

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the matter of a request for increased rates on)
behalf of Four Seasons Lakesites Water & Sewer) CASE NO. WR-92-59
Company.)

APPEARANCES: Errol D. Taylor, Attorney at Law, Brown, Douglas & Brown,
Pioneer Building, Suite 202, 510 Francis Street,
St. Joseph, Missouri 64501, for Four Seasons Lakesites
Water & Sewer Company.

John B. Coffman, Assistant Public Counsel, P. O. Box 7800,
Jefferson City, Missouri 65102, for the Office of the
Public Counsel and the Public.

Michaelene A. Knudsen, Assistant General Counsel, P. O. Box 360,
Jefferson City, Missouri 65102, for the Staff of the Missouri
Public Service Commission.

Hearing
Examiner: C. Gene Fee

REPORT AND ORDER

This case commenced on December 28, 1990, when Four Seasons Lakesites Water & Sewer Company (Company) requested an increase in rates for water service through the Public Service Commission's small company informal rate proceeding pursuant to 4 CSR 240-2.060(8).

Pursuant to the informal rate case procedure the Commission Staff undertook an examination of the Company's operations, books and records, resulting in a recommendation concerning the increase in revenues.

At the request of the Office of the Public Counsel (OPC) a public hearing was held at Lake Ozark, Missouri, on November 14, 1991, for the purpose of receiving the comments of the Company's customers concerning the proposed increase and the Company's service. Following the local hearing, Company, Commission Staff and OPC

executed an Agreement concerning the Company's rates. The Agreement, which was filed November 25, 1991, is attached hereto as Appendix 1 and incorporated by reference.

Findings of Fact

The Missouri Public Service Commission, having considered all of the competent and substantial evidence upon the whole record, makes the following findings of fact:

Although no evidence was filed in this matter, the Commission takes note from its records that the Company received its certificate of public convenience and necessity by Report and Order issued December 17, 1973. The Company's tariffs, including rules and regulations and rates for service, became effective April 18, 1974. Although it is generally the practice to review a Company's initial rates after two years of operating experience, the Company's initial rates have never been revised.

The Company's present rates provide a customer charge for a typical residential customer of \$5.00 per month which includes 3,000 gallons of water. Additional water is billed at the rate of \$.50 per thousand gallons. As a result, a typical residential customer using 6,000 gallons of water is charged \$6.50 per month under the Company's existing rates. Under the Company's proposal, the monthly customer charge would have been increased to \$12.94 and each additional 1,000 gallons of water would have been billed at \$2.16. As a result of its audit, the Commission Staff recommended that the customer charge, including the first 3,000 gallons of water, be increased to \$9.67 with each additional 1,000 gallons of water being billed at \$1.61. Under the Staff's proposal, the typical residential customer using 6,000 gallons of water per month would have a bill of \$14.50.

Under the proposed agreement submitted for Commission approval, the total increase in the Company's revenues would be \$166,849 on an annual basis, increased in two stages on December 6, 1991 and June 1, 1992. The proposed Agreement provides for

the typical residential customer using 6,000 gallons of water per month to have his rate increased from \$6.50 per month to \$9.67 per month in the initial stage. The second increase proposed to be effective on June 1, 1992, would increase that customer's bill to \$13.02 per month, consisting of a customer charge of \$8.18, including the first 3,000 gallons and \$1.61 for each additional 1,000 gallons of water.

In the Commission's opinion the proposed Agreement represents a reasonable disposition of all issues in this matter, and should be approved.

In reaching this opinion the Commission has considered the length of time the Company's rates have been in effect, the lengthy process involved in this proceeding, and the phase-in of the proposed rate increase to prevent rate shock.

Conclusions

The Missouri Public Service Commission has arrived at the following conclusions:

This Commission has the obligation to set fair and reasonable rates for water service. After notice and hearing the Commission may take all factors into consideration in the determination of whether or not the Company's existing rates are unreasonably low. When it appears, as in the instant case, that the Company's present rates are inadequate to recover its reasonable cost of service and a proposed agreement represents fair and reasonable rates for water service, that agreement should be approved.

IT IS THEREFORE ORDERED:

1. That the Agreement executed by Four Seasons Lakesites Water & Sewer Company, the Staff of the Missouri Public Service Commission, and the Office of the Public Counsel, filed herein on November 25, 1991, and attached hereto as Appendix 1, be approved in disposition of the issues presented in this matter.

2. That Four Seasons Lakesites Water & Sewer Company may file, for Commission approval, tariffs reflecting the Agreement contained in Appendix 1, and those tariffs may become effective for service rendered on and after December 6, 1991.

3. That this Report and Order shall become effective on the 5th day of December, 1991.

BY THE COMMISSION

Brent Stewart

Brent Stewart
Executive Secretary

(S E A L)

Steinmeier, Chm., Mueller, McClure,
and Perkins, CC., Concur.
Rauch, C., Absent.

Dated at Jefferson City, Missouri,
on this 27th day of November, 1991.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the matter of a request for)	
increased rates on behalf of Four)	File No. 9100242
Seasons Lakesites Water & Sewer)	Case No. WR-92-59
Company.)	

AGREEMENT

In an effort to resolve this case to the satisfaction of all parties, the Four Seasons Water & Sewer Company (Company), the Staff of the Public Service Commission (Staff), and the Office of the Public Counsel (Public Counsel) have reached the following agreement:

1. The signatories agree to a total increase in the Company's revenue requirement in the amount of \$166,849. The proposed revenue increase, which is recommended by the Staff and agreed upon by the parties, will generate rates which are just and reasonable at this time. The parties further agree that these rates are to be implemented according to the two-step phase-in which is described in paragraphs (2) and (3) below, and which is designed to soften the potential "rate shock" to Company's customers.

2. The Company shall be authorized to file revised water rate schedules to be effective for service rendered on or after December 6, 1991, which will reflect the rate design contained in Attachment 1 to this Agreement, and which would increase Company's revenue requirement by \$83,425, approximately one-half

of the total increase to the revenue requirement agreed upon by the parties.

3. The Company shall be authorized to subsequently file for Commission approval revised water rate schedules containing a thirty (30) day effective date, to be effective for service rendered on or after June 1, 1992, which will reflect the rate design contained in Attachment 2 to this Agreement, and which would increase Company's revenue requirement an additional \$83,424 -- the remainder of the total increase to the revenue requirement agreed upon by the parties.

4. Neither the Commission nor the signatories hereto shall be deemed to have approved or acquiesced in any ratemaking principle or any method of cost determination or cost allocation underlying or allegedly underlying this agreement and the rates provided for herein.

5. The terms of this Agreement are interdependent. In the event the Commission does not approve and adopt this Agreement in total, or in the event the revised water rate schedules do not become effective in accordance with the provisions contained herein, this Agreement shall be void and no signatory shall be bound by any of the agreements or provisions hereof.

6. In the event the Commission accepts the specific terms of this Agreement, the signatories waive their respective rights to cross-examine witnesses, their respective rights to present oral argument and written briefs pursuant to Section 536.080.1 RSMo 1986; their respective rights to the reading of the

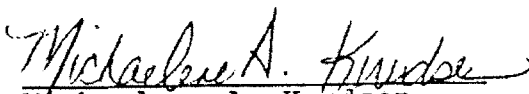
transcript by the Commission pursuant to Section 536.080.2 RSMo 1986; and their respective rights to judicial review pursuant to Section 386.510 RSMo 1986.

7. The Staff shall have the right to submit to the Commission by filing with the case papers in memorandum form an explanation of its rationale for entering into this Agreement, and to provide to the Commission whatever further explanation the Commission requests. The Staff's memorandum shall not bind or prejudice the Staff in any future proceeding. In the event the Commission does not approve this Agreement, the Staff's memorandum shall not bind or prejudice the Staff in this proceeding. Any rationales advanced by the Staff in such a memorandum are its own and are not acquiesced in or otherwise adopted by the other signatories.


WHEREFORE, Company, Staff and Public Counsel respectfully request that the Commission issue its Order approving this Agreement and directing the Company to file tariffs conforming to the terms hereof.

Respectfully submitted,

STAFF OF THE MISSOURI
PUBLIC SERVICE COMMISSION


Michaelene A. Knudsen
Assistant General Counsel
Missouri Public Service
Commission
P.O. Box 360
Jefferson City, MO 65102
(314) 751-7434

OFFICE OF THE PUBLIC COUNSEL


John B. Coffman
Assistant Public Counsel
Office of the Public Counsel
P.O. Box 7800
Jefferson City, MO 65102
(314) 751-5565

FOUR SEASONS LAKESITES WATER
& SEWER COMPANY

Errol D. Taylor by MPAK
Errol D. Taylor
Attorney at Law
Brown, Douglas, & Brown
Pioneer Building, Suite 202
510 Francis Street
St. Joseph, MO 64501
(816) 232-7748

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been
mailed or hand-delivered to all counsel of record as shown on the
attached service list this 25th day of November, 1991.

Service List in Case No. WR-92-59:

Mr. Errol D. Taylor
Brown, Douglas and Brown
Suite 202, Pioneer Building
510 Francis Street
St. Joseph, MO 64501

Mr. John Coffman
Office of the Public Counsel
P.O. Box 7800
Jefferson City, MO 65102

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

EFFECTIVE 12-6-91

REVISED	TOTAL	METER COSTS	BILLING COST	COMMODITY COSTS
O & M EXPENSES	\$173,436	\$38,301	\$16,382	\$118,753
DEP. RETURN & TAXES	\$49,229	\$2,232	\$0	\$46,997
	\$222,665	\$40,533	\$16,382	\$165,750
OTHER REVENUE		(\$21,271)	(\$175)	
MISCELLANEOUS		\$19,262	\$16,207	

PLANT ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION	ANNUALIZED AMOUNT	% OF PLANT	RETURN & TAXES	DEPRECIATION EXPENSE	TOTAL	METER	BILLING COSTS	COMMODITY	RESIDUAL
SOURCE OF SUPPLY										
310	LAND & LAND RIGHTS	\$25,376	2.21%	\$466		\$466			\$466	
304	STRUCTURES & IMPROVEMENTS	\$55,831	4.87%	\$1,024	\$1,117	\$2,141			\$2,141	
314	WELLS & SPRINGS	\$136,616	11.92%	\$2,506	\$2,049	\$4,555			\$4,555	
316	SUPPLY MAINS	\$7,207	0.63%	\$132	\$159	\$291			\$291	
TOTAL		\$225,030								
PUMPING PLANT										
320	LAND & LAND RIGHTS	\$0	0.00%	\$0		\$0			\$0	
321	STRUCTURES & IMPROVEMENTS	\$66,852	5.83%	\$1,227	\$3,343	\$4,570			\$4,570	
325	ELECTRICT	\$0	0.00%	\$0		\$0			\$0	
328	OTHER EQUIP.	\$0	0.00%	\$0		\$0			\$0	
TOTAL		\$66,852								
WATER TREATMENT										
332	WATER TREATMENT PLANT	\$11,209	0.98%	\$206	\$1,121	\$1,327			\$1,327	
TOTAL		\$11,209								
TRANSMISSION & DISTRIBUTION										
340	LAND & LAND RIGHTS	\$793	0.07%	\$15		\$15			\$15	
342	DIST. STANDPIPES	\$243,314	21.24%	\$4,464	\$6,083	\$10,547			\$10,547	
343	T & D MAINS	\$551,446	48.13%	\$10,117	\$12,132	\$22,249			\$22,249	
346	METERS	\$37,753	3.30%	\$693	\$1,019	\$1,712			\$1,712	
348	HYDRANTS	\$61	0.03%	\$7	9	\$16			\$16	
350	OTHER T & D PLANT	\$0	0.00%	\$0		\$0			\$0	
TOTAL		\$833,669								
GENERAL PLANT										
392	TRANSPORTATION EQUIP.	\$4,571	0.40%	\$84	\$394	\$678			\$678	
394	SHOP & GARAGE EQUIP.	\$2,197	0.19%	\$40	\$110	\$150			\$150	
395	LOG. EQUIP.	\$1,130	0.10%	\$21	\$57	\$78			\$78	
396	POWER OP. EQUIP	\$817	0.07%	\$15	\$55	\$70			\$70	
397	COMMUNICATION EQUIP.	\$339	0.03%	\$6	\$23	\$29			\$29	
TOTAL		\$9,054								
TOTAL O & M EXPENSES										
		\$1,145,814		\$21,022	\$27,071	\$48,093	\$2,217	\$0	\$46,682	\$327
				\$21,022		\$48,093	\$15	\$0	\$315	\$329
							\$2,232	\$0	\$46,997	

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

REVISED

EFFECTIVE 12-6-91

22-Nov-91
10:29 AM

ACCOUNT NUMBER	O & M EXPENSES	ANNUALIZED AMOUNT	METER READING	CUSTOMER BILLING	COMMODITY	RESIDUAL
	DESCRIPTION					
	SOURCE OF SUPPLY					
600	OPERATION LABOR	\$791			\$791	
602	OPERATION SUPPLIES	\$515			\$515	
605	MAINT OF WATER SOURCE PLANT	\$2,313			\$2,313	
605.10	MAINT. WELL #1	\$1,673			\$1,673	
605.20	MAINT. WELL #2	\$680			\$680	
605.30	MAINT. WELL #3	\$0			\$0	
TOTAL		\$5,972				
	PUMPING EXPENSES					
620	OPERATION LABOR	\$1,944			\$1,944	
621	FUEL FOR POWER PROD.	\$0			\$0	
622	PURCHASED POWER	\$64,357			\$64,357	
623	OPERATION SUPPLIES	\$0			\$0	
625	MAINT. OF PUMPING PLT	\$9,243			\$9,243	
629	WATER TREATMENT EXPENSES	\$0			\$0	
630	OPERATION LABOR	\$0			\$0	
630.12	GROUNDS CARE	\$0			\$0	
TOTAL		\$75,544				
	WATER TREATMENT					
631	CHEMICALS	\$2,034			\$2,034	
632	OPERATION SUPPLIES	\$174			\$174	
635	MAINT OF WATER PLT	\$1,331			\$1,331	
TOTAL		\$3,539				
	TRANSMISSION & DISTRIBUTION					
640	OPERATION LABOR	\$0			\$0	
641	OPERATION SUPPLIES	\$1,265			\$1,265	
650	MAINT. OF DIST. RESERVOIRS	\$811			\$811	
651	MAINT OF MAINS	\$8,330			\$8,330	
652	MAINT OF SERVICES	\$2,518	\$2,518			
653	MAINT OF METERS	\$4,777	\$4,777			
654	MAINT OF HYDRANTS	\$0				
655	MAINT OF OTHER PLANT	\$5,136			\$5,136	
672	MAINT OF STANDPIPES	\$1,800			\$1,800	
TOTAL		\$24,637				

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EFFECTIVE 12-6-91

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ACCOUNT NUMBER	DESCRIPTION	ANNUALIZED AMOUNT	METER READING	CUSTOMER BILLING	COMMODITY	RESIDUAL
CUSTOMER ACCOUNTING						
901	METER READING LABOR	\$180	\$180			
902	ACCOUNTING LABOR	\$9,512	\$9,512			
903	SUPPLIES	\$17	\$17			
904	UNCOLLECTIBLE	\$10,334	\$10,334			
907	CUSTOMER SERV. INFO.	\$436	\$436			
		\$20,479				
A & G EXP.						
920	A & G SALARIES	\$1,652	\$550	\$551	\$551	
921	OFFICE SUPPLIES	\$4,689	\$1,563	\$1,563	\$1,563	
922	A & G TRANS.	\$0				
923	OUTSIDE SERVICES	\$12,553		\$12,553		
923.10	PROFESSIONAL SERVICE	(\$121)			(\$121)	
924	PROPERTY INS.	\$0				
925	INJURIES & DAMAGES	(\$594)	(\$198)	(\$198)	(\$198)	
926	EMPLOYEE PENSIONS	\$2,105	\$702	\$702	\$702	\$1,009
927	FRANCHISE REQUIR.	\$1,009				\$3,002
928	P. S. C.	\$3,802				\$7,051
930	MISCELL GEN. EXP.	\$7,051				
933	TRANSPORTATION	\$10,156	\$5,078		\$5,078	
935	MAINT. OF GEN. PLT	\$952				\$952
990	SYSTEM CLEARING	\$10				\$10
		\$43,264	\$35,469	\$15,171	\$109,972	\$12,824
			\$2,832	\$1,211	\$8,781	\$12,824
		\$173,435	\$38,301	\$16,382	\$118,753	
TOTAL	TOTAL O & M EXPENSES					\$173,436

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

22-Nov-91
10:34 AM

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EFFECTIVE 12-6-91

RATE CALCULATION

BILLING COST \$16,207 DIVIDED BY 9,000 BILLS \$1.0008 BILLING CHARGE

METER COST \$19,262 DIVIDED BY 1,190 EQUIV \$1.3439 MO. METER

METER SIZE	FLOW FACTOR	METER CHARGE	BILLING CHARGE	WATER CHARGE	MONTHLY CHARGE
5/8 IN.	1.00	\$1.35	\$1.00	\$3.26	\$6.41
1 IN.	2.50	\$1.35	\$1.00	\$3.26	\$8.43
2 IN.	8.00	\$1.35	\$1.00	\$3.26	\$15.85
3 IN.	15.00	\$1.35	\$1.00	\$3.26	\$25.29
4 IN.	25.00	\$1.35	\$1.00	\$3.26	\$38.78
6 IN.	50.00	\$1.35	\$1.00	\$3.26	\$72.50

COMMODITY RATE

\$165,750 DIV BY 152,615 MGAL. \$1.0861 PER 1,000

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

22-Nov-91
10:37 AM

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EFFECTIVE 12-6-91

REVENUE ANALYSIS

METER SIZE	MONTHLY RATE	# OF CUSTOMERS	ANNUAL METER REVENUE
5/8 IN.	\$6.41	717	\$55,152
1 IN.	\$8.43	9	\$918
2 IN.	\$15.85	15	\$2,853
3 IN.	\$25.29	2	\$607
4 IN.	\$38.78	2	\$931
6 IN.	\$72.58	5	\$4,350
		758	\$64,883

COMMODITY REVENUE

TOTAL WATER
WATER IN MINIMUM

152,615 MGAL
27,000 MGAL

125,615 MGAL \$1.8861

\$136,430

OTHER REVENUE

\$175

\$21,271

MISCELLANEOUS

\$222,679

REVENUE ALLOWED

\$222,665

\$14

EFFECTIVE 12-6-91
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22-Nov-91
10:38 AM

FOUR SEASONS LAKESITES
FILE # 91000242
RESIDENTIAL BILL COMPARISION
5/8. IN. METER
USAGE IN 1000 OF GALLONS
MONTHLY RATE

Usage	Current Rate	Proposed Rate	Difference	Percentage
=====				
0.00	5.00	6.41	1.41	28.2000%
3.00	5.00	6.41	1.41	28.2000%
4.00	5.50	7.50	2.00	36.2927%
5.00	6.00	8.58	2.58	43.0367%
6.00	6.50	9.67	3.17	48.7431%
7.00	7.00	10.75	3.75	53.6343%
8.00	7.50	11.84	4.34	57.8733%
9.00	8.00	12.93	4.93	61.5825%
10.00	8.50	14.01	5.51	64.8553%
11.00	9.00	15.10	6.10	67.7644%
12.00	9.50	16.18	6.68	70.3674%
13.00	10.00	17.27	7.27	72.7100%
14.00	10.50	18.36	7.86	74.8295%
15.00	11.00	19.44	8.44	76.7564%
16.00	11.50	20.53	9.03	78.5157%

FOUR SEASONS LAKESITES
 WATER & SEWER CO.
 FILE #91030242

REVISED	EFFECTIVE 6-1-92			
	TOTAL	METER COSTS	BILLING COST	COMMODITY COSTS
O & M EXPENSES	\$173,436	\$38,381	\$16,382	\$118,753
DEP. RETURN & TAXES	\$132,318	\$4,990	\$0	\$127,328
	\$305,754	\$43,291	\$16,382	\$246,091
OTHER REVENUE		(\$21,271)	(\$175)	
MISCELLANEOUS		\$22,020	\$16,207	

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FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

REVISED

EFFECTIVE 6-1-92

22-Nov-91
10:07 AM

O & M EXPENSES

ACCOUNT NUMBER	DESCRIPTION	ANNUALIZED AMOUNT	METER READING	CUSTOMER BILLING	COMMODITY	RESIDUAL
	SOURCE OF SUPPLY					
600	OPERATION LABOR	\$791			\$791	
602	OPERATION SUPPLIES	\$515			\$515	
605	MAINT OF WATER SOURCE PLANT	\$2,313			\$2,313	
605.10	MAINT. WELL #1	\$1,673			\$1,673	
605.20	MAINT. WELL #2	\$680			\$680	
605.30	MAINT. WELL #3	\$0			\$0	
TOTAL		\$5,972				

PUMPING EXPENSES

620	OPERATION LABOR	\$1,944			\$1,944	
621	FUEL FOR POWER PROD.	\$0			\$0	
622	PURCHASED POWER	\$64,357			\$64,357	
623	OPERATION SUPPLIES	\$0			\$0	
625	MAINT. OF PUMPING PLT	\$9,243			\$9,243	
629	WATER TREATMENT EXPENSES	\$0			\$0	
630	OPERATION LABOR	\$0			\$0	
630.12	GROUNDS CARE	\$0			\$0	
TOTAL		\$75,544				

WATER TREATMENT

631	CHEMICALS	\$2,034			\$2,034	
632	OPERATION SUPPLIES	\$174			\$174	
635	MAINT OF WATER PLT	\$1,331			\$1,331	
TOTAL		\$3,539				

TRANSMISSION & DISTRIBUTION

640	OPERATION LABOR	\$0			\$0	
641	OPERATION SUPPLIES	\$1,265			\$1,265	
650	MAINT. OF DIST. RESERVOIRS	\$811			\$811	
651	MAINT OF MAINS	\$8,330			\$8,330	
652	MAINT OF SERVICES	\$2,518	\$2,518			
653	MAINT OF METERS	\$4,777	\$4,777			
654	MAINT OF HYDRANTS	\$0				
655	MAINT OF OTHER PLANT	\$5,136			\$5,136	
672	MAINT OF STANDPIPES	\$1,800			\$1,800	
TOTAL		\$24,637				

173
(65) parts
(2) chem
125.0000
\$90,000

FOUR SEASONS LAKESTATES
WATER & SEWER CO.
FILE #91000242

REVISED

EFFECTIVE 6-1-92

22-Nov-91
10:07 AM

O & M EXPENSES

ACCOUNT NUMBER	DESCRIPTION	ANNUALIZED AMOUNT	METER READING	CUSTOMER BILLING	COMMODITY	RESIDUAL
CUSTOMER ACCOUNTING						
901	METER READING LABOR	\$180	\$180			
902	ACCOUNTIN LABOR	\$9,512	\$9,512			
903	SUPPLIES	\$17	\$17			
904	UNCOLLECTIBLE	\$10,334	\$10,334			
907	CUSTOMER SERV. INFO.	\$436	\$436			
		\$20,479				
A & G EXP.						
920	A & G SALARIES	\$1,652	\$550	\$551	\$551	
921	OFFICE SUPPLIES	\$4,609	\$1,563	\$1,563	\$1,563	
922	A & G TRANS.	\$0				
923	OUTSIDE SERVICES	\$12,553		\$12,553		
923.10	PROFESSIONAL SERVICE	(\$121)			(\$121)	
924	PROPERTY INS	\$0				
925	INJURIES & DAMAGES	(\$594)	(\$198)	(\$198)	(\$198)	
926	EMPLOYEE PENSIONS	\$2,105	\$702	\$702	\$702	
927	FRANCHISE REPAIR.	\$1,009				\$1,009
928	P. S. C.	\$3,002				\$3,002
930	MISCELL. GEN. EXP.	\$7,051				\$7,051
933	TRANSPORTATION	\$10,156	\$5,070		\$5,070	
935	MAINT. OF GEN. PLT	\$952				\$952
990	SYSTEM CLEARING	\$10				\$10
TOTAL		\$43,264	\$35,469	\$15,171	\$109,972	\$12,024
	TOTAL O & M EXPENSES	\$173,435	\$38,301	\$16,302	\$118,753	
						\$173,436

REVISED

EFFECTIVE 6-1-92

22-Nov-91
10:08 AM

PLANT ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION	ANNUALIZED AMOUNT	% OF PLANT	RETURN & TAXES	DEPRECIATION EXPENSE	TOTAL	METER	BILLING COSTS	COMMODITY	RESIDUAL
SOURCE OF SUPPLY										
310	LAND & LAND RIGHTS	\$25,376	2.21%	\$2,313		\$2,313			\$2,313	
304	STRUCTURES & IMPROVEMENTS	\$55,831	4.87%	\$5,809	\$1,117	\$6,206			\$6,206	
314	WELLS & SPRINGS	\$136,616	11.92%	\$12,453	\$2,049	\$14,502			\$14,502	
316	SUPPLY MAINS	\$7,207	0.63%	\$657	\$159	\$816			\$816	
TOTAL		\$225,030								
PUMPING PLANT										
320	LAND & LAND RIGHTS	\$0	0.00%	\$0						
321	STRUCTURES & IMPROVEMENTS	\$66,852	5.83%	\$6,094	\$3,343	\$9,437			\$9,437	
325	ELECTRICT	\$0	0.00%	\$0						
328	OTHER EQUIP.	\$0	0.00%	\$0						
TOTAL		\$66,852								
WATER TREATMENT										
332	WATER TREATMENT PLANT	\$11,209	0.98%	\$1,022	\$1,121	\$2,143			\$2,143	
TOTAL		\$11,209								
TRANSMISSION & DISTRIBUTION										
340	LAND & LAND RIGHTS	\$793	0.07%	\$72		\$72			\$72	
342	DIST. STANDPIPES	\$243,314	21.24%	\$22,179	\$6,883	\$28,262			\$28,262	
343	T & D MAINS	\$551,446	48.13%	\$50,267	\$12,132	\$62,399			\$62,399	
346	METERS	\$37,755	3.30%	\$3,442	\$1,019	\$4,461	\$4,461			
348	HYDRANTS	\$61	0.01%	\$33	9	\$42			\$42	
350	OTHER T & D PLANT	\$0	0.00%	\$0		\$0				
TOTAL		\$833,669								
GENERAL PLANT										
392	TRANSPORTATION EQUIP.	\$4,571	0.40%	\$417	\$594	\$1,011	\$505		\$505	
394	SHOP & GARAGE EQUIP.	\$2,197	0.19%	\$200	\$110	\$310				\$310
395	LAB. EQUIP.	\$1,130	0.10%	\$103	\$57	\$160				\$160
396	POWER OP. EQUIP	\$817	0.07%	\$74	\$55	\$129				\$129
397	COMMUNICATION EQUIP.	\$339	0.03%	\$31	\$23	\$54				\$54
TOTAL		\$9,054								
TOTAL D & M EXPENSES										
		\$11,145,814		\$104,447	\$27,871	\$132,318	\$4,966	\$0	\$126,699	\$654
				\$104,447		\$132,318	\$25	\$0	\$629	
							\$4,990	\$0	\$127,328	

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

22-Nov-91
10:10 AM

REVISED

EFFECTIVE 6-1-92

RATE CALCULATION

BILLING COST \$16,207 DIVIDED BY 9,000 BILLS \$1.8008 BILLING CHARGE

METER COST \$22,020 DIVIDED BY 1,190 EQUIV \$1.8420 MO. METER

METER SIZE	FLOW FACTOR	METER CHARGE	BILLING CHARGE	WATER CHARGE	MONTHLY CHARGE
5/8 IN.	1.00	\$1.54	\$1.80	\$4.84	\$8.18
1 IN.	2.50	\$1.54	\$1.80	\$4.84	\$10.49
2 IN.	8.00	\$1.54	\$1.80	\$4.84	\$18.97
3 IN.	15.00	\$1.54	\$1.80	\$4.84	\$29.77
4 IN.	25.00	\$1.54	\$1.80	\$4.84	\$45.19
6 IN.	50.00	\$1.54	\$1.80	\$4.84	\$83.74

COMMODITY RATE

\$246,001 DIV BY 152,615 MGAL. \$1.6124 PER 1,000

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

22-Nov-91
10:15 AM

REVISED

EFFECTIVE 6-1-92

REVENUE ANALYSIS

METER SIZE	MONTHLY RATE	# OF CUSTOMERS	ANNUAL METER REVENUE
5/8 IN.	\$8.18	717	\$70,381
1 IN.	\$10.49	9	\$1,133
2 IN.	\$18.97	15	\$3,415
3 IN.	\$29.77	2	\$714
4 IN.	\$45.19	2	\$1,005
6 IN.	\$83.74	5	\$5,024
		750	\$81,752

COMMODITY REVENUE

TOTAL WATER
WATER IN MINIMUM

152,615 MGAL
27,000 MGAL

125,615 MGAL \$1.6124

\$202,542

OTHER REVENUE

\$175

MISCELLANEOUS

\$21,271

REVENUE ALLOWED

\$305,739

\$305,754

(\$15)

EFFECTIVE 6-1-92
=====

REVISED

22-Nov-91
10:40 AM

FOUR SEASONS LAKESITES
FILE # 91000242
RESIDENTIAL BILL COMPARISION
5/8. IN. METER
USAGE IN 1000 OF GALLONS
MONTHLY RATE

Usage	Current Rate	Proposed Rate	Difference	Percentage
0.00	6.41	8.18	1.77	27.6131%
3.00	6.41	8.18	1.77	27.6131%
4.00	7.50	9.79	2.30	30.6333%
5.00	8.58	11.40	2.82	32.8890%
6.00	9.67	13.02	3.35	34.6379%
7.00	10.75	14.63	3.88	36.0336%
8.00	11.84	16.24	4.40	37.1733%
9.00	12.93	17.85	4.93	38.1214%
10.00	14.01	19.47	5.45	38.9225%
11.00	15.10	21.08	5.98	39.6084%
12.00	16.18	22.69	6.51	40.2023%
13.00	17.27	24.30	7.03	40.7214%
14.00	18.36	25.92	7.56	41.1792%
15.00	19.44	27.53	8.09	41.5857%
16.00	20.53	29.14	8.61	41.9493%

Accounting Schedules 1

Shoemaker

04:03 08/27/91

Four Seasons Lakesides Water & Sewer Company

Case: WR-91-9998

Test Year ending November 30, 1990

Revenue Requirement

Line 12.19%
Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 738,534
2 Rate of Return	12.19%

3 Net Operating Income Requirement	\$ 90,027
4 Net Income Available (Sch 5)	\$ (68,387)

5 Additional NOI/T Needed	\$ 158,414
6 Income Tax Requirement (Sch 8)	
7 Required Current Income Tax	\$ 8,435
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 8,435
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 8,435

14 Gross Revenue Requirement	\$ 166,849

RORB

This was needed

as of 6/1/92 rates were raised
to allow earnings of about the
amount.

11
738
686
1424

Accounting Schedules 1-1

Four Seasons Lakesites Water & Sewer Company

Case: WR-91-9998

Test Year ending November 30, 1990

Revenue Requirement

Line	12.19%
	Return

(A)		(B)
1	Net Orig Cost Rate Base (Sch 2)	\$ 738,534 ✓
2	Rate of Return	12.19%

3	Net Operating Income Requirement	\$ 90,027
4	Net Income Available (Sch 5)	\$ (68,387)

5	Additional NOIBT Needed	\$ 158,414
6	Income Tax Requirement (Sch 8)	
7	Required Current Income Tax	\$ 8,435
8	Test Year Current Income Tax	\$ 0

9	Additional Current Tax Required	\$ 8,435
10	Required Deferred ITC	\$ 0
11	Test Year Deferred ITC	\$ 0

12	Additional Deferred ITC Required	\$ 0

13	Total Additional Tax Required	\$ 8,435

14	Gross Revenue Requirement	\$ 166,849

11
7-6
686
1426

Four Seasons Lakesites Water & Sewer Company

Case: WR-91-999B

Test Year ending November 30, 1990

Rate Base

Line Description		Amount
(A)		(B)
1	Total Plant in Service (Sch 3)	\$ 1,145,814
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 4)	\$ 186,391

3	Net Plant in Service	\$ 959,423
	Add to Net Plant in Service	
4	Cash Working Capital (Sch)	\$ 0
5	Materials & Supplies	21,754
	Subtract from Net Plant	
6	Federal Tax Offset 0.0000 %	\$ 0
7	State Tax Offset 0.0000 %	0
8	City Tax Offset 0.0000 %	0
9	Interest Expense Offset 0.0000 %	0
10	Deferred Income Taxes	242,643

11	Total Rate Base	\$ 738,534
		=====

no change

738,534
21,754
760,288

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
Intangible Plant					
1	310.000	Land & Land Rights	\$ 712	\$ 0	\$ 712
2		Total	\$ 712	\$ 0	\$ 712
Source of Supply & Pumping Plant					
3	303.200	Land & Land Rights	\$ 24,664	\$ 0	\$ 24,664
4	304.200	Structures & Improvements	55,831	0	55,831
5	307.200	Wells & Springs	136,616	0	136,616
6	309.200	Supply Mains	7,207	0	7,207
7	311.200	Pumping Equipment	66,852	0	66,852
8		Total	\$ 291,170	\$ 0	\$ 291,170
Water Treatment Plant					
9	320.300	Water Treatment Equipment	\$ 11,209	\$ 0	\$ 11,209
10		Total	\$ 11,209	\$ 0	\$ 11,209
Transmission & Distribution Plant					
11	303.400	Land & Land Rights	\$ 793	\$ 0	\$ 793
12	330.400	Distribution Reservoirs & Standpipe	243,314	0	243,314
13	331.400	Transmission & Distribution Mains	1,237,992	(686,546) P-1	551,446
14	334.400	Meters & Meter Installations	37,755	0	37,755
15	335.400	Hydrants	361	0	361
16		Total	\$ 1,520,215	\$ (686,546)	\$ 833,669

Σ 1,823,306

① Does not consider \$344,000 of excess mains cost

738
686
11/27/91

Four Seasons Lakesites Water & Sewer Company

Case: WR-91-999B

Test Year ending November 30, 1990

Total Plant in Service

Line No	Acct Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)
	General Plant			
17	341.500 Transportation Equipment	\$ 4,571 ✓	\$ 0	\$ 4,571
18	343.500 Tools, Shop & Garage Equipment	2,197 ✓	0	2,197
19	344.500 Laboratory Equipment	1,130 ✓	0	1,130
20	345.500 Power Operated Equipment	817 ✓	0	817
21	346.500 Communication Equipment	339 ✓	0	339
		-----	-----	-----
22	Total	\$ 9,054	\$ 0	\$ 9,054
		=====	=====	=====
23	Total Plant In Service	\$ 1,832,360	\$ (686,546)	\$ 1,145,814
	(350,000) Excess mains cost	341,408		
	(389,500) Other Plant & Misc. Equip.	<u>283</u>		
	Plant Per Books @ 11/30/90	2,174,051		

Calculation of mains balance @ 11/30/90:

(6,335) (1,225) 1,425,375

amt. allowed per above < 1,237,992 >

Additional allowance 187,383

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Depreciation Reserve

Line No	Acct Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)	(B)	(C)	(D)
Source of Supply & Pumping Plant				
1	304.200 Structures & Improvements	\$ 11,608	\$ 0	\$ 11,608
2	307.200 Wells & Springs	19,253	0	19,253
3	309.200 Supply Mains	1,757	0	1,757
4	311.200 Pumping Equipment	28,284	0	28,284
5	Total	\$ 60,902	\$ 0	\$ 60,902
Water Treatment Plant				
6	320.300 Water Treatment Equipment	\$ 3,258	\$ 0	\$ 3,258
7	Total	\$ 3,258	\$ 0	\$ 3,258
Transmission & Distribution Plant				
8	330.400 Distribution Reservoirs & Standpipe	\$ 19,584	\$ 0	\$ 19,584
9	331.400 Transmission & Distribution Mains	309,100	(217,678) R-1	91,422
10	334.400 Meters & Meter Installations	6,160	0	6,160
11	Total	\$ 334,844	\$ (217,678)	\$ 117,166
General Plant				
12	341.500 Transportation Equipment	\$ 4,198	\$ 0	\$ 4,198
13	343.500 Tools, Shop & Garage Equipment	273	0	273
14	344.500 Laboratory Equipment	331	0	331
15	345.500 Power Operated Equipment	194	0	194
16	346.500 Communication Equipment	69	0	69
17	Total	\$ 5,065	\$ 0	\$ 5,065
18	Total Depreciation Reserve	\$ 404,069	\$ (217,678)	\$ 186,391

Four Seasons Lakesites Water & Sewer Company

Case: WR-91-999B

Test Year ending November 30, 1990

Income Statement

Line No	Acct Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)
Operating Revenues				
1	460.000 Unmetered Sales	\$ 167,830	\$ (167,830) S-1	\$ 0
2	461.000 Metered Sales	115,545	1,914 S-2	117,459
3	471.000 Miscellaneous Service Revenues	8,546	0	8,546
4	490.000 Accounting Contract	2,701	0	2,701
5	496.000 Intercompany Revenue	10,024	0	10,024
6	497.000 Intracompany Revenue	5,169	(5,169) S-13	0 < 5,169 >
7	499.000 Other Income	175	0	175
8	Total	\$ 309,990	\$ (171,085)	\$ 138,905 < 5,169 >
Operation & Maintenance Expense				
9	Source Of Supply Expenses	\$ 7,935	\$ (1,963) S-3	\$ 5,972 < 612 >
10	Pumping Expenses	81,648	(6,104) S-4	75,544 < 565 >
11	Water Treatment Expenses	3,684	(145) S-5	3,539 < 114 >
12	Transmission & Distribution Expense	62,224	(37,585) S-6	24,639 14,310
13	Customer Accounts Expense	64,535	(44,058) S-7	20,477 16,281
14	Administrative & General Expenses	84,795	(41,530) S-8	43,265 7,053
15	Total	\$ 304,821	\$ (131,385)	\$ 173,436 30,435
Depreciation Expense				
16	Depreciation Expense	\$ 51,845	\$ (23,974) S-9	\$ 27,871
17	Total	\$ 51,845	\$ (23,974)	\$ 27,871
Other Operating Expenses				
18	Taxes Other Than Income Taxes	\$ 995	\$ (209) S-10	\$ 786
19	Total	\$ 995	\$ (209)	\$ 786
20	Total Operating Expenses	\$ 357,661	\$ (155,568)	\$ 202,093 30,435
21	Net Income Before Taxes	\$ (47,671)	\$ (15,517)	\$ (63,188) < 35,604 >

< 34,639 >

Four Seasons Lakesites Water & Sewer Company

Case: WR-91-999B

Test Year ending November 30, 1990

Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
		Current Income Taxes			
22		Current Income Taxes	\$ 0	\$ 0 S-11	\$ 0
			-----	-----	-----
23		Total	\$ 0	\$ 0	\$ 0
		Deferred Income Taxes			
24		Deferred Income Taxes	\$ 0	\$ 5,199 S-12	\$ 5,199
			-----	-----	-----
25		Total	\$ 0	\$ 5,199	\$ 5,199

26		Total Income Taxes	\$ 0	\$ 5,199	\$ 5,199

27		Net Operating Income	\$ (47,671)	\$ (20,716)	\$ (68,387) < 35,604 >

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Unmetered Sales	S-1	\$ (167,830)

1. To adjust for availability. (Shoemaker)		\$ (167,830)

Metered Sales	S-2	\$ 1,914

1. To annualize revenues for customer growth. (Shoemaker)		\$ 1,914

Source Of Supply Expenses	S-3	\$ (1,963)

1. To adjust payroll to a reasonable amount computed by Staff. (Shoemaker)		\$ (1,453)
2. To adjust maintenance expense to a reasonable amount per Staff's calculation. (Shoemaker)		\$ (510)

Pumping Expenses	S-4	\$ (6,104)

1. To disallow late payment charges paid by the company during the test year for late payments on its utility bills. (Shoemaker)		\$ (1,519)
2. To adjust payroll to a reasonable amount computed by Staff. (Shoemaker)		\$ (3,574)
3. To adjust maintenance expense to a reasonable amount per Staff's calculation. (Shoemaker)		\$ (1,011)

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Water Treatment Expenses	S-5	\$ (145)

1. To adjust maintenance expense to a reasonable amount per Staff's calculation. (Shoemaker)		\$ (145)

Transmission & Distribution Expense	S-6	\$ (37,585)

1. To adjust expense to reflect an annualized level of lease expense on the backhoe. The company had booked two years of lease expense during the test year. (Shoemaker)		\$ (10,400)
2. To adjust expense to reflect the backhoes' usage for purposes other than maintenance. (Shoemaker)		\$ (7,305)
3. To adjust maintenance expense to a reasonable amount per Staff's calculation. (Shoemaker)		\$ (4,297)
4. To adjust for availability. (Shoemaker)		\$ (15,583)

Customer Accounts Expense	S-7	\$ (44,058)

1. No adjustment proposed. (Shoemaker)		
2. No adjustment proposed. (Shoemaker)		

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-9998
Test Year ending November 30, 1990

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To adjust payroll to a reasonable level as computed by Staff. (Shoemaker)		\$ (34,783)
4. To adjust for availability. (Shoemaker)		\$ (9,275)

Administrative & General Expenses S-8		\$ (41,530)

1. To normalize expense to reflect a portion of the monthly contract price related to rate case and related services. (Shoemaker)		\$ (1,075)
2. To adjust payroll to a reasonable level as computed by Staff. (Shoemaker)		\$ (33,572)
3. To adjust for availability. (Shoemaker)		\$ (13,258)
4. To adjust for availability. (Shoemaker)		\$ (2,668) <i>WHT</i>
5. Adjustment to include computer related expenses. <i>(see other side for calc)</i> (Shoemaker)		\$ 9,043 <i>WHT</i>

Depreciation Expense S-9		\$ (23,974)

1. To annualize depreciation expense to a current level of plant. (Shoemaker)		

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Taxes Other Than Income Taxes	S-10	\$ (209)

1. To annualize payroll taxes to a current level of annualized payroll. (Shoemaker)		\$ 496
2. To adjust for availability. (Shoemaker)		\$ (705)

Current Income Taxes	S-11	

1. To annualize current income taxes to a current level as computed by staff. (Shoemaker)		

Deferred Income Taxes	S-12	\$ 5,199

1. To annualize deferred income taxes to a current level as computed by staff. (Shoemaker)		

Intracompany Revenue	S-13	\$ (5,169)

1. To remove intracompany revenue. (Shoemaker)		\$ (5,169)

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Transmission & Distribution Mains	P-1	\$ (686,546)

1. To adjust for availability plant. (Shoemaker)		\$ (686,546)

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Transmission & Distribution Mains	R-1	\$ (217,678)

1. To adjust for availability plant. (Shoemaker)		\$ (217,678)

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	310.000	Land & Land Rights	\$ 712	0.0000	\$ 0
2		Total	\$ 712		\$ 0
		Source of Supply & Pumping Plant			
3	303.200	Land & Land Rights	\$ 24,664	0.0000	\$ 0
4	304.200	Structures & Improvements	55,831	2.0000	1,117
5	307.200	Wells & Springs	136,616	1.5000	2,049
6	309.200	Supply Mains	7,207	2.2000	159
7	311.200	Pumping Equipment	66,852	5.0000	3,343
8		Total	\$ 291,170		\$ 6,668
		Water Treatment Plant			
9	320.300	Water Treatment Equipment	\$ 11,209	10.0000	\$ 1,121
10		Total	\$ 11,209		\$ 1,121
		Transmission & Distribution Plant			
11	303.400	Land & Land Rights	\$ 793	0.0000	\$ 0
12	330.400	Distribution Reservoirs & Standpipe	243,314	2.5000	6,083
13	331.400	Transmission & Distribution Mains	551,446	2.2000	12,132
14	334.400	Meters & Meter Installations	37,755	2.7000	1,019
15	335.400	Hydrants	361	2.5000	9
16		Total	\$ 833,669		\$ 19,243

Four Seasons Lakesites Water & Sewer Company

Case: WR-91-999B

Test Year ending November 30, 1990

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
17	341.500	Transportation Equipment	\$ 4,571	13.0000	\$ 594
18	343.500	Tools, Shop & Garage Equipment	2,197	5.0000	110
19	344.500	Laboratory Equipment	1,130	5.0000	57
20	345.500	Power Operated Equipment	817	6.7000	55
21	346.500	Communication Equipment	339	6.7000	23
			-----		-----
22		Total	\$ 9,054		\$ 839
			=====		=====
23		Total Depreciation Expense	\$ 1,145,814		\$ 27,871

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Income Tax

Line	Test Year	12.19% Return
(A)	(B)	
Provision for City Income Tax		
19 Net Taxable Income	\$ (121,599)	\$ 45,250
20 Deduct Federal Income Tax	\$ 0	\$ 6,497
21 Deduct Missouri Income Tax	0	1,938
22 City Taxable Income	(121,599)	36,815
	-----	-----
23 Total City Tax	\$ 0	\$ 0
Summary of Provision for Income Tax		
24 Federal Income Tax	\$ 0	\$ 6,497
25 Missouri Income Tax	0	1,938
26 City Income Tax	0	0
	-----	-----
27 Total	\$ 0	\$ 8,435
Deferred Income Taxes		
28 Deferred Investment Tax Credit	\$ 0	\$ 0
29 Deferred Tax Depreciation	5,199	5,199
	-----	-----
30 Total	\$ 5,199	\$ 5,199

31 Total Income Tax	\$ 5,199	\$ 13,634

Four Seasons Lakesites Water & Sewer Company
Case: WR-91-999B
Test Year ending November 30, 1990

Income Tax

Line	Test Year	12.19% Return
(A)	(B)	

1 Net Income Before Taxes (Sch 5)	\$ (63,188)	\$ 103,661

Add to Net Income Before Taxes		
2 Book Depreciation Expense	\$ 27,871	\$ 27,871
	-----	-----
3 Total	\$ 27,871	\$ 27,871
Subtr from Net Income Before Taxes		
4 Interest Expense 3.9200 %	\$ 28,951	\$ 28,951
5 Tax Straight Line	42,975	42,975
6 Excess Tax Depreciation	14,356	14,356
	-----	-----
7 Total	\$ 86,282	\$ 86,282

8 Net Taxable Income	\$ (121,599)	\$ 45,250

Provision for Federal Income Tax		
9 Net Taxable Income	\$ (121,599)	\$ 45,250
10 Deduct Missouri Income Tax	\$ 0	\$ 1,938
11 Deduct City Income Tax	0	0
12 Federal Taxable Income	(121,599)	43,312
	-----	-----
13 Total Federal Tax	\$ 0	\$ 6,497
Provision for Missouri Income Tax		
14 Net Taxable Income	\$ (121,599)	\$ 45,250
15 Deduct Federal Income Tax	\$ 0	\$ 6,497
16 Deduct City Income Tax	0	0
17 Missouri Taxable Income	(121,599)	38,753
	-----	-----
18 Total Missouri Tax	\$ 0	\$ 1,938

Calculations for S-6.4

Total Developed Properties	634,275	
Beginning Plant Per Books	\ 1,237,992	
	=	.5123 allowed

Maintenance of Mains	17,966 * .5123 = 9,204
	- 9,204

8,762

Maintenance of Other Plant	13,987 * .5123 = 7,166
	- 7,166

6,821

8,762 + 6,821 = 15,583 Adjustment to T & D Expense

Calculations for S-7.4

750 Annualized Customer Level
 750 + 4279 (availability customers) = 3,529

750 * 12 = 9,156	\ 23,272 = .3934 allowed
3,529 * 4 = 14,116	

23,272

Supplies Expense	17
Customer Service	436

453 * .3934 = 178

- 178

275

Avail. Charges in Uncoll. Account	+ 9,000
-----------------------------------	---------

9,275 Adjustment to
 Cust. Accounts
 Expense

Calculation for S-8.3

Beginning Plant 2,173,768
Adjusted Plant 1,145,814

$1,145,814 \div 2,173,768 = .5271$ allowed

Office Supplies 4,689
Injuries & Damages (594)
Pensions 2,105
Franchise Requirements 1,009
Misc. General Expenses 9,719
Transportation Expenses 10,156
Maintenance General Plant 952

$28,036 * .5271 = 14,778$
- 14,778

13,258 Adjustment to
A&G

Calculation for S-8.4

Allowed Revenue 138,905
Total Revenue \ 306,735 = .4529 allowed

Regulatory Commission Expense 4,877 * .4529 = 2209
- 2,209

2,668 Adjustment A&G

Calculation for S-10.2

$1,491 * .5271 = 786$ allowed
- 786

705

This deals with customers we are serving.

Four Seasons Lakesites Water & Sewer Company
Informal Rate Case
Schedule of Calculations

Payroll Adjustment Calculation:

Payroll Dollars Per Customer Allowed by Staff	52.70
Annualized Customer Level	750
	<hr/>
	39,525
Payroll Amount Allowed By Staff	40,000

Four Seasons Salaries and Wages Paid:

Operation Labor and Expense - Source of Supply (600)	2,244
Operation Labor - Pumping (620)	5,518
Meter Reading Labor (901)	9,455
Accounting Labor (902)	44,294
Administrative & General Salaries (920)	14,910
Outside Services Employees (923)	20,296
Professional Services Water (923.1)	16,665
	<hr/>
TOTAL SALARIES & WAGES PAID	113,382
Payroll Amount Allowed By Staff	40,000
	<hr/>
Payroll Adjustment	73,382

The Adjustment was allocated to the various expense accounts on a % basis. For example:

$$2,244 \div 113,382 = .0198$$

$$73,382 * .0198 = 1,453$$

Adjustment made to Source of Supply: -1,453

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

29-Aug-91
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RATE CALCULATION

BILLING COST \$16,207 DIVIDED BY 9,000 BILLS \$1.8008 BILLING C

METER COST \$43,291 DIVIDED BY 1,190 EQUIV \$3.0316 MO. METER

METER SIZE	FLOW FACTOR	METER CHARGE	BILLING CHARGE	WATER CHARGE	MONTHLY CHARGE
5/8 IN.	1.00	\$3.03	\$1.80	\$4.84	\$9.67 +20%
1 IN.	2.50	\$3.03	\$1.80	\$4.84	\$14.22 +21.1%
2 IN.	8.00	\$3.03	\$1.80	\$4.84	\$30.89 +22.3%
3 IN.	15.00	\$3.03	\$1.80	\$4.84	\$52.11 +22.5%
4 IN.	25.00	\$3.03	\$1.80	\$4.84	\$82.43 +23.1%
6 IN.	50.00	\$3.03	\$1.80	\$4.84	\$158.22 +23.3%

COMMODITY RATE

\$246,081 DIV BY

152,615 MGAL. \$1.6124 PER 1,000

FOUR SEASONS LAKESITES
WATER & SEWER CO.
FILE #91000242

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REVENUE ANALYSIS

METER SIZE	MONTHLY RATE	# OF CUSTOMERS	ANNUAL METER REVENUE
5/8 IN.	\$9.67	717	\$83,201
1 IN.	\$14.22	9	\$1,536
2 IN.	\$30.89	15	\$5,560
3 IN.	\$52.11	2	\$1,251
4 IN.	\$82.43	2	\$1,978
6 IN.	\$158.22	5	\$9,493
		750	\$103,019

COMMODITY REVENUE

TOTAL WATER
WATER IN MINIMUM

152,615 MGAL
27,000 MGAL

125,615 MGAL \$1.6124

\$202,542

OTHER REVENUE

\$175

REVENUE ALLOWED

\$305,735

\$305,754

(\$19)

29-Aug-91
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FOUR SEASONS LAKESITES
FILE # 91000242
RESIDENTIAL BILL COMPARISON
5/8. IN. METER
USAGE IN 1000 OF GALLONS
MONTHLY RATE

Usage	Current Rate	Proposed Rate	Difference	Percentage
0.00	5.00	9.67	4.67	93.4000%
3.00	5.00	9.67	4.67	93.4000%
4.00	5.50	11.28	5.78	105.1345%
5.00	6.00	12.89	6.89	114.9133%
6.00	6.50	14.51	8.01	123.1877%
7.00	7.00	16.12	9.12	130.2800%
8.00	7.50	17.73	10.23	136.4267%
9.00	8.00	19.34	11.34	141.8050%
10.00	8.50	20.96	12.46	146.5506%
11.00	9.00	22.57	13.57	150.7689%
12.00	9.50	24.18	14.68	154.5432%
13.00	10.00	25.79	15.79	157.9400%
14.00	10.50	27.41	16.91	161.0133%
15.00	11.00	29.02	18.02	163.8073%
16.00	11.50	30.63	19.13	166.3583%

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O & M EXPENSES

ACCOUNT NUMBER	DESCRIPTION	PARALLELIZED AMOUNT	METER READING	CUSTOMER BILLING	COMMODITY	RESIDUAL
CUSTOMER ACCOUNTING						
901	METER READING LABOR (9/5/90)	\$100	\$100			
902	ACCOUNTING LABOR	\$9,512	\$9,512			
903	SUPPLIES <i>not in PM's of previous</i>	\$17	\$17			
904	UNCOLLECTIBLE	\$10,334	\$10,334			
907	CUSTOMER SERV. INFO.	\$436	\$436			
		\$20,479				
A & B EXP.						
920	A & B SALARIES	\$1,652	\$550	\$551	\$551	
921	OFFICE SUPPLIES	\$4,689	\$1,563	\$1,563	\$1,563	
922	A & B TRAMS.	\$0				
923	OUTSIDE SERVICES	\$12,553		\$12,553		
923.10	PROFESSIONAL SERVICE <i>Credit</i>	(\$121)			(\$121)	
924	PRIORITY INS. <i>not in PM's of previous</i>	\$0				
925	INJURIES & DAMAGES	(\$594)	(\$198)	(\$198)	(\$198)	
926	EMPLOYEE PENSIONS	\$2,185	\$782	\$782	\$782	\$1,009
927	FRANCHISE REPAIR.	\$1,009				\$3,802
928	P. S. C.	\$3,802				\$7,051
930	MISCELL. GEN. EXP.	\$7,051				\$10,156
933	TRANSPORTATION	\$10,156	\$5,078		\$5,078	\$952
935	MAINT. OF GEN. PLT	\$952				\$10
990	SYSTEM CLEARING	\$10				
		\$43,264	\$35,469	\$15,171	\$109,972	\$12,824
			\$2,832	\$1,211	\$8,781	\$12,824
TOTAL		\$173,435	\$38,381	\$16,382	\$118,753	\$173,436
	TOTAL O & M EXPENSES					

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PLANT ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION	ANNUALIZED AMOUNT	% OF PLANT	RETURN & TAXES	DEPRECIATION EXPENSE	TOTAL	METER	BILLING COSTS	COMMODITY	RESIDUAL
SOURCE OF SUPPLY										
310	LAND & LAND RIGHTS	\$25,376	2.21%	\$2,313	\$1,117	\$2,313			\$2,313	
304	STRUCTURES & IMPROVEMENTS	\$55,831	4.87%	\$5,089	\$2,049	\$6,206			\$6,206	
314	WELLS & SPRINGS	\$136,616	11.92%	\$12,453	\$2,049	\$14,502			\$14,502	
316	SUPPLY MAINS	\$7,287	0.63%	\$657	\$159	\$816			\$816	
TOTAL		\$225,030								
PUMPING PLANT										
320	LAND & LAND RIGHTS	\$0	0.00%	\$0						
321	STRUCTURES & IMPROVEMENTS	\$66,852	5.83%	\$6,094	\$3,343	\$9,437			\$9,437	
325	ELECTRICT	\$0	0.00%	\$0						
328	OTHER EQUIP.	\$0	0.00%	\$0						
TOTAL		\$66,852								
WATER TREATMENT										
332	WATER TREATMENT PLANT	\$11,209	0.98%	\$1,022	\$1,121	\$2,143			\$2,143	
TOTAL		\$11,209								
TRANSMISSION & DISTRIBUTION										
340	LAND & LAND RIGHTS	\$793	0.07%	\$72		\$72			\$72	
342	DIST. STANDPIPES	\$243,314	21.24%	\$22,179	\$6,083	\$28,262			\$28,262	
343	T & D MAINS	\$531,446	46.13%	\$50,267	\$12,132	\$62,399			\$62,399	
346	METERS	\$37,755	3.30%	\$3,442	\$1,019	\$4,461	\$4,461			
348	HYDRANTS	361	0.03%	\$33	9	\$42			\$42	
350	OTHER T & D PLANT	\$0	0.00%	\$0		\$0				
TOTAL		\$833,669								
GENERAL PLANT										
392	TRANSPORTATION EQUIP.	\$4,571	0.40%	\$417	\$594	\$1,011	\$585		\$585	
394	SHOP & GARAGE EQUIP.	\$2,197	0.19%	\$200	\$110	\$310				\$310
395	LOG. EQUIP.	\$1,130	0.10%	\$103	\$57	\$160				\$160
396	POWER OP. EQUIP.	\$817	0.07%	\$74	\$55	\$129				\$129
397	COMMUNICATION EQUIP.	\$339	0.03%	\$31	\$23	\$54				\$54
TOTAL		\$9,054								
TOTAL O & M EXPENSES										
		\$1,145,814		\$104,447	\$27,871	\$132,318	\$4,966	10	\$126,699	\$654
				\$184,447		\$132,318	\$25	10	\$629	\$654
							\$4,990	10	\$127,328	