

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

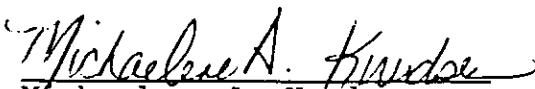
transcript by the Commission pursuant to Section 536.080.2 RSMo 1986; and their respective rights to judicial review pursuant to Section 386.510 RSMo 1986.

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.

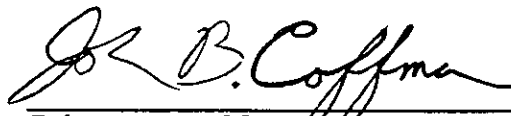
WHEREFORE, Company, Staff and Public Counsel respectfully request that the Commission issue its Order approving this Agreement and directing the Company to file tariffs conforming to the terms hereof.

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 MPA  
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 25<sup>th</sup> 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

4R SEASONS LAKESITES  
WATER & SEWER CO.  
FILE #91002242

EFFECTIVE 12-6-91

REVISED	<u>TOTAL</u>	<u>METER COSTS</u>	<u>BILLING COST</u>	<u>COMMODITY COSTS</u>
O & M EXPENSES	\$173,436	\$38,381	\$16,382	\$118,753
DEP. RETURN & TAXES	\$49,229	\$2,232	\$0	\$46,997
	<u>\$222,665</u>	<u>\$40,533</u>	<u>\$16,382</u>	<u>\$165,750</u>
OTHER REVENUE		<u>(\$21,271)</u>	<u>(\$175)</u>	
MISCELLANEOUS		\$19,262	\$16,207	

REVISED

EFFECTIVE 12-6-91

22-Nov-91  
10:31 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%	\$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						
321	STRUCTURES & IMPROVEMENTS	\$66,852	5.83%	\$1,227	\$3,343	\$4,570			\$4,570	
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%	\$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	\$37,755	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				
TOTAL		\$833,669								
GENERAL PLANT										
392	TRANSPORTATION EQUIP.	\$4,571	0.40%	\$84	\$594	\$678	\$505		\$506	
394	SHOP & GARAGE EQUIP.	\$2,197	0.19%	\$40	\$110	\$150				\$150
395	LAB. 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
		\$9,054								
TOTAL D & 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	

REVISED

EFFECTIVE 12-6-91

22-Nov-91  
10:29 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	\$8,338			\$8,338	
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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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	\$4,689	\$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		
927	FRANCHISE REQUIR.	\$1,009				\$1,009	
928	P. S. C.	\$3,802				\$3,802	
930	MISCELL GEN. EXP.	\$7,051				\$7,051	
933	TRANSPORTATION	\$10,156	\$5,078		\$5,078		
935	MAINT. OF GEN. PLT	\$952				\$952	
990	SYSTEM CLEARING	\$10				\$10	
TOTAL		\$43,264	\$35,469	\$15,171	\$109,972	\$12,824	\$173,436
			\$2,832	\$1,211	\$8,781	\$12,824	
	TOTAL O & M EXPENSES	\$173,435	\$38,301	\$16,382	\$118,753		\$173,436

FOUR SEASONS LAKESITES  
WATER & SEWER CO.  
FILE #91800242

22-Nov-91  
10:34 AM

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RATE CALCULATION

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

METER COST \$19,262 DIVIDED BY 1,190 EQUIV \$1.3499 MO. METER

METER SIZE	FLOW FACTOR	METER CHARGE	BILLING CHARGE	WATER CHARGE	MONTHLY CHARGE
5/8 IN.	1.00	\$1.35	\$1.80	\$3.26	\$6.41
1 IN.	2.50	\$1.35	\$1.80	\$3.26	\$8.43
2 IN.	8.00	\$1.35	\$1.80	\$3.26	\$15.85
3 IN.	15.00	\$1.35	\$1.80	\$3.26	\$25.29
4 IN.	25.00	\$1.35	\$1.80	\$3.26	\$38.78
6 IN.	50.00	\$1.35	\$1.80	\$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  
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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.	\$72.50	5	\$4,350
		750	\$64,883

COMMODITY REVENUE

TOTAL WATER  
WATER IN MINIMUM

152,615 MGAL  
27,000 MGAL

125,615 MGAL \$1.0861

\$136,430

OTHER REVENUE

\$175

MISCELLANEOUS

\$21,271

REVENUE ALLOWED

\$222,679

\$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 #91000242

EFFECTIVE 6-1-92

REVISED	<u>TOTAL</u>	<u>METER COSTS</u>	<u>BILLING COST</u>	<u>COMMODITY COSTS</u>
O & M EXPENSES	\$173,436	\$38,301	\$16,382	\$118,753
DEP. RETURN & TAXES	\$132,318	\$4,990	\$0	\$127,328
	<u>\$305,754</u>	<u>\$43,291</u>	<u>\$16,382</u>	<u>\$246,081</u>
OTHER REVENUE		<u>(\$21,271)</u>	<u>(\$175)</u>	
MISCELLANEOUS		\$22,020	\$16,207	

REVISED

EFFECTIVE 6-1-92

22-Nov-91  
10:07 AM

ACCOUNT NUMBER	DESCRIPTION	ANNUALIZED AMOUNT	METER READING	CUSTOMER BILLING	COMMODITY	RESIDUAL
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	\$660			\$660	
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	
633	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			\$0	
655	MAINT OF OTHER PLANT	\$5,136			\$5,136	
672	MAINT OF STANDPIPES	\$1,000			\$1,000	
TOTAL		\$24,637				

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	
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	\$4,689	\$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		
927	FRANCHISE REQUIR.	\$1,009				\$1,009	
928	P. S. C.	\$3,802				\$3,802	
930	MISCELL GEN. EXP.	\$7,051				\$7,051	
933	TRANSPORTATION	\$10,156	\$5,078		\$5,078		
935	MAINT. OF GEN. PLT	\$952				\$952	
990	SYSTEM CLEARING	\$10				\$10	
TOTAL		\$43,264	\$35,469	\$15,171	\$109,972	\$12,824	\$173,436
			\$2,832	\$1,211	\$8,781	\$12,824	
	TOTAL O & M EXPENSES	\$173,435					
		\$38,301	\$16,382	\$118,753		\$173,436	

REVISED

EFFECTIVE 6-1-92

22-Nov-91  
10:00 AM

ACCOUNT NUMBER	PLANT ACCOUNTS	ANNUALIZED AMOUNT	% OF PLANT	RETURN & TAXES	DEPRECIATION EXPENSE	TOTAL	METER	BILLING COSTS	COMMODITY	RESIDUAL
	DESCRIPTION									
	SOURCE OF SUPPLY									
310	LAND & LAND RIGHTS	\$25,376	2.21%	\$2,313		\$2,313			\$2,313	
304	STRUCTURES & IMPROVEMENTS	\$55,831	4.87%	\$5,089	\$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 TRATMENNT 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	0.03%	\$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	\$505		\$506	
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
		\$9,054								
	TOTAL O & M EXPENSES	\$1,145,014		\$104,447	\$27,071	\$132,318	\$4,966	\$0	\$126,699	\$654
				\$104,447		\$132,318	\$25	\$0	\$629	\$654
							\$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 \$1.8000 BILLING CHARGE

METER COST \$22,020 DIVIDED BY 1,190 EQUIV \$1.5420 NO. 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

\$246,081 DIV BY 152,615 MGAL. \$1.6124 PER 1,000

FOUR SEASONS LAKESITES  
WATER & SEWER CO.  
FILE #91000242

22-Nov-91  
10:15 AM

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REVENUE ANALYSIS

METER SIZE	MONTHLY RATE	# OF CUSTOMERS	ANNUAL METER REVENUE
5/8 IN.	\$2.18	717	\$70,381
1 IN.	\$18.49	9	\$1,133
2 IN.	\$18.97	15	\$3,415
3 IN.	\$29.77	2	\$714
4 IN.	\$45.19	2	\$1,085
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  
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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%