

APPENDIX A

STAFF PARTICIPANT AFFIDAVITS AND DISPOSITION AGREEMENT & ATTACHMENTS

CASE NO. WR-2008-0269

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BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI
AFFIDAVIT OF JAMES M. RUSSO

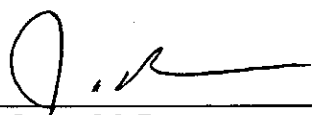
STATE OF MISSOURI

ss.

COUNTY OF COLE

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) Case No. WR-2008-0269
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COMES NOW James M. Russo, being of lawful age, and on his oath states the following: (1) that he is the Rate and Tariff Examination Supervisor of the Missouri Public Service Commission's Water & Sewer Department; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he was responsible for the preparation of the following *Unanimous Agreement Regarding Disposition of Small Water and Sewer Company Rate Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment A,B,D, & E to the Disposition Agreement; (5) that he has knowledge of the matters set forth in the Disposition Agreement and the above-referenced attachment thereto; and (6) that the matters set forth in the Disposition Agreement and the above-referenced attachments thereto are true and correct to the best of his knowledge, information, and belief.



James M. Russo
Rate & Tariff Examination Supervisor
Water & Sewer Department

Subscribed and sworn to before me this 10th day of July 2008.



SUSAN L. SUNDERMEYER
My Commission Expires
September 21, 2010
Callaway County
Commission #06942086



Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

AFFIDAVIT OF RANDALL COLE, III

STATE OF MISSOURI

ss.

COUNTY OF COLE

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) Case No. WR-2008-0269
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COMES NOW Randall Cole, III, being of lawful age, and on his oath states the following: (1) that he is a(n) Utility Management Analyst II in the Missouri Public Service Commission's Engineering and Management Services Department; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the following *Company/Staff Agreement Regarding Disposition of Small Water Company Revenue Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment G to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment G to the Disposition Agreement; and (6) that the matters set forth in Attachment G to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.

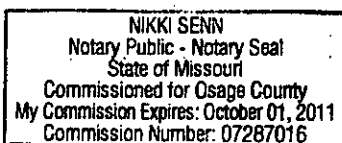


Randall Cole, III

Utility Management Analyst II

Engineering and Management Services Department

Subscribed and sworn to before me this 8th day of July 2008.


Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

AFFIDAVIT OF GUY C. GILBERT, MS, PE, RG

STATE OF MISSOURI


ss.

COUNTY OF COLE

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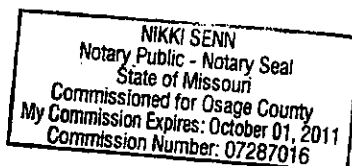
Case No. WR-2008-0269

COMES NOW Guy C. Gilbert, being of lawful age, and on his oath states the following: (1) that he is a(n) Utility Regulatory Engineer II in the Missouri Public Service Commission's Engineering and Management Services Department; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the following *Company/Staff Agreement Regarding Disposition of Small Water Company Revenue Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment F to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment F to the Disposition Agreement; and (6) that the matters set forth in Attachment F to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.



Guy C. Gilbert, MS, PE, RG
Utility Regulatory Engineer II
Engineering and Management Services Department

Subscribed and sworn to before me this 8th day of July 2008.





Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

AFFIDAVIT OF LISA K. HANNEKEN

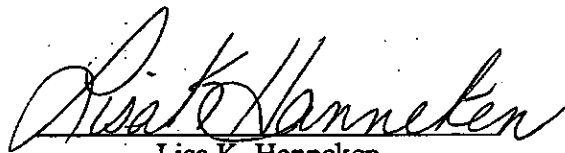
STATE OF MISSOURI

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Case No. WR-2008-0269

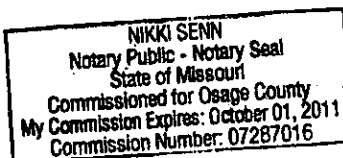
COUNTY OF COLE

COMES NOW Lisa K. Hanneken, being of lawful age, and on her oath states the following: (1) that she is a(n) Utility Regulatory Auditor IV in the Missouri Public Service Commission's Auditing Department; (2) that she participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that she has knowledge of the following *Company/Staff Agreement Regarding Disposition of Small Water Company Rate Increase Request* ("Disposition Agreement"); (4) that she was responsible for the preparation of Attachment C to the Disposition Agreement; (5) that she has knowledge of the matters set forth in Attachment C to the Disposition Agreement; and (6) that the matters set forth in Attachment C to the Disposition Agreement are true and correct to the best of her knowledge, information, and belief.



Lisa K. Hanneken
Utility Regulatory Auditor IV
Auditing Department

Subscribed and sworn to before me this 9th day of July 2008.


Notary Public

Company/Staff Disposition Agreement

COMPANY/STAFF AGREEMENT REGARDING DISPOSITION
OF SMALL SEWER COMPANY REVENUE INCREASE REQUEST

AQUA MISSOURI, INC (R/U)

MO PSC CASE NO. WR-2008-0269

BACKGROUND

Aqua Missouri, Inc. (R/U) (Company) initiated the small company revenue increase request (Request) for sewer service that is the subject of the above-referenced Missouri Public Service Commission (Commission) tracking file by submitting a letter to the Secretary of the Commission in accordance with the provisions of Commission Rule 4 CSR 240-3.635, Water Utility Small Company Rate Increase Procedure (Small Company Procedure). In its request letter, which was received at the Commission's offices on December 7, 2007, the Company set forth its request for an increase of \$340,578 in its total annual sewer service operating revenues for the affected service areas. In its request letter, the Company also acknowledged that the design of its customer rates, its service charges, its customer service practices, its general business practices and its general tariff provisions would be reviewed during the Commission Staff's (Staff) review of the revenue increase request, and could thus be the subject of Staff recommendations. The Company provides service to approximately 1,260 customers in the affected service areas, the vast majority of which are residential customers.

Pursuant to the provisions of the Small Company Procedure and related internal operating procedures, the Staff initiated an audit of the Company's books and records, a review of the Company's customer service and general business practices, a review of the Company's existing tariff, an inspection of the Company's facilities and a review of the Company's operation of its facilities. (Hereafter, these activities are collectively referred to as the Staff's "investigation" of the Company's Request.)

Upon completion of its investigation of the Company's Request, the Staff provided the Company and the Office of the Public Counsel (OPC) various information regarding the results of the investigation, as well as its initial recommendations for resolution of the Company's Request.

RESOLUTION OF THE COMPANY'S RATE INCREASE REQUEST

Pursuant to negotiations held subsequent to the Company's and the OPC's receipt of the above-referenced information regarding the Staff's investigation of the Company's Request, the Staff and the Company hereby state the following agreements.

- (1) That for the purpose of implementing the agreements set out herein, the Company will file proposed tariff revisions with the Commission containing the rates, charges and language set out in the example tariff sheets attached hereto as Attachment A, with those proposed tariff revisions bearing an effective date of August 18.
- (2) That except as otherwise noted in the agreements below, the ratemaking income statement attached hereto as Attachment B accurately reflects the Company's annualized revenues generated by its current customer rates, the agreed-upon total annualized cost of service for the Company, and the resulting agreed-upon annualized operating revenue increase of \$154,709 needed to recover the Company's cost of service.
- (3) That the audit workpapers attached hereto as Attachment C, which include consideration of a capital structure of 46.77% equity for the Company and a return on equity of 10.10%, accurately reflect the agreed-upon total annualized cost of service for the Company and provide the basis for the ratemaking income statement referenced in item (2) above.
- (4) That the rates set out in the attached example tariff sheets, the development of which is shown on the rate design worksheet attached hereto as Attachment D, are designed to generate revenues sufficient to recover the agreed-upon total annualized cost of service for the Company.
- (5) That the rates included in the attached example tariff sheets will result in the residential customer impacts shown on the billing comparison worksheet attached hereto as Attachment E.
- (6) That the rates included in the attached example tariff sheets are just and reasonable, and that the provisions of the attached example tariff sheets also properly reflect all other agreements set out herein, where necessary.
- (7) That the schedule of depreciation rates attached hereto as Attachment F, which includes the depreciation rates used by the Staff in its revenue requirement analysis, should be the prescribed schedule of water plant depreciation rates for the Company.
- (8) That the Company will maintain records at the Jefferson City office of all new construction connections and develop written procedures to enter this information into the Company's customer billing system daily. These records will at a minimum include the customer name, address, date of connection, dollar amount of

tap-on fees, CIAC charges, connection fees and inspection fees. The Company will provide written documentation of this process to Staff by November 30, 2008.

(9) That the Company will develop a process to ensure that new customer information is promptly entered into the billing system for all new construction customers connecting to the sewer system and all customers that purchase an existing home already connected to the sewer system. Part of this process will include running a monthly exception report which will document move-ins, move-outs and final bill customers. This report will be used by the local office to verify the status change of the listed customers.. The Company will provide written documentation of this process to Staff by November 30, 2008.

(10) That the Company will maintain and update customers counts on a going forward basis and provide these updated counts to the Managers of the Auditing and Water & Sewer Departments of Staff by April and November 15th of each year.

(11) That the Company will immediately notify Staff of any substantial conversions in its billing system that could impact customer bills and of any other substantial billing problems that occur in the future. This notification will be made to the managers of the Commission's Consumer Services and Water and Sewer Departments.

(12) That the Company will initiate a task force to address timely meter reading within the 26 to 35 day window per Missouri regulations. The Company will provide quarterly reports on the number of reads outside the 26 to 35 day window for the next 18 months with the goal of reducing estimated reads and the pro-ration of bills.

(13) That the Company will modify its employee time sheets to distinguish time spent on capital improvement projects versus operation and maintenance expense. The Company will continue to track employee's time by district. The Company will provide copies of the new time sheets to Staff by November 30, 2008.

(14) That the Company will make adjustments to its books and records regarding the plant-in-service, depreciation reserve, and CIAC balances necessary to reflect the amounts used by the Staff in the calculation of the Company's overall cost of service calculation at December 31, 2007. The Company agrees these balances will be used as the starting point for entries subsequent to that date.

(15) That the Company will develop Continuing Property Records and maintain these records regarding utility plant-in-service, depreciation reserves, CIAC, operating revenues and operating expenses in a manner sufficient to allow the Staff to conduct district specific cost-of-service analyses for future rate increase requests. The Company will provide copies of these records by November 30, 2008.

(16) That the Company will record plant retirements at the time the replacement plant items are put into service and confirm that the retirement corresponds to the actual item being placed in service.

- (17) That the Company will maintain all of its financial records in accordance with the Commissions Uniform System of Accounts.
- (18) That the Company will maintain detailed time records for the skid loader that at a minimum includes hours spent using the loader, the project worked on, the district location and all supporting documentation.
- (19) That the Company will develop formal written procedures for all capital construction work orders that at a minimum include all individual's responsibilities in the process, establish procedures for authorization of purchases, identify procedures for proper tracking of all purchases, including district separation, and ensure that all projects are closed in a timely manner.
- (20) That the Company maintain by district a log of elder valves and water meters that includes when each item was purchased, when it is removed from inventory, where it was installed and identify the type of use (new, replacement of defective part or part of a meter replacement program).
- (21) That the Company will develop written procedures to process accounts payable that will eliminate duplicate payments and late fees. Copies of these procedures will be provided to Staff by November 30, 2008.
- (22) That the Company will develop and provide to Staff for Staff's review written procedures for the processing of the credit card purchases made by employees. Copies of these written procedures will be provided to Staff by November 30, 2008.
- (23) That the Company will develop written procedures to ensure the proper assignment of costs to each of its districts. Copies of these procedures will be provided to Staff by November 30, 2008.
- (24) That the Company will install water meters in the Rankin Acres service area consistently over the five year period ending August 1, 2013.
- (25) That the Company will keep a tank painting log which will include information on each tank, the date of inspection, date last painted, who painted, warranty, and an estimate when the tank will need to be painted again.
- (26) That the Company will maintain a record of its meters pursuant to 4 CSR 240-10.030 section 2. This record will be developed by December 31, 2008.
- (27) That the Company's employees will investigate to determine the cause of lost water and take prudent and cost effective steps to correct the problems identified at Riverside, Lake Carmel and Ozark Mountain water systems by April 30, 2009.
- (28) That the Company will implement the recommendations contained in the Engineering & Management Services Department ("EMSD") Report attached hereto as Attachment G no later than November 30, 2008.
- (29) The Company will mail its customers a written notice of the rates and charges included in its proposed tariff revisions within 15 days of entry of the Commission

approved Order. The notice will include a summary of the impact of the proposed rates on an average residential customer's bill. When the Company mails the notice to its customers, it will also send a copy to the Staff and the Staff will file a copy in the subject case file.

(30) That the Company acknowledges that the Staff will, and the OPC may, conduct follow-up reviews of the Company's operations to ensure that the Company has complied with the provisions of this Disposition Agreement.

(31) That the Company acknowledges that the Staff or the OPC may file a formal complaint against it, if the Company does not comply with the provisions of this Disposition Agreement.

(32) That the above agreements satisfactorily resolve all issues identified by the Staff and the Company regarding the Company's Request, except as otherwise specifically stated.

ADDITIONAL MATTERS

Other than the specific conditions agreed upon and expressly set out herein, the terms of this Disposition Agreement reflect compromises between the Staff and the Company, and neither party has agreed to any particular ratemaking principle in arriving at the amount of the annual operating revenue increase specified herein.

The Company and the Staff acknowledge that they have previously agreed to an extension of the normal "Day-150" date by which an agreement regarding the resolution of a small company revenue increase request is to be reached because of problems with the Company providing customer and billing information due to a computer conversion in May 2007

The Company acknowledges that the Staff will be filing this Disposition Agreement, and the attachments hereto, in the case that will be opened when the Company files the proposed tariff revisions called for in the agreement. The Company also acknowledges that the Staff will be making another filing in that case that will include the following: (a) the Staff's recommendation for approval of the subject proposed tariff revisions, and any related recommendations; (b) background information regarding the Company's Request and the Staff's investigation thereof; (c) information regarding the status of the Company's payment of its Commission assessments; (d) information regarding the status of the Company's submission of its Commission annual reports; (e) information regarding the status of the Company's submission of its Commission annual statement of operating revenues; (f) information regarding any other cases that the Company may have before the

Commission; (g) information regarding any recent Notices of Violations that the Department of Natural Resources has issued to the Company; and (h) the status of the Company's corporate standing with the Secretary of State.

Additionally, the Company agrees that the Staff shall have the right to provide whatever oral explanation the Commission may request regarding the rate case that will be opened when the Company files the proposed tariff revisions called for in this Disposition Agreement, at any agenda meeting at which that case is noticed to be considered by the Commission. To the extent reasonably practicable, the Staff will provide the Company with advance notice of any such agenda meeting so that it may have the opportunity to also be represented at the meeting.

EFFECTIVE DATE AND SIGNATURES

This Disposition Agreement shall be considered effective as of the date that the Company files the proposed tariff revisions required herein with the Commission.

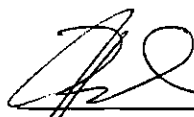
Agreement Signed and Dated:



Terry J. Rakocy
President
Aqua Missouri

JULY 3, 2008

Date



James Busch
Manager
Water & Sewer Department
Missouri Public Service Commission Staff

7/3/2008

Date

List of Attachments

- Attachment A – Example Tariff Sheets
- Attachment B – Ratemaking Income Statement
- Attachment C – Audit Workpapers
- Attachment D – Rate Design Worksheet
- Attachment E – Billing Comparison Worksheet
- Attachment F – Schedule of Depreciation Rates
- Attachment G – EMSD Report

Agreement Attachment A

Example Tariff Sheets

FORM NO. 13 P.S.C. MO. No. 2

3rd (Revised) SHEET No. WRI

Canceling P.S.C. MO. No. 2

2nd (Revised) SHEET No. WRI

AQUA/RU, INC d/b/a AQUA MISSOURI, INC. For Taney County, Missouri
Name of Issuing Corporation

Water Division

Rules and Regulations

Governing Rendering of Service

SCHEDULE OF RATES

A. Application – The following monthly water service charges will be in effect for Customers of Aqua Missouri -**Riverside Estates Service Area and surrounding area**, located within the Company's Taney County, Missouri service area.

Monthly Customer Charge and Allowance- The following minimum monthly service charge must be paid. This charge is applicable whether any water is used or not.

<u>Meter Size</u>	<u>Customer Charge</u>	<u>Minimum Allowance</u>
5/8"	\$ 16.98 +	3,000 gallons
1"	\$ 41.58	3,000 gallons *

Commodity Charge-

Residential	\$ 4.22 / 1,000 gallons of usage +
Commercial/ Industrial	\$ 4.22 / 1,000 gallons of water +

Taxes Any applicable taxes shall be added as a separate item to the service billing.

* Indicates new rate or text

+ Indicates change

DATE OF ISSUE July 3, 2008

DATE EFFECTIVE August 18, 2008

ISSUED BY Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer Title Address

FORM NO. 13 P.S.C. MO. No. 2

4th (Revised) SHEET No. WR2

Canceling P.S.C. MO. No. 2

3rd (Revised) SHEET No. WR2

AQUA/RU, INC d/b/a AQUA MISSOURI, INC. For Benton County, Missouri
Name of Issuing Corporation

Water Division

Rules and Regulations
Governing Rendering of Service

SCHEDULE OF RATES

A. Application – The following monthly water service charges will be in effect for Customers of Aqua RU, Inc. – **White Branch Service Area**, located within the Company's Benton County, Missouri service area.

Monthly Customer Charge and Allowance- The following monthly minimum service charges must be paid regardless of the quantity of water used.

Monthly Rates and Charges

Single Family Residential Service: (Per Unit Flat Rate)

Part Time \$ 28.35 +

Full Time 35.43 +

Commercial & Industrial Customers: (Per Unit Flat Rate)

Monthly Minimum \$ 35.43 +

* Indicates new rate or text

+ Indicates change

DATE OF ISSUE July 3, 2008

DATE EFFECTIVE August 18, 2008

ISSUED BY Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer Title Address

FORM NO. 13 P.S.C. MO. No. 2

3rd (Revised) SHEET No. WR4

Canceling P.S.C. MO. No. 2

2nd (Revised) SHEET No. WR4

AQUA/RU, INC d/b/a AQUA MISSOURI, INC.
Name of Issuing Corporation

For Greene County, Missouri

Water Division

Rules and Regulations
Governing Rendering of Service

SCHEDULE OF RATES

A. Application – The following monthly water service charges will be in effect for Customers of Aqua Missouri –**Rankin Acres Service Area**, located within the Company's Greene County, Missouri service area.

Monthly Customer Charge and Allowance- The following minimum monthly service charge must be paid. This charge is applicable whether any water is used or not.

Non-Metered Rate:

<u>Meter Size</u>	<u>Customer Charge</u>	<u>Minimum Allowance</u>
5/8"	\$ 50.71 +	6,000 gallons

*

Metered Rate:

Monthly customer charge	\$ 18.32	+
Commodity charge	\$ 3.814 / 1,000 gallons o water	

*

*

*

Taxes Any applicable taxes shall be added as a separate item to the service billing.

* Indicates new rate or text

+ Indicates change

DATE OF ISSUE July 3, 2008

DATE EFFECTIVE August 18, 2008

ISSUED BY	<u>Terry Rakocy</u>	<u>President</u>	<u>5400 Business Highway 50, Jefferson City, MO</u>
	Name of Officer	Title	Address

FORM NO. 13 P.S.C. MO. No. 2

2rd (Revised) SHEET No. WR5

Canceling P.S.C. MO. No. 2

1st (Revised) SHEET No. WR5

AQUA/RU, INC d/b/a AQUA MISSOURI, INC. For Stone and Barry Counties, Missouri
Name of Issuing Corporation

Water Division

Rules and Regulations
Governing Rendering of Service

SCHEDULE OF RATES

A. Application – The following monthly water service charges will be in effect for Customers of Aqua Missouri –**Ozark Mountain Service Area**, located within the Company's Stone and Barry Counties, Missouri service area.

Monthly Customer Charge and Allowance- The following minimum monthly service charge must be paid. This charge is applicable whether any water is used or not.

<u>Meter Size</u>	<u>Customer Charge</u>	<u>Minimum Allowance</u>
5/8"	\$ 28.16 +	3,000 gallons
1"	\$ 33.61 +	3,000 gallons
2"	\$ 53.61 +	3,000 gallons

Commodity Charge-

Residential	\$ 5.83 / 1,000 gallons of usage +
Commercial/ Industrial	\$ 5.83 / 1,000 gallons of water +

Taxes Any applicable taxes shall be added as a separate item to the service billing.

* Indicates new rate or text

+ Indicates change

DATE OF ISSUE July 3, 2008

DATE EFFECTIVE August 18, 2008

ISSUED BY Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer Title Address

FORM NO. 13 P.S.C. MO. No. 2

2nd (Revised) SHEET No. WR6

Canceling P.S.C. MO. No. 2

1st (Revised) SHEET No. WR6

AQUA/RU, INC d/b/a AQUA MISSOURI, INC. For Christian County, Missouri
Name of Issuing Corporation

Water Division

Rules and Regulations
Governing Rendering of Service

SCHEDULE OF RATES

A. Application – The following monthly water service charges will be in effect for Customers of Aqua Missouri –**Spring Valley Service Area**, located within the Company's Christian County, Missouri service area.

Monthly Customer Charge and Allowance- The following minimum monthly service charge must be paid. This charge is applicable whether any water is used or not.

<u>Meter Size</u>	<u>Customer Charge</u>	<u>Minimum Allowance</u>
5/8"	\$ 29.78 +	2,000 gallons

Commodity Charge-

Residential \$ 7.96 / 1,000 gallons of usage +

Commercial/
Industrial \$ 7.96 / 1,000 gallons of water +

Taxes Any applicable Federal, State, or local taxes computed on billing basis shall be added as separate items in rendering each bill.

Delayed Payment Clause Bills will be made out and distributed at monthly intervals. Bills will be rendered net; bearing the last date on which payment is due; per Rule No. 10.

* Indicates new rate or text

+ Indicates change

DATE OF ISSUE July 3, 2008

DATE EFFECTIVE August 18, 2008

ISSUED BY	<u>Terry Rakocy</u>	<u>President</u>	<u>5400 Business Highway 50, Jefferson City, MO</u>
	Name of Officer	Title	Address

AQUA/RU, INC d/b/a AQUA MISSOURI, INC. For Lakewood Manor, Barry County, Missouri
 Name of Issuing Corporation

Water DivisionRules and RegulationsGoverning Rendering of ServiceSCHEDULE OF RATES

A. Application – The following monthly water service charges will be in effect for Customers of Aqua Missouri –**Lakewood Manor Service Area**, located within the Company's Barry County, Missouri service area.

Monthly Customer Charge and Allowance- The following minimum monthly service charge must be paid. This charge is applicable whether any water is used or not.

<u>Meter Size</u>	<u>Customer Charge</u>	<u>Minimum Allowance</u>
5/8"	\$ 35.82 +	2,000 gallons

Commodity Charge-

Residential	\$ 8.86 / 1,000 gallons of usage +
Commercial/ Industrial	\$ 8.86 / 1,000 gallons of water +

* Indicates new rate or text

+ Indicates change

DATE OF ISSUE July 3, 2008

DATE EFFECTIVE August 18, 2008

ISSUED BY	<u>Terry Rakocy</u>	<u>President</u>	<u>5400 Business Highway 50, Jefferson City, MO</u>
	Name of Officer	Title	Address

FORM NO. 13 P.S.C. MO. No. 2

2rd (Revised) SHEET No. WR8

Canceling P.S.C. MO. No. 2

1st (Revised) SHEET No. WR8

AQUA/RU, INC d/b/a AQUA MISSOURI, INC. For Taney County, Missouri
Name of Issuing Corporation

Water Division

Rules and Regulations

Governing Rendering of Service

SCHEDULE OF RATES

A. Application – The following monthly water service charges will be in effect for Customers of Aqua Missouri – **Lake Taneycomo Acres (L.T.A.) service area** -located within the Company's Taney County, Missouri service area.

Monthly Customer Charge and Allowance- The following minimum monthly service charge must be paid. This charge is applicable whether any water is used or not.

<u>Meter Size</u>	<u>Customer Charge</u>	<u>Minimum Allowance</u>
5/8"	\$ 22.64 +	2,000 gallons

Commodity Charge-

Residential	\$ 5.08 / 1,000 gallons of usage +
Commercial/ Industrial	\$ 5.08 / 1,000 gallons of water +

Customer billings shall be rendered monthly.

These rates and charges do not include any Municipal, County, State or Federal taxes. Any such taxes applicable shall be added as separate items in rendering each bill.

* Indicates new rate or text

+ Indicates change

DATE OF ISSUE July 3, 2008

DATE EFFECTIVE August 18, 2008

ISSUED BY	<u>Terry Rakocy</u>	<u>President</u>	<u>5400 Business Highway 50, Jefferson City, MO</u>
	Name of Officer	Title	Address

Aqua RU, Inc. dba Aqua Missouri, Inc.
Name of Issuing Corporation

For All Aqua RU Certificated Areas *
Community, Town or City

Rules and Regulations Governing
Rendering of Water Service

SCHEDULE OF SERVICE CHARGES *

Turn-On & Turn-Off Fees

Turn-on Charge	\$ 20.00
Turn-off Charge	\$ 20.00
After hours	\$ 30.00

Reconnection Fee

*Reconnection Fee \$300.00

* This reconnection fee shall be charged to any existing customer for which service was discontinued/ disconnected for reason of non-payment which required excavation to install a Company owned meter or valve installation. The fee may be collected by the Company a single time for each service location that is applicable.

Discontinuance of Service for Non-payment of bill.

Reconnection turn-off charge	\$20.00
Reconnection turn-on charge	\$20.00

Disconnection at Customer's Request

Service may be temporarily disconnected at the Customer's written request for periods up to six (6) calendar months without nullifying the existing contract at these charges:

Monthly Minimum charge:	Per Tariff for each service territory
Turn-off Charge:	\$20.00
Turn-on Charge:	\$20.00

Delayed Payment Clause

Bills shall be considered delinquent after twenty-one days from the date the bill is rendered. If not paid prior to the delinquent date, a one-time late payment charge equal to five dollars (\$5.00) or ten percent of the delinquent amount, whichever is greater, shall be added to the unpaid balance.

Service Connection Charge – Metered System

Connection Fee: \$300 per connection

Availability

Any potential or existing metered Customer adjacent to the Company's service connection mains requesting or using standard water services that does not require a water main extension as in Rule 14.

Meter Testing

The cost to each Customer for a meter test requested by said Customer in accordance with Rule No. 12 hereafter shall be \$25.00.

"Service Calls"

Repairs or maintenance made by the Company as a result of damage or misuse of Company property, or Customer property, when requested by the Customer, shall be paid by the Customer based upon the actual cost of labor and materials for said repairs or maintenance, but in no event shall be less than \$40.00. The cost of each Customer for "turn-off" or "turn-on" pursuant to the rules shall be \$20.00, or \$30.00 after hours.

Connection Inspection Fee

The cost to each customer for inspection of the connection of the customer water service lines to the Company service lines shall be accordance with Rule 5 and shall be \$25.00

* Indicates new rate or text

+ Indicates change

Issue Date: July 3, 2008

Effective Date: August 18, 2008

Issued By: Terry Rakocy, President 5400 Business Highway 50, Jefferson City, MO
Name of Officer title address

FORM NO.13 P.S.C. MO. No. 2
Canceling P.S.C. Mo. No. 2

First (Revised) SHEET No. WSC 2
~~Original~~ SHEET No. WSC 2

Aqua RU, Inc. dba Aqua Missouri, Inc. *
Name of Issuing Corporation

For Benton County, Missouri
Community, Town or City

Rules and Regulations Governing
Rendering of Water Service

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Issue Date: July 3, 2008

Effective Date: August 18, 2008

Issued By: Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer title address

FORM NO.13 P.S.C. MO. No. 2
Canceling P.S.C. Mo. No. 2

First (Revised) SHEET No. WSC 3
Original SHEET No. WSC 3

Aqua RU, Inc. dba Aqua Missouri, Inc. *
Name of Issuing Corporation

For Greene County, Missouri
Community, Town or City

Rules and Regulations Governing
Rendering of Water Service

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Issue Date: July 3, 2008

Effective Date: August 18, 2008

Issued By: Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer title address

FORM NO.13 P.S.C. MO. No. 2
Canceling P.S.C. Mo. No. 2

First (Revised) SHEET No. WSC 4
~~Original~~ SHEET No. WSC 4

Aqua RU, Inc. dba Aqua Missouri, Inc. *
Name of Issuing Corporation

For Stone and Barry Counties, Missouri
Community, Town or City

Rules and Regulations Governing
Rendering of Water Service

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Issue Date: July 3, 2008

Effective Date: August 18, 2008

Issued By: Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer title address

FORM NO.13 P.S.C. MO. No. 2
Canceling P.S.C. Mo. No. 2

First (Revised) SHEET No. WSC 5
~~Original~~ SHEET No. WSC 5

Aqua RU, Inc. dba Aqua Missouri, Inc. *
Name of Issuing Corporation

For Christian County, Missouri
Community, Town or City

Rules and Regulations Governing
Rendering of Water Service

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Issue Date: July 3, 2008

Effective Date: August 18, 2008

Issued By: Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer title address

FORM NO.13 P.S.C. MO. No. 2
Canceling P.S.C. Mo. No. 2

First (Revised) SHEET No. WSC 6
~~Original~~ SHEET No. WSC 6

Aqua RU, Inc. dba Aqua Missouri, Inc. *
Name of Issuing Corporation

For Lakewood Manor,
Barry County, Missouri
Community, Town or City

Rules and Regulations Governing
Rendering of Water Service

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Issue Date: July 3, 2008

Effective Date: August 18, 2008

Issued By: Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer title address

FORM NO.13 P.S.C. MO. No. 2
Canceling P.S.C. Mo. No. 2

First (Revised) SHEET No. WSC 7
~~Original~~ SHEET No. WSC 7

Aqua RU, Inc. dba Aqua Missouri, Inc. *
Name of Issuing Corporation

For LTA Water, Taney County,
Missouri
Community, Town or City

Rules and Regulations Governing
Rendering of Water Service

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Issue Date: July 3, 2008

Effective Date: August 18, 2008

Issued By: Terry Rakocy President 5400 Business Highway 50, Jefferson City, MO
Name of Officer title address

Agreement Attachment B

Ratemaking Income Statement

AQUA MO R/U-LAKEWOOD MANOR

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	11,684
2	Other Operating Revenues *	\$	30
3	Total Operating Revenues	\$	11,714
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Pumping Equipment-Purchased Power	\$ 774
2 Water Treatment Expense-Chemicals	\$ -
3 Water Treatment -Testing/Laboratory Fees	\$ 200
4 Maintenance Expense-Supplies	\$ 364
5 Maintenance Expense-Outside Labor	\$ 2,324
6 Administration & General - Salaries	\$ 6,988
7 Employee Pensions & Benefits	\$ 2,112
8 Accounting	\$ 56
9 Legal	\$ 5
10 Computer Services	\$ 14
11 Management Fees	\$ 987
12 Leases	\$ 109
13 Transportation	\$ 1,553
14 Insurance	\$ 221
15 Uncollectible Accounts	\$ 117
16 Rate Case Expense	\$ 184
17 Regulatory Commission Expense	\$ 59
18 Other General Expenses	\$ 1,438
19 Sub-Total Operating Expenses	\$ 17,505
20 Property Taxes	\$ -
21 MO Franchise Taxes	\$ -
22 Employer FICA Taxes	\$ 562
23 Federal Unemployment Taxes	\$ -
24 State Unemployment Taxes	\$ -
25 State & Federal Income Taxes	\$ 764
26 Sub-Total Taxes	\$ 1,326
27 Depreciation Expense	\$ 3,189
28 Interest Expense	\$ 808
29 Sub-Total Depreciation/Amortization	\$ 3,997
30 Return on Rate Base	\$ 1,226
31 Total Cost of Service	\$ 24,054
32 Overall Revenue Increase Needed	\$ 12,340

AQUA MO R/U-LTA

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	37,181
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	37,181
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Pumping Equipment-Purchased Power	\$ 5,345
2 Water Treatment Expense-Chemicals	\$ 262
3 Water Treatment -Testing/Laboratory Fees	\$ 200
4 Maintenance Expense-Supplies	\$ 429
5 Maintenance Expense-Outside Labor	\$ 1,093
6 Administration & General - Salaries	\$ 13,361
7 Employee Pensions & Benefits	\$ 5,066
8 Accounting	\$ 159
9 Legal	\$ 5
10 Computer Services	\$ 51
11 Management Fees	\$ 2,829
12 Leases	\$ 320
13 Transportation	\$ 3,735
14 Insurance	\$ 539
15 Uncollectible Accounts	\$ 372
16 Rate Case Expense	\$ 541
17 Regulatory Commission Expense	\$ 171
18 Other General Expenses	\$ 3,307
19 Sub-Total Operating Expenses	\$ 37,785
20 Property Taxes	\$ 110
21 MO Franchise Taxes	\$ -
22 Employer FICA Taxes	\$ 1,095
23 Federal Unemployment Taxes	\$ -
24 State Unemployment Taxes	\$ -
25 State & Federal Income Taxes	\$ 3,885
26 Sub-Total Taxes	\$ 5,090
27 Depreciation Expense	\$ 8,499
28 CIAC-Depreciation Expense	\$ (3,828)
29 Interest Expense	\$ 4,109
30 Sub-Total Depreciation/Amortization	\$ 8,780
31 Return on Rate Base	\$ 6,235
32 Total Cost of Service	\$ 57,890
33 Overall Revenue Increase Needed	\$ 20,709

AQUA MO R/U-OZARK MOUNTAIN

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 138,674
2	Other Operating Revenues *	\$ 1,581
3	Total Operating Revenues	\$ 140,255
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Pumping Equipment-Purchased Power	\$ 6,306
2 Water Treatment Expense-Chemicals	\$ 914
3 Water Treatment -Testing/Laboratory Fees	\$ 600
4 Maintenance Expense-Supplies	\$ 1,352
5 Maintenance Expense-Outside Labor	\$ 6,676
6 Administration & General - Salaries	\$ 27,021
7 Employee Pensions & Benefits	\$ 11,147
8 Accounting	\$ 650
9 Legal	\$ 5
10 Computer Services	\$ 206
11 Management Fees	\$ 11,561
12 Leases	\$ 1,383
13 Transportation	\$ 9,065
14 Insurance	\$ 1,968
15 Rate Case Expense	\$ 2,330
16 Uncollectible Accounts	\$ 1,387
17 Regulatory Commission Expense	\$ 737
18 Other General Expenses	\$ 13,883
19 Sub-Total Operating Expenses	\$ 97,191
20 Property Taxes	\$ 487
21 MO Franchise Taxes	\$ -
22 Employer FICA Taxes	\$ 2,217
23 Federal Unemployment Taxes	\$ -
24 State Unemployment Taxes	\$ -
25 State & Federal Income Taxes	\$ 18,612
26 Sub-Total Taxes	\$ 21,316
27 Depreciation Expense	\$ 29,836
28 CIAC-Depreciation Expense	\$ (5,606)
29 Interest Expense	\$ 19,682
30 Sub-Total Depreciation/Amortization	\$ 43,912
31 Return on Rate Base	\$ 29,871
32 Total Cost of Service	\$ 192,290
33 Overall Revenue Increase Needed	\$ 52,035

AQUA MO R/U-RANKIN ACRES

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	26,115
2	Other Operating Revenues *	\$	45
3	Total Operating Revenues	\$	26,160
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Pumping Equipment-Purchased Power	\$ 3,410
2 Water Treatment Expense-Chemicals	\$ 258
3 Water Treatment -Testing/Laboratory Fees	\$ 200
4 Maintenance Expense-Supplies	\$ 743
5 Maintenance Expense-Outside Labor	\$ 3,372
6 Administration & General - Salaries	\$ 14,910
7 Employee Pensions & Benefits	\$ 5,399
8 Accounting	\$ 145
9 Legal	\$ 5
10 Computer Services	\$ 47
11 Management Fees	\$ 2,583
12 Leases	\$ 275
13 Transportation	\$ 4,733
14 Insurance	\$ 395
15 Uncollectible Accounts	\$ 261
16 Rate Case Expense	\$ 462
17 Regulatory Commission Expense	\$ 145
18 Other General Expenses	\$ 6,357
19 Sub-Total Operating Expenses	\$ 43,700
20 Property Taxes	\$ -
21 MO Franchise Taxes	\$ -
22 Employer FICA Taxes	\$ 1,214
23 Federal Unemployment Taxes	\$ -
24 State Unemployment Taxes	\$ -
25 State & Federal Income Taxes	\$ 1,451
26 Sub-Total Taxes	\$ 2,665
27 Depreciation Expense	\$ 3,363
28 CIAC-Depreciation Expense	\$ -
29 Interest Expense	\$ 1,534
30 Sub-Total Depreciation/Amortization	\$ 4,897
31 Return on Rate Base	\$ 2,328
32 Total Cost of Service	\$ 53,590
33 Overall Revenue Increase Needed	\$ 27,430

AQUA MO R/U-RANKIN ACRES

Rate Making Income Statement-Water

Operating Revenues at Current Rates		Customer Charge	Commodity
1	Tariffed Rate Revenues *	\$ 26,115	\$ 16,666
2	Other Operating Revenues *	\$ 45	\$ -
3	Total Operating Revenues	\$ 9,494	\$ 16,666
4	* See "Revenues - Current Rates" for Details		

Cost of Service			
Item	Amount		
1	Pumping Equipment-Purchased Power	\$ 3,410	\$ 3,410
2	Water Treatment Expense-Chemicals	\$ 258	\$ 258
3	Water Treatment -Testing/Laboratory Fees	\$ 200	\$ 200
4	Maintenance Expense-Supplies	\$ 743	\$ 743
5	Maintenance Expense-Outside Labor	\$ 3,372	\$ 3,372
6	Administration & General - Salaries	\$ 14,910	\$ 7,455
7	Employee Pensions & Benefits	\$ 5,399	\$ 2,700
8	Accounting	\$ 145	\$ -
9	Legal	\$ 5	\$ -
10	Computer Services	\$ 47	\$ -
11	Management Fees	\$ 2,583	\$ 1,292
12	Leases	\$ 275	\$ 138
13	Transportation	\$ 4,733	\$ -
14	Insurance	\$ 395	\$ 198
15	Uncollectible Accounts	\$ 261	\$ -
16	Rate Case Expense	\$ 462	\$ 231
17	Regulatory Commission Expense	\$ 145	\$ 73
18	Other General Expenses	\$ 6,357	\$ 3,179
19	Sub-Total Operating Expenses	\$ 43,700	\$ 15,721
20	Property Taxes	\$ -	\$ -
21	MO Franchise Taxes	\$ -	\$ -
22	Employer FICA Taxes	\$ 1,214	\$ 607
23	Federal Unemployment Taxes	\$ -	\$ -
24	State Unemployment Taxes	\$ -	\$ -
25	State & Federal Income Taxes	\$ 1,451	\$ 726
26	Sub-Total Taxes	\$ 2,665	\$ 1,333
27	Depreciation Expense	\$ 3,363	\$ 894
28	CIAC-Depreciation Expense	\$ -	\$ -
29	Interest Expense	\$ 1,534	\$ 767
30	Sub-Total Depreciation/Amortization	\$ 4,897	\$ 1,661
31	Return on Rate Base	\$ 2,328	\$ 675
32	Total Cost of Service	\$ 53,590	\$ 19,390
33	Overall Revenue Increase Needed	\$ 27,430	\$ 17,534

AQUA MO R/U-RIVERSIDE ESTATES

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 107,223
2	Other Operating Revenues *	\$ 535
3	Total Operating Revenues	\$ 107,758
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Pumping Equipment-Purchased Power	\$ 4,088
2 Water Treatment Expense-Chemicals	\$ 520
3 Water Treatment -Testing/Laboratory Fees	\$ 200
4 Maintenance Expense-Supplies	\$ 2,517
5 Maintenance Expense-Outside Labor	\$ 5,863
6 Administration & General - Salaries	\$ 16,166
7 Employee Pensions & Benefits	\$ 5,702
8 Accounting	\$ 423
9 Computer Services	\$ 135
10 Legal	\$ 5
11 Management Fees	\$ 7,527
12 Leases	\$ 900
13 Transportation	\$ 4,895
14 Insurance	\$ 1,039
15 Uncollectible Accounts	\$ 904
16 Rate Case Expense	\$ 1,517
17 Regulatory Commission Expense	\$ 480
18 Other General Expenses	\$ 9,403
19 Sub-Total Operating Expenses	\$ 62,284
20 Property Taxes	\$ 315
21 MO Franchise Taxes	\$ -
22 Employer FICA Taxes	\$ 1,317
23 Federal Unemployment Taxes	\$ -
24 State Unemployment Taxes	\$ -
25 State & Federal Income Taxes	\$ 7,541
26 Sub-Total Taxes	\$ 9,173
27 Depreciation Expense	\$ 16,627
28 CIAC-Depreciation Expense	\$ (3,003)
29 Interest Expense	\$ 7,974
30 Sub-Total Depreciation/Amortization	\$ 21,598
31 Return on Rate Base	\$ 12,103
32 Total Cost of Service	\$ 105,158
33 Overall Revenue Increase Needed	\$ (2,600)

AQUA MO R/U-SPRING VALLEY

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 44,952
2	Other Operating Revenues *	\$ 100
3	Total Operating Revenues	\$ 45,052
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Pumping Equipment-Purchased Power	\$ 518
2 Purchased Water	\$ 22,983
3 Water Treatment -Testing/Laboratory Fees	\$ 200
4 Maintenance Expense-Supplies	\$ 559
5 Maintenance Expense-Outside Labor	\$ 1,352
6 Administration & General - Salaries	\$ 13,570
7 Employee Pensions & Benefits	\$ 5,303
8 Accounting	\$ 187
9 Legal	\$ 5
10 Computer Services	\$ 60
11 Management Fees	\$ 3,334
12 Leases	\$ 377
13 Transportation	\$ 3,918
14 Insurance	\$ 430
15 Uncollectible Accounts	\$ 303
16 Rate Case Expense	\$ 635
17 Regulatory Commission Expense	\$ 201
18 Other General Expenses	\$ 4,016
19 Sub-Total Operating Expenses	\$ 57,951
20 Property Taxes	\$ 125
21 MO Franchise Taxes	\$ -
22 Employer FICA Taxes	\$ 1,111
23 Federal Unemployment Taxes	\$ -
24 State Unemployment Taxes	\$ -
25 State & Federal Income Taxes	\$ 1,736
26 Sub-Total Taxes	\$ 2,972
27 Depreciation Expense	\$ 4,143
28 Interest Expense	\$ 1,836
29 Sub-Total Depreciation/Amortization	\$ 5,979
30 Return on Rate Base	\$ 2,786
31 Total Cost of Service	\$ 69,688
32 Overall Revenue Increase Needed	\$ 24,636

AQUA MO R/U-WHITE BRANCH

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	50,762
2	Other Operating Revenues *	\$	260
3	Total Operating Revenues	\$	51,022
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Pumping Equipment-Purchased Power	\$ 2,669
2 Water Treatment Expense-Chemicals	\$ 448
3 Water Treatment -Testing/Laboratory Fees	\$ 200
4 Maintenance Expense-Supplies	\$ 1,698
5 Maintenance Expense-Outside Labor	\$ 4,920
6 Tank Inspections	\$ 501
7 Administration & General - Salaries	\$ 13,620
8 Employee Pensions & Benefits	\$ 2,687
9 Accounting	\$ 261
10 Legal	\$ 5
11 Computer Services	\$ 83
12 Management Fees	\$ 4,636
13 Leases	\$ 567
14 Transportation	\$ 2,957
15 Insurance	\$ 692
16 Uncollectible Accounts	\$ 507
17 Rate Case Expense	\$ 955
18 Regulatory Commission Expense	\$ 302
19 Other General Expenses	\$ 4,696
20 Sub-Total Operating Expenses	\$ 42,404
21 Property Taxes	\$ 961
22 MO Franchise Taxes	\$ -
23 Employer FICA Taxes	\$ 1,103
24 Federal Unemployment Taxes	\$ -
25 State Unemployment Taxes	\$ -
26 State & Federal Income Taxes	\$ 5,269
27 Sub-Total Taxes	\$ 7,333
28 Depreciation Expense	\$ 8,794
29 CIAC-Depreciation Expense	\$ (1,378)
30 Interest Expense	\$ 5,572
31 Sub-Total Depreciation/Amortization	\$ 12,988
32 Return on Rate Base	\$ 8,456
33 Total Cost of Service	\$ 71,181

34	Overall Revenue Increase Needed	\$ 20,159
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Agreement Attachment C

Audit Workpapers

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0289
Test Year Ending September 30, 2007
Expense Schedule - Water

Schedule: 1
Sponsor: Lisa Hanneken
Date: 7/10/2008
Time: 10:45 AM

Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Salaries and Wages	\$7,763	W-2	-\$775	100.00%	\$6,988
3		Employee Pensions and Benefits	\$2,641	W-3	-\$529	100.00%	\$2,112
4		Electricity-(Pumping)	\$792	W-4	-\$18	100.00%	\$774
5		TOTAL OPERATIONS EXPENSE	\$11,196		-\$1,322		\$9,874
6		MAINTENANCE EXPENSES					
7		Outside Services Employed	\$2,381	W-7	-\$67	100.00%	\$2,324
8		Supplies	\$349	W-8	\$15	100.00%	\$364
9		TOTAL MAINTENANCE EXPENSE	\$2,740		-\$52		\$2,688
10		CUSTOMER ACCOUNT EXPENSE					
11		Uncollectible Accounts	-\$6,132	W-11	\$6,249	100.00%	\$117
12		TOTAL CUSTOMER ACCOUNT EXPENSE	-\$6,132		\$6,249		\$117
13		ADMINISTRATIVE & GENERAL EXPENSES					
14		Accounting	\$56			100.00%	\$56
15		Legal	\$5			100.00%	\$5
16		Lab Testing	\$200			100.00%	\$200
17		Computer Services	\$14			100.00%	\$14
18		Management Fees	\$942	W-18	\$45	100.00%	\$987
19		Leases	\$106	W-19	\$3	100.00%	\$109
20		Transportation	\$1,006	W-20	\$547	100.00%	\$1,553
21		Insurance	\$241	W-21	-\$20	100.00%	\$221
22		Other Expenses	\$1,884	W-22	-\$446	100.00%	\$1,438
23		TOTAL ADMINISTRATIVE AND GENERAL	\$4,454		\$129		\$4,583
24		OTHER OPERATING EXPENSES					
25		CIAC Depreciation Expense	\$0			100.00%	\$0
26		Rate Case Expense	\$324	W-26	-\$140	100.00%	\$184
27		PSC Regulatory Fees	\$97	W-27	-\$38	100.00%	\$59
28		Depreciation	\$0	W-28	\$3,189	100.00%	\$3,189
29		TOTAL OTHER OPERATING EXPENSES	\$421		\$3,011		\$3,432
30		TAXES OTHER THAN INCOME					
31		Property Taxes	\$0			100.00%	\$0
32		Payroll Taxes	\$801	W-32	-\$239	100.00%	\$562
33		TOTAL TAXES OTHER THAN INCOME	\$801		-\$239		\$562
34		TOTAL OPERATING EXPENSES	\$13,480		\$7,776		\$21,256

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Expense Adjustment Schedule - Water

Schedule: 2
Sponsor: Lisa Hanneken
Date: 7/10/2008
Time: 10:45 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-2	Salaries and Wages			-\$775
	Staff annualization of payroll (Hanneken)		-\$528	
	Staff normalization of overtime (Hanneken)		-\$86	
	To remove stock options and bonuses (Hanneken)		-\$161	
W-3	Employee Pensions and Benefits			-\$529
	Staff annualization of benefits (Hanneken)		-\$529	
W-4	Electricity (Pumping)			-\$18
	Staff annualization of electricity (Cassidy)		-\$19	
	Staff annualization of water utility (Cassidy)		\$1	
W-7	Outside Services Employed			-\$67
	Staff annualization of contract services (Hanneken)		-\$67	
W-8	Supplies			\$15
	Staff annualization of supplies (Hanneken)		\$15	
W-11	Uncollectible Accounts			\$6,249
	Staff annualization of bad debts (Cassidy)		\$6,249	
W-18	Management Fees			\$45
	To disallow Sundry items (Hanneken)		-\$58	
	To remove IL customer service replaced by Meritage (Hanneken)		-\$107	
	To annualize Meritage expense (Hanneken)		\$210	

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Expense Adjustment Schedule - Water

Schedule: 2
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 10:45 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-19	Leases			\$3
	Staff annualization of leases other than vehicle (Hanneken)		\$3	
W-20	Transportation			\$547
	Staff annualization of vehicle maintenance supplies (Hanneken)		\$2	
	Staff annualization of GE Fleet lease and maint (Hanneken)		\$545	
W-21	Insurance			\$20
	To annualize insurance expense (Hanneken)		-\$20	
W-22	Other Expenses			-\$446
	Staff annualization of telephone (Hanneken)		-\$160	
	Removal of late fees (Hanneken)		-\$1	
	Staff annualization of postage (Hanneken)		-\$48	
	Staff annualization of office supplies and misc. other (Hanneken)		\$76	
	Removal of accruals (Hanneken)		-\$40	
	Removal of non-ongoing costs (Hanneken)		-\$35	
	Removal of items annualized elsewhere (Hanneken)		-\$238	
W-26	Rate Case Expense			-\$140
	To normalize rate case expense (Hanneken)		-\$159	
	To normalize current rate case expense (Hanneken)		\$19	
W-27	PSC Regulatory Fees			-\$38

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Expense Adjustment Schedule - Water

Schedule: 2
Sponsor: Lisa Hanneken
Date: 7/10/2008
Time: 10:45 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	Removal of PSC accruals (Hanneken)		-\$52	
	Staff annualization of PSC Assessment (Hanneken)		\$14	
W-28	Depreciation			\$3,189
	To Annualize Depreciation		\$3,189	
W-32	Payroll Taxes			-\$239
	Staff annualization of payroll taxes (Hanneken)		-\$239	
Total Expense Adjustments				<u>\$7,778</u>

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Revenue Summary Schedule - Water

Schedule: 3
 Sponsor: John Cassidy
 Date: 7/10/2008
 Time: 10:45 AM

Line Number	Description	Residential		Total	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	35		35	
3	Bills Per Year	12			
4	Customer Bills Per year	420		420	
5	Current Customer Charge	\$17.42			
6	Annualized Customer Charge Revenues		\$7,316		\$7,316
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	1,654,367		1,654,367	
9	Less: Base Gallons Included In Customer Charge	641,000		641,000	
10	Commodity Gallons	1,013,367		1,013,367	
11	Block 1, Commodity Gallons per Block	1,013,367			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	1,013.37			
14	Block 1, Existing Commodity Charge	\$4.31			
15	Block 1, Annualized Commodity Charge Rev.		\$4,368		\$4,368
16	<u>Total Annualized Water Rate Revenues</u>		<u>\$11,684</u>		<u>\$11,684</u>

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Miscellaneous Revenues Feeder - Water

Schedule: 3-1
Sponsor: John Cassidy
Date: 7/10/2008
Time: 10:45 AM

Line	Description	Amount
Number		
1	Miscellaneous Revenue	\$30
2	Total Miscellaneous Revenues	\$30

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Rate Design Schedule - Water

Schedule: 4
Sponsor: Jim Russo
Date: 7/10/2008
Time: 10:42 AM

Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues	(1)	\$11,684			
Rev-3	Miscellaneous Revenues	(4)	\$30			
Rev-4	TOTAL ANNUALIZED REVENUES		\$11,714			
1	OPERATIONS EXPENSES	(2)				
2	Salaries and Wages		\$6,988	\$0	\$6,988	0.00%
3	Employee Pensions and Benefits		\$2,112	\$0	\$2,112	0.00%
4	Electricity-(Pumping)		\$774	\$0	\$774	0.00%
5	TOTAL OPERATIONS EXPENSE		\$9,874	\$0	\$9,874	
6	MAINTENANCE EXPENSES					
7	Outside Services Employed		\$2,324	\$0	\$2,324	0.00%
8	Supplies		\$364	\$0	\$364	0.00%
9	TOTAL MAINTENANCE EXPENSE		\$2,688	\$0	\$2,688	
10	CUSTOMER ACCOUNT EXPENSE					
11	Uncollectible Accounts		\$117	\$0	\$117	0.00%
12	TOTAL CUSTOMER ACCOUNT EXPENSE		\$117	\$0	\$117	
13	ADMINISTRATIVE & GENERAL EXPENSES					
14	Accounting		\$56	\$0	\$56	0.00%
15	Legal		\$5	\$0	\$5	0.00%
16	Lab Testing		\$200	\$0	\$200	0.00%
17	Computer Services		\$14	\$0	\$14	0.00%
18	Management Fees		\$887	\$0	\$887	0.00%
19	Leases		\$109	\$0	\$109	0.00%
20	Transportation		\$1,553	\$0	\$1,553	0.00%
21	Insurance		\$221	\$0	\$221	0.00%
22	Other Expenses		\$1,438	\$0	\$1,438	0.00%
23	TOTAL ADMINISTRATIVE AND GENERAL		\$4,583	\$0	\$4,583	
24	OTHER OPERATING EXPENSES					
25	CIAC Depreciation Expense		\$0	\$0	\$0	0.00%
26	Rate Case Expense		\$184	\$0	\$184	0.00%
27	PSC Regulatory Fees		\$59	\$0	\$59	0.00%
28	Depreciation		\$3,189	\$0	\$3,189	0.00%
29	TOTAL OTHER OPERATING EXPENSES		\$3,432	\$0	\$3,432	
30	TAXES OTHER THAN INCOME					
31	Property Taxes		\$0	\$0	\$0	0.00%
32	Payroll Taxes		\$562	\$0	\$562	0.00%
33	TOTAL TAXES OTHER THAN INCOME		\$562	\$0	\$562	
34	TOTAL OPERATING EXPENSES		\$21,256	\$0	\$21,256	
35	Interest Expense	(3)	\$808	\$0	\$808	0.00%
36	Return on Equity	(3)	\$1,226	\$0	\$1,226	0.00%
37	Income Taxes	(3)	\$764	\$0	\$764	0.00%
38	TOTAL INTEREST RETURN & TAXES		\$2,798	\$0	\$2,798	
39	TOTAL COST OF SERVICE		\$24,054	\$0	\$24,054	
40	Less: Miscellaneous Revenues		\$30	\$0	\$30	0.00%
41	COST TO RECOVER IN RATES		\$24,024	\$0	\$24,024	
42	INCREMENTAL INCREASE IN RATE REVENUES		\$12,340			
43	PERCENTAGE OF INCREASE		105.34%			

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Rate Design Schedule - Water

Schedule: 4
 Sponsor: Jim Russo
 Date: 7/10/2008
 Time: 10:42 AM

A	B	C	D	E	F
Line Number	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate

44 REQUESTED INCREASE IN REVENUES

\$21,633

- (1) From Revenue Summary Schedule
- (2) From Expense Schedule
- (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule
- (4) From MiscRevenueFeeder Schedule

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Rate of Return Including Income Tax - Water

Schedule: 5
Sponsor: John Cassidy
Date: 7/10/2008
Time: 10:43 AM

	A	B	Formulas
1 State Income Tax Rate Statutory / Effective	6.25% (2)	5.21%	$(1 - (B2 \times .5)) \times A1$
2 Federal Income Tax Rate Statutory / Effective	35.00% (1) & (2)	33.18%	$(1 - B1) \times A2$
3 Composite Effective Income Tax Rate		38.39%	$B1 + B2$
4 Equity Tax Factor		1.6231	$1 / (1 - B3)$
5 Recommended Weighted Rate of Return on Equity - Common and Preferred		4.72%	From Capital Structure Schedule
6 Weighted Rate of Return on Equity Including Income Tax		7.66%	$B4 \times B5$
7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		3.11%	From Capital Structure Schedule
8 Total Weighted Rate of Return Including Income Tax		10.77%	$B6 + B7$

To Rate Base Schedule

(1) If Sub-Chapter S Corporation, Enter Y:

N

Equity Income Required \$1,442
& Preliminary Federal Tax

Tax Rate Table

Net Income Range		Tax Rate	Amount In Range	Tax on Range
Start	End			
\$0	\$50,000	15.00%	\$1,442	\$216
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$1,442	\$216
Average Tax Rate:				35.00%

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Rate Base Required Return on Investment Schedule - Water

Schedule: 6
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 10:43 AM

Line Number	Rate Base Description	Dollar Amount	
1	Plant In Service	\$59,641	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$32,754	From Depreciation Reserve Schedule
3	Net Plant In Service	\$26,887	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$750	
	CIAC Depreciation	\$75	
	Inventory (meters)	\$59	
	Deferred taxes	-\$290	
5	Total Rate Base	\$25,981	
6	Total Weighted Rate of Return Including Income Tax	10.77%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$2,798	

Aqua-RU Inc. d/b/a Aqua MD Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Capital Structure Schedule - Water

Schedule: 7
Sponsor: Ron Bible
Date: 7/10/2008
Time: 10:43 AM

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$964,939,000	46.77%	10.10%	4.72%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.00%
3	Preferred Stock	\$0	0.00%	0.00%	0.00%
4	Long Term Debt	\$1,062,304,000	51.48%	5.84%	3.01%
5	Short Term Debt	\$35,703,079	1.73%	5.67%	0.10%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.00%
7	TOTAL CAPITALIZATION	\$2,062,946,079	100.00%		7.83%

To PreTax Return Rate Schedule

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Plant In Service - Water

Schedule: 8
Sponsor: Lisa Hanneken
Date: 7/10/2008
Time: 10:43 AM

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$260			100.00%	\$260
3	302.000	Franchises and Consents	\$85			100.00%	\$85
4		TOTAL INTANGIBLE PLANT	\$345		\$0		\$345
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$9,845			100.00%	\$9,845
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$16,002			100.00%	\$16,002
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$25,847		\$0		\$25,847
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$13,911			100.00%	\$13,911
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$13,911		\$0		\$13,911
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0			100.00%	\$0
25		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$1,420			100.00%	\$1,420
30	343.000	Transmission & Distribution Mains	\$7,067			100.00%	\$7,067
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$7,018			100.00%	\$7,018
34	348.000	Hydrants	\$1,526			100.00%	\$1,526
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$17,031		\$0		\$17,031
37		GENERAL PLANT					
38	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
39	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
40	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
41		Office Computer Equipment	\$0			100.00%	\$0
42	392.000	Transportation Equipment - GP	\$0			100.00%	\$0
43	393.000	Stores Equipment	\$0			100.00%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$361			100.00%	\$361
45	395.000	Laboratory Equipment	\$0			100.00%	\$0
46	396.000	Power Operated Equipment	\$0			100.00%	\$0
47	397.000	Communications Equipment	\$0			100.00%	\$0
48	398.000	Misc Equipment	\$0			100.00%	\$0
49		TOTAL GENERAL PLANT	\$361		\$0		\$361
50		ADMINISTRATIVE PLANT					
51	390.000	Structures and Improvements	\$27			100.00%	\$27
52	391.000	Office Equipment	\$2,119			100.00%	\$2,119

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Plant In Service - Water

Schedule: 8
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 10:43 AM

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
53		TOTAL ADMINISTRATIVE PLANT	\$2,146		\$0		\$2,146
54		TOTAL PLANT IN SERVICE	<u>\$59,641</u>		<u>\$0</u>		<u>\$59,641</u>

To Rate Base & Depreciation Schedules

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)

Informal Rate Case

Tracking Number WR-2008-0269

Test Year Ending September 30, 2007

Schedule of Adjustments for Plant in Service - Water

Schedule: 9

Sponsor: Lisa Hanneken

Date: 7/10/2008

Time: 10:44 AM

A	B	C	D	E
Plant				
Adjustment	Plant In Service	Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment

Total Plant Adjustments

\$0

Schedule: 9

Page: 1 of 1

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Accumulated Depreciation Reserve - Water

Schedule: 10
Sponsor: Lisa Hanneken
Date: 7/10/2008
Time: 10:44 AM

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises and Consents	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$3,766			100.00%	\$3,766
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$5,949			100.00%	\$5,949
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$9,715		\$0		\$9,715
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$12,977			100.00%	\$12,977
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$12,977		\$0		\$12,977
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0			100.00%	\$0
25		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$1,540			100.00%	\$1,540
30	343.000	Transmission & Distribution Mains	\$3,539			100.00%	\$3,539
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$4,963			100.00%	\$4,963
34	348.000	Hydrants	\$3			100.00%	\$3
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$10,045		\$0		\$10,045
37		GENERAL PLANT					
38	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
39	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
40	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
41		Office Computer Equipment	\$0			100.00%	\$0
42	392.000	Transportation Equipment - GP	\$0			100.00%	\$0
43	393.000	Stores Equipment	\$0			100.00%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$18			100.00%	\$18
45	395.000	Laboratory Equipment	\$0			100.00%	\$0
46	396.000	Power Operated Equipment	\$0			100.00%	\$0
47	397.000	Communications Equipment	\$0			100.00%	\$0
48	398.000	Misc Equipment	\$0			100.00%	\$0
49		TOTAL GENERAL PLANT	\$18		\$0		\$18

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Accumulated Depreciation Reserve - Water

Schedule: 10
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 10:44 AM

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
50		ADMINISTRATIVE PLANT					
51	390.000	Structures and Improvements	\$2			100.00%	\$2
52	391.000	Office Equipment	-\$3			100.00%	-\$3
53		TOTAL ADMINISTRATIVE PLANT	-\$1		\$0		-\$1
54		TOTAL DEPRECIATION RESERVE	<u>\$32,754</u>		<u>\$0</u>		<u>\$32,754</u>

To Rate Base Schedule

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Adjustments for Accum. Deprec. Resv. - Water

Schedule: 11
Sponsor: Lisa Hanneken
Date: 7/10/2008
Time: 10:44 AM

A	B	C	D	E
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount

Total Reserve Adjustments \$0

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Depreciation Expense - Water

Schedule: 12
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 10:44 AM

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$260	0.000%	\$0
3	302.000	Franchises and Consents	\$85	0.000%	\$0
4		TOTAL INTANGIBLE PLANT	<u>\$345</u>		<u>\$0</u>
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$0	0.000%	\$0
7	311.000	Structures & Improvements - SSP	\$9,845	2.500%	\$246
8	312.000	Collection & Impounding Reservoirs	\$0	0.000%	\$0
9	313.000	Lake, River & Other Intakes	\$0	0.000%	\$0
10	314.000	Wells & Springs	\$16,002	2.000%	\$320
11	315.000	Infiltration Galleries & Tunnels	\$0	0.000%	\$0
12	316.000	Supply Mains	\$0	0.000%	\$0
13	317.000	Other Water Source Plant	\$0	0.000%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	<u>\$25,847</u>		<u>\$566</u>
15		PUMPING PLANT			
16	321.000	Structures & Improvements - PP	\$0	0.000%	\$0
17	325.000	Electric Pumping Equipment	\$13,911	10.000%	\$1,391
18	326.000	Diesel Pumping Equipment	\$0	0.000%	\$0
19	328.000	Other Pumping Equipment	\$0	0.000%	\$0
20		TOTAL PUMPING PLANT	<u>\$13,911</u>		<u>\$1,391</u>
21		WATER TREATMENT PLANT			
22	330.000	Land & Land Rights-WTP	\$0	0.000%	\$0
23	331.000	Structures & Improvements - WTP	\$0	0.000%	\$0
24	332.000	Water Treatment Equipment	\$0	0.000%	\$0
25		TOTAL WATER TREATMENT PLANT	<u>\$0</u>		<u>\$0</u>
26		TRANSMISSION & DISTRIBUTION PLANT			
27	340.000	Land & Land Rights-T&D	\$0	0.000%	\$0
28	341.000	Structures & Improvements - T&D	\$0	0.000%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$1,420	2.500%	\$36
30	343.000	Transmission & Distribution Mains	\$7,067	2.000%	\$141
31	344.000	Fire Mains	\$0	0.000%	\$0
32	345.000	Services	\$0	0.000%	\$0
33	346.000	Meters	\$7,018	10.000%	\$702
34	348.000	Hydrants	\$1,526	2.000%	\$31
35	349.000	Other Transmission & Distribution Plant	\$0	0.000%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	<u>\$17,031</u>		<u>\$910</u>
37		GENERAL PLANT			
38	389.000	Land & Land Rights-GP	\$0	0.000%	\$0
39	390.000	Structures & Improvements - GP	\$0	0.000%	\$0
40	391.000	Office Furniture & Equipment	\$0	0.000%	\$0
41		Office Computer Equipment	\$0	0.000%	\$0

Aqua-RU Inc. d/b/a Aqua MO Inc. (LM)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Depreciation Expense - Water

Schedule: 12
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 10:44 AM

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
42	392.000	Transportation Equipment - GP	\$0	0.000%	\$0
43	393.000	Stores Equipment	\$0	0.000%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$361	5.000%	\$18
45	395.000	Laboratory Equipment	\$0	0.000%	\$0
46	396.000	Power Operated Equipment	\$0	0.000%	\$0
47	397.000	Communications Equipment	\$0	0.000%	\$0
48	398.000	Misc Equipment	\$0	0.000%	\$0
49		TOTAL GENERAL PLANT	\$361		\$18
50		ADMINISTRATIVE PLANT			
51	390.000	Structures and Improvements	\$27	2.900%	\$1
52	391.000	Office Equipment	\$2,119	14.300%	\$303
53		TOTAL ADMINISTRATIVE PLANT	\$2,146		\$304
54		Total Depreciation	\$59,841		\$3,189

LTA WATER

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Expense Schedule - Water

Schedule: 1
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 9:36 AM

Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Salaries and Wages	\$12,817	W-2	\$544	100.00%	\$13,361
3		Employee Pensions and Benefits	\$3,882	W-3	\$1,184	100.00%	\$5,066
4		Electricity-(Pumping)	\$5,151	W-4	\$194	100.00%	\$5,345
5		Chemicals-(Chlorine)	\$262			100.00%	\$262
6		TOTAL OPERATIONS EXPENSE	\$22,112		\$1,922		\$24,034
7		MAINTENANCE EXPENSES					
8		Outside Services Employed	\$1,259	W-8	-\$166	100.00%	\$1,093
9		Supplies	\$453	W-8	-\$24	100.00%	\$429
10		TOTAL MAINTENANCE EXPENSE	\$1,712		-\$190		\$1,522
11		CUSTOMER ACCOUNT EXPENSE					
12		Uncollectible Accounts	\$396	W-12	-\$24	100.00%	\$372
13		TOTAL CUSTOMER ACCOUNT EXPENSE	\$396		-\$24		\$372
14		ADMINISTRATIVE & GENERAL EXPENSES					
15		Accounting	\$159			100.00%	\$159
16		Legal	\$5			100.00%	\$5
17		Lab Testing	\$200			100.00%	\$200
18		Computer Services	\$51			100.00%	\$51
19		Management Fees	\$2,702	W-19	\$127	100.00%	\$2,829
20		Leases	\$430	W-20	-\$110	100.00%	\$320
21		Transportation	\$2,888	W-21	\$867	100.00%	\$3,735
22		Insurance	\$688	W-22	-\$149	100.00%	\$539
23		Other Expenses	\$4,357	W-23	-\$1,050	100.00%	\$3,307
24		TOTAL ADMINISTRATIVE AND GENERAL	\$11,460		-\$315		\$11,145
25		OTHER OPERATING EXPENSES					
26		CIAC Depreciation Expense	-\$119	W-26	-\$3,709	100.00%	-\$3,828
27		Rate Case Expense	\$972	W-27	-\$431	100.00%	\$541
28		PSC Regulatory Fees	\$257	W-28	-\$86	100.00%	\$171
29		Depreciation	\$2,662	W-29	\$5,837	100.00%	\$8,499
30		TOTAL OTHER OPERATING EXPENSES	\$3,772		\$1,611		\$5,383
31		TAXES OTHER THAN INCOME					
32		Property Taxes	\$0	W-32	\$110	100.00%	\$110
33		Payroll Taxes	\$1,180	W-33	-\$85	100.00%	\$1,095
34		TOTAL TAXES OTHER THAN INCOME	\$1,180		\$25		\$1,205
35		TOTAL OPERATING EXPENSES	\$40,832		\$3,029		\$43,861

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Expense Adjustment Schedule - Water

Schedule: 2
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 9:36 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-2	Salaries and Wages			\$544
	Staff annualization of payroll (Hanneken)		\$1,072	
	Staff normalization of overtime (Hanneken)		-\$69	
	Removal of stock options and bonuses (Hanneken)		-\$459	
W-3	Employee Pensions and Benefits			\$1,184
	Staff annualization of benefits (Hanneken)		\$1,184	
W-4	Electricity (Pumping)			\$194
	Staff annualization of electricity (Cassidy)		\$195	
	Staff annualization of water utilities (Cassidy)		-\$1	
W-8	Outside Services Employed			-\$166
	Staff annualization of contract services (Hanneken)		-\$166	
W-9	Supplies			-\$24
	Staff annualization of supplies (Hanneken)		-\$24	
W-12	Uncollectible Accounts			-\$24
	Staff annualization of bad debts (Cassidy)		-\$24	
W-19	Management Fees			\$127
	To disallow certain Sundry items (Hanneken)		-\$163	
	To remove IL customer service replaced by Meritage (Hanneken)		-\$303	
	To annualize Meritage expense (Hanneken)		\$593	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Expense Adjustment Schedule - Water

Schedule: 2
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 9:36 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-20	Leases			-\$110
	Staff annualization of leases other than vehicle (Hanneken)		-\$110	
W-21	Transportation			\$867
	Staff annualization of vehicle maintenance supplies (Hanneken)		\$7	
	Staff annualization of GE Fleet lease and maint (Hanneken)		\$860	
W-22	Insurance			-\$149
	Staff annualization of insurance (Hanneken)		-\$149	
W-23	Other Expenses			-\$1,050
	Staff annualization of telephone (Hanneken)		-\$187	
	Removal of late fees (Hanneken)		-\$4	
	Staff annualization of postage (Hanneken)		\$11	
	Staff annualization of office supplies and misc. other (Hanneken)		\$15	
	Removal of accruals (Hanneken)		-\$114	
	Removal of non-ongoing expenses (Hanneken)		-\$99	
	Removal of items annualized elsewhere (Hanneken)		-\$672	
W-26	CIAC Depreciation Expense			-\$3,709
	Staff annualization of CIAC amortization (Hanneken)		-\$3,709	
W-27	Rate Case Expense			-\$431
	To normalize rate case expense (Hanneken)		-\$486	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Expense Adjustment Schedule - Water

Schedule: 2
Sponsor: Lisa Hanneken
Date: 7/10/2008
Time: 9:36 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	To normalize current rate case expense (Hanneken)		\$55	
W-28	PSC Regulatory Fees			-\$86
	Removal of PSC accruals (Hanneken)		-\$138	
	Staff annualization of PSC assessment (Hanneken)		\$52	
W-29	Depreciation			\$5,837
	To Annualize Depreciation		\$5,837	
W-32	Property Taxes			\$110
	Staff annualization of property taxes (Cassidy)		\$110	
W-33	Payroll Taxes			-\$85
	Staff annualization of payroll taxes (Hanneken)		-\$85	
	Total Expense Adjustments			<u>\$3,029</u>

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Revenue Summary Schedule - Water

Schedule: 3
Sponsor: John Cassidy
Date: 7/10/2008
Time: 9:35 AM

Line Number	Description	Residential GR		Total	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	103		103	
3	Bills Per Year	12			
4	Customer Bills Per year	1,236		1,236	
5	Current Customer Charge	\$14.54			
6	Annualized Customer Charge Revenues		\$17,971		\$17,971
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	7,874,577		7,874,577	
9	Less: Base Gallons Included In Customer Charge	1,982,000		1,982,000	
10	Commodity Gallons	5,892,577		5,892,577	
11	Block 1, Commodity Gallons per Block	5,892,577			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	5,892.58			
14	Block 1, Existing Commodity Charge	\$3.26			
15	Block 1, Annualized Commodity Charge Rev.		\$19,210		\$19,210
16	<u>Total Annualized Water Rate Revenues</u>		<u>\$37,181</u>		<u>\$37,181</u>

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
Informal Rate Case
Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Miscellaneous Revenues Feeder - Water

Schedule: 3-1
Sponsor: John Cassidy
Date: 7/10/2008
Time: 9:36 AM

Line	Description	Amount
1	N/A	\$0
2	Total Miscellaneous Revenues	\$0

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
Informal Rate Case
Tracking Number WR-2008-0289
Test Year Ending September 30, 2007
Rate Design Schedule - Water

Schedule: 4
Sponsor: Jim Russo
Date: 7/10/2008
Time: 9:33 AM

Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$37,181			
Rev-3	Miscellaneous Revenues		(4) \$0			
Rev-4	TOTAL ANNUALIZED REVENUES		\$37,181			
1	OPERATIONS EXPENSES		(2)			
2	Salaries and Wages		\$13,361	\$0	\$13,361	0.00%
3	Employee Pensions and Benefits		\$5,066	\$0	\$5,066	0.00%
4	Electricity-(Pumping)		\$5,345	\$0	\$5,345	0.00%
5	Chemicals-(Chlorine)		\$262	\$0	\$262	0.00%
6	TOTAL OPERATIONS EXPENSE		\$24,034	\$0	\$24,034	
7	MAINTENANCE EXPENSES					
8	Outside Services Employed		\$1,093	\$0	\$1,093	0.00%
9	Supplies		\$429	\$0	\$429	0.00%
10	TOTAL MAINTENANCE EXPENSE		\$1,522	\$0	\$1,522	
11	CUSTOMER ACCOUNT EXPENSE					
12	Uncollectible Accounts		\$372	\$0	\$372	0.00%
13	TOTAL CUSTOMER ACCOUNT EXPENSE		\$372	\$0	\$372	
14	ADMINISTRATIVE & GENERAL EXPENSES					
15	Accounting		\$159	\$0	\$159	0.00%
16	Legal		\$5	\$0	\$5	0.00%
17	Lab Testing		\$200	\$0	\$200	0.00%
18	Computer Services		\$51	\$0	\$51	0.00%
19	Management Fees		\$2,829	\$0	\$2,829	0.00%
20	Leases		\$320	\$0	\$320	0.00%
21	Transportation		\$3,735	\$0	\$3,735	0.00%
22	Insurance		\$539	\$0	\$539	0.00%
23	Other Expenses		\$3,307	\$0	\$3,307	0.00%
24	TOTAL ADMINISTRATIVE AND GENERAL		\$11,145	\$0	\$11,145	
25	OTHER OPERATING EXPENSES					
26	CIAC Depreciation Expense		-\$3,828	\$0	-\$3,828	0.00%
27	Rate Case Expense		\$541	\$0	\$541	0.00%
28	PSC Regulatory Fees		\$171	\$0	\$171	0.00%
29	Depreciation		\$8,499	\$0	\$8,499	0.00%
30	TOTAL OTHER OPERATING EXPENSES		\$5,383	\$0	\$5,383	
31	TAXES OTHER THAN INCOME					
32	Property Taxes		\$110	\$0	\$110	0.00%
33	Payroll Taxes		\$1,095	\$0	\$1,095	0.00%
34	TOTAL TAXES OTHER THAN INCOME		\$1,205	\$0	\$1,205	
35	TOTAL OPERATING EXPENSES		\$43,661	\$0	\$43,661	
36	Interest Expense		(3) \$4,109	\$0	\$4,109	0.00%
37	Return on Equity		(3) \$6,235	\$0	\$6,235	0.00%
38	Income Taxes		(3) \$3,885	\$0	\$3,885	0.00%
39	TOTAL INTEREST RETURN & TAXES		\$14,229	\$0	\$14,229	
40	TOTAL COST OF SERVICE		\$57,890	\$0	\$57,890	
41	Less: Miscellaneous Revenues		\$0	\$0	\$0	0.00%
42	COST TO RECOVER IN RATES		\$57,890	\$0	\$57,890	
43	INCREMENTAL INCREASE IN RATE REVENUES		\$20,708			

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Rate Design Schedule - Water

Schedule: 4
 Sponsor: Jim Russo
 Date: 7/10/2008
 Time: 9:33 AM

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
44	PERCENTAGE OF INCREASE		55.70%			
45	REQUESTED INCREASE IN REVENUES		\$35,696			

- (1) From Revenue Summary Schedule
- (2) From Expense Schedule
- (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule
- (4) From MiscRevenueFeeder Schedule

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Rate of Return Including Income Tax - Water

Schedule: 5
 Sponsor: John Cassidy
 Date: 7/10/2008
 Time: 9:33 AM

	A	B	Formulas
1 State Income Tax Rate Statutory / Effective	6.25% (2)	5.21%	$(1 - (B2 \times .5)) \times A1$
2 Federal Income Tax Rate Statutory / Effective	35.00% (1) & (2)	33.18%	$(1 - B1) \times A2$
3 Composite Effective Income Tax Rate		38.39%	$B1 + B2$
4 Equity Tax Factor		1.6231	$1 / (1 - B3)$
5 Recommended Weighted Rate of Return on Equity - Common and Preferred		4.72%	From Capital Structure Schedule
6 Weighted Rate of Return on Equity Including Income Tax		7.66%	$B4 \times B5$
7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		3.11%	From Capital Structure Schedule
8 Total Weighted Rate of Return Including Income Tax		10.77%	$B6 + B7$

(1) If Sub-Chapter S Corporation, Enter Y:

N

To Rate Base Schedule

Equity Income Required \$7,335
 & Preliminary Federal Tax

Tax Rate Table

Net Income Range		Tax Rate	Amount in Range	Tax on Range
Start	End			
\$0	\$50,000	15.00%	\$7,335	\$1,100
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	38.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$7,335	\$1,100
Average Tax Rate:				35.00%

Staff Participant Affidavits

James M. Russo – Water & Sewer Department

Lisa Hanneken – Auditing Department

Guy Gilbert – Engineering & Management Services Department

Randall Cole – Engineering & Management Services Department

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Rate Base Required Return on Investment Schedule - Water

Schedule: 6
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 9:33 AM

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$198,178	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$61,008	From Depreciation Reserve Schedule
3	Net Plant In Service	\$137,170	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$4,924	
	CIAC Depreciation	\$688	
	Inventory (meters)	\$155	
	Deferred Taxes	-\$981	
5	Total Rate Base	\$132,108	
6	Total Weighted Rate of Return Including Income Tax	10.77%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$14,229	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Capital Structure Schedule - Water

Schedule: 7
 Sponsor: Ron Bible
 Date: 7/10/2008
 Time: 9:34 AM

Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital
1	Common Stock	\$964,939,000	46.77%	10.10%	4.72%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.00%
3	Preferred Stock	\$0	0.00%	0.00%	0.00%
4	Long Term Debt	\$1,062,304,000	51.49%	5.84%	3.01%
5	Short Term Debt	\$35,703,079	1.73%	5.67%	0.10%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.00%
7	TOTAL CAPITALIZATION	\$2,062,946,079	100.00%		7.83%

To PreTax Return Rate Schedule

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)
 Informal Rate Case
 Tracking Number WR-2008-0269
 Test Year Ending September 30, 2007
 Plant In Service - Water

Schedule: 8
 Sponsor: Lisa Hanneken
 Date: 7/10/2008
 Time: 8:34 AM

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$677			100.00%	\$677
3	302.000	Franchises and Consents	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$677		\$0		\$677
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$7,573			100.00%	\$7,573
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$13,381			100.00%	\$13,381
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$25,063			100.00%	\$25,063
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$46,017		\$0		\$46,017
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$31,226			100.00%	\$31,226
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$31,226		\$0		\$31,226
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$3,576			100.00%	\$3,576
25		TOTAL WATER TREATMENT PLANT	\$3,576		\$0		\$3,576
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$84,810			100.00%	\$84,810
30	343.000	Transmission & Distribution Mains	\$6,973			100.00%	\$6,973
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$403			100.00%	\$403
33	346.000	Meters	\$9,604			100.00%	\$9,604
34	348.000	Hydrants	\$7,865			100.00%	\$7,865
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$109,655		\$0		\$109,655
37		GENERAL PLANT					
38	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
39	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
40	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
41		Office Computer Equipment	\$0			100.00%	\$0
42	392.000	Transportation Equipment - GP	\$0			100.00%	\$0
43	393.000	Stores Equipment	\$0			100.00%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$359			100.00%	\$359
45	395.000	Laboratory Equipment	\$372			100.00%	\$372
46	396.000	Power Operated Equipment	\$0			100.00%	\$0
47	397.000	Communications Equipment	\$0			100.00%	\$0
48	398.000	Misc Equipment	\$0			100.00%	\$0
49		TOTAL GENERAL PLANT	\$731		\$0		\$731
50		ADMINISTRATIVE PLANT					
51	390.000	Structures and Improvements	\$80			100.00%	\$80
52	391.000	Office Equipment	\$6,216			100.00%	\$6,216