

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: 9:34 AM

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
53		TOTAL ADMINISTRATIVE PLANT	\$6,296		\$0		\$6,296
54		TOTAL PLANT IN SERVICE	<u>\$198,178</u>		<u>\$0</u>		<u>\$198,178</u>

To Rate Base & Depreciation Schedules

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

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: 9:34 AM

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

Total Plant Adjustments

\$0

Schedule: 9

Page: 1 of 1

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

Schedule: 10  
Sponsor: Lisa Hannaken  
Date: 7/10/2008  
Time: 9:35 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	\$733			100.00%	\$733
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	\$11,187			100.00%	\$11,187
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$15,136			100.00%	\$15,136
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$27,056		\$0		\$27,056
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$15,644			100.00%	\$15,644
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$15,644		\$0		\$15,644
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	\$1,652			100.00%	\$1,652
25		TOTAL WATER TREATMENT PLANT	\$1,652		\$0		\$1,652
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	-\$6,366			100.00%	-\$6,366
30	343.000	Transmission & Distribution Mains	\$6,086			100.00%	\$6,086
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$258			100.00%	\$258
33	346.000	Meters	\$10,858			100.00%	\$10,858
34	348.000	Hydrants	\$5,762			100.00%	\$5,762
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$16,598		\$0		\$16,598
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	\$43			100.00%	\$43
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	\$61		\$0		\$61

Aqua-RU Inc. d/b/a Aqua MO, Inc. (LTA)  
 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: 9:35 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	\$7			100.00%	\$7
52	391.000	Office Equipment	-\$10			100.00%	-\$10
53		TOTAL ADMINISTRATIVE PLANT	-\$3		\$0		-\$3
54		TOTAL DEPRECIATION RESERVE	\$61,008		\$0		\$61,008

To Rate Base 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  
Adjustments for Accum. Deprec. Resv. - Water

Schedule: 11  
Sponsor: Lisa Hanneken  
Date: 7/10/2008  
Time: 9:35 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. (LTA)  
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: 9:34 AM

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$677	0.000%	\$0
3	302.000	Franchises and Consents	\$0	0.000%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$677</b>		<b>\$0</b>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights SP	\$0	0.000%	\$0
7	311.000	Structures & Improvements - SSP	\$7,573	2.500%	\$189
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	\$13,381	2.000%	\$268
11	315.000	Infiltration Galleries & Tunnels	\$0	0.000%	\$0
12	316.000	Supply Mains	\$25,063	2.000%	\$501
13	317.000	Other Water Source Plant	\$0	0.000%	\$0
14		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$46,017</b>		<b>\$958</b>
15		<b>PUMPING PLANT</b>			
16	321.000	Structures & Improvements - PP	\$0	0.000%	\$0
17	325.000	Electric Pumping Equipment	\$31,226	10.000%	\$3,123
18	326.000	Diesel Pumping Equipment	\$0	0.000%	\$0
19	328.000	Other Pumping Equipment	\$0	0.000%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<b>\$31,226</b>		<b>\$3,123</b>
21		<b>WATER TREATMENT PLANT</b>			
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	\$3,576	2.900%	\$104
25		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,576</b>		<b>\$104</b>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
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	\$84,810	2.500%	\$2,120
30	343.000	Transmission & Distribution Mains	\$6,973	2.000%	\$139
31	344.000	Fire Mains	\$0	0.000%	\$0
32	345.000	Services	\$403	2.500%	\$10
33	346.000	Meters	\$9,604	10.000%	\$960
34	348.000	Hydrants	\$7,865	2.000%	\$157
35	349.000	Other Transmission & Distribution Plant	\$0	0.000%	\$0
36		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<b>\$109,655</b>		<b>\$3,386</b>
37		<b>GENERAL PLANT</b>			
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. (LTA)  
 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: 9:34 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	\$359	5.000%	\$18
45	395.000	Laboratory Equipment	\$372	5.000%	\$19
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	\$731		\$37
50		ADMINISTRATIVE PLANT			
51	390.000	Structures and Improvements	\$80	2.900%	\$2
52	391.000	Office Equipment	\$6,216	14.300%	\$889
53		TOTAL ADMINISTRATIVE PLANT	\$6,296		\$891
54		Total Depreciation	\$198,178		\$8,499

# **OZARK MOUNTAIN WATER**



Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
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: 10:26 AM

Line Number	A Account Number (Optional)	B Expense Description	C Company/ Test Year Amount	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Salaries and Wages	\$29,056	W-2	-\$2,035	100.00%	\$27,021
3		Employee Pensions and Benefits	\$9,501	W-3	\$1,646	100.00%	\$11,147
4		Electricity-(Pumping)	\$9,808	W-4	-\$3,502	100.00%	\$6,306
5		Chemicals-(Chlorine)	\$914			100.00%	\$914
6		TOTAL OPERATIONS EXPENSE	\$49,279		-\$3,891		\$45,388
7		MAINTENANCE EXPENSES					
8		Outside Services Employed	\$8,191	W-8	-\$1,515	100.00%	\$6,676
9		Supplies	\$1,492	W-9	-\$140	100.00%	\$1,352
10		TOTAL MAINTENANCE EXPENSE	\$9,683		-\$1,655		\$8,028
11		CUSTOMER ACCOUNT EXPENSE					
12		Uncollectible Accounts	\$1,922	W-12	-\$535	100.00%	\$1,387
13		TOTAL CUSTOMER ACCOUNT EXPENSE	\$1,922		-\$535		\$1,387
14		ADMINISTRATIVE & GENERAL EXPENSES					
15		Accounting	\$650			100.00%	\$650
16		Legal	\$5			100.00%	\$5
17		Lab Testing	\$600			100.00%	\$600
18		Computer Services	\$206			100.00%	\$206
19		Management Fees	\$11,038	W-19	\$523	100.00%	\$11,561
20		Leases	\$1,631	W-20	-\$248	100.00%	\$1,383
21		Transportation	\$11,758	W-21	-\$2,693	100.00%	\$9,065
22		Insurance	\$2,821	W-22	-\$853	100.00%	\$1,968
23		Other Expenses	\$17,846	W-23	-\$3,963	100.00%	\$13,883
24		TOTAL ADMINISTRATIVE AND GENERAL	\$46,555		-\$7,234		\$39,321
25		OTHER OPERATING EXPENSES					
26		CIAC Depreciation Expense	\$0	W-26	-\$5,606	100.00%	-\$5,606
27		Rate Case Expense	\$3,960	W-27	-\$1,630	100.00%	\$2,330
28		PSC Regulatory Fees	\$1,102	W-28	-\$365	100.00%	\$737
29		Depreciation	\$0	W-29	\$29,836	100.00%	\$29,836
30		TOTAL OTHER OPERATING EXPENSES	\$5,062		\$22,235		\$27,297
31		TAXES OTHER THAN INCOME					
32		Property Taxes	\$442	W-32	\$45	100.00%	\$487
33		Payroll Taxes	\$2,970	W-33	-\$753	100.00%	\$2,217
34		TOTAL TAXES OTHER THAN INCOME	\$3,412		-\$708		\$2,704
35		TOTAL OPERATING EXPENSES	\$115,913		\$8,212		\$124,125

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:26 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
<b>W-2</b>	<b>Salaries and Wages</b>			<b>-\$2,035</b>
	Staff annualization of payroll (Hanneken)		-\$392	
	Staff normalization of overtime (Hanneken)		\$237	
	To remove stock options and bonuses (Hanneken)		-\$1,880	
<b>W-3</b>	<b>Employee Pensions and Benefits</b>			<b>\$1,646</b>
	Staff annualization of benefits (Hanneken)		\$1,646	
<b>W-4</b>	<b>Electricity (Pumping)</b>			<b>-\$3,502</b>
	Staff annualization of electricity (Cassidy)		-\$3,498	
	Staff annualization of water utilities (Cassidy)		-\$4	
<b>W-8</b>	<b>Outside Services Employed</b>			<b>-\$1,515</b>
	Staff annualization of contract services (Hanneken)		-\$1,515	
<b>W-9</b>	<b>Supplies</b>			<b>-\$140</b>
	Staff annualization of supplies (Hanneken)		-\$140	
<b>W-12</b>	<b>Uncollectible Accounts</b>			<b>-\$535</b>
	Staff annualization of bad debts (Cassidy)		-\$535	
<b>W-19</b>	<b>Management Fees</b>			<b>\$523</b>
	To disallow certain Sundry items (Hanneken)		-\$671	
	To remove IL customer service replaced by Meritage (Hanneken)		-\$1,249	
	To annualize Meritage expense (Hanneken)		\$2,443	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:26 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-20	Leases			-\$248
	Staff annualization of leases - other than vehicle (Hanneken)		-\$248	
W-21	Transportation			-\$2,693
	Staff annualization of vehicle maintenance supplies (Hanneken)		\$78	
	Staff annualization of GE Fleet lease and maint (Hanneken)		-\$2,771	
W-22	Insurance			-\$853
	Staff annualization of insurance (Hanneken)		-\$853	
W-23	Other Expenses			-\$3,983
	Staff annualization of telephone (Hanneken)		-\$323	
	Removal of late fees (Hanneken)		-\$17	
	Staff annualization of postage expense (Hanneken)		\$304	
	Staff annualization of office supplies and misc other (Hanneken)		-\$278	
	Removal of accruals (Hanneken)		-\$468	
	Removal of non-ongoing expense (Hanneken)		-\$410	
	Removal of items annualized elsewhere (Hanneken)		-\$2,771	
W-26	CIAC Depreciation Expense			-\$5,606
	Staff annualization of CIAC amortization (Hanneken)		-\$5,606	
W-27	Rate Case Expense			-\$1,630

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:26 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	To normalize rate case expense (Hanneken)		-\$1,866	
	To normalize rate case expense (Hanneken)		\$236	
W-28	PSC Regulatory Fees			-\$385
	Removal of PSC assessment accruals (Hanneken)		-\$582	
	Staff annualization of PSC assessment (Hanneken)		\$217	
W-29	Depreciation			\$29,836
	To Annualize Depreciation		\$29,836	
W-32	Property Taxes			\$45
	Staff annualization of property taxes (Cassidy)		\$45	
W-33	Payroll Taxes			-\$753
	Staff annualization of payroll taxes (Hanneken)		-\$753	
	Total Expense Adjustments			<u>\$8,212</u>

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 Informal Rate Case  
 Tracking Number WR-2008-0288  
 Test Year Ending September 30, 2007  
 Revenue Summary Schedule - Water

Schedule: 3  
 Sponsor: John Cassidy  
 Date: 7/10/2008  
 Time: 10:25 AM

Line Number	Description	Residential		Residential	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	443		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	5,316		12	
5	Current Customer Charge	\$20.48		\$24.44	
6	Annualized Customer Charge Revenues		\$108,872		\$293
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	17,040,616		41,000	
9	Less: Base Gallons Included In Customer Charge	10,094,000		28,000	
10	Commodity Gallons	6,946,616		13,000	
11	Block 1, Commodity Gallons per Block	6,946,616		13,000	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	6,946.62		13.00	
14	Block 1, Existing Commodity Charge	\$4.24		\$4.24	
15	Block 1, Annualized Commodity Charge Rev.		\$29,454		\$55
16	<u>Total Annualized Water Rate Revenues</u>		<u>\$138,326</u>		<u>\$348</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. (Oz Mtn)  
 Informal Rate Case  
 Tracking Number WR-2008-0289  
 Test Year Ending September 30, 2007  
 Revenue Summary Schedule - Water

Schedule: 3  
 Sponsor: John Cassidy  
 Date: 7/10/2008  
 Time: 10:26 AM

Line Number	Description	Total	
		E Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	444	
3	Bills Per Year		
4	Customer Bills Per year	5,328	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$109,165
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	17,081,616	
9	Less: Base Gallons Included in Customer Charge	10,122,000	
10	Commodity Gallons	6,959,616	
11	Block 1, Commodity Gallons per Block		
12	Block 1, Number of Commodity Gallons per Unit		
13	Block 1, Commodity Billing Units		
14	Block 1, Existing Commodity Charge		
15	Block 1, Annualized Commodity Charge Rev.		\$29,509
16	<u>Total Annualized Water Rate Revenues</u>		<u>\$138,674</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. (Oz Mtn)  
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: 10:26 AM

Line Number	Description	Amount
1	Miscellaneous Revenue	\$1,581
2	Total Miscellaneous Revenues	<u>\$1,581</u>

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
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: 10:23 AM

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues	(1)	\$138,674			
Rev-3	Miscellaneous Revenues	(4)	\$1,581			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$140,255</u>			
1	OPERATIONS EXPENSES	(2)				
2	Salaries and Wages		\$27,021	\$0	\$27,021	0.00%
3	Employee Pensions and Benefits		\$11,147	\$0	\$11,147	0.00%
4	Electricity(Pumping)		\$6,306	\$0	\$6,306	0.00%
5	Chemicals-(Chlorine)		\$914	\$0	\$914	0.00%
6	TOTAL OPERATIONS EXPENSE		<u>\$45,388</u>	\$0	<u>\$45,388</u>	
7	MAINTENANCE EXPENSES					
8	Outside Services Employed		\$6,676	\$0	\$6,676	0.00%
9	Supplies		\$1,352	\$0	\$1,352	0.00%
10	TOTAL MAINTENANCE EXPENSE		<u>\$8,028</u>	\$0	<u>\$8,028</u>	
11	CUSTOMER ACCOUNT EXPENSE					
12	Uncollectible Accounts		\$1,387	\$0	\$1,387	0.00%
13	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$1,387</u>	\$0	<u>\$1,387</u>	
14	ADMINISTRATIVE & GENERAL EXPENSES					
15	Accounting		\$650	\$0	\$650	0.00%
16	Legal		\$5	\$0	\$5	0.00%
17	Lab Testing		\$600	\$0	\$600	0.00%
18	Computer Services		\$206	\$0	\$206	0.00%
19	Management Fees		\$11,561	\$0	\$11,561	0.00%
20	Leases		\$1,383	\$0	\$1,383	0.00%
21	Transportation		\$9,065	\$0	\$9,065	0.00%
22	Insurance		\$1,968	\$0	\$1,968	0.00%
23	Other Expenses		\$13,883	\$0	\$13,883	0.00%
24	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$39,321</u>	\$0	<u>\$39,321</u>	
25	OTHER OPERATING EXPENSES					
26	CIAC Depreciation Expense		-\$5,606	\$0	-\$5,606	0.00%
27	Rate Case Expense		\$2,330	\$0	\$2,330	0.00%
28	PSC Regulatory Fees		\$737	\$0	\$737	0.00%
29	Depreciation		\$29,836	\$0	\$29,836	0.00%
30	TOTAL OTHER OPERATING EXPENSES		<u>\$27,297</u>	\$0	<u>\$27,297</u>	
31	TAXES OTHER THAN INCOME					
32	Property Taxes		\$487	\$0	\$487	0.00%
33	Payroll Taxes		\$2,217	\$0	\$2,217	0.00%
34	TOTAL TAXES OTHER THAN INCOME		<u>\$2,704</u>	\$0	<u>\$2,704</u>	
35	TOTAL OPERATING EXPENSES		<u>\$124,125</u>	\$0	<u>\$124,125</u>	
36	Interest Expense	(3)	\$19,682	\$0	\$19,682	0.00%
37	Return on Equity	(3)	\$29,871	\$0	\$29,871	0.00%
38	Income Taxes	(3)	\$18,612	\$0	\$18,612	0.00%
39	TOTAL INTEREST RETURN & TAXES		<u>\$68,165</u>	\$0	<u>\$68,165</u>	
40	TOTAL COST OF SERVICE		<u>\$192,290</u>	\$0	<u>\$192,290</u>	
41	Less: Miscellaneous Revenues		<u>\$1,581</u>	\$0	<u>\$1,581</u>	0.00%
42	COST TO RECOVER IN RATES		<u>\$190,709</u>	\$0	<u>\$190,709</u>	
43	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$52,035</u>			



Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:23 AM

Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
44	PERCENTAGE OF INCREASE		37.10%			
45	REQUESTED INCREASE IN REVENUES		\$132,868			

- (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. (Oz Mtn)  
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: 10:23 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		7.86%	$B4 \times B5$
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 \$35,142  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range		Tax Rate	Amount in Range	Tax on Range
Start	End			
\$0	\$50,000	15.00%	\$35,142	\$5,271
\$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
			\$35,142	\$5,271
Average Tax Rate:				35.00%

**Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)**  
**Informal Rate Case**  
**Tracking Number WR-2008-0289**  
**Test Year Ending September 30, 2007**  
**Rate Base Required Return on Investment Schedule - Water**

Schedule: 6  
 Sponsor: Lisa Hannenken  
 Date: 7/10/2008  
 Time: 10:23 AM

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$1,004,869	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$178,455	From Depreciation Reserve Schedule
3	Net Plant In Service	\$826,414	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$260,668	
	CIAC Depreciation	\$71,746	
	Inventory (meters)	\$555	
	Deferred taxes	-\$5,195	
5	Total Rate Base	\$632,852	
6	Total Weighted Rate of Return Including Income Tax	10.77%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$68,164	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:24 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	51.49%	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	<b>TOTAL CAPITALIZATION</b>	<b><u>\$2,062,946,079</u></b>	<b><u>100.00%</u></b>		<b><u>7.83%</u></b>

To PreTax Return Rate Schedule

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
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: 10:24 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	\$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	\$7,262			100.00%	\$7,262
7	311.000	Structures & Improvements - SSP	\$33,643			100.00%	\$33,643
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	\$137,414			100.00%	\$137,414
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$1,066			100.00%	\$1,066
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$179,385		\$0		\$179,385
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$14,946			100.00%	\$14,946
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$14,946		\$0		\$14,946
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	\$5,082			100.00%	\$5,082
25		TOTAL WATER TREATMENT PLANT	\$5,082		\$0		\$5,082
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$2,345			100.00%	\$2,345
29	342.000	Distribution Reservoirs & Standpipes	\$426,180			100.00%	\$426,180
30	343.000	Transmission & Distribution Mains	\$264,033			100.00%	\$264,033
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$36,147			100.00%	\$36,147
33	346.000	Meters	\$28,437			100.00%	\$28,437
34	348.000	Hydrants	\$0			100.00%	\$0
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$757,142		\$0		\$757,142
37		GENERAL PLANT					
38	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
39	390.000	Structures & Improvements - GP	\$3,055			100.00%	\$3,055
40	391.000	Office Furniture & Equipment	\$9,360			100.00%	\$9,360
41		Office Computer Equipment	\$0			100.00%	\$0
42	392.000	Transportation Equipment - GP	\$33,346	P-42	-\$33,346	100.00%	\$0
43	393.000	Stores Equipment	\$0			100.00%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$2,694			100.00%	\$2,694
45	395.000	Laboratory Equipment	\$5,901			100.00%	\$5,901
46	396.000	Power Operated Equipment	\$0			100.00%	\$0
47	397.000	Communications Equipment	\$137			100.00%	\$137
48	398.000	Misc Equipment	\$0			100.00%	\$0
49		TOTAL GENERAL PLANT	\$54,493		-\$33,346		\$21,147
50		ADMINISTRATIVE PLANT					
51	390.000	Structures and Improvements	\$347			100.00%	\$347
52	391.000	Office Equipment	\$26,820			100.00%	\$26,820

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:24 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	\$27,167		\$0		\$27,167
54		TOTAL PLANT IN SERVICE	<u>\$1,038,215</u>		<u>\$33,346</u>		<u>\$1,094,889</u>

To Rate Base & Depreciation Schedules

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
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: 10:24 AM

A	B	C	D	E
Plant Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
P-42	Transportation Equipment - GP	392.000		-\$33,346
	To adjust for current vehicle inventory		-\$33,346	
Total Plant Adjustments				<u>-\$33,346</u>

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:24 AM

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises and Consents	\$0			100.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
5		<b>SOURCE OF SUPPLY PLANT</b>					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$2,722			100.00%	\$2,722
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	\$13,634			100.00%	\$13,634
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$94			100.00%	\$94
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$16,450</b>		<b>\$0</b>		<b>\$16,450</b>
15		<b>PUMPING PLANT</b>					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	-\$2,134			100.00%	-\$2,134
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<b>-\$2,134</b>		<b>\$0</b>		<b>-\$2,134</b>
21		<b>WATER TREATMENT PLANT</b>					
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	\$729			100.00%	\$729
25		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$729</b>		<b>\$0</b>		<b>\$729</b>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$410			100.00%	\$410
29	342.000	Distribution Reservoirs & Standpipes	\$21,376			100.00%	\$21,376
30	343.000	Transmission & Distribution Mains	\$88,393			100.00%	\$88,393
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$23,696			100.00%	\$23,696
33	346.000	Meters	\$20,929			100.00%	\$20,929
34	348.000	Hydrants	\$0			100.00%	\$0
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<b>\$154,804</b>		<b>\$0</b>		<b>\$154,804</b>
37		<b>GENERAL PLANT</b>					
38	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
39	390.000	Structures & Improvements - GP	\$13			100.00%	\$13
40	391.000	Office Furniture & Equipment	\$7,674			100.00%	\$7,674
41		Office Computer Equipment	\$0			100.00%	\$0
42	392.000	Transportation Equipment - GP	\$81,910	R-42	-\$81,910	100.00%	\$0
43	393.000	Stores Equipment	\$0			100.00%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$427			100.00%	\$427
45	395.000	Laboratory Equipment	\$442			100.00%	\$442
46	396.000	Power Operated Equipment	\$0			100.00%	\$0
47	397.000	Communications Equipment	\$64			100.00%	\$64
48	398.000	Misc Equipment	\$0			100.00%	\$0
49		<b>TOTAL GENERAL PLANT</b>	<b>\$90,530</b>		<b>-\$81,910</b>		<b>\$8,620</b>



Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:24 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	\$30			100.00%	\$30
52	391.000	Office Equipment	-\$44			100.00%	-\$44
53		TOTAL ADMINISTRATIVE PLANT	-\$14		\$0		-\$14
54		TOTAL DEPRECIATION RESERVE	\$280,366		-\$81,910		\$178,456

To Rate Base Schedule

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
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: 10:25 AM

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount
R-42	Transportation Equipment - GP	392.000		-\$81,910
	To adjust for current vehicle inventory		-\$81,910	
Total Reserve Adjustments				<u>-\$81,910</u>

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:24 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	\$0	0.000%	\$0
3	302.000	Franchises and Consents	\$0	0.000%	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$7,262	0.000%	\$0
7	311.000	Structures & Improvements - SSP	\$33,643	2.500%	\$841
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	\$137,414	2.000%	\$2,748
11	315.000	Infiltration Galleries & Tunnels	\$0	0.000%	\$0
12	316.000	Supply Mains	\$1,066	2.000%	\$21
13	317.000	Other Water Source Plant	\$0	0.000%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$179,385		\$3,610
15		PUMPING PLANT			
16	321.000	Structures & Improvements - PP	\$0	0.000%	\$0
17	325.000	Electric Pumping Equipment	\$14,946	10.000%	\$1,495
18	326.000	Diesel Pumping Equipment	\$0	0.000%	\$0
19	328.000	Other Pumping Equipment	\$0	0.000%	\$0
20		TOTAL PUMPING PLANT	\$14,946		\$1,495
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	\$5,082	2.900%	\$147
25		TOTAL WATER TREATMENT PLANT	\$5,082		\$147
26		TRANSMISSION & DISTRIBUTION PLANT			
27	340.000	Land & Land Rights-T&D	\$0	0.000%	\$0
28	341.000	Structures & Improvements - T&D	\$2,345	2.500%	\$59
29	342.000	Distribution Reservoirs & Standpipes	\$426,180	2.500%	\$10,655
30	343.000	Transmission & Distribution Mains	\$264,033	2.000%	\$5,281
31	344.000	Fire Mains	\$0	0.000%	\$0
32	345.000	Services	\$36,147	2.500%	\$904
33	346.000	Meters	\$28,437	10.000%	\$2,844
34	348.000	Hydrants	\$0	0.000%	\$0
35	349.000	Other Transmission & Distribution Plant	\$0	0.000%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$757,142		\$19,743
37		GENERAL PLANT			
38	389.000	Land & Land Rights-GP	\$0	0.000%	\$0
39	390.000	Structures & Improvements - GP	\$3,055	2.900%	\$89
40	391.000	Office Furniture & Equipment	\$9,360	5.000%	\$468
41		Office Computer Equipment	\$0	0.000%	\$0

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn)  
 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: 10:24 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	13.000%	\$0
43	393.000	Stores Equipment	\$0	0.000%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$2,694	5.000%	\$135
45	395.000	Laboratory Equipment	\$5,901	5.000%	\$295
46	396.000	Power Operated Equipment	\$0	0.000%	\$0
47	397.000	Communications Equipment	\$137	6.700%	\$9
48	398.000	Misc Equipment	\$0	0.000%	\$0
49		TOTAL GENERAL PLANT	\$21,147		\$996
50		ADMINISTRATIVE PLANT			
51	390.000	Structures and Improvements	\$347	2.900%	\$10
52	391.000	Office Equipment	\$26,820	14.300%	\$3,835
53		TOTAL ADMINISTRATIVE PLANT	\$27,167		\$3,845
54		Total Depreciation	\$1,004,869		\$29,836

## **RANKIN ACRES WATER**

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:48 AM

Line Number	A Account Number (Optional)	B Expense Description	C Company/ Test Year Amount	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Salaries and Wages	\$13,746	W-2	\$1,184	100.00%	\$14,910
3		Employee Pensions and Benefits	\$4,101	W-3	\$1,298	100.00%	\$5,399
4		Electricity-(Pumping)	\$3,452	W-4	-\$42	100.00%	\$3,410
5		Chemicals-(Chlorine)	\$258			100.00%	\$258
6		TOTAL OPERATIONS EXPENSE	\$21,557		\$2,420		\$23,977
7		MAINTENANCE EXPENSES					
8		Outside Services Employed	\$3,534	W-8	-\$162	100.00%	\$3,372
9		Supplies	\$759	W-9	-\$16	100.00%	\$743
10		TOTAL MAINTENANCE EXPENSE	\$4,293		-\$178		\$4,115
11		CUSTOMER ACCOUNT EXPENSE					
12		Uncollectible Accounts	\$475	W-12	-\$214	100.00%	\$261
13		TOTAL CUSTOMER ACCOUNT EXPENSE	\$475		-\$214		\$261
14		ADMINISTRATIVE & GENERAL EXPENSES					
15		Accounting	\$145			100.00%	\$145
16		Legal	\$5			100.00%	\$5
17		Lab Testing	\$200			100.00%	\$200
18		Computer Services	\$47			100.00%	\$47
19		Management Fees	\$2,467	W-19	\$116	100.00%	\$2,583
20		Leases	\$305	W-20	-\$30	100.00%	\$275
21		Transportation	\$2,756	W-21	\$1,977	100.00%	\$4,733
22		Insurance	\$629	W-22	-\$234	100.00%	\$395
23		Other Expenses	\$7,534	W-23	-\$1,177	100.00%	\$6,357
24		TOTAL ADMINISTRATIVE AND GENERAL	\$14,088		\$652		\$14,740
25		OTHER OPERATING EXPENSES					
26		CIAC Depreciation Expense	\$0			100.00%	\$0
27		Rate Case Expense	\$900	W-27	-\$438	100.00%	\$462
28		PSC Regulatory Fees	\$257	W-28	-\$111	100.00%	\$146
29		Depreciation	\$0	W-29	\$3,363	100.00%	\$3,363
30		TOTAL OTHER OPERATING EXPENSES	\$1,157		\$2,814		\$3,971
31		TAXES OTHER THAN INCOME					
32		Property Taxes	\$0			100.00%	\$0
33		Payroll Taxes	\$1,255	W-33	-\$41	100.00%	\$1,214
34		TOTAL TAXES OTHER THAN INCOME	\$1,255		-\$41		\$1,214
35		TOTAL OPERATING EXPENSES	\$42,825		\$5,453		\$48,278

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:49 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
<b>W-2</b>	<b>Salaries and Wages</b>			<b>\$1,164</b>
	Staff annualization of payroll (Hanneken)		\$1,742	
	Staff normalization of overtime (Hanneken)		-\$159	
	To remove stock options and bonuses (Hanneken)		-\$419	
<b>W-3</b>	<b>Employee Pensions and Benefits</b>			<b>\$1,298</b>
	Staff annualization of benefits (Hanneken)		\$1,298	
<b>W-4</b>	<b>Electricity (Pumping)</b>			<b>-\$42</b>
	Staff annualization of electricity (Cassidy)		-\$41	
	Staff annualization of water utilities (Cassidy)		-\$1	
<b>W-8</b>	<b>Outside Services Employed</b>			<b>-\$162</b>
	Staff annualization of contract services (Hanneken)		-\$162	
<b>W-9</b>	<b>Supplies</b>			<b>-\$16</b>
	Staff annualization of supplies (Hanneken)		-\$16	
<b>W-12</b>	<b>Uncollectible Accounts</b>			<b>-\$214</b>
	Staff annualization of bad debts (Cassidy)		-\$214	
<b>W-19</b>	<b>Management Fees</b>			<b>\$116</b>
	To disallow certain Sundry items (Hanneken)		-\$149	
	To remove IL customer services replaced by Meritage (Hanneken)		-\$278	
	To annualize Meritage expense (Hanneken)		\$543	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:49 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-20	Leases			-\$30
	Staff annualization of leases other than vehicle (Hanneken)		-\$30	
W-21	Transportation			\$1,977
	Staff annualization of vehicle maintenance supplies (Hanneken)		\$17	
	Staff annualization of GE Fleet lease and maint (Hanneken)		\$1,960	
W-22	Insurance			-\$234
	To annualize insurance (Hanneken)		-\$234	
W-23	Other Expenses			-\$1,177
	Staff annualization of telephone (Hanneken)		-\$178	
	Removal of late fees (Hanneken)		-\$5	
	Staff annualization of postage (Hanneken)		\$4	
	Staff annualization of office supplies and misc. other (Hanneken)		-\$187	
	Removal of accruals (Hanneken)		-\$104	
	Removal of non-ongoing expense (Hanneken)		-\$91	
	Removal of items annualized elsewhere (Hanneken)		-\$616	
W-27	Rate Case Expense			-\$438
	To normalize rate case expense (Hanneken)		-\$485	
	To normalize current rate case expense (Hanneken)		\$47	
W-28	PSC Regulatory Fees			-\$111



Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
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: 9:49 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	Removal of PSC accruals (Hanneken)		-\$138	
	Staff annualization of PSC assessment (Hanneken)		\$27	
W-29	Depreciation			\$3,363
	To Annualize Depreciation		\$3,363	
W-33	Payroll Taxes			-\$41
	Staff annualization of payroll taxes (Hanneken)		-\$41	
	Total Expense Adjustments			<u>\$5,453</u>

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

Schedule: 3  
 Sponsor: John Cassidy  
 Date: 7/10/2008  
 Time: 9:48 AM

Line Number	Description	Residential		Total	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	88		88	
3	Bills Per Year	12			
4	Customer Bills Per year	1,056		1,056	
5	Current Customer Charge	\$24.73			
6	Annualized Customer Charge Revenues		\$26,115		\$26,115
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	-		-	
9	Less: Base Gallons Included in Customer Charge	-		-	
10	Commodity Gallons	-		-	
11	Block 1, Commodity Gallons per Block	-			
12	Block 1, Number of Commodity Gallons per Unit	-			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	\$0.00			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	<u>Total Annualized Water Rate Revenues</u>		<u>\$26,115</u>		<u>\$26,115</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. (RA)  
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: 9:49 AM

Line	A	B
Number	Description	Amount
1	Miscellaneous Revenue	\$45
2	Total Miscellaneous Revenues	\$45

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
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: 9:46 AM

Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues	(1)	\$26,115			
Rev-3	Miscellaneous Revenues	(4)	\$45			
Rev-4	TOTAL ANNUALIZED REVENUES		\$26,160			
1	OPERATIONS EXPENSES	(2)				
2	Salaries and Wages		\$14,910	\$0	\$14,910	0.00%
3	Employee Pensions and Benefits		\$5,399	\$0	\$5,399	0.00%
4	Electricity-(Pumping)		\$3,410	\$0	\$3,410	0.00%
5	Chemicals-(Chlorine)		\$258	\$0	\$258	0.00%
6	TOTAL OPERATIONS EXPENSE		\$23,977	\$0	\$23,977	
7	MAINTENANCE EXPENSES					
8	Outside Services Employed		\$3,372	\$0	\$3,372	0.00%
9	Supplies		\$743	\$0	\$743	0.00%
10	TOTAL MAINTENANCE EXPENSE		\$4,115	\$0	\$4,115	
11	CUSTOMER ACCOUNT EXPENSE					
12	Uncollectible Accounts		\$261	\$0	\$261	0.00%
13	TOTAL CUSTOMER ACCOUNT EXPENSE		\$261	\$0	\$261	
14	ADMINISTRATIVE & GENERAL EXPENSES					
15	Accounting		\$145	\$0	\$145	0.00%
16	Legal		\$5	\$0	\$5	0.00%
17	Lab Testing		\$200	\$0	\$200	0.00%
18	Computer Services		\$47	\$0	\$47	0.00%
19	Management Fees		\$2,583	\$0	\$2,583	0.00%
20	Leases		\$275	\$0	\$275	0.00%
21	Transportation		\$4,733	\$0	\$4,733	0.00%
22	Insurance		\$395	\$0	\$395	0.00%
23	Other Expenses		\$6,357	\$0	\$6,357	0.00%
24	TOTAL ADMINISTRATIVE AND GENERAL		\$14,740	\$0	\$14,740	
25	OTHER OPERATING EXPENSES					
26	CIAC Depreciation Expense		\$0	\$0	\$0	0.00%
27	Rate Case Expense		\$462	\$0	\$462	0.00%
28	PSC Regulatory Fees		\$146	\$0	\$146	0.00%
29	Depreciation		\$3,363	\$0	\$3,363	0.00%
30	TOTAL OTHER OPERATING EXPENSES		\$3,971	\$0	\$3,971	
31	TAXES OTHER THAN INCOME					
32	Property Taxes		\$0	\$0	\$0	0.00%
33	Payroll Taxes		\$1,214	\$0	\$1,214	0.00%
34	TOTAL TAXES OTHER THAN INCOME		\$1,214	\$0	\$1,214	
35	TOTAL OPERATING EXPENSES		\$48,278	\$0	\$48,278	
36	Interest Expense	(3)	\$1,534	\$0	\$1,534	0.00%
37	Return on Equity	(3)	\$2,328	\$0	\$2,328	0.00%
38	Income Taxes	(3)	\$1,451	\$0	\$1,451	0.00%
39	TOTAL INTEREST RETURN & TAXES		\$5,313	\$0	\$5,313	
40	TOTAL COST OF SERVICE		\$53,591	\$0	\$53,591	
41	Less: Miscellaneous Revenues		\$45	\$0	\$45	0.00%
42	COST TO RECOVER IN RATES		\$53,546	\$0	\$53,546	
43	INCREMENTAL INCREASE IN RATE REVENUES		\$27,431			

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:46 AM

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
44	PERCENTAGE OF INCREASE		104.86%			
45	REQUESTED INCREASE IN REVENUES		\$24,010			

- (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. (RA)  
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: 9:46 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		7.68%	$B4 \times B5$
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      \$2,739  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range		Tax Rate	Amount in Range	Tax on Range
Start	End			
\$0	\$50,000	15.00%	\$2,739	\$411
\$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
			\$2,739	\$411
			Average Tax Rate:	35.00%

**Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)**  
**Informal Rate Case**  
**Tracking Number WR-2008-0289**  
**Test Year Ending September 30, 2007**  
**Rate Base Required Return on Investment Schedule - Water**

Schedule: 6  
 Sponsor: Lisa Hanneken  
 Date: 7/10/2008  
 Time: 9:46 AM

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$60,379	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$10,775	From Depreciation Reserve Schedule
3	Net Plant In Service	\$49,604	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	\$0	
	CIAC Depreciation	\$0	
	Deferred taxes	-\$274	
5	Total Rate Base	\$49,330	
6	Total Weighted Rate of Return Including Income Tax	10.77%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$5,313	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:46 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	51.49%	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	<b>TOTAL CAPITALIZATION</b>	<b><u>\$2,062,946,079</u></b>	<b><u>100.00%</u></b>		<b><u>7.83%</u></b>

To PreTax Return Rate Schedule



Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
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: 9:47 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	\$9,462			100.00%	\$9,462
3	302.000	Franchises and Consents	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$9,462		\$0		\$9,462
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$4,052			100.00%	\$4,052
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	\$790			100.00%	\$790
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	\$4,842		\$0		\$4,842
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$19,148			100.00%	\$19,148
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$19,148		\$0		\$19,148
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	\$163			100.00%	\$163
25		TOTAL WATER TREATMENT PLANT	\$163		\$0		\$163
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$66			100.00%	\$66
28	341.000	Structures & Improvements - T&D	\$2,431			100.00%	\$2,431
29	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$0
30	343.000	Transmission & Distribution Mains	\$8,661			100.00%	\$8,661
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$7,479			100.00%	\$7,479
33	346.000	Meters	\$109			100.00%	\$109
34	348.000	Hydrants	\$0			100.00%	\$0
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$18,746		\$0		\$18,746
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	\$1,209			100.00%	\$1,209
45	395.000	Laboratory Equipment	\$1,418			100.00%	\$1,418
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	\$2,627		\$0		\$2,627
50		ADMINISTRATIVE PLANT					
51	390.000	Structures and Improvements	\$69			100.00%	\$69
52	391.000	Office Equipment	\$5,322			100.00%	\$5,322

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:47 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	\$5,391		\$0		\$5,391
54		TOTAL PLANT IN SERVICE	<u>\$80,379</u>		<u>\$0</u>		<u>\$80,379</u>

To Rate Base & Depreciation Schedules

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
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: 9:47 AM

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

Total Plant Adjustments \$0

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
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: 9:47 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	\$628			100.00%	\$628
8	312.000	Collection & Impounding Reservoirs	\$5,749			100.00%	\$5,749
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$56			100.00%	\$56
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	\$6,433		\$0		\$6,433
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	-\$1,344			100.00%	-\$1,344
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	-\$1,344		\$0		-\$1,344
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	\$61			100.00%	\$61
25		TOTAL WATER TREATMENT PLANT	\$61		\$0		\$61
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$575			100.00%	\$575
29	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$0
30	343.000	Transmission & Distribution Mains	\$2,043			100.00%	\$2,043
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$2,808			100.00%	\$2,808
33	346.000	Meters	\$42			100.00%	\$42
34	348.000	Hydrants	\$0			100.00%	\$0
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$5,468		\$0		\$5,468
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	\$154			100.00%	\$154
45	395.000	Laboratory Equipment	\$6			100.00%	\$6
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	\$160		\$0		\$160

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:47 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	\$6			100.00%	\$6
52	391.000	Office Equipment	-\$9			100.00%	-\$9
53		TOTAL ADMINISTRATIVE PLANT	-\$3		\$0		-\$3
54		TOTAL DEPRECIATION RESERVE	\$10,775		\$0		\$10,775

To Rate Base Schedule

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
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: 9:48 AM

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

Total Reserve Adjustments

\$0

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RA)  
 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: 9:47 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	\$9,462	0.000%	\$0
3	302.000	Franchises and Consents	\$0	0.000%	\$0
4		TOTAL INTANGIBLE PLANT	\$9,462		\$0
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$0	0.000%	\$0
7	311.000	Structures & Improvements - SSP	\$4,052	2.500%	\$101
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	\$790	2.000%	\$16
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	\$4,842		\$117
15		PUMPING PLANT			
16	321.000	Structures & Improvements - PP	\$0	0.000%	\$0
17	325.000	Electric Pumping Equipment	\$19,148	10.000%	\$1,915
18	326.000	Diesel Pumping Equipment	\$0	0.000%	\$0
19	328.000	Other Pumping Equipment	\$0	0.000%	\$0
20		TOTAL PUMPING PLANT	\$19,148		\$1,915
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	\$163	2.900%	\$5
25		TOTAL WATER TREATMENT PLANT	\$163		\$5
26		TRANSMISSION & DISTRIBUTION PLANT			
27	340.000	Land & Land Rights-T&D	\$66	0.000%	\$0
28	341.000	Structures & Improvements - T&D	\$2,431	2.500%	\$61
29	342.000	Distribution Reservoirs & Standpipes	\$0	0.000%	\$0
30	343.000	Transmission & Distribution Mains	\$8,661	2.000%	\$173
31	344.000	Fire Mains	\$0	0.000%	\$0
32	345.000	Services	\$7,479	2.500%	\$187
33	346.000	Meters	\$109	10.000%	\$11
34	348.000	Hydrants	\$0	0.000%	\$0
35	349.000	Other Transmission & Distribution Plant	\$0	0.000%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$18,746		\$432
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. (RA)  
 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: 9:47 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	\$1,209	5.000%	\$60
45	395.000	Laboratory Equipment	\$1,418	5.000%	\$71
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	\$2,627		\$131
50		ADMINISTRATIVE PLANT			
51	390.000	Structures and Improvements	\$89	2.900%	\$2
52	391.000	Office Equipment	\$5,322	14.300%	\$761
53		TOTAL ADMINISTRATIVE PLANT	\$5,391		\$763
54		Total Depreciation	\$80,379		\$3,363



## **RIVERSIDE ESTATES WATER**

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:15 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	\$19,236	W-2	-\$3,070	100.00%	\$16,166
3		Employee Pensions and Benefits	\$5,488	W-3	\$214	100.00%	\$5,702
4		Electricity-(Pumping)	\$4,857	W-4	-\$769	100.00%	\$4,088
5		Chemicals-(Chlorine)	\$520			100.00%	\$520
6		TOTAL OPERATIONS EXPENSE	\$30,101		-\$3,625		\$26,476
7		MAINTENANCE EXPENSES					
8		Outside Services Employed	\$6,289	W-8	-\$426	100.00%	\$5,863
9		Supplies	\$2,496	W-9	\$21	100.00%	\$2,517
10		TOTAL MAINTENANCE EXPENSE	\$8,785		-\$405		\$8,380
11		CUSTOMER ACCOUNT EXPENSE					
12		Uncollectible Accounts	\$904			100.00%	\$904
13		TOTAL CUSTOMER ACCOUNT EXPENSE	\$904		\$0		\$904
14		ADMINISTRATIVE & GENERAL EXPENSES					
15		Accounting	\$423			100.00%	\$423
16		Lab Testing	\$200			100.00%	\$200
17		Computer Services	\$135			100.00%	\$135
18		Legal	\$2,044	W-18	-\$2,039	100.00%	\$5
19		Management Fees	\$7,179	W-19	\$348	100.00%	\$7,527
20		Leases	\$1,028	W-20	-\$128	100.00%	\$900
21		Transportation	\$7,714	W-21	-\$2,819	100.00%	\$4,895
22		Insurance	\$1,851	W-22	-\$812	100.00%	\$1,039
23		Other Expenses	\$11,474	W-23	-\$2,071	100.00%	\$9,403
24		TOTAL ADMINISTRATIVE AND GENERAL	\$32,048		-\$7,521		\$24,527
25		OTHER OPERATING EXPENSES					
26		CIAC Depreciation Expense	-\$14,407	W-26	\$11,404	100.00%	-\$3,003
27		Rate Case Expense	\$2,448	W-27	-\$931	100.00%	\$1,517
28		PSC Regulatory Fees	\$727	W-28	-\$247	100.00%	\$480
29		Depreciation	\$58,940	W-29	-\$42,313	100.00%	\$16,627
30		TOTAL OTHER OPERATING EXPENSES	\$47,708		-\$32,087		\$15,621
31		TAXES OTHER THAN INCOME					
32		Property Taxes	\$0	W-32	\$315	100.00%	\$315
33		Payroll Taxes	\$1,719	W-33	-\$402	100.00%	\$1,317
34		TOTAL TAXES OTHER THAN INCOME	\$1,719		-\$87		\$1,632
35		TOTAL OPERATING EXPENSES	\$121,285		-\$43,725		\$77,560

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
 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: 10:15 AM

A Expense Adj. Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
<b>W-2</b>	<b>Salaries and Wages</b>			<b>-\$3,070</b>
	Staff annualization of payroll (Hanneken)		-\$1,502	
	Staff normalization of overtime (Hanneken)		-\$334	
	To remove stock options and bonuses (Hanneken)		-\$1,234	
<b>W-3</b>	<b>Employee Pensions and Benefits</b>			<b>\$214</b>
	Staff annualization of benefits (Hanneken)		\$214	
<b>W-4</b>	<b>Electricity-(Pumping)</b>			<b>-\$769</b>
	Staff annualization of electricity (Cassidy)		-\$767	
	Staff annualization of water utilities (Cassidy)		-\$2	
<b>W-8</b>	<b>Outside Services Employed</b>			<b>-\$426</b>
	Staff annualization of contract services (Hanneken)		-\$426	
<b>W-9</b>	<b>Supplies</b>			<b>\$21</b>
	Staff annualization of supplies (Hanneken)		\$21	
<b>W-18</b>	<b>Legal</b>			<b>-\$2,039</b>
	To adjust legal expense (Hanneken)		-\$2,039	
<b>W-19</b>	<b>Management Fees</b>			<b>\$348</b>
	To disallow certain Sundry items (Hanneken)		-\$447	
	To remove IL customer service replaced by Meritage (Hanneken)		-\$832	
	To annualize Meritage expense (Hanneken)		\$1,627	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:15 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-20	Leases			-\$128
	Staff annualization of leases other than vehicle (Hanneken)		-\$128	
W-21	Transportation			-\$2,819
	Staff annualization of vehicle maintenance supplies (Hanneken)		\$44	
	Staff annulization of GE Fleet lease and maint (Hanneken)		-\$2,863	
W-22	Insurance			-\$812
	Staff annualization of insurance (Hanneken)		-\$812	
W-23	Other Expenses			-\$2,071
	Staff annualization of telephone (Hanneken)		-\$182	
	Removal of late fees (Hanneken)		-\$11	
	Staff annualization of postage (Hanneken)		\$23	
	Staff annualization of office supplies and misc. other (Hanneken)		\$530	
	Removal of accruals (Hanneken)		-\$312	
	Removal of non-ongoing costs (Hanneken)		-\$273	
	Removal of items annualized elsewhere (Hanneken)		-\$1,846	
W-26	CIAC Depreciation Expense			\$11,404
	Staff annualization of CIAC amortization (Hanneken)		\$11,404	
W-27	Rate Case Expense			-\$931
	To normalize rate case expense (Hanneken)		-\$1,085	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
 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: 10:15 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	To normalize current rate case expense (Hanneken)		\$154	
W-28	PSC Regulatory Fees			-\$247
	Removal of PSC accruals (Hanneken)		-\$400	
	Staff annualization of PSC assessment (Hanneken)		\$153	
W-29	Depreciation			-\$42,313
	To Annualize Depreciation		-\$42,313	
W-32	Property Taxes			\$315
	Staff annualization of property taxes (Cassidy)		\$315	
W-33	Payroll Taxes			-\$402
	Staff annualization of payroll taxes (Hanneken)		-\$402	
	<b>Total Expense Adjustments</b>			<b>-\$43,725</b>

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:15 AM

Line Number	Description	Residential 30"		Residential 1"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	286		3	
3	Bills Per Year	12		12	
4	Customer Bills Per year	3,432		36	
5	Current Customer Charge	\$17.88		\$17.88	
6	Annualized Customer Charge Revenues		\$81,364		\$644
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	18,715,449		229,000	
9	Less: Base Gallons Included in Customer Charge	8,384,000		94,000	
10	Commodity Gallons	10,331,449		135,000	
11	Block 1, Commodity Gallons per Block	10,331,449		135,000	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	10,331.45		135.00	
14	Block 1, Existing Commodity Charge	\$4.32		\$4.32	
15	Block 1, Annualized Commodity Charge Rev.		\$44,632		\$583
16	<b>Total Annualized Water Rate Revenues</b>		<b>\$105,996</b>		<b>\$1,227</b>

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. (RSE)  
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: 10:16 AM

Line	A	B
Number	Description	Amount
1	Miscellaneous Revenue	\$535
2	Total Miscellaneous Revenues	<u>\$535</u>

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

Schedule: 3  
 Sponsor: John Cassidy  
 Date: 7/10/2008  
 Time: 10:15 AM

Line Number	Description	Total	
		E Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	289	
3	Bills Per Year		
4	Customer Bills Per year	3,468	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$62,008
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	18,944,449	
9	Less: Base Gallons Included in Customer Charge	8,478,000	
10	Commodity Gallons	10,466,449	
11	Block 1, Commodity Gallons per Block		
12	Block 1, Number of Commodity Gallons per Unit		
13	Block 1, Commodity Billing Units		
14	Block 1, Existing Commodity Charge		
15	Block 1, Annualized Commodity Charge Rev.		\$45,215
16	<u>Total Annualized Water Rate Revenues</u>		<u>\$107,223</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. (RSE)  
 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: 10:12 AM

Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues	(1)	\$107,223			
Rev-3	Miscellaneous Revenues	(4)	\$535			
Rev-4	TOTAL ANNUALIZED REVENUES		\$107,758			
1	OPERATIONS EXPENSES	(2)				
2	Salaries and Wages		\$16,166	\$0	\$16,166	0.00%
3	Employee Pensions and Benefits		\$5,702	\$0	\$5,702	0.00%
4	Electricity-(Pumping)		\$4,088	\$0	\$4,088	0.00%
5	Chemicals-(Chlorine)		\$520	\$0	\$520	0.00%
6	TOTAL OPERATIONS EXPENSE		\$26,476	\$0	\$26,476	
7	MAINTENANCE EXPENSES					
8	Outside Services Employed		\$5,863	\$0	\$5,863	0.00%
9	Supplies		\$2,517	\$0	\$2,517	0.00%
10	TOTAL MAINTENANCE EXPENSE		\$8,380	\$0	\$8,380	
11	CUSTOMER ACCOUNT EXPENSE					
12	Uncollectible Accounts		\$904	\$0	\$904	0.00%
13	TOTAL CUSTOMER ACCOUNT EXPENSE		\$904	\$0	\$904	
14	ADMINISTRATIVE & GENERAL EXPENSES					
15	Accounting		\$423	\$0	\$423	0.00%
16	Lab Testing		\$200	\$0	\$200	0.00%
17	Computer Services		\$135	\$0	\$135	0.00%
18	Legal		\$5	\$0	\$5	0.00%
19	Management Fees		\$7,527	\$0	\$7,527	0.00%
20	Leases		\$900	\$0	\$900	0.00%
21	Transportation		\$4,895	\$0	\$4,895	0.00%
22	Insurance		\$1,039	\$0	\$1,039	0.00%
23	Other Expenses		\$9,403	\$0	\$9,403	0.00%
24	TOTAL ADMINISTRATIVE AND GENERAL		\$24,527	\$0	\$24,527	
25	OTHER OPERATING EXPENSES					
26	CIAC Depreciation Expense		-\$3,003	\$0	-\$3,003	0.00%
27	Rate Case Expense		\$1,517	\$0	\$1,517	0.00%
28	PSC Regulatory Fees		\$480	\$0	\$480	0.00%
29	Depreciation		\$16,627	\$0	\$16,627	0.00%
30	TOTAL OTHER OPERATING EXPENSES		\$15,621	\$0	\$15,621	
31	TAXES OTHER THAN INCOME					
32	Property Taxes		\$315	\$0	\$315	0.00%
33	Payroll Taxes		\$1,317	\$0	\$1,317	0.00%
34	TOTAL TAXES OTHER THAN INCOME		\$1,632	\$0	\$1,632	
35	TOTAL OPERATING EXPENSES		\$77,540	\$0	\$77,540	
36	Interest Expense	(3)	\$7,974	\$0	\$7,974	0.00%
37	Return on Equity	(3)	\$12,103	\$0	\$12,103	0.00%
38	Income Taxes	(3)	\$7,541	\$0	\$7,541	0.00%
39	TOTAL INTEREST RETURN & TAXES		\$27,618	\$0	\$27,618	
40	TOTAL COST OF SERVICE		\$105,158	\$0	\$105,158	
41	Less: Miscellaneous Revenues		\$535	\$0	\$535	0.00%
42	COST TO RECOVER IN RATES		\$104,623	\$0	\$104,623	
43	INCREMENTAL INCREASE IN RATE REVENUES		-\$2,600			

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
 Informal Rate Case  
 Tracking Number WR-2006-0269  
 Test Year Ending September 30, 2007  
 Rate Design Schedule - Water

Schedule: 4  
 Sponsor: Jim Russo  
 Date: 7/10/2008  
 Time: 10:12 AM

Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
44	PERCENTAGE OF INCREASE		-2.41%			
45	REQUESTED INCREASE IN REVENUES		\$67,172			

- (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. (RSE)  
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: 10:13 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 \$14,239  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range		Tax Rate	Amount in Range	Tax on Range
Start	End			
\$0	\$50,000	15.00%	\$14,239	\$2,136
\$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
			\$14,239	\$2,136
			Average Tax Rate:	35.00%

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:13 AM

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$490,023	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$117,339	From Depreciation Reserve Schedule
3	Net Plant In Service	\$372,684	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$126,110	
	CIAC Depreciation	\$11,649	
	Inventory (meters)	\$625	
	Deferred taxes	-\$2,434	
5	Total Rate Base	\$256,414	
6	Total Weighted Rate of Return Including Income Tax	10.77%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$27,618	

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
 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: 10:13 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	\$984,939,000	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	<b>TOTAL CAPITALIZATION</b>	<b>\$2,062,946,079</b>	<b>100.00%</b>		<b>7.83%</b>

To PreTax Return Rate Schedule

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:13 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	\$1,085			100.00%	\$1,085
3	302.000	Franchises and Consents	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$1,085		\$0		\$1,085
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$3,561			100.00%	\$3,561
7	311.000	Structures & Improvements - SSP	\$30,951			100.00%	\$30,951
8	312.000	Collection & Impounding Reservoirs	\$1,615			100.00%	\$1,615
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$152,610			100.00%	\$152,610
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$1,818			100.00%	\$1,818
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$190,555		\$0		\$190,555
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$25,238			100.00%	\$25,238
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$25,238		\$0		\$25,238
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	\$206			100.00%	\$206
25		TOTAL WATER TREATMENT PLANT	\$206		\$0		\$206
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$9,072			100.00%	\$9,072
29	342.000	Distribution Reservoirs & Standpipes	\$113,702			100.00%	\$113,702
30	343.000	Transmission & Distribution Mains	\$82,423			100.00%	\$82,423
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$12,836			100.00%	\$12,836
33	346.000	Meters	\$22,027			100.00%	\$22,027
34	348.000	Hydrants	\$923			100.00%	\$923
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$240,983		\$0		\$240,983
37		GENERAL PLANT					
38	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
39	390.000	Structures & Improvements - GP	\$13,026			100.00%	\$13,026
40	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
41		Office Computer Equipment	\$0			100.00%	\$0
42	392.000	Transportation Equipment - GP	\$1,821	P-42	-\$1,821	100.00%	\$0
43	393.000	Stores Equipment	\$0			100.00%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$1,257			100.00%	\$1,257
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	\$16,104		-\$1,821		\$14,283
50		ADMINISTRATIVE PLANT					
51	390.000	Structures and Improvements	\$225			100.00%	\$225
52	391.000	Office Equipment	\$17,448			100.00%	\$17,448

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
 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: 10:13 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	\$17,673		\$0		\$17,673
54		TOTAL PLANT IN SERVICE	<u>\$491,844</u>		<u>-\$1,821</u>		<u>\$490,023</u>

To Rate Base & Depreciation Schedules

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:13 AM

A	B	C	D	E
Plant Adjustment Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
P-42	Transportation Equipment - GP	392.000		-\$1,821
	To adjust for current vehicle inventory		-\$1,821	
Total Plant Adjustments				<u>-\$1,821</u>



Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:14 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	\$2,458			100.00%	\$2,458
8	312.000	Collection & Impounding Reservoirs	\$154			100.00%	\$154
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$16,476			100.00%	\$16,476
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$254			100.00%	\$254
13	317.000	Other Water Source Plant	\$0			100.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$19,342		\$0		\$19,342
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
17	325.000	Electric Pumping Equipment	\$20,820			100.00%	\$20,820
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$20,820		\$0		\$20,820
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	\$57			100.00%	\$57
25		TOTAL WATER TREATMENT PLANT	\$57		\$0		\$57
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$4,009			100.00%	\$4,009
29	342.000	Distribution Reservoirs & Standpipes	\$12,514			100.00%	\$12,514
30	343.000	Transmission & Distribution Mains	\$34,765			100.00%	\$34,765
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$6,285			100.00%	\$6,285
33	346.000	Meters	\$17,521			100.00%	\$17,521
34	348.000	Hydrants	\$462			100.00%	\$462
35	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$75,556		\$0		\$75,556
37		GENERAL PLANT					
38	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
39	390.000	Structures & Improvements - GP	\$1,409			100.00%	\$1,409
40	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
41		Office Computer Equipment	\$0			100.00%	\$0
42	392.000	Transportation Equipment - GP	\$1,034	R-42	-\$1,034	100.00%	\$0
43	393.000	Stores Equipment	\$0			100.00%	\$0
44	394.000	Tools, Shop and Garage Equipment	\$163			100.00%	\$163
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	\$2,606		-\$1,034		\$1,572

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
 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: 10:14 AM

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
50		ADMINISTRATIVE PLANT					
51	390.000	Structures and Improvements	\$20			100.00%	\$20
52	391.000	Office Equipment	-\$28			100.00%	-\$28
53		TOTAL ADMINISTRATIVE PLANT	-\$8		\$0		-\$8
54		TOTAL DEPRECIATION RESERVE	\$118,373		-\$1,034		\$117,339

To Rate Base Schedule

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:14 AM

A	B	C	D	E
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount
R-42	Transportation Equipment - GP	392.000		\$1,034
	To adjust for current vehicle inventory		-\$1,034	
Total Reserve Adjustments				<u>\$1,034</u>

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE)  
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: 10:14 AM

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$1,085	0.000%	\$0
3	302.000	Franchises and Consents	\$0	0.000%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$1,085</b>		<b>\$0</b>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights SP	\$3,561	0.000%	\$0
7	311.000	Structures & Improvements - SSP	\$30,951	2.500%	\$774
8	312.000	Collection & Impounding Reservoirs	\$1,615	2.000%	\$32
9	313.000	Lake, River & Other Intakes	\$0	0.000%	\$0
10	314.000	Wells & Springs	\$152,610	2.000%	\$3,052
11	315.000	Infiltration Galleries & Tunnels	\$0	0.000%	\$0
12	316.000	Supply Mains	\$1,818	2.000%	\$36
13	317.000	Other Water Source Plant	\$0	0.000%	\$0
14		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$190,555</b>		<b>\$3,894</b>
15		<b>PUMPING PLANT</b>			
16	321.000	Structures & Improvements - PP	\$0	0.000%	\$0
17	325.000	Electric Pumping Equipment	\$25,238	10.000%	\$2,524
18	326.000	Diesel Pumping Equipment	\$0	0.000%	\$0
19	328.000	Other Pumping Equipment	\$0	0.000%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<b>\$25,238</b>		<b>\$2,524</b>
21		<b>WATER TREATMENT PLANT</b>			
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	\$206	2.900%	\$6
25		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$206</b>		<b>\$6</b>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
27	340.000	Land & Land Rights-T&D	\$0	0.000%	\$0
28	341.000	Structures & Improvements - T&D	\$9,072	2.500%	\$227
29	342.000	Distribution Reservoirs & Standpipes	\$113,702	2.500%	\$2,843
30	343.000	Transmission & Distribution Mains	\$82,423	2.000%	\$1,648
31	344.000	Fire Mains	\$0	0.000%	\$0
32	345.000	Services	\$12,836	2.500%	\$321
33	346.000	Meters	\$22,027	10.000%	\$2,203
34	348.000	Hydrants	\$923	2.000%	\$18
35	349.000	Other Transmission & Distribution Plant	\$0	0.000%	\$0
36		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<b>\$240,983</b>		<b>\$7,260</b>
37		<b>GENERAL PLANT</b>			
38	389.000	Land & Land Rights-GP	\$0	0.000%	\$0
39	390.000	Structures & Improvements - GP	\$13,026	2.900%	\$378
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. (RSE)  
 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: 10:14 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	\$1,257	5.000%	\$63
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	\$14,283		\$441
50		ADMINISTRATIVE PLANT			
51	390.000	Structures and Improvements	\$225	2.900%	\$7
52	391.000	Office Equipment	\$17,448	14.300%	\$2,495
53		TOTAL ADMINISTRATIVE PLANT	\$17,673		\$2,502
54		Total Depreciation	\$490,023		\$16,627

## **SPRING VALLEY WATER**

Aqua-RU Inc. d/b/a Aqua MO, Inc. (SV)  
Informal Rate Case  
Tracking Number WR-2008-0268  
Test Year Ending September 30, 2007  
Expense Schedule - Water

Schedule: 1  
Sponsor: Lisa Hanneken  
Date: 7/10/2008  
Time: 10:01 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	\$12,502	W-2	\$1,068	100.00%	\$13,570
3		Employee Pensions and Benefits	\$4,061	W-3	\$1,242	100.00%	\$5,303
4		Purchased Water	\$16,012	W-4	\$6,971	100.00%	\$22,983
5		Electricity (Pumping)	\$522	W-5	-\$4	100.00%	\$518
6		TOTAL OPERATIONS EXPENSE	\$33,097		\$8,277		\$42,374
7		MAINTENANCE EXPENSES					
8		Outside Services Employed	\$1,569	W-6	-\$217	100.00%	\$1,352
9		Supplies	\$590	W-6	-\$31	100.00%	\$559
10		TOTAL MAINTENANCE EXPENSE	\$2,159		-\$248		\$1,911
11		CUSTOMER ACCOUNT EXPENSE					
12		Uncollectible Accounts	\$303			100.00%	\$303
13		TOTAL CUSTOMER ACCOUNT EXPENSE	\$303		\$0		\$303
14		ADMINISTRATIVE & GENERAL EXPENSES					
15		Accounting	\$187			100.00%	\$187
16		Legal	\$5			100.00%	\$5
17		Lab Testing	\$200			100.00%	\$200
18		Computer Services	\$60			100.00%	\$60
19		Management Fees	\$3,182	W-19	\$152	100.00%	\$3,334
20		Leases	\$449	W-20	-\$72	100.00%	\$377
21		Transportation	\$3,398	W-21	\$520	100.00%	\$3,918
22		Insurance	\$815	W-22	-\$385	100.00%	\$430
23		Other Expenses	\$5,318	W-23	-\$1,302	100.00%	\$4,016
24		TOTAL ADMINISTRATIVE AND GENERAL	\$13,614		-\$1,087		\$12,527
25		OTHER OPERATING EXPENSES					
26		CIAC Depreciation Expense	\$0			100.00%	\$0
27		Rate Case Expense	\$1,044	W-27	-\$409	100.00%	\$635
28		PSC Regulatory Fees	\$321	W-28	-\$120	100.00%	\$201
29		Depreciation	\$0	W-29	\$4,143	100.00%	\$4,143
30		TOTAL OTHER OPERATING EXPENSES	\$1,365		\$3,614		\$4,979
31		TAXES OTHER THAN INCOME					
32		Property Taxes	\$0	W-32	\$125	100.00%	\$125
33		Payroll Taxes	\$1,247	W-33	-\$136	100.00%	\$1,111
34		TOTAL TAXES OTHER THAN INCOME	\$1,247		-\$11		\$1,236
35		TOTAL OPERATING EXPENSES	\$91,785		\$11,645		\$83,330

Aqua-RU Inc. d/b/a Aqua MO, Inc. (SV)  
 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: 10:01 AM

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
<b>W-2</b>	<b>Salaries and Wages</b>			<b>\$1,068</b>
	Staff annualization of payroll (Hanneken)		\$1,850	
	Staff normalization of overtime (Hanneken)		-\$238	
	To remove stock options and bonuses (Hanneken)		-\$544	
<b>W-3</b>	<b>Employee Pensions and Benefits</b>			<b>\$1,242</b>
	Staff annualization of benefits		\$1,242	
<b>W-4</b>	<b>Purchased Water</b>			<b>\$6,971</b>
	Staff Annualization of purchased water (Cassidy)		\$7,097	
	Removal of late fees (Cassidy)		-\$126	
<b>W-5</b>	<b>Electricity-(Pumping)</b>			<b>-\$4</b>
	Staff annualization of electricity (Cassidy)		-\$3	
	Staff annualization of water utilities (Cassidy)		-\$1	
<b>W-8</b>	<b>Outside Services Employed</b>			<b>-\$217</b>
	Staff annualization of contract services (Hanneken)		-\$217	
<b>W-9</b>	<b>Supplies</b>			<b>-\$31</b>
	Staff annualization of supplies (Hanneken)		-\$31	
<b>W-19</b>	<b>Management Fees</b>			<b>\$152</b>
	To disallow certain Sundry items (Hanneken)		-\$195	
	To remove IL customer service replaced by Meritage (Hanneken)		-\$363	