrigation Revenue				(\$89,401)	
35	Annualize Other Income				(\$1,662)	
36	Update Revenue to September 30				\$784	
37						
38	Sub Total - Revenue, Adjustments					(\$80,525)
39						
40	Income Statement - Expense Issues					
41						
42	Total Expenses - Unadjusted				(85,367)	
43	Annualize Payroll Expense				(38,263)	
44	Annualize PSC Assessment				(975)	
45	Annualize Rental Expense				4,020	
46	Annualize Postage Expense				485	
47	Annualize Phone Expense				599	
48	Annualize Property Taxes				10,854	
49	Annualize Electric Pumping Expense				(1,286)	
50	Eliminate Test Year Group Medical Costs				(2,736)	
51	Amortize Rate Case Expense				(28,237)	
52	To Remove Test Year Professional Fees				(4,232)	
53	To Eliminate Customer Relations Expense				(6,791)	
54	Annualize Depreciation Expense				(50,809)	
55						
56						(\$202,738)
57	Income Tax Differences					
63	Difference in Current Income Tax Rate				29,994	
64	Algonquin - Current Tax on Negative Taxable Income				119,235	
65	Add Tax Factor Gross U Difference				(246,461)	
67						
68	Sub Total - Income Tax Differences					(\$97,233)
69						
70						
71	Total Value of All Issues					(\$592,626)
72						
73	Staff Revenue Requirement					\$114,660
74						

Algonquin Sewer Company

Case No. SR-06-425

Revenue Requirement Reconciliation

Line No.

1	Algonquin - Revenue Requirement						325,391
2							
3	Rate of Return & Capital Structure						
4	-----						
5	Value of Capital Structure Issue - Staff / Company					(7,551)	
6	Capital Structure impact on Interest Expense Deduction					\$0	
7	Rev. Req. Value of Return on Equity					(\$17,379)	
8							
9	Sub-Total Rate of Return and Capital Structure Differences						(\$24,930)
10							
11	Rate Base Issues :						
12	-----						
13	Update Plant to Sept. 30					(\$1,005)	
14	Adjust Test Year to Agree to Staff					(\$4,315)	
15	Other Plant Differences					(\$61,867)	
16	Adj. Reserve for Staff Adjustments					(\$15,746)	
17	Other Reserve Differences					\$64,384	
18	Cash Working Capital					\$0	
19	Materials & Supplies					\$0	
20	Prepayments					(\$177)	
21	Unamortized Rate Case Expense					(\$5,471)	
22	Contributions in aid of Construction					(\$22,759)	
23							
24	Sub Total - Rate Base Issues						(\$46,956)
25							
26	Income Statement - Revenue Issues						
27	-----						
28	Booked Revenue - Unadjusted					\$17,612	
29	Annualize Water Revenue					(\$24,873)	
30							
31	Sub Total - Revenue Adjustments						(\$7,260)
32							
33	Income Statement - Expense Issues						
34	-----						
35	Total Expenses - Unadjusted					(49,692)	
36	Annualize Payroll Expense					(313)	
37	Annualize PSC Assessment					(6,474)	
38	Annualize Rental Expense					877	
39	Annualize Postage Expense					209	
40	Annualize Phone Expense					(381)	
41	Annualize Property Taxes					4,673	
42	Eliminate Professional Fees					(2,771)	
44	Amortize Rate Case Expense					(18,839)	
45	Annualize Depreciation Expense					(22,250)	
46							
47							(\$94,961)
48	Income Tax Differences						
49	Algonquin - Current Tax on Negative Taxable Income					77,208	
50	Add Tax Factor Gross Up Difference					(113,223)	
51							
52	Sub Total - Income Tax Differences						(\$36,015)
53							
54							
55	Total Value of All Issues						(\$210,122)
56							
57	Staff Revenue Requirement						\$115,269
58							=====

Amended Summary of Staff Response to MPSC Scenario Order

Case No. WR-2006-0425 - Water

March 8, 2007

Scenario Variables	A.1	A.2	A.3	A.4	A.5	A.6	A.7	A.8
Rate Case Expense	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Return on Equity	Algonquin	Staff	Algonquin	Algonquin	Algonquin	Staff	Staff	Staff
Depreciation Expense	Algonquin	Algonquin	Staff	Algonquin	Staff	Algonquin	Staff	Staff
Total Revenue Requirement	\$ 211,977	175,779	235,538	\$ 211,977	\$ 235,538	\$ 175,779	199,340	\$ 199,340
Issue Values- Difference from At on uln Position								
Rate Case Ex ense	\$ 26,400)	\$ 26,400)	\$ 26,400				2640	\$ 26 400
Return on Equity	NA	\$ (36 198)	NA	A	NA	\$ (36 198)	(36 98)	\$ (36,198)
Depreciation Expense	NA	NA	\$ 23,561	NA	\$ 23,56	NA	23,561	\$ 23,561
Scenario Variables	B.1	B.2	B.3	B.4	B.5	B.6	8.7	B.8
Rate Case Expense	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954
Return on Equity	Algonquin	Staff	Algonquin	Algonquin	Algonquin	Staff	Staff	Staff
Depreciation Expense	Algonquin	Algonquin	Staff	Alqonquin	Staff	Algonquin	Staff	Staff
Total Revenue Requirement	\$ 232,372	196,173	\$ 255,932	\$ 232,372	\$ 255,932	\$ 196,173	\$ 219,734	\$ 219,734
Issue Values- Difference from At on uin Position								
Rate Case Ex ense	\$ 6,006						\$ 6 00	\$ 6 00
Return on Equity	NA	(36,198)	NA	NA	NA	\$ (36,198)	\$ (36,198)	\$ (36,198)
Depreciation Expense	NA	NA	\$ 23,56	NA	\$ 23,561	NA	23,561	\$ 23,561
Scenario Variables	C.1	C.2	C.3	C.4	C.5	C.6	C.7	C.8
Rate Case Expense	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
Return on Equity	Algonquin	Staff	Algonquin	Algonquin	Algonquin	Staff	Staff	Staff
Depreciation Expense	Algonquin	Algonquin	Staff	Algonquin	Staff	Algonquin	Staff	Staff
Total Revenue Requirement	\$ 238,377	202,179	\$ 261,938	\$ 238,377	\$ 26 938	202,179	\$ 225740	\$ 225740
Issue Values- Difference from Algonquin Position								
Rate Case Expense	NA	NA	NA	NA	NA	NA	NA	NA
Return on Equity	NA	\$ (36,198)	NA	NA	NA	(36,198	\$ (36,198)	\$ (36,198)
Depreciation Expense	NA	NA	\$ 23,561	NA	\$ 23,561	NA	\$ 23,561	\$ 23,561
Note: All Scenarios assume a 5 - Year Amortization for Rate Case Expense with no Rate Base Treatment for the Unamortized Balance								

Amended Summary of Staff Response to MPSC Scenario Order

Case No. WR-2006-0425-Sewer

March 8, 2007

Scenario Variables	A.1	A.2	A.3	A.4	A.5	A.6	A.7	A.8
Rate Case Expense	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Return on Equity	Algonquin	Staff	Algonquin	Algonquin	Algonquin	Staff	Staff	Staff
Depreciation Expense	Algonquin	Algonquin	Staff	Algonquin	Staff	Algonquin	Staff	Staff
Total Revenue Requirement	\$ 138,708	\$ 124,065	\$ 161,318	\$ 138,708	\$ 161,318	\$ 124 065	\$ 146,675	\$ 146 675
Difference from Algonquin's Position								
Rate Case Expense	\$ (17,600)	\$ (17,600)	\$ (17,600)	\$ (17,600)	\$ (17,600)	\$ (17,600)	\$ (17,600)	\$ (17,600)
Return on Equity	NA	\$ (14,643)	NA	NA	NA	(14,643)	\$ (14,643)	\$ (14,643)
Depreciation Expense	NA	NA	\$ 22,610	NA	\$ 22,610	NA	\$ 22,610	\$ 22,610
Scenario Variables	B.1	B.2	B.3	B.4	B.5	B.6	B.7	B.8
Rate Case Expense	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954	\$174,954
Return on Equity	Algonquin	Staff	Algonquin	Algonquin	Algonquin	Staff	Staff	Staff
Depreciation Expense	Algonquin	Algonquin	Staff	Algonquin	Staff	Algonquin	Staff	Staff
Total Revenue Requirement	152,305	\$ 137,661	\$ 174,914	\$ 152,305	\$ 174,914	\$ 137,661	\$ 160,271	\$ 160,271
Difference from Algonquin's Position								
Rate Case Expense	\$ (4,004)	(4,004)	\$ (4,004)	\$ (4,004)	\$ (4,004)	\$ (4,004)	\$ (4,004)	\$ (4,004)
Return on Equity	NA	\$ (14,643)	NA	NA	NA	\$ (14,643)	\$ (14,643)	\$ (14,643)
Depreciation Expense	NA	NA	\$ 22,610	NA	\$ 22,610	NA	\$ 22,610	\$ 22,610
Scenario Variables	C.1	C.2	C.3	C.4	C.5	C.6	C.7	C.8
Rate Case Expense	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
Return on Equity	Algonquin	Staff	Algonquin	Algonquin	Algonquin	Staff	Staff	Staff
Depreciation Expense	Algonquin	Algonquin	Staff	Algonquin	Staff	Algonquin	Staff	Staff
Total Revenue Requirement	\$ 156,308	141,665	178 918	\$ 156,308	\$ 178,918	\$ 141,665	\$ 164,275	\$ 164,275
Difference from Algonquin's Position								
Rate Case Expense	NA	NA	NA	NA	NA	NA	NA	NA
Return on Equity	NA	\$ (14,643)	NA	NA	NA	\$ (14,643)	\$ (14,643)	\$ (14,643)
Depreciation Expense	NA	NA	\$ 22,610	NA	\$ 22,610	NA	\$ 22,610	\$ 22,610
Note: All Scenarios assume a 5 - Year Amortization for Rate Case Expense with no Rate Base Treatment for the Unamortized Balance								

Attachment D

Water Service Bill Comparisons

No Rate Mitigation

(Items 4, 5, 6 & 8 for each Scenario)

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario A.4

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.56	\$3.02	\$5.26

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 8.56
Usage Charge	\$ 31.55
Total Bill	\$ 40.11

INCREASES

Customer Charge

\$ Increase	\$5.56
% Increase	185.49%

Usage Charge

\$ Increase	\$13.43
% Increase	74.10%

Total Bill

\$ Increase	\$18.99
% Increase	89.92%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario A.5

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.95	\$3.02	\$5.57

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$	3.00
Usage Charge	\$	18.12
Total Bill	\$	21.12

Proposed Rates

Customer Charge	\$	8.95
Usage Charge	\$	33.42
Total Bill	\$	42.37

INCREASES

Customer Charge

\$ Increase	\$5.95
% Increase	198.39%

Usage Charge

\$ Increase	\$15.30
% Increase	84.45%

Total Bill

\$ Increase	\$21.25
% Increase	100.64%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario A.6

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$7.97	\$3.02	\$4.78

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 7.97
Usage Charge	\$ 28.67
Total Bill	\$ 36.64

INCREASES

Customer Charge

\$ Increase	\$4.97
% Increase	165.67%

Usage Charge

\$ Increase	\$10.55
% Increase	58.20%

Total Bill

\$ Increase	\$15.52
% Increase	73.47%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario A.8

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.36	\$3.02	\$5.09

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 8.36
Usage Charge	\$ 30.54
Total Bill	\$ 38.90

INCREASES

Customer Charge

\$ Increase	\$5.36
% Increase	178.57%

Usage Charge

\$ Increase	\$12.42
% Increase	68.55%

Total Bill

\$ Increase	\$17.78
% Increase	84.18%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario B.4

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.90	\$3.02	\$5.53

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 8.90
Usage Charge	\$ 33.17
Total Bill	\$ 42.07

INCREASES

Customer Charge

\$ Increase	\$5.90
% Increase	196.65%

Usage Charge

\$ Increase	\$15.05
% Increase	83.06%

Total Bill

\$ Increase	\$20.95
% Increase	99.20%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario B.5

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$9.29	\$3.02	\$5.84

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 9.29
Usage Charge	\$ 35.05
Total Bill	\$ 44.33

INCREASES

Customer Charge

\$ Increase	\$6.29
% Increase	209.55%

Usage Charge

\$ Increase	\$16.93
% Increase	93.41%

Total Bill

\$ Increase	\$23.21
% Increase	109.91%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario B.6

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.30	\$3.02	\$5.05

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 8.30
Usage Charge	\$ 30.29
Total Bill	\$ 38.59

INCREASES

Customer Charge

\$ Increase	\$5.30
% Increase	176.83%

Usage Charge

\$ Increase	\$12.17
% Increase	67.16%

Total Bill

\$ Increase	\$17.47
% Increase	82.74%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario B.8

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.69	\$3.02	\$5.36

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 8.69
Usage Charge	\$ 32.16
Total Bill	\$ 40.86

INCREASES

Customer Charge

\$ Increase	\$5.69
% Increase	189.73%

Usage Charge

\$ Increase	\$14.04
% Increase	77.51%

Total Bill

\$ Increase	\$19.74
% Increase	93.45%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario C.4

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$9.00	\$3.02	\$5.61

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 9.00
Usage Charge	\$ 33.65
Total Bill	\$ 42.65

INCREASES

Customer Charge

\$ Increase	\$6.00
% Increase	199.94%

Usage Charge

\$ Increase	\$15.53
% Increase	85.70%

Total Bill

\$ Increase	\$21.53
% Increase	101.93%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario C.5

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$9.39	\$3.02	\$5.92

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 9.39
Usage Charge	\$ 35.52
Total Bill	\$ 44.91

INCREASES

Customer Charge

\$ Increase	\$6.39
% Increase	212.84%

Usage Charge

\$ Increase	\$17.40
% Increase	96.05%

Total Bill

\$ Increase	\$23.79
% Increase	112.64%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario C.6

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.40	\$3.02	\$5.13

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 8.40
Usage Charge	\$ 30.77
Total Bill	\$ 39.17

INCREASES

Customer Charge

\$ Increase	\$5.40
% Increase	180.12%

Usage Charge

\$ Increase	\$12.65
% Increase	69.80%

Total Bill

\$ Increase	\$18.05
% Increase	85.47%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Water Scenario C.8

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$3.00	\$8.79	\$3.02	\$5.44

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 3.00
Usage Charge	\$ 18.12
Total Bill	\$ 21.12

Proposed Rates

Customer Charge	\$ 8.79
Usage Charge	\$ 32.64
Total Bill	\$ 41.43

INCREASES

Customer Charge

\$ Increase	\$5.79
% Increase	193.02%

Usage Charge

\$ Increase	\$14.52
% Increase	80.15%

Total Bill

\$ Increase	\$20.31
% Increase	96.18%

Attachment E

Sewer Service Bill Comparisons

No Rate Mitigation

(Items 4, 5, 6 & 8 for each Scenario)

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario A.4

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$14.53	\$7.570	\$15.653

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$	6.00
Usage Charge	\$	45.42
Total Bill	\$	51.42

Proposed Rates

Customer Charge	\$	14.53
Usage Charge	\$	93.92
Total Bill	\$	108.45

INCREASES

Customer Charge

\$ Increase	\$8.53
% Increase	142.24%

Usage Charge

\$ Increase	\$48.50
% Increase	106.78%

Total Bill

\$ Increase	\$57.03
% Increase	110.92%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario A.5

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$15.80	\$7.570	\$17.011

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 6.00
Usage Charge	\$ 45.42
Total Bill	\$ 51.42

Proposed Rates

Customer Charge	\$ 15.80
Usage Charge	\$ 102.06
Total Bill	\$ 117.86

INCREASES

Customer Charge

\$ Increase	\$9.80
% Increase	163.26%

Usage Charge

\$ Increase	\$56.64
% Increase	124.71%

Total Bill

\$ Increase	\$66.44
% Increase	129.21%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario A.6

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$13.72	\$7.570	\$14.774

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 6.00
Usage Charge	\$ 45.42
Total Bill	\$ 51.42

Proposed Rates

Customer Charge	\$ 13.72
Usage Charge	\$ 88.64
Total Bill	\$ 102.36

INCREASES

Customer Charge

\$ Increase	\$7.72
% Increase	128.64%

Usage Charge

\$ Increase	\$43.22
% Increase	95.16%

Total Bill

\$ Increase	\$50.94
% Increase	99.07%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario A.8

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$14.98	\$7.570	\$16.131

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 6.00
Usage Charge	\$ 45.42
Total Bill	\$ 51.42

Proposed Rates

Customer Charge	\$ 14.98
Usage Charge	\$ 96.79
Total Bill	\$ 111.77

INCREASES

Customer Charge

\$ Increase	\$8.98
% Increase	149.65%

Usage Charge

\$ Increase	\$51.37
% Increase	113.10%

Total Bill

\$ Increase	\$60.35
% Increase	117.36%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario B.4

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$15.29	\$7.570	\$16.470

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 6.00
Usage Charge	\$ 45.42
Total Bill	\$ 51.42

Proposed Rates

Customer Charge	\$ 15.29
Usage Charge	\$ 98.82
Total Bill	\$ 114.11

INCREASES

Customer Charge

\$ Increase	\$9.29
% Increase	154.88%

Usage Charge

\$ Increase	\$53.40
% Increase	117.56%

Total Bill

\$ Increase	\$62.69
% Increase	121.92%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario B.5

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$16.55	\$7.570	\$17.827

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$	6.00
Usage Charge	\$	45.42
Total Bill	\$	51.42

Proposed Rates

Customer Charge	\$	16.55
Usage Charge	\$	106.96
Total Bill	\$	123.52

INCREASES

Customer Charge

\$ Increase	\$10.55
% Increase	175.89%

Usage Charge

\$ Increase	\$61.54
% Increase	135.50%

Total Bill

\$ Increase	\$72.10
% Increase	140.21%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario B.6

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$14.48	\$7.570	\$15.590

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 6.00
Usage Charge	\$ 45.42
Total Bill	\$ 51.42

Proposed Rates

Customer Charge	\$ 14.48
Usage Charge	\$ 93.54
Total Bill	\$ 108.02

INCREASES

Customer Charge

\$ Increase	\$8.48
% Increase	141.27%

Usage Charge

\$ Increase	\$48.12
% Increase	105.95%

Total Bill

\$ Increase	\$56.60
% Increase	110.07%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario B.8

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$15.74	\$7.570	\$16.948

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 6.00
Usage Charge	\$ 45.42
Total Bill	\$ 51.42

Proposed Rates

Customer Charge	\$ 15.74
Usage Charge	\$ 101.69
Total Bill	\$ 117.42

INCREASES

Customer Charge

\$ Increase	\$9.74
% Increase	162.29%

Usage Charge

\$ Increase	\$56.27
% Increase	123.88%

Total Bill

\$ Increase	\$66.00
% Increase	128.36%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario C.4

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$15.52	\$7.570	\$16.710

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$	6.00
Usage Charge	\$	45.42
Total Bill	\$	51.42

Proposed Rates

Customer Charge	\$	15.52
Usage Charge	\$	100.26
Total Bill	\$	115.78

INCREASES

Customer Charge

\$ Increase	\$9.52
% Increase	158.60%

Usage Charge

\$ Increase	\$54.84
% Increase	120.74%

Total Bill

\$ Increase	\$64.36
% Increase	125.16%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario C.5

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$16.78	\$7.570	\$18.068

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$ 6.00
Usage Charge	\$ 45.42
Total Bill	\$ 51.42

Proposed Rates

Customer Charge	\$ 16.78
Usage Charge	\$ 108.41
Total Bill	\$ 125.18

INCREASES

Customer Charge

\$ Increase	\$10.78
% Increase	179.62%

Usage Charge

\$ Increase	\$62.99
% Increase	138.68%

Total Bill

\$ Increase	\$73.76
% Increase	143.45%

ALGONQUIN WATER RESOURCES OF MISSOURI
Residential Customer Bill Comparison - Sewer Scenario C.6

Rates for 5/8" Meter

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Commodity Rate</u>	<u>Proposed Commodity Rate</u>
\$6.00	\$14.70	\$7.570	\$15.831

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$	6.00
Usage Charge	\$	45.42
Total Bill	\$	51.42

Proposed Rates

Customer Charge	\$	14.70
Usage Charge	\$	94.98
Total Bill	\$	109.68

INCREASES

Customer Charge

\$ Increase	\$8.70
% Increase	144.99%

Usage Charge

\$ Increase	\$49.56
% Increase	109.12%

Total Bill

\$ Increase	\$58.26
% Increase	113.31%

ALGONQUIN WATER RESOURCES OF MISSOURI

Residential Customer Bill Comparison - Sewer Scenario C.8

Rates for 5/8" Meter

Current Base Customer Charge	Proposed Base Customer Charge	Current Commodity Rate	Proposed Commodity Rate
\$6.00	\$15.96	\$7.570	\$17.188

MONTHLY BILL COMPARISON

based on usage of 6,000 gallons/month

Current Rates

Customer Charge	\$	6.00
Usage Charge	\$	45.42
Total Bill	\$	51.42

Proposed Rates

Customer Charge	\$	15.96
Usage Charge	\$	103.13
Total Bill	\$	119.09

INCREASES

Customer Charge

\$ Increase	\$9.96
% Increase	166.01%

Usage Charge

\$ Increase	\$57.71
% Increase	127.06%

Total Bill

\$ Increase	\$67.67
% Increase	131.60%