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 A Number (1	coount 9 Options) Plant Account Description	Cotel Acquerment Plant Number	Adjustments Allocation	al Adjusted
53	TOTAL ADMINISTRATIVE PLANT	\$6,296	\$0	\$6,296
. g 54	TOTAL PLANT IN SERVICE	\$198,178	1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S	\$198,178

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 Plant Adjustment	D	Account	D E Adjustment Total
	Plant in Service Adjustment Descri	San talk and the fact of the san talk and the san talk and the san talk and the san talk and	Amount Adjustment

Total Plant Adjustments

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	Account	man and a state of the state of	Total		
umber	Number	Depreciation Reserve Description	Reserve Number	per Adjustments Allocation	Juriedictions
1		INTANGIBLE PLANT			
2	301.000	Organization	\$0	100.00%	\$0
3	302.000	Franchises and Consents	<u>\$0</u>	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%	\$(
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%	\$(
10	314.000	Wells & Springs	\$11,187	100.00%	\$11,187
11	315.000	Infiltration Galleries & Tunnels	\$0	100.00%	\$(
12	316.000	Supply Mains	\$15,136	100.00%	\$15,130
13	317.000	Other Water Source Plant	\$0_	100.00%	\$(
14		TOTAL SOURCE OF SUPPLY PLANT	\$27,056	\$ 0	\$27,05
15		PUMPING PLANT			
16	321.000	Structures & Improvements - PP	\$0	100.00%	\$(
17	325.000	Electric Pumping Equipment	\$15,644	100.00%	\$15,64
18	326.000	Diesel Pumping Equipment	\$0	100.00%	\$(
19	328.000	Other Pumping Equipment	\$0	100.00%	\$1
20		TOTAL PUMPING PLANT	\$15,644	\$0	\$15,64
21	_	WATER TREATMENT PLANT			
22	330.000	Land & Land Rights-WTP	\$0	100.00%	\$1
23	331.000	Structures & Improvements - WTP	\$0	100.00%	\$1
24	332.000	Water Treatment Equipment	\$1,652	100.00%	\$1,65
25		TOTAL WATER TREATMENT PLANT	\$1,652	\$ 0	\$1,65
26		TRANSMISSION & DISTRIBUTION PLANT			
27	340.000	Land & Land Rights-T&D	\$0	100.00%	\$
28	341.000	Structures & Improvements - T&D	\$0	100.00%	\$
29	342.000	Distribution Reservoirs & Standpipes	-\$6,366	100.00%	-\$6,36
30	343.000	Transmission & Distribution Mains	\$6,086	100.00%	\$6,08
31	344.000	Fire Mains	\$0	100.00%	\$
32	345.000	Services	\$258	100.00%	\$25
33	348.000	Meters	\$10,858	100.00% 100.00%	\$10,85
34	348.000	Hydrants	\$5,762	100.00%	\$5,76 \$
35 36	349,000	Other Transmission & Distribution Plant TOTAL TRANS. & DISTRIBUTION PLANT	<u>\$0</u> \$16,598	\$0	\$16,59
37		GENERAL PLANT			
37 38	389.000	Land & Land Rights-GP	\$0	100.00%	s
39	390.000	Structures & Improvements - GP	\$0	100.00%	Š
40	391.000	Office Furniture & Equipment	\$0	100.00%	Š
41	001.000	Office Computer Equipment	\$0	100.00%	Š
42	392,000	Transportation Equipment - GP	\$0	100.00%	Š
43	393.000	Stores Equipment	\$0	100.00%	š
44	394.000	Tools, Shop and Garage Equipment	\$18	100.00%	\$1
45	395.000	Laboratory Equipment	\$4 3	100.00%	\$4
46	396.000	Power Operated Equipment	\$0	100.00%	Š
47	397.000	Communications Equipment	\$0	100.00%	Š
48	398,000	Misc Equipment	\$0	100.00%	Š
49		TOTAL GENERAL PLANT	\$61	\$0	\$6

Schedule: 10 Page: 1 of 2

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	Account r Number	B. Depreciation Reserve Description	C D Total Adjusts Reserve Numb	nern Juriedictional Adjustments Aflocation	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	an in the filless	TOTAL DEPRECIATION RESERVE	861,008	100 g	\$81,908

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

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A	그는 사람이 나는 사람들이 다른 사람들이 되었다면서 하는 사람들이 가득하는 사람들이 되었다. 그는 사람들이 그는 그들은 사람들이 나는 중에 하는 사람들이 되었다.
And the second s	,如此的人,一切,有主,如此是数据的人,与这样的人的身上的特别。——这 里 以实验的对于,一个事实为允许,也是能够不
	- 1985년 1987년 1월 1일
the second secon	- 1771
Reserve	「「大大小・大利な」」とは、「「「」」とは、「「」」となったが、「「」、「AMESTERNAM」を含まれて、「「」、「「」というのはない。「「」」となっては、「「」」となっている。
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	Accumulated Depreciation Reserve Account Adjustment Adjustmen
Adjustment	
	Adjustments Description Number Amount Amount
1507 100 1	Adjustments Description Number Amount Amount
Number	Adjustments Description Number Amount Amount
1441144	

Total Reserve Adjustments

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	Account	B	Adjusted	Depreciation	E Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
		•			
1		INTANGIBLE PLANT			
2	301.000	Organization	\$ 677	0.000%	\$0
3	302.000	Franchises and Consents	<u>\$0</u>	0.000%	\$0
4		TOTAL INTANGIBLE PLANT	\$677		\$0
5		SOURCE OF SUPPLY PLANT			
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	<u>\$0</u>	0.000%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$46,017		\$958
15		PUMPING PLANT			
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		TOTAL PUMPING PLANT	\$31,226		\$3,123
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	\$3,576	2.900%	\$104
25		TOTAL WATER TREATMENT PLANT	\$3,576		\$104
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	\$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		TOTAL TRANS. & DISTRIBUTION PLANT	\$109,655		\$3,386
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

Schedule: 12 Page: 1 of 2

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

Jate:	I I	, ,	UIZ	ŽŪ,	0
Time	:	9	.34	Α	М

Number	Number	Plant Account Description	Jurisdictional	Rate	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

Schedule: 12 Page: 2 of 2

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

	COOLST	Company		E	E	⊆
	amber		Adjustment	8. 594.45	Juried ictional	Adjusted
hamber <u>/ (C</u>	Expense Description	Amount	"Number"	Adjustments	Allocation	Jurisdictions
1	OPERATIONS EXPENSES	000 000	14/ 0	40.000	400 000/	407.00
2	Salaries and Wages	\$29,056	W-2	-\$2,035	100.00%	\$27,02
3	Employee Pensions and Benefits	\$9,501	W-3	\$1,646	100.00%	\$11,14
•	Electricity-(Pumping)	\$9,808	W-4	-\$3,502	100.00%	\$6,30
5 R	Chemicals (Chlorine)	\$914			100.00%	\$9
ь	TOTAL OPERATIONS EXPENSE	\$49,279		-\$3,891		\$45,38
7	MAINTENANCE EXPENSES					
8	Outside Services Employed	\$8,191	W-8	-\$1,515	100.00%	\$6,67
9	Supplies	\$1,492	W-9	-\$140	100.00%	\$1,3
10	TOTAL MAINTENANCE EXPENSE	\$9,683		-\$1,655	•	\$8,0
11	CUSTOMER ACCOUNT EXPENSE					
12	Uncollectible Accounts	\$1,922	W-12	-\$535	100.00%	\$1,3
13	TOTAL CUSTOMER ACCOUNT EXPENSE	\$1,922		-\$535		\$1,3
14	ADMINISTRATIVE & GENERAL EXPENSES					
15	Accounting	\$650			100.00%	\$6
16	Legat	\$5			100.00%	,
17	Lab Testing	\$600			100.00%	\$6
18	Computer Services	\$206			100.00%	\$2
19	Management Fees	\$11,038	W-19	\$523	100.00%	\$11.5
20	Leases	\$1,631	W-20	-\$248	100.00%	\$1,3
21	Transportation	\$11,758	W-21	-\$2,693	100.00%	\$9,0
22	Insurance	\$2,821	W-22	-\$853	100.00%	\$1,9
23	Other Expenses	\$17,846	W-23	-\$3,963	100.00%	\$13,8
24	TOTAL ADMINISTRATIVE AND GENERAL	\$46,555		-\$7,234	•	\$39,3
25	OTHER OPERATING EXPENSES					
26	CIAC Depreciation Expense	\$0	W-26	-\$5,606	100.00%	-\$5.6
27	Rate Case Expense	\$3,960	W-27	-\$1,630	100.00%	\$2,3
28	PSC Regulatory Fees	\$1,102	W-28	-\$365	100.00%	\$7
29	Depreciation	\$0	W-29	\$29,836	100.00%	\$29,8
30	TOTAL OTHER OPERATING EXPENSES	\$5,062		\$22,235	,	\$27,2
31	TAXES OTHER THAN INCOME					
32	Property Taxes	\$442	W-32	\$45	100.00%	\$4
33	Payroll Taxes	\$2,970	W-33	-\$753	100.00%	\$2,2
34	TOTAL TAXES OTHER THAN INCOME	\$3,412		-\$708		\$2.7

Aqua-RU Inc. d/b/a Aqua MO, Inc. (Oz Mtn) Informal Rate Case Tracking Number WR-2008-0269

Tracking Number WR-2008-0269
Test Year Ending September 30, 2007
Expense Adjustment Schedule - Water

Description

Tracking Number WR-2008-0269

Date: 7/10/2008
Time: 10:26 AM

Expense Adj

Account Adjustment Total

Number Amount Adjustment

Adjustment

Number Adjustment Description Number Amount Adjustment

W-2 Staff annualization of payroll (Hanneken) -\$392

Staff normalization of overtime (Hanneken) \$237

To remove stock options and bonuses (Hanneken) -\$1,880

W-3 Employee Pensions and Benefits

Staff annualization of benefits (Hanneken) \$1,646

Staff annualization of electricity (Cassidy) -\$3,498

Staff annualization of water utilities (Cassidy) -\$4

W-8 Outside Services Employed

Staff annualization of contract services (Hanneken)

Staff annualization of supplies (Hanneken) -\$140

W-12 Uncollectible Accounts

Staff annualization of bad debts (Cassidy) -\$535

W-19 Management Fees \$523

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

Schedule: 2 Page: 1 of 3

Schedule: 2

Sponsor: Lisa Hanneken

-\$1,515

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

Test Year Ending September 30, 2007 Expense Adjustment Schedule - Water

Expense Adj Number	A Comment	Adjustmen	B t Description	1	Ç Accour Numbi	nt Adjus or Am		E Fotel djustment
W-20	Loases	on the state of	建 设有5	10 T 12 11 19	- Contract		州為,灣	-\$248
	Staff annual (Hanneken)	ization of leas	ses - other ti	nan vehicle			-\$248	
W-21	Transportati	ion A		San		The second	And Company of the Company	-\$2, 6 93
	Staff annual (Hanneken)	ization of veh	nicle mainter	iance suppl	ies		\$78	
	Staff annual (Hanneken)	ization of GE	Fleet lease	and maint			-\$2,771	
W-22	insurance ()	and the second	The state of the s	Specify The Sci		WW. L.		-\$853
	Staff annual	ization of ins	urance (Han	neken)			-\$853	
	Other Exper	1908		THE STATE OF BUILDING	7. ja 3.5.	200 J.C. 10 200 J.C. 14 J. 10 J.	in Contract	-\$3,983
	Staff annual	ization of tele	phone (Han	neken)			-\$323	
	Removal of	late fees (Har	nneken)				-\$17	
	Staff annual	ization of pos	stage expens	se (Hannek	en)		\$304	
	Staff annual (Hanneken)	ization of offi	ice supplies	and misc of	ther		-\$278	
	Removal of	accruals (Har	nneken)				-\$468	
	Removal of	non-ongoing	expense (Ha	anneken)			-\$410	
	Removal of	items annuali	ized elsewho	ere (Hannek	en)		-\$2,771	
W-28	CIAC Deprei	ciation Expen		The second second	To the later of	STATE OF THE STATE	Thursday .	45,606
	Staff annual	ization of CIA	C amortizat	ion (Hannel	cen)		-\$5,606	

W-27 Rate Case Expense

Schedule: 2

Date: 7/10/2008

Time: 10:26 AM

Sponsor: Lisa Hanneken

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

<u>A</u> Expense Adj Number	E C Account Adjustment Description Number	D E Adjustment Total Amount Adjustment
	To normalize rate case expense (Hanneken)	-\$1,866
	To normalize rate case expense (Hanneken)	\$236
W-28	PSC Regulatory Fees	**************************************
	Removal of PSC assessment accruals (Hanneken)	-\$582
	Staff annualization of PSC assessment (Hanneken)	\$217
W-29	Depreciation	\$3\$4.30\document\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\documen\do
	To Annualize Depreciation	\$29,836
W-32	Property Taxes	845
	Staff annualization of property taxes (Cassidy)	\$45
W-33	Payroll Taxes	47. 47. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.
	Staff annualization of payroll taxes (Hanneken)	-\$753
The second second	Total Expense Adjustments	\$8,212

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

Line Number	Description	Recidential 56° C	Residential P. Residential Amount Amount Amount	
1	Customer Charge Revenues:			
2 3 4	Customer Number Bills Per Year Customer Bills Per year	443 12 5,316	1 12 12	
5	Current Customer Charge	\$20.48	\$24.44	
6	Annualized Customer Charge Revenues	\$10	8,872	\$293
7	Commodity Charge Revenues:			
8	Total Gallons Sold	17,040,616	41,000	
9	Less: Base Gallons Included in Cuatomer Charge	10,094,000	28,000	
10	Commodity Gations	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	<u>\$4.24</u>	i
15	Block 1, Annualized Commodity Charge Rev.	\$2	9,454	\$55
16	Total Annualized Water Rate Revenues	Mary St.	8.326 · · · · · · · · · · · · · · · · · · ·	\$348

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 errive 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 Revenue Summary Schedule - Water

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

Customer Charge Revenues: Customer Number	444
	444
	1
Bills Per Year	l .
Customer Bills Per year	5,328
Current Customer Charge	
Annualized Customer Charge Revenues	\$109,16
Commodity Charge Revenues:	
Total Gallons Sold	17,081,616
Less: Base Gallons included in Customer Charge	10,122,000
Commodity Gallons	6,959,616
Block 1, Commodity Gallons per Block	
Block 1, Number of Commodity Gallons per Unit	
Block 1, Commodity Billing Units	
Block 1, Existing Commodity Charge	
Block 1, Annualized Commodity Charge Rev.	\$29,50
	Current Customer Charge Annualized Customer Charge Revenues Commodity Charge Revenues: Fotal Gallons Sold Less: Base Gallons included in Customer Charge Commodity Gallons Block 1, Commodity Gallons per Block Block 1, Number of Commodity Gallons per Unit Block 1, Commodity Blilling Units Block 1, Existing Commodity Charge

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gations (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 errive 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

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

Schedule: 3-1

Line	<u>A</u>	<u>B</u>
Numb	Description	Amount
1 2	Miscellaneous Revenue Total Miscellaneous Revenues	\$1,581 \$1,58 <u>1</u>

Schedule: 3-1 Page: 1 of 1

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	Account Number	Staff	Customer	E 200	Percentage
		(Optional)	Annualizad	Charge	Commodity	Rate
Rev-1 Rev-2	ANNUALIZED REVENUES Annualized Rate Revenues	445				
Rev-3	Miscellaneous Revenues	(1) (4)	\$138,674 \$1,581			
Rev-4	TOTAL ANNUALIZED REVENUES	(-).	\$140,255			
	00504504654654					
1 2	OPERATIONS EXPENSES Salaries and Wages	(2)	\$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		\$45,388	\$0	\$45,388	
7 8	MAINTENANCE EXPENSES					
9	Outside Services Employed Supplies		\$6,676	\$0	\$6,676	0.00%
10	TOTAL MAINTENANCE EXPENSE	•	\$1,352 \$8,028	\$0 \$0	\$1,352	0.00%
			\$6,026	≱U	\$8,028	
11 12	CUSTOMER ACCOUNT EXPENSE Uncollectible Accounts					
13	TOTAL CUSTOMER ACCOUNT EXPENSE	•	\$1,387 \$1,387	\$0 \$0	\$1,387 \$1,387	0.00%
			\$1,367	≱ U	≱1,307	
14	ADMINISTRATIVE & GENERAL EXPENSES					
15 16	Accounting Legal		\$650	\$0	\$650	0.00%
17	Lab Testing		\$5 \$600	\$0 \$0	\$5 \$600	0.00% 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		\$39,321	\$0	\$39,321	
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 29	PSC Regulatory Fees Depreciation		\$737	\$0	\$737	0.00%
30	TOTAL OTHER OPERATING EXPENSES	•	\$29,836 \$27,297	\$0 \$0	\$29,836 \$27,297	0.00%
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		\$2,704	\$0	\$2,704	
35	TOTAL OPERATING EXPENSES	•	\$124,125	\$0	\$124,125	
36	Interest Expense	(3)	\$19, 6 82	\$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		\$68,165	\$0	\$68,165	
40	TOTAL COST OF SERVICE		\$192,290	\$0	\$192,290	
41	Less: Miscellaneous Revenues		\$1,581	\$0	\$1,581	0.00%
42	COST TO RECOVER IN RATES		\$190,709	\$0	\$190,709	
43	INCREMENTAL INCREASE IN RATE REVENUES		\$52,035			

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	Account Staff	D E E Customer Perceritage
Number Description	(Optional) Annualized	Charge Commodity Rate
44 PERCENTAGE OF INCREASE	37.10%	

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	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.21%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	35.00% (1) & (2)	33.18%	(1 - B1) x 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%	84 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term	e	3.11%	From Capital Structure Schedule
8	Total Weighted Rate of Return including Income Tax		10.77%	B6+B7
(4)	No. t Change Community Com	To Rate	Base Sched	ule
(1)	If Sub-Chapter S Corporation, Enter Y:	Equity Income Required	\$35,142	
		& Preliminary Federal Tax		

Ter Date Table

Net inco	ne Range			****
Start	End	Tax Rate	Amount in Range	Tax on Range
\$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-2008-0269 Test Year Ending September 30, 2007 Rate Base Required Return on Investment Schedule - Water

Sponsor: Lisa Hanneken Date: 7/10/2008

Time: 10:23 AM

Schedule: 6

Δ 1. ₿. : Line Dollar Number Rate Base Description 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 Other Rate Base Items: \$0 Contribution in Aid of Construction -\$260,668 **CIAC Depreciation** \$71,746 Inventory (meters) \$555 **Deferred taxes** -\$5,195 **Total Rate Base** \$632,852 **Total Weighted Rate of Return** Including Income Tax 10.77% From PreTax Return & Taxes Schedule

\$68,164

7

Required Return & Income Tax

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

[. 4	B	<u>C</u> Percentage	D	<u>E</u>
Line Number	Description	Doflar Amount	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%	× 4. 4	7.83%

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

lümber 1 2 3 4	(Optional) 301.000	Plant Account Description	Plant	Humber	Adjustinerite	Allocation	Jurisdictions
2	301 000	_					
_	301 000	INTANGIBLE PLANT					
3 4	001.000	Organization	\$0			100.00%	\$
4	302.000	Franchises and Consents	\$0			100.00%	\$(
		TOTAL INTANGIBLE PLANT	\$0		\$0	•	\$(
5 6	240.000	SOURCE OF SUPPLY PLANT					
7	310.000 311.000	Land & Land Rights SP	\$7,262			100.00%	\$7,26
8	312.000	Structures & Improvements - SSP	\$33,643			100.00%	\$33,64
9	313.000	Collection & Impounding Reservoirs Lake, River & Other Intakes	\$ 0			100.00%	\$
10	314.000	Wells & Springs	\$0			100.00%	\$107.41
11	315,000	Infiltration Galleries & Tunnels	\$137,414			100.00%	\$137,414
12	316,000	Supply Mains	\$0 \$1,066			100.00%	\$1
13	317,000	Other Water Source Plant	\$ 1,0 00			100.00%	\$1,060
14	017,000	TOTAL SOURCE OF SUPPLY PLANT	\$179,385		\$0	100.00%	\$179,38
15		PUMPING PLANT					
16	321.000	Structures & Improvements - PP	· \$0			100.00%	Si
17	325,000	Electric Pumping Equipment	\$14,946			100.00%	\$14,940
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$14,54
19	328.000	Other Pumping Equipment	\$0			100.00%	S
20		TOTAL PUMPING PLANT	\$14,946		\$0	,00.00%	\$14,94
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$i
24	332.000	Water Treatment Equipment	\$5,082			100.00%	\$5,08
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%	\$1
28	341.000	Structures & Improvements - T&D	\$2,345			100.00%	\$2,34
29	342.000	Distribution Reservoirs & Standpipes	\$426,180			100.00%	\$426,180
30	343.000	Transmission & Distribution Mains	\$264,033			100.00%	\$264,03
31	344.000	Fire Mains	\$0			100.00%	\$(
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%	\$6
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$757,142		\$0	·	\$757,142
37 38	200 000	GENERAL PLANT	*-				
38 39	389.000 390.000	Land & Land Rights-GP	\$0			100.00%	\$(
40	391.000	Structures & Improvements - GP Office Furniture & Equipment	\$3,055			100.00%	\$3,059
41	351.000	Office Computer Equipment	\$9,360			100.00%	\$9,36
42	392.000	Transportation Equipment - GP	\$0	5 45	000 040	100.00%	\$1
43	393.000	Stores Equipment	\$33,346 60	P-42	-\$33,346	100.00%	\$1
44	394.000	Tools, Shop and Garage Equipment	\$0 \$2,694			100.00%	\$1
45	395.000	Laboratory Equipment	•			100.00%	\$2,694
46	396.000	Power Operated Equipment	\$5,901 \$ 0	•		100.00% 100.00%	\$5,90°
47	397.000	Communications Equipment	\$137			100.00%	\$1 \$13
48	398.000	Misc Equipment	\$0			100.00%	\$137 St
49		TOTAL GENERAL PLANT	\$54,493		-\$33,346	100,0076	\$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

Schedule: 8 Page: 1 of 2

Aqua-RU Inc. d/bia 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 Account Number (Option	t f Plant Account Description	C D Total Adjustment Plant Number	L Jurisdictic Adjustments Allocatic	Mail Adjusted on Value de la Constant de la Constan
53	TOTAL ADMINISTRATIVE PLANT	\$27,167	\$0	\$27,167
54 (3.5) (4.1)	TOTAL PLANT IN SERVICE	\$1,038,215	-\$33,346	\$1,004,889

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

Plant Adjustment	E C D E Account Adjustment Total
1 Number 2 Pts	int In Service Adjustment Description Number Amount Adjustment

P-42 Transportation Equipment - GP

To adjust for current vehicle inventory

-\$33,346

Total Plant Adjustments

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	Account		G Total	P. Adjustment	.E	E wiedletlonal	Adjusted
Vumber	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictions
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	\$2,722			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%	
14		TOTAL SOURCE OF SUPPLY PLANT	\$16,450		\$0	_	\$16,450
15		PUMPING PLANT					
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		TOTAL PUMPING PLANT	-\$2,134	_	\$0	-	-\$2,134
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	\$729			100.00%	\$729
25		TOTAL WATER TREATMENT PLANT	\$729		\$0	•	\$729
26		TRANSMISSION & DISTRIBUTION PLANT					
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		TOTAL TRANS. & DISTRIBUTION PLANT	\$154,804		\$0	•	\$154,804
37		GENERAL PLANT					
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	· -	V = 18 = 1 =	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				
***			30			100.00%	\$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 Accumulated Depreciation Reserve - Water

Schedule: 10 Sponsor: Lisa Hanneken Date: 7/10/2008 Time: 10:24 AM

Line	Account Number	Bepreciation Reserve Description	C 2 Total Adjustment Receive Number	E Jurisclictional Adjustments Allocation	G Adjusted Juried Clional
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	: 1 mg	TOTAL DEPRECIATION RESERVE	\$260,365	481,910	\$178,455

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

Reserve Adjustment Number	Accumulated Depreciation Reserved Adjustments Description	© E Total a Account Adjustment Adjustment Number Amount Amount
R-42		\$81,910
	To adjust for current vehicle inventory	-\$81,910
	Total Reserve Adjustments	\$81,910

Schedule: 11 Page: 1 of 1

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	Account	.	<u>C</u> Adjusted	<u>D</u> Depreciation	E Depreciation
Number [*]	Number	Plant Account Description	Jurisdictional		
1		INTANGIBLE PLANT			ı
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 36	349.000	Other Transmission & Distribution Plant TOTAL TRANS. & DISTRIBUTION PLANT	\$0 \$757,142	0.000%	\$0 \$19,743
			ψ. σ. į . · · ·		4.41.44
37	000 000	GENERAL PLANT	A A	0.0000/	•-
38	389.000	Land & Land Rights-GP	\$0 \$2.055	0.000%	\$0 #80
39	390.000	Structures & Improvements - GP	\$3,055 \$0,000	2.900%	\$89
40	391.000	Office Furniture & Equipment	\$9,360	5.000%	\$468
41		Office Computer Equipment	\$0	0.000%	\$0

Schedule: 12 Page: 1 of 2

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	Account Number	B. Plant Account Description	C Adjusted // £ Jurisdictional	D epreciation I Rate	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

Schedule: 12 Page: 2 of 2

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

Lines		Test Year	Adjustment		urisdictional	Adjusted
tumber a (Op	tonal) Expense Osseription	Amount *	Muriber	Adjustments	Allocation J	uriedictional
1	OPERATIONS EXPENSES	445.746	141.0	*4 404	100.00%	644.040
2	Sataries and Wages	\$13,746	W-2	\$1,184		\$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-(Chiorine)	\$258	-	\$2,420	100.00%	\$258 \$23,977
•	TOTAL OPERATIONS EXPENSE	\$21,557		\$2,420		\$23,811
7	MAINTENANCE EXPENSES					
8	Outside Services Employed	\$3,534	W-8	-\$162	100.00%	\$3,372
9	Supplies	\$759	W-9		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%	\$39:
23	Other Expenses	\$7,534	W-23	-\$1 <u>,17</u> 7	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%	\$1
27	Rate Case Expense	\$900	W-27	-\$438	100.00%	\$463
28	PSC Regulatory Fees	\$257	W-28	-\$1 11	100.00%	\$140
29	Depreciation	\$0	W-29	\$3,363	100.00%	\$3,363
30	TOTAL OTHER OPERATING EXPENSES	\$1,157	•	\$2,814	_	\$3,97
31	TAXES OTHER THAN INCOME					
32	Property Taxes	\$0			100.00%	\$1
33	Payroll Taxes	\$1,255	W-33	-\$41	100.00%	\$1,214
34	TOTAL TAXES OTHER THAN INCOME	\$1,255	•	-\$41	_	\$1,214

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 Etpense Adj Number	B Adjustment Description	C D E Account Adjustment Total Number Amount Adjustment
W-2	Salaries and Wages	\$1,184
	Staff annualization of payroll (Hanneken)	\$1,742
	Staff normalization of overtime (Hanneken)	-\$159
	To remove stock options and bonuses (Hanneken)	-\$419
% .₩-3 ,•(%.5	Employee Pensions and Benefits	\$1,298
	Staff annualization of benefits (Hanneken)	\$1,298
WA	Electricity-(Pumping)	
	Staff annualization of electricity (Cassidy)	-\$41
	Staff annualization of water utilities (Cassidy)	-\$1
AND WEST	Outside Services Employed	1 162
	Staff annualization of contract services (Hanneken)	-\$162
₩ . 9 × 55	Supplies	1. A.
	Staff annualization of supplies (Hanneken)	-\$16
W-12.	Uncollectible Accounts	\$214
	Staff annualization of bad debts (Cassidy)	-\$214
⊕ W-19 ∰	Management Fees	\$116 B116
	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 *C Account Adjustment Description Number	and the Committee of th
W-20	Louises	\$30
	Staff annualization of leases other than vehicle (Hanneken)	-\$30
∭ ₩-21 _ / ₂	Fransportation	2987 - 12 ABOTT - 138 5 1897 7
	Staff annualization of vehicle maintenance supplies (Hanneken)	\$17
	Staff annualization of GE Fleet lease and maint (Hanneken)	\$1,960
W-22	Insurance	9. 14. 14. 14. 14. 14. 14. 14. 14. 14. 14
	To annualize insurance (Hanneken)	-\$234
W-23	Other Expenses	**************************************
	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	98 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
	To normalize rate case expense (Hanneken)	-\$485
	To normalize current rate case expense (Hanneken)	\$47
WL29	PSC Regulatory Fees	i a septembri ej si i i i i i i i i i e ekker i ji je ja ke 44 4

Schedule: 2 Page: 2 of 3

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:	7/1	0/2	800
Time	e: 9	:49	AM

	Removal of PSC accruals (Hanneken)	-\$138
	Staff annualization of PSC assessment (Hanneken)	\$27
W-29 E	Depreciation () () () () () () () () () (**************************************
	To Annualize Depreciation	\$3,363
€ W-33 ′- ⁹⁸⁷	Payroll Taxes	
	Staff annualization of payroll taxes (Hanneken)	-\$4 1

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

Line Lumber	Description	Residential Ser Amount Am	C Am	Total
1	Customer Charge Revenues:			
2	Customer Number	88	[]	88
3	Bills Per Year	12	11	
4	Customer Bills Per year	1,056		1,056
5	Current Customer Charge	\$24.73	i	
6	Annualized Customer Charge Revenues	,	\$26,115	\$26,115
7	Commodity Charge Revenues:			
8	Total Gallons Sold	-		-
9	Less: Base Galtions Included in Customer Charge	-		-
10	Commodity Gallons	•	li	-
11	Block 1, Commodity Gallons per Block			
12	Block 1, Number of Commodity Gallons per Unit	<u> </u>		
13	Block 1, Commodity Billing Units	0.00		
14	Block 1, Existing Commodity Charge	\$0.00		
15	Block 1, Annualized Commodity Charge Rev.		\$0	\$
16	Total Annualized Water Rate Revenues		\$26,115	G 8 15 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

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) informai 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	er Description	Amount
1 2	Miscellaneous Revenue Total Miscellaneous Revenues	\$45 \$45

Schedule: 3-1 Page: 1 of 1

Line	Description	Account Number (Optional)	Staff Cu	<u>D</u> storner herge C	ommodity	E Percentage Rate
Rev-1	ANNUALIZED REVENUES	(Optional)				
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% 0.00%
4	Electricity-(Pumping)		\$3,410	\$0 \$0	\$3,410 \$258	0.00%
5 6	Chemicals-(Chlorine) TOTAL OPERATIONS EXPENSE		\$258 \$23,977	\$0	\$23,977	0.00%
7	MAINTENANCE EXPENSES					
8	Outside Services Employed		\$3,372	\$0	\$3,372	0.00%
9	Supplies	_	\$743	\$0	<u>\$743</u>	0.00%
10	TOTAL MAINTENANCE EXPENSE		\$4,115	\$0	\$4,115	
11 12	CUSTOMER ACCOUNT EXPENSE Uncollectible Accounts		\$261	\$0	\$261	0.00%
13	TOTAL CUSTOMER ACCOUNT EXPENSE	_	\$261	\$0	\$261	
14	ADMINISTRATIVE & GENERAL EXPENSES		\$145	\$0	\$145	0.00%
15	Accounting		\$193	\$0	\$5	0.00%
16 17	Legal		\$200	\$0	\$200	0.00%
18	Lab Testing 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 26	OTHER OPERATING EXPENSES CIAC Depreciation Expense		so	\$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 <u>,363</u>	0.00%
30	TOTAL OTHER OPERATING EXPENSES	_	\$3,971	\$0	\$3,971	
31	TAXES OTHER THAN INCOME		\$0	\$0	\$0	0.009
32	Property Taxes Payroll Taxes		\$1,214	\$0	\$1,214	0.009
33 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	0.007
37	Return on Equity	(3)	\$2,328	\$0	\$2,328	0.005
38	Income Taxes	(3)	\$1,451	\$0	\$1,451	0.007
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	0.009
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

		A STATE OF THE STA	
1	i ung jel	영화하다, ()청소양특별 ()이 : :	1
1		一、企业,在中央的大型的产生,Account 的基本的,这个主义,这个主义,是一个主义,是不是国际的特殊的。	
Line		Number Staff Customer Staff Perce	ntege .
Number	Description	(Optional) Annualized Charge Commodity Re	10 (10)
- Secondaria		104.86%	
44	PERCENTAGE OF INCREASE	104.5076	

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	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.21%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	35.00% (1) & (2)	33.18%	(1 - B1) x 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 x 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	e Base Scheo	dule
(1)	If Sub-Chapter S Corporation, Enter Y:	Equity income Required & Preliminary Federal Tax	\$2,739	
	Toy Data Table			

	Ta	x Rate Table		
Net Inco	ne Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$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-2008-0269

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

Test Year Ending September 30, 2007 Rate Base Required Return on Investment Schedule - Water

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	

Schedule: 6 Page: 1 of 1

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

	Δ	<u>B</u>	C Percentage of Total	<u>D</u> Embedded	E Weighted
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	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	\$2,062,945,079	100.00%		7.83%

To PreTax Return Rate Schedule

Schedule: 7 Page: 1 of 1

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	Account #		C D		Adjusted
umber	(Optional)	Plant Account Description	Plant Num	ber Adjustments Allocation	Jurisdictions
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	••	400.000	•
6	310.000	Land & Land Rights SP	\$0	100.00% 100.00%	\$(\$4,05
7 8	311.000	Structures & Improvements - SSP	\$4,052	100.00%	\$4,US
9	312.000 313.000	Collection & Impounding Reservoirs Lake, River & Other Intakes	\$0 \$0	100.00%	Si
10	314.000	Wells & Springs	\$790	100.00%	\$790
11	315.000	Infiltration Galleries & Tunnels	\$0	100.00%	\$(
12	316.000	Supply Mains	\$0	100.00%	\$(
13	317.000	Other Water Source Plant	\$0	100.00%	\$i
14	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$4,842	\$0	\$4,84
15	•	PUMPING PLANT			
16	321,000	Structures & Improvements - PP	\$0	100.00%	SI
17	325.000	Electric Pumping Equipment	\$19,148	100.00%	\$19,14
18	326.000	Diesel Pumping Equipment	\$0	100.00%	\$1
19	328.000	Other Pumping Equipment	\$0	100,00%	\$(
20		TOTAL PUMPING PLANT	\$19,148	\$0	\$19,14
21		WATER TREATMENT PLANT			
22	330.000	Land & Land Rights-WTP	\$ 0	100.00%	\$
23	331.000	Structures & Improvements - WTP	\$0	100.00%	\$
24	332.000	Water Treatment Equipment	<u>\$163</u>	100.00%	\$16
25		TOTAL WATER TREATMENT PLANT	\$163	\$0	\$16
26		TRANSMISSION & DISTRIBUTION PLANT			
27	340.000	Land & Land Rights-T&D	\$66	100.00%	\$6
28	341.000	Structures & Improvements - T&D	\$2,431	100.00%	\$2,43
29	342.000	Distribution Reservoirs & Standpipes	\$0	100.00%	\$
30	343.000	Transmission & Distribution Mains	\$8,661	100.00%	\$8,66
31	344.000	Fire Mains	\$0	100.00% 100.00%	\$ \$7,47
32	345.000	Services	\$7,479	100.00%	\$1,47 \$10
33	346.000	Meters	\$109	100.00%	\$10
34 35	348.000	Hydrants Other Transmission & Distribution Plant	\$0 \$0	100.00%	i
36	349.000	TOTAL TRANS. & DISTRIBUTION PLANT	\$18,746	\$0	\$18,74
37		GENERAL PLANT			
38	389,000	Land & Land Rights-GP	\$ 0	100.00%	\$
39	390.000	Structures & Improvements - GP	\$0	100.00%	\$
40	391.000	Office Furniture & Equipment	\$0	100.00%	\$
41		Office Computer Equipment	\$0	100.00%	\$
42	392.000	Transportation Equipment - GP	\$0	100.00%	\$
43	393.000	Stores Equipment	\$0	100.00%	\$
44	394,000	Tools, Shop and Garage Equipment	\$1,209	100.00%	\$1,20
45	395.000	Laboratory Equipment	\$1,418	100.00%	\$1,41
46	396.000	Power Operated Equipment	\$ 0	100.00%	ş
47	397.000	Communications Equipment	\$ 0	100.00%	\$
48	398.000	Misc Equipment	<u>\$0</u>	100.00%	
49		TOTAL GENERAL PLANT	\$2,627	\$0	\$2,62
50		ADMINISTRATIVE PLANT			
51	390.000	Structures and Improvements	\$69	100.00%	\$6
52	391.000	Office Equipment	\$5,322	100.00%	\$5,32

Schedule: 8 Page: 1 of 2 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 Ac Number (C	A B Count # Plant Account Description	Total Adjustment Plant Number	E E Jurisdicti Adjustments Allocati	Sec. 10 10 10 10 10 10 10 10 10 10 10 10 10
53	TOTAL ADMINISTRATIVE PLANT	\$5,391	\$0	\$5,391
54 (*)	TOTAL PLANT IN BERVIC	E \$60,379	80	\$60,379

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

Plant Adjustment Number Pla	nt in Service Adjust	inent Description	Account Number	D Adjustment Amount A	E. Fotal djustment
design of total P					\$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	Account	A STATE OF THE STA	C D Total Adjustment			<u>G</u> Adjusted
tumber .	Number	Depreciation Reserve Description	Reserve Number	Adjustraents	Aflocation	Jurisdictional
1		INTANGIBLE PLANT	**		100.00%	\$0
2	301.000	Organization	\$0		100.00%	\$0
3	302.000	Franchises and Consents		\$0	100.0076	\$0
4		TOTAL INTANGIBLE PLANT	\$0	20		40
5		SOURCE OF SUPPLY PLANT	44		100.00%	\$0
6	310.000	Land & Land Rights SP	\$0			\$628
7	311.000	Structures & Improvements - SSP	\$628		100.00% 100.00%	\$5,749
В	312.000	Collection & Impounding Reservoirs	\$5,749		100.00%	\$5,745 \$0
9	313.000	Lake, River & Other Intakes	\$0		100.00%	\$58
10	314.000	Wells & Springs	\$56		100.00%	\$0 \$0
11	315.000	Infiltration Galleries & Tunnels	\$0		100.00%	\$0 \$0
12	316.000	Supply Mains	\$0		100.00%	\$0 \$0
13	317.000	Other Water Source Plant	\$0		100.00%	\$6,433
14		TOTAL SOURCE OF SUPPLY PLANT	\$6,433	\$0		\$0,433
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	Diesei Pumping Equipment	\$0		100.00%	\$0
19	328.000	Other Pumping Equipment	<u> </u>		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	J-13.000	TOTAL TRANS. & DISTRIBUTION PLANT	\$5,468	\$0		\$5,468
27		GENEDAL DI ANT				
37 38	389.000	GENERAL PLANT Land & Land Rights-GP	\$0		100.00%	\$0
39	390.000	Structures & Improvements - GP	\$0		100.00%	\$(
39 40	391.000	Office Furniture & Equipment	\$0		100.00%	\$(
40 41	351.000	Office Computer Equipment	\$0		100.00%	\$(
42	392.000	Transportation Equipment - GP	\$0		100.00%	\$(
42 43	393.000	Stores Equipment	\$0		100.00%	\$(
43 44	394.000	Tools, Shop and Garage Equipment	\$154		100.00%	\$15
		Laboratory Equipment	\$6		100.00%	\$1
45 46	395.000 396.000	Power Operated Equipment	\$0		100.00%	\$1
46 47	397.000	Communications Equipment	\$0		100.00%	\$1
	351.000	constitution of the contraction				
48	398.000	Misc Equipment	\$0		100.00%	\$1

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	Account Number	Depreciation Reserve Description	Cara Adjustment Reserve Adjustment Adjustm	Jurisdictional sents Allocation J	<u>G</u> Adjusted urisdictional
50 51 52	390.000 391.000	ADMINISTRATIVE PLANT Structures and Improvements Office Equipment	\$6 -\$9	100.00% 100.00%	\$6 -\$9
53 54	and the	TOTAL ADMINISTRATIVE PLANT TOTAL DEPRECIATION RESERVE	-\$3 -\$3	\$0 	-\$3 -\$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

Number Adjustments Description Number Amount Amount

Total Reserve Adjustments

\$0

Schedule: 11 Page: 1 of 1

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	Account		Adjusted	<u>D</u> Depreciation	Depreciation
tumber ::	Number	Plant Account Description	Jurisdictional	Rate	Expense
1	204 000	INTANGIBLE PLANT	40 400	0.0000/	•
2	301.000	Organization	\$9,462	0.000%	\$(
3 4	302.000	Franchises and Consents TOTAL INTANGIBLE PLANT	\$0 \$9,462	0.000%	\$(
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$0	0.000%	\$(
7	311.000	Structures & Improvements - SSP	\$4.052	2.500%	\$10
8	312.000	Collection & Impounding Reservoirs	\$0	0.000%	\$(
9	313.000	Lake, River & Other Intakes	\$0	0.000%	\$
10	314.000	Wells & Springs	\$790	2.000%	\$10
11	315.000	Infiltration Galleries & Tunnels	\$0	0.000%	\$
12	316.000	Supply Mains	\$0	0.000%	\$
13	317.000	Other Water Source Plant	\$0	0.000%	\$
14	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$4,842	0.000 %	\$11
15		PUMPING PLANT			
16	321.000	Structures & Improvements - PP	\$0	0.000%	s
17	325.000	Electric Pumping Equipment	\$19,148	10.000%	\$1,91
18	326.000	Diesel Pumping Equipment	\$19,140	0.000%	\$1,51
19	328.000	Other Pumping Equipment	\$0	0.000%	Š
20	320.000	TOTAL PUMPING PLANT	\$19,148	0.000 /0	\$1,91
21		WATER TREATMENT PLANT			
22	330.000	Land & Land Rights-WTP	\$0	0.000%	\$
23	331.000	Structures & Improvements - WTP	\$0	0.000%	Š
24	332.000	Water Treatment Equipment	\$ 163	2.900%	\$
25	002.000	TOTAL WATER TREATMENT PLANT	\$163	2.000 %	\$
26		TRANSMISSION & DISTRIBUTION PLANT			
27	340.000	Land & Land Rights-T&D	\$66	0.000%	\$
28	341.000	Structures & Improvements - T&D	\$2,431	2.500%	\$6
29	342.000	Distribution Reservoirs & Standpipes	\$0	0.000%	\$
30	343.000	Transmission & Distribution Mains	\$8,661	2.000%	\$17
31	344.000	Fire Mains	\$0	0.000%	\$
32	345.000	Services	\$7,479	2.500%	\$18
33	346.000	Meters	\$109	10.000%	\$1
34	348.000	Hydrants	\$0	0.000%	\$
35	349.000	Other Transmission & Distribution Plant	\$0	0.000%	\$
36		TOTAL TRANS. & DISTRIBUTION PLANT	\$18,746		\$43
37		GENERAL PLANT	•		
38	389.000	Land & Land Rights-GP	\$0	0.000%	\$
39	390.000	Structures & Improvements - GP	\$0	0.000%	\$
40	391.000	Office Furniture & Equipment	\$0	0.000%	\$
41		Office Computer Equipment	\$0	0.000%	\$

Schedule: 12 Page: 1 of 2

Aqua-RU Inc. d/b/s 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	A	B		D	. . .
Number	Account Number	Plant Account Description	Adjusted Jurisdictional	Depreciation Rate	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	\$69	2.900%	\$2
52	391.000	Office Equipment	\$5,322	14.300%	\$761
53		TOTAL ADMINISTRATIVE PLANT	\$5,391		\$763
54	Brys by ac	Total Depreciation	\$80,379	$a_{i}^{\dagger} x_{i}^{\mu} = a_{i}^{\mu}$	\$3,363

Schedule: 12 Page: 2 of 2

RIVERSIDE ESTATES WATER

Aqua-RU Inc. d/b/s 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

	Courie	Company/	Adlustraent	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Jurisdictional	Adjusted
100 miles 2 (200 miles 1988 1987 miles	Storel) Expense Description	Amount	Humber			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	<u>\$21</u>	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%	\$139
18	Legal	\$2,044	W-18	-\$2,039	100.00%	\$8
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%	\$4,89
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		\$24,52
25	OTHER OPERATING EXPENSES					
26	CIAC Depreciation Expense	-\$14,407	W-26	\$11,404	100.00%	-\$3,00
27	Rate Case Expense	\$2,448	W-27	-\$931	100.00%	\$1,51
28	PSC Regulatory Fees	\$727	W-28	-\$247	100.00%	\$48
29	Depreciation	\$58,940	W-29	-\$42,313	100.00%	\$16,62
30	TOTAL OTHER OPERATING EXPENSES	\$47,708		-\$32,087	·	\$15,62
31	TAXES OTHER THAN INCOME			•		
32	Property Taxes	\$0	W-32	\$315	100.00%	\$31
33	Payroli Taxes	\$1,719	W-33	-\$402	100.00%	\$1,31
34	TOTAL TAXES OTHER THAN INCOME	\$1,719		-\$87	•	\$1,63

Aqua-RU Inc. d/b/a Aqua MO, Inc. (RSE) Informal Rate Case Tracking Number WR-2008-0269 st Year Ending September 30, 2007

Schedule: 2 Sponsor: Lisa Hanneken Date: 7/10/2008 Time: 10:15 AM

Action Adjustment Description Number	D E unit Adjustment Total per Amount Adjustment
W-2 Safarios and Wages	\$3,070
Staff annualization of payroll (Hanneken)	-\$1,502
Staff normalization of overtime (Hanneken)	-\$334
	-\$1,234

Staff annualization of payroll (Hanneken)	-\$1,502
Staff normalization of overtime (Hanneken)	-\$334
To remove stock options and bonuses (Hanneken)	-\$1,234
W-3 Employee Pensions and Benefits	\$214
Staff annualization of benefits (Hanneken)	\$214
W-4 (Electricity-(Pumping))	-\$769
Staff annualization of electricity (Cassidy)	-\$767
Staff annualization of water utilities (Cassidy)	-\$2
W-8 Outside Services Employed	-\$428
Staff annualization of contract services (Hanneken)	-\$426
W-9 A Supplies	(28.52.47) (2.5.4.47)
Staff annualization of supplies (Hanneken)	\$21
W-18 Logal Control of the Control of	100 100 100 100 100 100 100 100 100 100
To adjust legal expense (Hanneken)	-\$2,039
W-19 Management Fees	\$348
To disallow certain Sundry items (Hanneken)	-\$447
To remove IL customer service replaced by Meritage (Hanneken)	-\$832

Management Fees	\$348
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	B. C. Account Adjustment Description Number	(2) (2) (2) (2) (2) (2) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4
W-20	Lesses of the Control	\$128
	Staff annualization of leases other than vehicle (Hanneken)	-\$128
ুল W-21 মুখ্যুমৰ্থ	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 In Telephone (1986) In the reserve of the Filter of	
	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	\$1,004
	Staff annualization of CIAC amortization (Hanneken)	\$11,404
	Rate Case Expense	ウロストル・1000年でで、この は第二4931
	To normalize rate case expense (Hanneken)	-\$1,085

Schedule: 2 Page: 2 of 3

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

Expense Adj Number Adjustment Desi	Account Cription Number	D E Adjustment Total Amount Adjustment
To normalize current rate case	expense (Hanneken)	\$154
W-28 - PSC Regulatory Fees -	on the state of th	17 18 18 18 18 18 18 18 18 18 18 18 18 18
Removal of PSC accruals (Han	neken)	-\$400
Staff annualization of PSC asse	essment (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	and the second of the second o	**************************************
Staff annualization of payroll to	axes (Hanneken)	-\$402
Total Expense Adjustments		\$43,725

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

Line Number	Description	Residential Sign C Amount Amount	Residential 1° 2 Amount Amount
1	Customer Charge Revenues:		
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	\$61,364	\$644
7	Commodity Charge Revenues:		
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	Total Annualized Water Rate Revenues	** *\\$\\\\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gations (e.g. for tariff rate of \$2.50 per 1,000 gations of usage, the commodity gations 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 Numbe	Description	Amount
1 2	Miscellaneous Revenue Total Miscellaneous Revenues	\$535 \$535

Schedule: 3-1 Page: 1 of 1 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 Numbe	Description	E 9.
1	Customer Charge Revenues:	
2	Customer Number	289
3	Bills Per Year	
4	Customer Bilts Per year	3,468
5	Current Customer Charge	
6	Annualized Customer Charge Revenues	\$62,008
7	Commodity Charge Revenues:	
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 Gations per Block	
12	Block 1, Number of Commodity Galtons per Unit	
13	Block 1, Commodity Billing Units	
14	Block 1, Existing Commodity Charge	
15	Block 1, Annualized Commodity Charge Rev.	\$45,21!
16	Total Annualized Water Rate Revenues	

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.

rii. Saarii		count		2.3	20.2	A CONTRACTOR
nber		umber ptional)	Annualized	Charge C	ommodity	Rate
w-1	ANNUALIZED REVENUES					
v-2	Annualized Rate Revenues	(1)	\$107,223			
w-3	Miscellaneous Revenues	(4)	\$535			
v-4	TOTAL ANNUALIZED REVENUES	_	\$107,758			
1	OPERATIONS EXPENSES	(2)	-			
2	Salaries and Wages		\$16,166	\$ 0	\$16,166	0.0
3	Employee Pensions and Benefits		\$5,702	\$0	\$5,702	0.0
ŧ	Electricity-(Pumping)		\$4,088	\$0	\$4,088	0.0
5	Chemicals-(Chlorine)		\$520	\$0	\$520	0.0
5	TOTAL OPERATIONS EXPENSE		\$26,476	\$0	\$26,476	
, 1	MAINTENANCE EXPENSES Outside Services Employed		\$5,863	\$0	\$5,863	0.0
,	Supplies		\$2,517	\$0	\$2,517	0.0
0	TOTAL MAINTENANCE EXPENSE	_	\$8,380	\$0	\$8,380	
1	CUSTOMER ACCOUNT EXPENSE		\$904	\$0	\$904	0.
2 3	Uncollectible Accounts TOTAL CUSTOMER ACCOUNT EXPENSE		\$904	\$0	\$904	U. ,
4	ADMINISTRATIVE & GENERAL EXPENSES		ł			_
5	Accounting		\$423	\$0	\$423	0.
6	Lab Testing		\$200	\$0	\$200	C.I
7	Computer Services		\$135	\$0	\$135	0.
B	Legal		\$5	\$0	\$5	0.1
9	Management Fees		\$7,527	\$0	\$7,527	0.1
0	Leases		\$900	\$0	\$900	0.J 0.J
1	Transportation		\$4,895	\$0 \$0	\$4,895 \$1,039	0.
2	Insurance		\$1,039 \$9,403	\$0 \$0	\$9,403	0.
3 4	Other Expenses TOTAL ADMINISTRATIVE AND GENERAL		\$24,527	\$0	\$24,527	•
5	OTHER OPERATING EXPENSES					
:6	CIAC Depreciation Expense		-\$3,003	\$0	-\$3,003	0.
7	Rate Case Expense		\$1,517	\$0	\$1,517	0.
8	PSC Regulatory Fees		\$480	\$0	\$480	0.
9	Depreciation		\$16,627		\$16,627	0.
0	TOTAL OTHER OPERATING EXPENSES		\$15,621	\$0	\$15,621	
12	TAXES OTHER THAN INCOME Property Texes		\$315	\$0	\$315	0.
3	Payroli Taxes		\$1,317	\$0	\$1,317	0
4	TOTAL TAXES OTHER THAN INCOME		\$1,632	\$0	\$1,632	
5	TOTAL OPERATING EXPENSES	_	\$77,540	\$0	\$77,540	
6	Interest Expense	(3)	\$7,974	\$0	\$7,974	0.
7	Return on Equity	(3)	\$12,103	\$0	\$12,103	0
8	Income Taxes	(3)	\$7,541	\$0	\$7,541	0
9	TOTAL INTEREST RETURN & TAXES	-	\$27,618	\$0	\$27,618	
10	TOTAL COST OF SERVICE		\$105,158	\$0	\$105,158	
11	Less: Miscellaneous Revenues		\$535	\$0	\$535	0
42	COST TO RECOVER IN RATES	-	\$104,623	\$0	\$104,623	
ıз	INCREMENTAL INCREASE IN RATE REVENUES	•	-\$2,600			

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	B D E E Account Number Staff Customer Percentage (Optional) Annualized Charge Commodity 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	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.21%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	35.00% (1) & (2)	33.18%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		38.39%	B1 + B2
4	Equity Tax Factor		1.6231	1 / (1-83)
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 x 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 Scheo	dule
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Required & Preliminary Federal Tax	\$14,239	

Tay	Rate	Table

Net Incor	ne Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$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

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	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	△ 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%
	TOTAL CAPITALIZATION	\$2,062,946,079	100.00%		7.83% A 14 17 19 19 19 19 19 19 19 19 19 19 19 19 19

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 🛫	Account #	And the second of the second o		<u>D</u> ofustment	E	E Jurisdictional	<u>G</u> Adjusted
Number	(Optional)	Plant Account Description	Plent	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT				400.000	44.40=
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					
50 51	390.000	ADMINISTRATIVE PLANT Structures and Improvements	\$225			100.00%	\$225

Schedule: 8 Page: 1 of 2 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	Account # (Optional)	Plent Account Description	<u>C</u> Totel Plant	<u>D</u> Adjustment Number	E Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
53	TOTAL	ADMINISTRATIVE PLANT	\$17,673		\$0		\$17,673
54		TOTAL PLANT IN SERVICE	\$491,844	C	-\$1,821		\$490,023

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

Sponsor: Lisa Hanneken Date: 7/10/2008

Time: 10:13 AM

Schedule: 9

A Plant Adjustment Number	<u>B</u> Plant in Service Adjustment Description	Account Adjustment Total
P-42	Transportation Equipment - GP	392.000,
	To adjust for current vehicle inventory	-\$1,821
9	Total Diant Adjustments	-\$1.821

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

<u>G</u> Adjusted	riedictional 🦟	E.	<u>Q</u> djustment	Total		Account	Line
risdictional	Mocation	Adjustments 4	feumber	Receive	Depreciation Reserve Description	Number	tumber
					INTANGIBLE PLANT		1
\$0	100.00%			\$0	Organization	301.000	2
\$0	100.00%			\$0	Franchises and Consents	302.000	3
\$0		\$0		\$0	TOTAL INTANGIBLE PLANT		4
					SOURCE OF SUPPLY PLANT		5
\$0	100.00%			\$0	Land & Land Rights SP	310.000	6
\$2,458	100.00%			\$2,458	Structures & Improvements - SSP	311.000	7
\$154	100.00%			\$154	Collection & Impounding Reservoirs	312.000	8
\$(100.00%			\$0	Lake, River & Other Intakes	313.000	9
\$16,470	100.00%			\$16,476	Wells & Springs	314.000	10
\$(100.00%			\$0	Infiltration Galleries & Tunnels	315.000	11
\$254	100.00%			\$254	Supply Mains	316.000	12
\$40.74	100.00%			\$0	Other Water Source Plant	317.000	13
\$19,342		\$0		\$19,342	TOTAL SOURCE OF SUPPLY PLANT		14
_					PUMPING PLANT		15
\$1	100.00%			\$0	Structures & Improvements - PP	321.000	16
\$20,82	100.00%			\$20,820	Electric Pumping Equipment	325.000	17
\$1	100.00%			\$0	Diesel Pumping Equipment	326.000	18
\$20,82	100.00%			\$0	Other Pumping Equipment	328.000	19
\$20,82		\$0		\$20,820	TOTAL PUMPING PLANT		20
_					WATER TREATMENT PLANT		21
\$	100.00%			\$0	Land & Land Rights-WTP	330.000	22
\$	100.00%			\$0	Structures & Improvements - WTP	331.000	23
\$5	100.00%			<u>\$57</u>	Water Treatment Equipment	332.000	24
\$5		\$0		\$57	TOTAL WATER TREATMENT PLANT		25
					TRANSMISSION & DISTRIBUTION PLANT		26
\$	100.00%			\$0	Land & Land Rights-T&D	340.000	27
\$4,00	100.00%			\$4,009	Structures & Improvements - T&D	341.000	28
\$12,51	100.00%			\$12,514	Distribution Reservoirs & Standpipes	342.000	29
\$34,76	100.00%			\$34,765	Transmission & Distribution Mains	343.000	30
\$	100.00%			\$0	Fire Mains	344.000	31
\$6,28	100.00%			\$6,285	Services	345.000	32
\$17,52	100.00%			\$17,521	Meters	346.000	33
\$46	100.00%			\$462	Hydrants	348.000	34
\$75,55	100.00%	\$0		\$0 \$75,556	Other Transmission & Distribution Plant TOTAL TRANS. & DISTRIBUTION PLANT	349,000	35 36
		•		0.0,000			
_	400 000			**	GENERAL PLANT		37
\$ 40	100.00%			\$0	Land & Land Rights-GP	389.000	38
\$1,40	100.00%			\$1,409	Structures & Improvements - GP	390.000	39
\$	100.00%			\$0	Office Furniture & Equipment	391.000	40
	100.00%	84 884	5 .40	\$0	Office Computer Equipment		41
\$	100.00%	-\$1,034	R-42	\$1,034	Transportation Equipment - GP	392.000	42
\$16	100.00% 100.00%			\$0	Stores Equipment	393.000	43
***	100.00%			\$163	Tools, Shop and Garage Equipment	394.000	44
	100.00%			\$0 *0	Laboratory Equipment	395.000	45
	100.00%			\$0	Power Operated Equipment	396.000	46
•	100.00%			\$0 \$0	Communications Equipment Misc Equipment	397.000 398.000	47 48
	100.007						

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 Adjustment Reserve Number	E Jurisdictional A Adjustments Allocation Juri	G djusted adictional
50 51 52	390.000 391.000	ADMINISTRATIVE PLANT Structures and Improvements Office Equipment	\$20 -\$28	100.00% 100.00%	\$20 -\$28
53		TOTAL ADMINISTRATIVE PLANT TOTAL DEPRECIATION RESERVE	-\$8	\$0	-\$8 \$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

Reserve	Q E Gotal
	count Adjustment Adjustment umber Amount Amount
	•
	المناور في غربا ومودد و السند وفي ورسال
R-42 Transportation Equipment - GP	92.000 \$1,034

Schedule: 11 Page: 1 of 1

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	Account	B	C Adjusted	Depreciation	E Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
4		INTRACOR C DI ANT			
1 2	204 000	INTANGIBLE PLANT	\$1,085	0.000%	\$0
	301.000 302.000	Organization Franchises and Consents	\$0,065 \$0	0.000%	\$0
3 . 4	302.000	TOTAL INTANGIBLE PLANT	\$1,085	V.000 /8	\$0
5		SOURCE OF SUPPLY PLANT			
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%	
14	•	TOTAL SOURCE OF SUPPLY PLANT	\$190,555		\$3,894
15		PUMPING PLANT			
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		TOTAL PUMPING PLANT	\$25,238		\$2,524
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	\$206	2.900%	\$(
25		TOTAL WATER TREATMENT PLANT	\$206		\$(
26		TRANSMISSION & DISTRIBUTION PLANT	••	0.0000/:	.
27	340.000	Land & Land Rights-T&D	\$0	0.000%	\$(
28	341.000	Structures & Improvements - T&D	\$9,072	2.500%	\$227
29	342.000	Distribution Reservoirs & Standpipes	\$113,702	2.500%	\$2,84
30	343.000	Transmission & Distribution Mains	\$82,423	2.000%	\$1,644 \$1
31	344.000	Fire Mains	\$0	0.000% 2.500%	\$(\$32:
32	345.000	Services	\$12,836 \$22,027	10.000%	\$2,20°
33	346.000	Meters	\$22,027 \$923	2.000%	\$2,20. \$18
34	348.000	Hydrants Other Transmission & Distribution Plant	\$0	0.000%	\$1
35 36	349.000	TOTAL TRANS, & DISTRIBUTION PLANT	\$240,983	0.000 /6	\$7,26
37		GENERAL PLANT			
38	389.000	Land & Land Rights-GP	\$0	0.000%	\$
39	390.000	Structures & Improvements - GP	\$13,026	2.900%	\$37
40	391.000	Office Furniture & Equipment	\$0	0.000%	\$
41		Office Computer Equipment	\$0	0.000%	\$

Schedule: 12 Page: 1 of 2

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	Account		Adjusted [<u>D</u> Sepreciation	E Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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	A Section of	Total Depreciation	\$490,023		\$16,627

Schedule: 12 Page: 2 of 2

SPRING VALLEY WATER

Aqua-RU Inc. d/b/a Aqua MO, Inc. (8V) 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: 10:01 AM

	ocine	Company/		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Just dictional	
	dorail) Expense Description	Amount	Adjustment Number	Adjustments	Allocation	Adjusted Juriedictional
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		100.00%	\$518
6	TOTAL OPERATIONS EXPENSE	\$33,097		\$9,277		\$42,374
7	MAINTENANCE EXPENSES					
8	Outside Services Employed	\$1,569	W-8	-\$217	100.00%	\$1,352
9	Supplies	\$590	W-8		100.00%	\$5 59
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	i.sb 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	i.eases	\$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		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%	\$(
27	Rate Case Expense	\$1,044	W-27	-\$409	100.00%	\$63!
28	PSC Regulatory Fees	\$321	W-28	-\$120	100.00%	\$20
29	Depreciation	\$0	W-29	\$4,143	100.00%	\$4,14
30	TOTAL OTHER OPERATING EXPENSES	\$1,365		\$3,614		\$4,97
31	TAXES OTHER THAN INCOME					
32	Property Taxes	\$0	W-32	\$125	100.00%	\$12
33	Payroli Taxes	\$1,247	W-33	-\$136	100.00%	\$1,11
34	TOTAL TAXES OTHER THAN INCOME	\$1,247		-\$11		\$1,23

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

E Account Adjustment Total

Adjustment Description Number Amount Adjustment Expense Ad 84:2 Salaries and Wages Staff annualization of payroll (Hanneken) \$1.850 Staff normalization of overtime (Hanneken) -\$238 To remove stock options and bonuses (Hanneken) -\$544 W-3 Employee Pensions and Benefits Staff annualization of benefits \$1.242 W-4 Purchased Water \$6,971 Staff Annualization of purchased water (Cassidy) \$7.097 Removal of late fees (Cassidy) -\$126 W-5 Electricity (Pumping) Staff annualization of electricity (Cassidy) -\$3 Staff annualization of water utilities (Cassidy) -\$1 Staff annualization of contract services (Hanneken) -\$217 . [1] W-9 (and Supplies) The Life was some or the control of the Life was a control of the control of the same -\$31 Staff annualization of supplies (Hanneken) W-19 Management Food 19 152 -\$195 To disallow certain Sundry Items (Hanneken) To remove IL customer service replaced by Meritage -\$363 (Hanneken)