BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

The Office of the Public Counsel, An agency of the State of Missouri, COMPLAINANT	)))	
v.	)))	**Case No. SC-2015-________**
Central Rivers Wastewater Utility, Inc., A Missouri regulated sewer corporation, RESPONDENT	)))	

THE OFFICE OF THE PUBLIC COUNSEL'S COMPLAINT

COMES NOW the Office of the Public Counsel and for its Complaint, pursuant to Section 386.330.2, RSMo, states as follows:

INTRODUCTION AND STATEMENT OF JURISDICTION

1. Complainant, the Office of the Public Counsel, is an agency of the State of Missouri and pursuant to the statutory authority in Sections 386.700 and 386.710, RSMo, represents the public in all proceedings before the Missouri Public Service Commission and on appeal before the courts. The mailing and business address is the Office of the Public Counsel, PO Box 2230, Governor Office Building, 200 Madison Street, Suite 650, Jefferson City, Missouri, 65102. The Office of the Public Counsel is authorized to file complaints against regulated utilities for the violation, or claimed violation, of any provision of law, or of any rule or order or regulation, or decision of the Missouri Public Service Commission, including the reasonableness of any rates or charges of any sewer corporation and the collection and refunding of customer deposits by any sewer corporation as allowed and authorized by the Missouri Public Service Commission. Section 386.390, RSMo, and 4 CSR 240-2.070.

2. Respondent, Central Rivers Wastewater Utility, Inc., is a utility regulated by the Missouri Public Service Commission under Chapters 386 and 393, RSMo, to provide sewer service. The mailing address of Central Rivers Wastewater Utility, Inc. is P.O. Box 528, Kearney, Missouri, 64060. The President and sole shareholder of Central Rivers Wastewater Utility, Inc. is Mr. Mark E. Geisinger.

3. The Missouri Public Service Commission is a state administrative agency with the power and duty to regulate public utilities, including sewer corporations under Chapters 386 and 393, RSMo, and has jurisdiction in this complaint case to hear and decide the Office of the Public Counsel's allegations of unapproved fees and withholding customer deposits. Section 386.250, RSMo, relating to the jurisdiction of the Missouri Public Service Commission over sewer systems; Section 393.140, RSMo, relating to the general powers of the Missouri Public Service Commission with respect to sewer services; and Section 393.270, RSMo, providing for notice and hearing and the fixing of prices for sewer services and improvements. The mailing address of the Missouri Public Service Commission is PO Box 360, Governor Office Building, 200 Madison Street, Jefferson City, Missouri, 65102.

4. This Complaint is filed pursuant to Section 386.390, RSMo, and the Missouri Public Service Commission's rule regarding complaint cases, 4 CSR 240-2.070. Section 386.390.1, RSMo., authorizes the Missouri Public Service Commission to hear and determine this complaint:

> Complaint may be made by the commission of its own motion, or by the public counsel or any corporation or person, chamber of commerce, board of trade, or any civic, commercial, mercantile, traffic, agricultural or manufacturing association or organization, or any body politic or municipal corporation, by petition or complaint in writing, setting forth any act or thing done or omitted to be done by any corporation, person or public utility, including any rule, regulation or charge heretofore established or fixed by or for any corporation, person or

> public utility, in violation, or claimed to be in violation, of any provision of law, or of any rule or order or decision of the commission . . . .

Missouri Public Service Commission Rule 4 CSR 240-2.070 authorizes the Office of the Public Counsel to file this complaint:

> (1) Any person or public utility who feels aggrieved by an alleged violation of any tariff, statute, rule, order, or decision within the commission's jurisdiction may file a complaint. A complaint may also be filed by the commission on its own motion, the commission staff through the staff counsel, or the Office of the Public Counsel.

5. Section 386.570.1, RSMo., provides for a penalty of no less than one hundred dollars ($100.00) but no more than two thousand dollars ($2,000.00), per offense, for "[a]ny corporation, person or public utility which violates or fails to comply with any provision of the constitution of this state or of this or any other law, or which fails, omits or neglects to obey, observe or comply with any order, decision, decree, rule, direction, demand or requirement, or any part or provision thereof, of the commission…" Each day that a continuing violation persists is to be counted as a separate offense.[1] In the case of a corporate respondent, the acts and omissions of its officers, agents and employees are deemed to be the acts and omissions of the corporation.[2] All penalties are cumulative.[3]

6. Any corporation, person or public utility which violates or fails to comply with any provision of the constitution of this state or of this or any other law, or which fails, omits or neglects to obey, observe or comply with any order, decision, decree, rule, direction, demand or requirement, or any part or provision thereof, of the Missouri Public Service Commission in a case in which a penalty has not herein been provided for such corporation, person or public utility, is subject to a penalty of for each offense.

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[1] Section 386.570.2, RSMo.
[2] Section 386.570.3, RSMo.
[3] Section 386.590, RSMo.

COUNT I

ALLEGATIONS OF OVER CHARGING IN VIOLATION OF APPROVED TARIFF

7. The Office of the Public Counsel restates the allegations set forth in paragraphs 1 through and including 6 of its Complaint.

8. Central Rivers Wastewater Utility, Inc.'s Missouri Public Service Commission-approved tariff states:

> CONNECTION CHARGES:
>
> **All single family residential customers utilizing a STEP system that the company will maintain shall pay a onetime $4,500.00 connection charge for three bedroom and smaller homes and $4,800 for four bedroom and larger homes when making application for service.** This charge is inclusive of all accessories and inspections as hereinafter referenced. All non-residential or multi-family service connection charges shall be at actual cost incurred by the Company in accordance with Rules 10 and 11. The Company shall have sole discretionary authority to decide who may install equipment and will provide a letter to any person, company, incorporation or other business entity that has the authority to install equipment that will ultimately be operated and maintained by Company. Upon request that person, company, incorporation or other business entity shall produce a letter stating in writing that they are so granted authority to install equipment that will ultimately be operated and maintained by Company and if so unable to produce said letter, that entity or person shall not install any equipment to be ultimately operated and maintained by company.
>
> **This charge does include**: Cost for connecting the home to the sewer main. This includes any and all costs associated with the following: watertight septic tank, post construction testing of tank and system, pump or pumps, effluent filters, electrical control panel, splice box and wiring from control panel to septic tank, wiring from stubbed out electrical service at customer home to control panel (see Rule No. 6), **4" SCH 40 (or equal) piping from single family residence to septic tank up to 120 linear feet, 1" SCH 40 (or equal) piping from septic tank to main collection systems line up to 800 linear feet**, risers and lids, service connection valves and appurtenances, inspections.
>
> This charge does not include: any surveying to determine actual location of easements or property lines for customer, any electrical service beyond connecting to a 30 amp dedicated circuit and another minimum 20 amp circuit that need not be a dedicated circuit (minimum two separate circuits, see Rule 6) single phase electrical connection stubbed by customer to exterior of house, any plumbing closer than 5' of customer's building or residence,

> **Connection charges for STEG and Gravity collection systems will be based on actual costs as allowed by the Missouri Public Service Commission**. The cost for a connection charge to a STEG or Gravity flow collection system will be stated in the Company's Tariff when data is obtained to present a reasonably accurate cost.[4]

9. The Office of the Public Counsel has reviewed Central Rivers Wastewater Utility, Inc.'s books and records in connection with its most recent rate case, Missouri Public Service Commission Case No. SR-2014-0247. (Appendix A) Based on its information, knowledge and belief, the Office of the Public Counsel states that beginning in 2006,[5] Central Rivers Wastewater Utility, Inc. charged amounts for STEP connections that were in excess of the charges included in its current Missouri Public Service Commission-approved tariff. Based on the Office of the Public Counsel's information and belief, the amount of these excess charges for STEP connections is at least $57,477.[6]

10. Based on the Office of the Public Counsel's information and belief, Central Rivers Wastewater Utility, Inc. is and has been aware that the charged amounts for STEP connections are and were in excess of the charges included in its current Missouri Public Service Commission-approved tariff but has taken no active steps to refund the overcharged amounts to those that were unjustly and unreasonably overcharged.

11. As a result, the charged amounts for STEP connections are unjust and unreasonable, violate the Missouri Public Service Commission-approved tariff and are unlawful.

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[4] Central Rivers Wastewater Utility, Inc. Approved Tariff, First Revised Sheet No. 14, Effective March 24, 2000, emphasis added.

[5] Based on information available to the Office of the Public Counsel at the time testimony was filed in SR-2014-0247. Updates will be necessary to account for any additional STEP overcharges to date.

[6] Id.

WHEREFORE, the Office of the Public Counsel submits its Complaint, pursuant to Section 386.390, RSMo, and Missouri Public Service Commission Rule 4 CSR 240-2.070, and prays that:

12. the Missouri Public Service Commission issue an order to provide the statutory notice of the filing of this Complaint and, thereafter, hold an evidentiary hearing on this Complaint in accordance with Missouri statutes and Missouri Public Service Commission Rules, and;

13. the Missouri Public Service Commission issue an order in favor of the Office of the Public Counsel and against Central Rivers Wastewater Utility, Inc. on this Complaint, and;

14. the Missouri Public Service Commission make findings of fact accompanied by conclusions of law that Central Rivers Wastewater Utility, Inc.'s current charges for STEP connections are unjust and unreasonable in that these charges are in excess of the charges included in its current Missouri Public Service Commission-approved tariff, and;

15. the Missouri Public Service Commission issue an order directing Central Rivers Wastewater Utility, Inc. to refund any and all overcharges for STEP connections with interest, and;

16. the Missouri Public Service Commission issue an order authorizing its General Counsel to seek in Circuit Court any and all penalties allowed by law; and

17. the Missouri Public Service Commission grant such further and additional relief as it deems appropriate and necessary.

COUNT II

ALLEGATIONS OF FAILURE TO REFUND CUSTOMER DEPOSITS

18. The Office of the Public Counsel restates the allegations set forth in paragraphs 1 through and including 17 of its Complaint.

19. Missouri Public Service Commission Rule 4 CSR 240-13.030 provides for the collection of customer deposits or other guarantees as a condition of new residential service under certain conditions. Missouri Public Service Commission Rule 4 CSR 240-13.030 also requires the refund with interest of customer deposits or other guarantees collected as a condition of new residential service:

> 4) A deposit shall be subject to the following terms:
>
> (A) It shall not exceed two (2) times the highest bill or four (4) times the average bill, whichever is stated in the utility's tariff for utility charges actually incurred or estimated to be incurred by the customer during the most proximate twelve (12)-month period at the service location or, in the case of a new customer, who is assessed a deposit under subsection (1)(C) of this rule, one-sixth (1/6) of the estimated annual bill for monthly billed customers or one-third (1/3) of the estimated annual bill for quarterly billed customers for utility charges at the requested service location;
>
> (B) **It shall bear interest at a rate specified in the utility's commission-approved tariffs, which shall be credited annually to the account of the customer or paid upon the return of the deposit to the customer, whichever occurs first**. Interest shall not accrue on any deposit after the date on which a reasonable effort has been made to return it to the customer. **The utility shall make all reasonable efforts to return a deposit to its customer when the customer is entitled to the return of their deposit and shall keep records of efforts to return a deposit.** This rule shall not preclude a utility from crediting interest to each service account during one (1) billing cycle annually;
>
> (C) **Upon discontinuance or termination other than for a change of service address, it shall be credited, with accrued interest, to the utility charges stated on the final bill and the balance, if any, shall be returned to the customer within twenty-one (21) days of the rendition of the final bill**;

(D) **Upon satisfactory payment of all undisputed utility charges during the last twelve (12) billing months, it shall be promptly refunded or credited, with accrued interest, against charges stated on subsequent bills.** Payment of a charge is satisfactory if received prior to the date upon which the charge becomes delinquent provided it is not in dispute. Payment of a disputed bill shall be satisfactory if made within ten (10) days of resolution or withdrawal of the dispute. A utility may withhold refund of a deposit pending the resolution of a dispute with respect to charges secured by the deposit;

E) A utility shall maintain records which show the name of each customer who has posted a deposit, the current address of the customer, the date and amount of deposit, the date and amount of interest paid and information to determine the earliest possible refund date; (F) Each customer posting a security deposit shall receive, in writing, at the time of tender of deposit or with the first bill a receipt as evidence of deposit, unless the utility shows the existence or nonexistence of a deposit on the customer's bill, in which event the receipt shall not be required unless requested by the customer. The receipt shall contain the following minimum information:

1. Name of customer;
2. Date of payment;
3. Amount of payment;
4. Identifiable name, signature, and title of the utility employee who received the payment; and
5. Statement of the terms and conditions governing the payment, retention, and return of deposits;

(G) **A utility shall not deprive a customer of a deposit return within five (5) years following the date that the customer is due for a deposit return, even though the customer may be unable to produce the original receipt; provided that the customer can produce adequate identification**;

(H) No deposit or guarantee or additional deposit or guarantee shall be required by a utility because of race, sex, creed, national origin, marital status, age, number of dependents, source of income, disability, or geographical area of residence; and

(I) A utility shall permit an applicant or customer required to make a deposit to pay the deposit in installments unless the utility can show—

1. Applicant has in an unauthorized manner, interfered with, or diverted the same type of service within the last five (5) years; or
2. If a customer has in an unauthorized manner interfered with, diverted, or used the service of the utility situated on or about or delivered to the customer's premises; or
3. A likelihood that the customer does not intend to pay for the service. [Emphasis Added]

20. Central Rivers Wastewater Utility, Inc.'s Missouri Public Service Commission-approved tariff also states:

> (C) A deposit or suitable guarantee to cover the payment of bills may be required from all new Customers or those who are disconnected for violation of rules or non-payment equal to estimated service bills for a period of one billing period plus thirty (30) days. The Company shall pay six percent (6%) interest per annum on deposits provided the deposit remains in the possession of the Company for a period of six (6) months or more.[7]

21. The Office of the Public Counsel has reviewed Central Rivers Wastewater Utility, Inc.'s books and records in connection with its most recent rate case, Missouri Public Service Commission Case No. SR-2014-0247. (Appendix A) Based on its information, knowledge and belief, the Office of the Public Counsel states that beginning in the year 2000,[8] Central Rivers Wastewater Utility, Inc. has consistently and blatantly failed to refund customer deposits as required by Missouri Public Service Commission Rule 4 CSR 240-13.030 and its Missouri Public Service Commission-approved tariff. Based on the Office of the Public Counsel's information and belief, has failed to refund customer deposits and related interest in the amount of at least $23,208.[9]

22. Based on the Office of the Public Counsel's information and belief, Central Rivers Wastewater Utility, Inc. is and has been aware of its ability to collect customer deposits per Missouri Public Service Commission Rule 4 CSR 240-13.030 and in its current Missouri Public Service Commission-approved tariff, and has consistently and systematically done so.

23. Based on the Office of the Public Counsel's information and belief, Central Rivers Wastewater Utility, Inc. is and has been aware of the requirement to return customer deposits

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[7] Central Rivers Wastewater Utility, Inc. Approved Tariff, Original Sheet 38, Effective August 30, 1999.

[8] Based on information available to the Office of the Public Counsel at the time testimony was filed in SR-2014-0247. Updates will be necessary account for any additional customer deposits due to be returned and for additional interest to date.

[9] Id.

with interest per Missouri Public Service Commission Rule 4 CSR 240-13.030 and in its current Missouri Public Service Commission-approved tariff, but has taken no active steps to do so.

24. As a result, the actions of Central Rivers Wastewater Utility, Inc. are unjust and unreasonable, violate the Missouri Public Service Commission rules and are unlawful.

WHEREFORE, the Office of the Public Counsel submits its Complaint, pursuant to Section 386.390, RSMo, and Missouri Public Service Commission Rule 4 CSR 240-2.070, and prays that:

25. the Missouri Public Service Commission issue an order to provide the statutory notice of the filing of this Complaint and, thereafter, hold an evidentiary hearing on this Complaint in accordance with Missouri statutes and Missouri Public Service Commission Rules, and;

26. the Missouri Public Service Commission issue an order in favor of the Office of the Public Counsel and against Central Rivers Wastewater Utility, Inc. on this Complaint, and;

27. the Missouri Public Service Commission make findings of fact accompanied by conclusions of law that Central Rivers Wastewater Utility, Inc. has unjustly and unreasonably withheld refunds of customer deposits in violation of Missouri Public Service Commission Rules, and;

28. the Missouri Public Service Commission issue an order directing Central Rivers Wastewater Utility, Inc. to refund any and all customer deposits with interest as required by Missouri Public Service Commission Rules, and;

29. the Missouri Public Service Commission issue an order authorizing its General Counsel to seek in Circuit Court any and all penalties allowed by law; and

30. the Missouri Public Service Commission grant such further and additional relief as it deems appropriate and necessary.

Respectfully submitted,

THE OFFICE OF THE PUBLIC COUNSEL

/s/ Christina L. Baker

By:______________________________

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to the following this 24th day of December, 2014:

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/s/ Christina L. Baker

Appendix A

Testimony and Work Papers

of William Addo

Case No. SR-2014-0247

Exhibit No.:	_______________
Issue(s):	STEP Connection Charge/ Rate Case Expense/ Customer Deposits/ Capital Structure/ Return on Equity/ Non-STEP Depreciation
Witness/Type of Exhibit:	Addo/Rebuttal
Sponsoring Party:	Public Counsel
Case No.:	SR-2014-0247

REBUTTAL TESTIMONY

OF

WILLIAM ADDO

Submitted on Behalf of the Office of the Public Counsel

Central Rivers Wastewater Utility, Inc.

CASE NO. SR-2014-0247

December 5, 2014

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Central Rivers Utility, Inc.'s Small Company Rate Increase Request.	)))	File No. SR-2014-0247

<u>AFFIDAVIT OF WILLIAM ADDO</u>

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

William Addo, of lawful age and being first duly sworn, deposes and states:

1. My name is William Addo. I am a Public Utility Accountant I for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

William Addo

William Addo
Public Utility Accountant I

Subscribed and sworn to me this 5th day of December, 2014.

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037

Jerene A. Buckman

Jerene A. Buckman
Notary Public

My Commission expires August 23, 2017.

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REBUTTAL TESTIMONY
OF
WILLIAM ADDO

CENTRAL RIVERS WASTEWATER UTILITY, INC.

CASE NO. SR-2014-0247

I. INTRODUCTION.

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. William Addo, P.O. Box 2230, Jefferson City, Missouri 65102-2230.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Missouri Office of the Public Counsel ("OPC" or "Public Counsel") as a Public Utility Accountant 1.

Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES AT THE OPC?

A. My duties include performing audits and examinations of the books and records of public utility companies operating within the State of Missouri under the supervision of the Chief Public Utility Accountant, Mr. Ted Robertson.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER QUALIFICATIONS.

A. I graduated in May, 2004, from the University of Ghana with a Diploma in Accounting. In May 2007, I received a Bachelor of Science Degree in Business Administration (Accounting Major) from the same institution. In May 2010, I received a Masters Degree in Business Administration (Accounting Major) from Lincoln University in Jefferson City, Missouri.

Q. HAVE YOU RECEIVED SPECIALIZED TRAINING RELATED TO PUBLIC UTILITY ACCOUNTING?

A. Yes. I have attended the National Association of Regulatory Utility Commissioners ("NARUC") Annual Regulatory Studies Program.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION ("COMMISSION" OR "MPSC")?

A. Yes. Please refer to Schedule WA-1, which is attached to this Testimony, for a list of cases in which I have previously filed testimony.

II. PURPOSE OF TESTIMONY.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my Rebuttal Testimony is to respond to the Direct Testimonies of the MPSC Staff witness, Mr. James A. Merciel, Jr., and Central Rivers Wastewater Utility, Inc.'s ("Central Rivers" or "Company") witness, Mr. Mark E. Geisinger, regarding Septic Tank Effluent Pump ("STEP") "Connection Charges". This Testimony will further address Mr. Mark E. Geisinger's position regarding rate case expense. I will also address the Direct Testimony of the MPSC Staff witness, Mr. Matthew R. Young, as it relates to customer deposits and the MPSC Staff's overall rate increase recommendation in this case.

III. SEPTIC TANK EFFLUENT PUMP CONNECTION CHARGES.

Q. WHAT IS THE ISSUE?

A. This issue pertains to STEP Connection Charges that Central Rivers over-collected from some of its customers, including whether the over-collections should be refunded to the customers that paid a Connection Charge in excess of the Company's tariff rates; if a refund is ordered by the Commission, what rate base treatment should be afforded to the refund amounts; and, whether Central Rivers' request to increase its Connection Charges be authorized by the Commission.

Q. PLEASE PROVIDE A BRIEF BACKGROUND TO THIS ISSUE.

A. Central Rivers' presently existing tariff provides, among other provisions, "All single family residential customers utilizing a STEP system that the Company will maintain shall pay a one-time $4,500 connection charge for three bedroom and smaller homes and $4,800 for four bedroom and larger homes when making application for service. This charge includes any and all costs associated with watertight septic tank, post construction testing of tank and system, pump or pumps, effluent filters, electrical control panel, splice box and wiring from control panel to septic tank, wiring from stubbed out electrical service at customer home to control panel, 4" SCH 40 (or equal) piping from single family residence to septic tank up to 120 linear feet, 1" SCH 40 (or equal) piping from septic tank to main collection systems line up to 800 linear feet, risers and lids, service connection valves and appurtenances, and inspections."

Q. HAS CENTRAL RIVERS ADHERED TO THIS PROVISION?

A. No. The Company engaged in improper conduct by arbitrarily charging and collecting from some of its customers amounts that are above the Commission-authorized tariff. As of March 31, 2014, the update period in this case, Public Counsel estimates that the Company has over-collected $44,920 from its customers. It must be noted that this amount is Public Counsel's best estimate since the Company, in responses to different data requests, provided inconsistent information. For example, the Company's response to the MPSC Staff's "Follow-up Questions for Central Rivers" Data Request No. 14, shows that the Company over-collected Connection Charges for 82 installations. The Company's response to Public Counsel's Data Request No. 1236 (5), shows that the Company over-collected Connection Charges for 78 installations. My analysis of the Company's books and records indicates that the Company over-collected Connection Charges for 76 installations. In addition, information made available by a customer at the Company's local public hearing held on November 20, 2014 shows that Central Rivers has self-servingly charged the customer an amount of $1,200 over and above the already inflated $5,200 STEP Connection Charge billed to the customer. The Commission-authorized cost buildup for STEP Connection Charge includes a cost for 1 inch piping from customer's septic tank to the sewer main up to 800 linear feet; however, Central Rivers, on its Application for Sewer Service, attached to this Testimony as Schedules WA-2 and WA-3, reduced the included linear feet to 200 and charged the customer an additional fee for footages over the 200 feet. Public Counsel was not privy to this information during the initial audit and believes that further investigation is warranted to unearth similar charges that might have been billed to other customers. Therefore, the $44,520 amount would have to be trued-up based on accurate information as this case progress.

Q. WHAT IS THE MPSC STAFF'S POSITION REGARDING THIS ISSUE?

A. Mr. James A. Merciel, Jr., on page 15, lines 17 through 22, and continuing on page 16, lines 1 through 21, of his Direct Testimony, among other recommendations, recommends that all over-collected amounts should be refunded to the specific customers who paid the incorrect Connection Charges, and Central River be allowed a 3-year time frame within which to make the refunds available to the specific customers. On page 11, lines 11 through 22 of his Direct Testimony, Mr. Merciel contemplates the rate base treatment to be afforded to the refund amounts, but he made no specific recommendation. Regarding

Central Rivers' request to increase its STEP Connection Charges, Mr. Merciel, on page 14, lines 19 and 20, of his Direct Testimony, states that "since Staff is not able, by choice of CRW, to audit the expenses that comprise Connection Charges, Staff at this time takes the position that no increase should be approved."

Q. WHAT IS THE COMPANY'S POSITION ON THIS ISSUE?

A. The Company has not offered any position on refunding the over-collected Connection Charges nor on the rate base treatment to be afforded the refund amounts. However, on page 7, lines 27 through 30, of his Direct Testimony, Company witness, Mr. Mark E. Geisinger, formulates the following Q & A:

> Q. DO YOU PROPOSE ANY CHANGES TO THE CONNECTION CHARGE FOR THE STEP UNIT?
>
> A. Yes. I propose that the connection charge be increased to a onetime $6,000 connection charge for each home.

Q. WHAT IS THE PUBLIC COUNSEL'S POSITION ON THIS ISSUE?

A. First, Public Counsel's position is that the Commission should order Central Rivers to refund all the over-collected amounts, with accrued interest, to the customers that paid a Connection Charge in excess of the Company's tariff rates within 1-year of the effective date of the Commission's Report and Order in this case. It is not just and reasonable for any public utility – in this case Central Rivers – to arbitrarily charge its customers unauthorized amounts that it so desires. The time-tested utility regulation in the State of Missouri enjoins all public utility companies operating under the jurisdiction of the Missouri Public Service Commission to follow the terms of their Commission-authorized tariff. Central Rivers undoubtedly violated the terms of its tariff; therefore, the Commission should order a refund of the over-collected amounts. Additionally, it is not fair for the affected customers to be forced to provide their hard-earned money for the utility's use for an extended period of time without a finding by the Commission that it is just and reasonable for Central Rivers to pay interest on the over-collected amounts.

Second, it is Public Counsel's position that the total refund amount, if authorized by the Commission, should be removed from Plant-in-Service and Contributions in Aid of Construction (CIAC). This adjustment will ensure consistency so that Plant-in-Service and CIAC will not be overstated.

Third, it is Public Counsel's position that the Commission reject Central Rivers' request to increase Connection Charges to a one-time $6,000 for each home. Central Rivers has not justified the increase it is requesting. During the course of my audit, specifically on July 9, 2014, Public Counsel issued Data Request No. 1235 to the Company to provide, or make available for our review, detailed documentation that supports all costs incurred by the Company in installing and connecting <u>each</u> STEP system. The response to this

Data Request is attached to this Testimony as Schedules WA-4, WA-5, and WA-6. A follow-up request, Data Request No. 1236 (7), issued to the Company on November 5, 2014, requesting similar information, yielded no auditable information. The burden of proof lies with Central Rivers to justify any cost it wants to include in its rates; I believe Central Rivers has not met that burden. It is also important to note that Central Rivers, in an attempt to justify the $6,000 amount it wants to include in rates going forward, provided inconsistent and conflicting support. This anomaly is summarized, and attached to this Testimony as Schedule WA-7. The $6,000 amount is excessive, unreasonable, and lacks support. At this juncture, I will refer the Commission to a STEP connection price quote tendered in by a customer at the Company's local public hearing which was admitted into the record as Local Public Hearing Exhibit 1, and also attached to this Testimony as Schedule WA-8.

Q. YOU MENTIONED THAT IT IS PUBLIC COUNSEL'S POSITION THAT THE COMMISSION SHOULD ORDER CENTRAL RIVERS TO PAY INTEREST ON THE OVER-COLLECTED AMOUNTS; WHAT IS THE TOTAL INTEREST COMPONENT THAT PUBLIC COUNSEL IS RECOMMENDING THE COMMISSION ORDER CENTRAL RIVERS TO REFUND CUSTOMERS?

A. By my calculations, the total interest component of the over-collected amounts would amount to $8,524. Again, this amount is Public Counsel's best estimate. The inconsistencies cited earlier in this Testimony regarding this issue also permeate the calculation of this amount. This amount would have to be trued-up based on accurate information as this case progress.

Q. HOW WAS THIS AMOUNT CALCULATED?

A. First, I utilized the Company's response to Public Counsel's Data Request No. 1236 (5) to estimate a time frame that the Company collected the overcharged Connection Charges from each customer.

Second, I subtracted each estimated time frame from the update period in this case, March 31, 2014, to derive the number of days that the Company unlawfully held each customer's money. The total number of days was then divided by 365 days to derive the total number of years that the Company unlawfully held each customer's money.

Third, I multiplied each customer's allocable over-collected amount by a 6% interest rate per annum (Commission-authorized customer deposit interest rate for the Company) to derive the yearly accrued interest that is due each customer.

Fourth, I multiplied each customer's yearly accrued interest by the number of years that the Company unlawfully held each customer's money to derive the total accrued interest that is due each customer.

Fifth, I summed up the total accrued interest of each customer to derive the total interest component.

Q. WHY DOES PUBLIC COUNSEL BELIEVE THAT THE COMMISSION-AUTHORIZED 6% INTEREST RATE FOR CUSTOMER DEPOSITS IS THE APPROPRIATE INTEREST RATE TO USE UNDER THIS CIRCUMSTANCE?

A. Public Counsel believes that both customer deposit amounts and the over-collected amounts received from customers represent cost-free funds provided by certain customers for taking sewer service from Central Rivers; therefore, in the absence of any definitive determination on an applicable interest rate to be applied in the event of an overcharging, the Commission-authorized 6% interest rate for customer deposits is an appropriate proxy at this time. It is noteworthy for the Commission's consideration that Central Rivers' current cost of debt (the interest rate that Central Rivers pays for borrowing money from its bank) as determined by the MPSC Staff is 9.75%. This percentage is significantly higher than the 6% that Public Counsel is recommending to the Commission. Public Counsel is, however, considering the option of using a Company's cost of debt and applicable compounding period in developing its position in future cases when similar situations occur.

Q. DOES PUBLIC COUNSEL HAVE ANY OTHER CONCERNS REGARDING THIS ISSUE?

A. Yes. On page 11, and continuing on page 12, of his Direct Testimony, Mr. Mark E. Geisinger states that it is extremely important from an operational and environmental view point to allow Central Rivers to have the sole discretion as to who may install STEP or STEG units. Public Counsel is opposed to any such tariff language. Public Counsel believes that customers, rather than the Company, deserve to be given the sole discretion as to who installs their STEP or STEG. Public Counsel will support, however, a tariff change that will allow the Company to recommend material specifications and inspection prior to the installation and connection of STEP or STEG by any customer.

Q. PLEASE SUMMARIZE PUBLIC COUNSEL'S RECOMMENDATION REGARDING THIS ISSUE.

A. Public Counsel recommends that the Commission should order Central Rivers to refund all the over-collected Connection Charge amounts, with accrued interest, to the customers that paid a Connection Charge in excess of the Company's tariff rates, and do so within 1-year of the effective date of the Commission's Report and Order in this case. The MPSC Staff's recommendation of a 3-year period is too long for the "captive" customers to receive monies that were illegitimately taken from them. Public Counsel also asks the Commission to order Central Rivers to furnish Public Counsel and the MPSC Staff with monthly reports detailing refund amounts paid to each customer, and the amounts remaining to be paid to each customer.

Additionally, Public Counsel recommends that the refund amounts, once authorized by the Commission, must be removed from Plant-in-Service and CIAC.

Public Counsel also recommends that the Commission deny Central Rivers' request to increase STEP or STEG installation and connection charges, and the Company's request that Central Rivers be given the sole discretion to install and connect the STEP or STEG units.

IV. RATE CASE EXPENSE.

Q. WHAT IS THE ISSUE?

A. This issue concerns the amount of rate case expense to be included in the calculation of Central Rivers' cost of service.

Q. WHAT IS THE MPSC STAFF'S POSITION REGARDING THIS ISSUE?

A. The MPSC Staff has not offered testimony regarding this issue.

Q. WHAT IS THE COMPANY'S POSITION?

A. The Company, in its Direct Testimony, attached certain invoices that it purports constitute rate case expenses incurred by the Company.

Q. WHAT IS THE PUBLIC COUNSEL'S POSITION?

A. Public Counsel is still evaluating the prudence of the invoices that the Company purports constitute rate case expenses; and, since this cost is an ongoing cost, Public Counsel will update its position as this case progress.

V. CUSTOMER DEPOSITS.

Q. WHAT IS THE ISSUE?

A. This issue concerns the MPSC Staff's recommendation to the Commission that Central Rivers should be authorized to refund customer deposits to its customers over a 2-year period.

Q. WHAT ARE CUSTOMER DEPOSITS?

A. Customer deposits are funds required to be provided by certain customers of a utility company as a security deposit against potential non-payment for utility service.

Q. WHAT IS THE RATEMAKING TREATMENT THAT IS AFFORDED TO CUSTOMER DEPOSITS?

A. Traditionally, until refunded, customer deposits represent a source of funds available to a utility company, and are included as an offset to the rate base investment. Generally, interest is calculated on customer deposits and paid to customers for the use of their money.

Q. IS CENTRAL RIVERS REQUIRED TO PAY INTEREST ON CUSTOMER DEPOSITS TO ITS CUSTOMERS?

A. Yes. The Company's Tariff, Rule 10 (Bill for Service), stipulates, among other requirements, that "the Company ***shall*** pay six percent (6%) interest per annum on deposits provided the deposit remains in the possession of the Company for a period of six (6) months or more." Emphasis added.

Q. HAS THE COMPANY ADHERED TO ITS TARIFF REGARDING INTEREST ON CUSTOMER DEPOSITS?

A. No. The Company has ignored the Commission's Rule that obliges the payment of interest on customer deposits to its customers. In response to Public Counsel's Date Request No. 1237, the Company states, among other responses provided, that "there has been no interest calculated on the customer deposits."

Q. WHAT IS THE COMPANY' POSITION ON THIS ISSUE?

A. Even though the Company has not offered testimony on this issue, it has expressed the willingness, in meetings, to refund all current customer deposits, with accrued interest, and to cease collecting customer deposits in the future.

Q. WHAT IS THE PUBLIC COUNSEL'S CONCERN REGARDING THE MPSC STAFF'S RECOMMENDATION?

A. Public Counsel is opposed to the MPSC Staff's recommendation to the Commission to authorize Central Rivers to refund customer deposits to customers over a 2-year time frame. Public Counsel's position is that the Commission should order Central Rivers to refund all customer deposit amounts, with accrued interest, to customers within 1-year of the effective date of the Commission's Report and Order in this case. Commission Rule 4 CSR 240-13.030(4) (D) states:

> Upon satisfactory payment of all undisputed utility charges during the last twelve (12) billing months, it shall be promptly refunded or credited, with accrued interest, against charges stated on subsequent bills. Payment of a charge is satisfactory if received prior to the date upon which the charge becomes delinquent provided it is not in dispute. Payment of a disputed bill shall be satisfactory if made within ten (10) days of resolution or withdrawal of the dispute. A utility may withhold refund of a deposit pending the resolution of a dispute with respect to charges secured by the deposit.

According to Public Counsel's audit, it seems some customers established a satisfactory payment history to warrant a refund of their customer deposit as far back as the year 2000. Therefore, Public Counsel believes that a two-year time frame is too long for customers to wait in addition to the ample time that they have already waited.

Q. DOES PUBLIC COUNSEL HAVE ANY OTHER CONCERNS REGARDING THIS ISSUE?

A. Yes. The MPSC Staff in its recommendation to the Commission did not provide for any reporting mechanism by Central Rivers that would ensure that customers receive the exact refund that is due them. The MPSC Staff also did not make any recommendation to the Commission regarding the total dollar amount to be refunded by Central Rivers.

Q. HAVE YOU CALCULATED THE TOTAL DOLLAR AMOUNT OF CUSTOMER DEPOSITS THAT CENTRAL RIVERS WOULD HAVE TO REFUND TO ITS CUSTOMERS?

A. Yes. I utilized the Company's response to Public Counsel's Data Request No. 1237 through 1239 to determine this amount. By my calculations, customer deposits would amount to $16,022 and the accrued interest on the deposits would amount to $7,186; resulting in the total dollar amount of $23,208. A detailed workpaper that shows step by step calculation of these amounts will be provided to all the parties in this case in accordance with the terms of the Procedural Schedule established in this case.

Q. PLEASE SUMMARIZE PUBLIC COUNSEL'S RECOMMENDATION REGARDING THIS ISSUE.

A. Public Counsel recommends that the Commission order Central Rivers to refund all customer deposit amounts, with accrued interest, to the customers within 1-year of the effective date of the Commission's Report and Order in this case. Public Counsel also asks the Commission to order Central Rivers to furnish Public Counsel and the MPSC Staff with monthly reports detailing customer deposit refund amounts paid to each customer, and the amounts remaining to be paid to each customer.

VI. STAFF'S OVERALL RATE INCREASE RECOMMENDATION.

Q. WHAT IS THE MPSC STAFF'S OVERALL RATE INCREASE RECOMMENDATION IN THIS CASE?

A. In his conclusion and recommendation segment, page 40, lines 6 through 8, of his Direct Testimony, Mr. Matthew R. Young states "Staff is recommending that no rate or fee increase be authorized by the Commission because Central Rivers is unable to support its rate increase request with actual cost information in support of its cost of service."

Q. HAS CENTRAL RIVERS PROVIDED YOU WITH ADEQUATE ACTUAL COST INFORMATION THROUGHOUT THE COURSE OF YOUR AUDIT?

A. No. As Mr. Matthew R. Young correctly represented throughout his Direct Testimony, Central Rivers did not provide adequate actual cost information to support the rate increase it requested. A greater proportion of the cost information provided by the Company was based on estimates, and in some instances, inconsistent information as I have pointed out earlier on in this Testimony. For example, approximately $126,000 of the amount Central Rivers requested to be included in its cost of service is based on estimated contract amounts billed by its affiliate – Construction Services and Management, LLC ("CSM"). This $126,000 amount, even after the MPSC Staff disallowed about $26,000, represents approximately 76% of the Company's claimed total cost of service as determined by the MPSC Staff. The Company could not substantiate any of the contracted amounts in terms of actual costs that CSM incurred in providing the alleged services stated in the contract document. Unsubstantiated costs originating from an affiliate deserve a great deal of scrutiny, especially when a clear distinction cannot be drawn between Central Rivers and CSM. There were also instances during my audit when I came across multiple invoices that were billed by CSM directly to Central Rivers' customers for STEP connections - this raises suspicion concerning the justness and reasonableness of the STEP Connection Charges and under what authority CSM is billing utility customers.

Q. IS IT YOUR UNDERSTANDING THAT THE MPSC STAFF AND CENTRAL RIVERS REACHED AN AGREEMENT REGARDING A PARTIAL DISPOSITION OF THIS SMALL COMPANY RATE INCREASE REQUEST?

A. Yes. On October 7, 2014, the MPSC Staff and the Company filed a Notice of Company/Staff Agreement Regarding Partial Disposition of Small Company Rate Increase Request.

Q. IS THE MPSC STAFF'S ACCOUNTING SCHEDULE FILED WITH THE PARTIAL DISPOSITION THE SAME AS THE "ESTIMATED" ACCOUNTING SCHEDULE FILED CONCURRENTLY WITH THE MPSC STAFF'S DIRECT TESTIMONY?

A. Yes.

Q. DOES THE PUBLIC COUNSEL HAVE CONCERNS WITH THE ACCOUNTING SCHEDULE FILED WITH THE PARTIAL DISPOSITION AND WITH STAFF'S DIRECT TESTIMONY?

A. Yes. In addition to the concerns I have stated earlier in this Testimony, Public Counsel had, and still has, concerns with the MPSC Staff's calculation of capital structure and return on equity, and non-STEP CIAC depreciation offset.

Q. PLEASE EXPLAIN.

A. The MPSC Staff calculated an amount of $110,300 as Central Rivers' total capitalization (rate base); however, it appears the MPSC Staff erroneously used an amount of $95,601 as the Company's total capitalization when calculating the Company's capital structure and return on equity. Public Counsel believes that the $110,300 amount should be correctly applied in determining the Company's capital structure and return on equity.

Regarding the non-STEP depreciation offset, the MPSC Staff trued-up Plant-in-Service and CIAC balances through March 31, 2014, but has not trued-up non-STEP deprecation offset to reflect the matching principle. The MPSC Staff instead utilized December 31, 2013 non-STEP depreciation offset amount ($32,187) in its Accounting Schedule. Public Counsel recommends that an adjustment be made to reflect the trued-up amount. By my calculations, non-STEP depreciation offset would amount to $(34,171).

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes, it does.

WILLIAM ADDO

COMPANY	CASE NO.
Empire District Electric Company.	ER-2012-0345
Lincoln County Sewer and Water Company, LLC.	SR-2013-0321 WR-2013-0322
Kansas City Power & Light Company and Kansas City Power & Light Greater Missouri Operations Company.	EU-2014-0077
Lake Region Water and Sewer Company.	WR-2013-0461
Liberty Utilities (Midstates Natural Gas) Corporation d/b/a Liberty Utilities.	GR-2014-0152

Central Rivers Wastewater Utility, Inc.

Application For Sewer Service

Exhibit No. 2
Date 11-[illegible] Reporter
File No. SR-2014-0247

Country Hill Estates

Billing Name: R.A.M.S. Gen-Cont. L.L.C.
X Builder __ Resident

Phone #:

FILED[3]
DEC 1 2014
Missouri Public Service Commission

Site Address: 9266 NE Country Hill Parkway Cameron MO 64429

Fax #:

Lot Number: Lot #3
Billing Address: (if different)

E-mail:

☒ Residential System

☐ Commercial System
Waste Strength __________ lbs BOD_5/Day
Flow __________ Daily Average

(Mail)
OK'd 2/2/0[illegible]
[signature]

Cost of Service Connection $5,200.00
This is a one time fee to install a STEP or STEG unit and connection to Wastewater Collection System and all ~~applicable~~ appurtenances for this service area. The Service Connection Cost must be paid in full before any installation will begin.

Monthly Rate
Customer agrees to pay a monthly rate of $32.00 per month for sewer service. This charge shall begin upon installation of tank.

Deposit
A deposit equal to $64.00 shall be made for all new customers.
Payment is due by the 1st (first) of the following month. If payment has not been received by the 15th of the month the company reserves the right to discontinue service. A late payment charge of $6.50 will apply per each delinquent month. If delinquency of payment results in discontinuation of service there will be a charge to disconnect and reconnect service.

This Agreement between the customer [signature] Signature,
and Central Rivers Wastewater Utility, Inc. is made this date __________.

P.O. Box 528 Kearney, MO 64060
Phone: (816) 366-0520 Fax: (816) 366-0521

LPH
[illegible] Ex 2

Central Rivers Wastewater Utility, Inc.

Invoice

BILL TO	DATE	INVOICE #
Spencer Investments, LLC 9266 NE Country Hill Parkway Cameron, MO 64429	2/8/2009	2028

DESCRIPTION	AMOUNT
360 ft of 1 inch pipe from main to tank. 200 ft of 1 inch pipe included in installation of Collection Equipment. Charge for extra 160 ft of 1 inch pipe. Labor, Material & Machine-Cost is $7.50 per foot. 160 ft X $7.50	1,200.00

Sewer
(Mail)
To: F.S.B.
OK'd 2/10/09
Rick Spencer

Total $1,200.00

P.O. Box 528 Kearney, MO 64060
Phone: (816) 366-0520 Fax: (816) 366-0521

CONSTRUCTION SERVICES &
MANAGEMENT LLC

10040 Rock Falls Rd
Orrick, MO 64077

Estimate #
2000

Date
6/1/2000

Name / Address
CRWW STEP System Install

Description	Total
STEP System Installation and Connection to Sewer Main	
Materials: riser lid, riser, riser plate, 1500 gallon concrete tank, electrical splice box, control panel, 1" grommet, control float, alarm float, pump vault, effluent pump, 4' of 3/4" conduit, 2- 3/4" conduit male adapters, 45' of 4" PVC pipe, 1- 4" cap, 1- 4" wye, 1- 4" cleanout with cap, 3- 4" 45's, 220' of 1" PVC pipe, 5- 1" 90's, 1- 1" ball valve, 1- 1" check valve, 1- 1" union, 1 1/4" x 1" bushing, 2x1 tapping saddle, 6' of 6" riser pipe, 60' of 12/3 direct buy wire, 60' of 14/3 direct bury wire, glue and rectorseal	2,256.00
Labor: Mobilization fee, locates and office support, plumber, laborer, backhoe with operator & startup	2,352.00
Insurance & Fuel Surcharge	192.00

	Total	$4,800.00

Schedule WA-4

CONSTRUCTION SERVICES &
MANAGEMENT LLC

10040 Rock Falls Rd
Orrick, MO 64077

Estimate #
2011

Date
11/1/2011

Name / Address
CRWW STEP System Install

Description	Total
STEP System Installation and Connection to Sewer Main	
Materials: riser lid, riser, riser plate, 1500 gallon concrete tank, electrical splice box, control panel, 1" grommet, control float, alarm float, pump vault, effluent pump, 4' of 3/4" conduit, 2- 3/4" conduit male adapters, 45' of 4" PVC pipe, 1- 4" cap, 1- 4" wye, 1- 4" cleanout with cap, 3- 4" 45's, 220' of 1" PVC pipe, 5- 1" 90's, 1- 1" ball valve, 1- 1" check valve, 1- 1" union, 1 1/4" x 1" bushing, 2x1 tapping saddle, 6' of 6" riser pipe, 60' of 12/3 direct buy wire, 60' of 14/3 direct bury wire, glue and rectorseal	2,632.00
Labor: Mobilization fee, locates and office support, plumber, laborer, backhoe with operator & startup	2,744.00
Insurance & Fuel Surcharge	224.00

	Total	$5,600.00

CONSTRUCTION SERVICES &
MANAGEMENT LLC

10040 Rock Falls Rd
Orrick, MO 64077

Estimate #
216

Date
1/1/2014

Name / Address
CRWW STEP System Install

Description	Total
STEP System Installation and Connection to Sewer Main	
Materials: riser lid, riser, riser plate, 1500 gallon concrete tank, electrical splice box, control panel, 1" grommet, control float, alarm float, pump vault, effluent pump, 4' of 3/4" conduit, 2- 3/4" conduit male adapters, 45' of 4" PVC pipe, 1- 4" cap, 1- 4" wye, 1- 4" cleanout with cap, 3- 4" 45's, 220' of 1" PVC pipe, 5- 1" 90's, 1- 1" ball valve, 1- 1" check valve, 1- 1" union, 1 1/4" x 1" bushing, 2x1 tapping saddle, 6' of 6" riser pipe, 60' of 12/3 direct buy wire, 60' of 14/3 direct bury wire, glue and rectorseal	2,844.42
Labor: Mobilization fee, locates and office support, plumber, laborer, backhoe with operator & startup	2,925.00
Insurance & Fuel Surcharge	230.58

Total	$6,000.00

Schedule WA-6

STEP System Installation & Connection to Sewer Main – Price Breakdown

Cost Item	Response to Staff's Data Request No. 0013.1 7/28/2014	Response to Staff's Data Request No. 0013.1 9/23/2014
Material	$2844.42	$3083.25
Labor	$2925.00	$2246.36
Gravel for Bedding	-	$399.50
Fuel Surcharge	-	$25
Insurance & Fuel Surcharge	$230.58	-
Tax	-	$245.89
Total	**$6000**	**$6000**

POTTS DOZING

CALL ME FOR ALL YOUR COMMERCIAL FARM OR RESIDENTIAL EXCAVATING NEEDS

1707 Prairie Circle • Cameron, MO 64429

PH: 816-284-0127

Customer's Order No. ____________ DATE 11-19-14

SOLD TO Spencer Inv.

ADDRESS Cameron Mo 64429

SALESMAN ____________ TERMS ____________

CASH	CHARGE	C. O. D.	PAID OUT	RETD. MDSE.	RECD. ON ACCT.

QUAN.	DESCRIPTION	PRICE	AMOUNT	
200	2" pressure Line	3.00	600	00
40'	4" gravity	10.00	400	00
1	tank + pump		3000	00
1	tank instalation		500	00
	Current estimate			
	total	$	4500	00

EXHIBIT 1 11/20/14

Exhibit No. 1
Date 11-20-14 Reporter
File No. SR-2014-0247

ALL Claims and Returned Goods MUST Be Accompanied By This Bill

SIGNATURE ____________

LPan - E-X

Schedule WA-8

Exhibit No.:	_______________
Issue(s):	Contract for Services Between Central Rivers and CSM/ Rate Case Expense/ Discovery Issues/ Septic Tank Effluent Pump Connection Charges/ Public Counsel's Overall Rate Increase Recommendation
Witness/Type of Exhibit:	Addo/Surrebuttal/ Rebuttal of Supplemental Direct
Sponsoring Party:	Public Counsel
Case No.:	SR-2014-0247

SURREBUTTAL/REBUTTAL OF SUPPLEMENT DIRECT TESTIMONY

OF

WILLIAM ADDO

Submitted on Behalf of the Office of the Public Counsel

Central Rivers Wastewater Utility, Inc.

CASE NO. SR-2014-0247

December 15, 2014

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Central Rivers Utility, Inc.'s Small Company Rate Increase Request.	)))	File No. SR-2014-0247

AFFIDAVIT OF WILLIAM ADDO

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

William Addo, of lawful age and being first duly sworn, deposes and states:

1. My name is William Addo. I am a Public Utility Accountant I for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my surrebuttal/rebuttal of supplemental direct testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

William Addo
Public Utility Accountant I

Subscribed and sworn to me this 15th day of December, 2014.

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037

Jerene A. Buckman
Notary Public

My Commission expires August 23, 2017.

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SURREBUTTAL/REBUTTAL OF SUPPLEMENTAL DIRECT TESTIMONY
OF
WILLIAM ADDO

CENTRAL RIVERS WASTEWATER UTILITY, INC.

CASE NO. SR-2014-0247

I. INTRODUCTION.

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. William Addo, P.O. Box 2230, Jefferson City, Missouri 65102-2230.

Q. ARE YOU THE SAME WILLIAM ADDO THAT HAS PREVIOUSLY FILED REBUTTAL TESTIMONY IN THIS CASE?

A. Yes.

II. PURPOSE OF TESTIMONY.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL/REBUTTAL OF SUPPLEMENTAL DIRECT TESTIMONY?

A. The purpose of this testimony is to respond to the Supplemental Direct and Rebuttal Testimony of Central Rivers Wastewater Utility, Inc.'s ("Central Rivers" or "Company") witness, Mr. Dale W. Johansen, regarding the contract for services between Central Rivers and Construction Services and Management, LLC ("CSM"); rate case expense; and discovery issues. This testimony will also respond to the issue of Septic Tank Effluent Pump ("STEP") "Connection Charges" as addressed in the Supplemental Direct and Rebuttal Testimonies of Company witnesses, Mr. Johansen and Mr. Mark E. Geisinger.

III. CONTRACT FOR SERVICES BETWEEN CENTRAL RIVERS AND CSM.

Q. WHAT IS THE ISSUE?

A. This issue pertains to the reasonableness of the contracted amounts charged to Central Rivers by its affiliate, CSM, for the provision of certain alleged services.

Q. ON PAGE 7, LINES 5 AND 6, OF HIS SUPPLEMENTAL DIRECT AND REBUTTAL TESTIMONY, MR. JOHANSEN STATES THAT BASED ON BIDS THE COMPANY RECEIVED FROM THREE OTHER COMPANIES, HE BELIEVES THE CHARGES SET FORTH IN THE CONTRACT BETWEEN CENTRAL RIVERS AND CSM ARE REASONABLE. DO YOU AGREE?

A. No. Bids, like estimated costs, are not necessarily appropriate cost information to utilize in the determination of a utility company's cost of service. Bids are usually based on subjective assumptions and calculations. More often than not, bids only consider the financial piece of a project. Intangible facets such as the qualification of the bidder, scheduling and reliability, opportunities for value engineering, etc. are not easily attainable simply by looking at a bid only. Similar sentiments addressing the inadequacy of bids are equally expressed by Mr. Geisinger on page 15, lines 12 through 14, of his Supplemental Direct and Rebuttal Testimony where he attempts to discredit a bid tendered in by a customer at the Company's local public hearing. I believe that Mr. Johansen, with his vast knowledge of utility regulation in the State of Missouri, is also well aware that the historical test year model utilized in the State does not usually rely on estimated costs in the development of rates.

Q. ON PAGE 7, LINES 5 AND 6, OF HIS SUPPLEMENTAL DIRECT AND REBUTTAL TESTIMONY, MR. JOHANSEN ALSO STATES THAT BASED ON HIS REVIEW OF THE MISSOURI PUBLIC SERVICE COMMISSION ("MPSC" OR "COMMISSION") STAFF'S AUDIT MEMORANDUM, HE BELIEVES THAT THE CHARGES SET FORTH IN THE CONTRACT BETWEEN CENTRAL RIVERS AND CSM ARE REASONABLE. DO YOU AGREE?

A. No. Mr. Johansen's attempt to use a segment of the MPSC Staff's Auditing Unit Recommendation Memorandum to justify the reasonableness of the contracted amounts charged by CSM is short-sighted. The segment of the MPSC Staff's Memorandum Mr. Johansen may have referenced, I believe, reads:

> Staff found that the rates charged to non-affiliated entities under negotiated arms-length transactions are equivalent, and in some cases slightly higher, than the rates the Construction Company is currently charging its regulated affiliate Central Rivers. This comparison addressed the concern that the contract between the Construction Company and Central Rivers could be potentially detrimental to the utility company and its customers and beneficial to the Construction Company.

The MPSC Staff only made reference to the contract <u>rates</u> charged by CSM, not the contract amounts. To derive the contract amounts, one needs to multiply the contract rates charged by CSM by the actual time spent by CSM in performing the alleged services. However, CSM does not have records that reflect the actual time spent on performing services for Central Rivers. The fact that the contract rates charged by CMS may be reasonable does not necessarily mean that the total contract amounts would also be reasonable.

Q. MR. JOHANSEN, AGAIN IN AN ATTEMPT TO JUSTIFY THE REASONABLENESS OF THE CHARGES SET FORTH IN THE CONTRACT BETWEEN CENTRAL RIVERS AND CSM, ON PAGE 7, LINES 8 THROUGH 11, OF HIS SUPPLEMENTAL DIRECT AND REBUTTAL TESTIMONY ALLEGES THAT CSM'S CHARGES ARE COMPARABLE TO THE CHARGES HE PAYS FOR LIKE SERVICES AS THE COURT-APPOINTED RECEIVER OF SOME UTILITIES. WHAT IS YOUR POSITION?

A. Mr. Johansen is comparing "apples and oranges." The sewer systems being compared by Mr. Johansen have different mode of operations. While M.P.B., Inc., P.C.B., Inc., and Rogue Creek Utilities sewer systems are either facultative lagoon and/or extended aeration, Central Rivers' sewer systems on the other hand are STEP systems. Customer numbers, for example, also vary significantly among these companies. An attempt to analyze and compare costs in terms of maintenance, monitoring, billing, service call, etc, for these systems, is misleading.

IV. RATE CASE EXPENSE.

Q. WHAT IS THE ISSUE?

A. This issue concerns the amount of rate case expense to be included in the calculation of Central Rivers' cost of service; the time frame over which recovery should occur; and the mechanism for recovery—whether recovery should occur through amortization or normalization.

Q. WHAT IS THE COMPANY'S POSITION ON THIS ISSUE?

A. Company witness, Mr. Johansen, on page 7, lines 15 through 22, of his Supplemental Direct and Rebuttal Testimony states, "First, the following rate case expenses should be recovered through the Company's new customer rates: (a) the fees incurred for time spent by construction company personnel working on the rate case on behalf of the Company, which are being tracked separately; (b) the fees incurred for legal representation related directly to the rate case; and (c) the fees incurred for consulting services related directly to the rate case. Second, the rate case expense "recovery period" should extend to at least the filing date of the reply briefs for the case. And, third, the rate case expense to be recovered should be amortized over a three-year period, rather than being treated as a normalized expense."

Q. WHAT IS THE OFFICE OF THE PUBLIC COUNSEL'S ("PUBLIC COUNSEL" OR "OPC") POSITION?

A. Public Counsel is opposed to the Company's three-year "amortization" recovery period recommendation. Public Counsel's position is that Central Rivers should be authorized by the Commission to recover rate case expense over a period of five (5) years based on a normalization mechanism.

Q. WHAT IS THE DIFFERENCE BETWEEN NORMALIZATION AND AMORTIZATION?

A. Normalization is a ratemaking mechanism of spreading a reasonable allowable cost over a period of time whereas amortization is the repayment of a mortgage, debt, or other obligation over a period of time. For accounting and tax purposes, amortization can also be defined as spreading out the cost of an intangible asset over the asset's useful life.

Q. HAS THE COMPANY IDENTIFIED THE RATE CASE EXPENSE AMOUNT IT PROPOSES TO INCLUDE IN ITS COST OF SERVICE?

A. No.

Q. DOES PUBLIC COUNSEL HAVE A RECOMMENDATION FOR THE NORMALIZED RATE CASE EXPENSE AMOUNT TO BE INCLUDED IN THE COMPANY'S COST OF SERVICE?

A. Yes. By my calculations, the normalized annual rate case expense I recommend to be included in Central Rivers' cost of service would amount to $3,279. This amount translates into approximately a $13.60 annual charge or $1.13 monthly charge per customer (utilizing 241 customers) just for rate case expense. A detailed workpaper that shows the calculation of the $3,279 amount will be provided to all the parties in this case.

Q. WHAT DOES YOUR RATE CASE EXPENSE AMOUNT INCLUDE?

A. My rate case expense amount includes: (a) a reasonable amount of fees incurred for time spent by CSM personnel working on the rate case on behalf of the Company; (b) the fees incurred for legal representation related directly to the rate case as of November 26, 2014; (c) the fees incurred for consulting services related directly to the rate case as of December 4, 2014; and (d) office supplies and postage costs related directly to this case.

Q. WHAT IS PUBLIC COUNSEL'S POSITION REGARDING THE COMPANY'S RECOMMENDATION TO RECOVER RATE CASE EXPENSES THROUGH THE FILING DATE OF REPLY BRIEFS IN THIS CASE?

A. Public Counsel has no concerns with the Company's recommendation.

V. DISCOVERY ISSUES.

Q. WHAT IS THE ISSUE?

A. This issue concerns discovery information that Central Rivers provided during the course of this rate case.

Q. MR JOHANSEN STATES IN HIS SUPPLEMENTAL DIRECT AND REBUTTAL TESTIMONY, PAGE 8, LINES 17 THROUGH 19, THAT “IT SEEMS TO ME THE BASIC ISSUE IS THAT THE STAFF IS NOT SEEING THE INFORMATION IT THINKS IT SHOULD SEE BECAUSE OF A LACK OF UNDERSTANDING OF HOW SERVICES ARE INVOICED UNDER THE TERMS OF WHAT IS LARGELY A FIXED PRICE CONTRACT.” DO YOU AGREE?

A. No. If I understand Mr. Johansen correctly, he seems to be suggesting that whether CSM expends the required hours in providing services to Central Rivers or not, CSM has the contractual right to bill Central Rivers, and ultimately Central Rivers’ customers, a “fixed price contract” amount. Ample evidence exists to show that CSM does not keep work orders or timesheets to justify that it indeed expended a stated number of hours in proving services for Central Rivers. The Company’s claim that the contract amounts were fixed based on experience it has regarding the time it takes to accomplish a task, is not auditable documentation. Mr. Johansen’s suggested approach to ratemaking does not validate the appropriateness, prudence, or reasonableness of the alleged contract and is not sufficient evidence to support the annual level of costs to be included in rates charged to ratepayers.

VI. SEPTIC TANK EFFLUENT PUMP CONNECTION CHARGES.

Q. DO YOU AGREE WITH MR. JOHANSEN'S ASSERTION IN HIS SUPPLEMENTAL DIRECT AND REBUTTAL TESTIMONY THAT THE STEP CONNECTION CHARGES COLLECTED BY CENTRAL RIVERS, WHETHER THE CHARGES SET OUT IN THE TARIFF OR THE EXCESS CHARGES, SHOULD BE TREATED AS BOTH PLANT-IN-SERVICE AND CONTRIBUTIONS IN AID OF CONSTRUCTION ("CIAC")?

A. No. As I indicated in my Rebuttal Testimony in this case, I believe that the total over-collected amounts, if authorized by the Commission to be refunded by the Company, should be removed from both Plant-in-Service and CIAC. This adjustment will ensure that the refund amounts, which represent unsupported charges in violation of the Company's tariff, do not continue to be included on the Company's books.

Q. COMPANY WITNESS, MR. GEISINGER, IN HIS SUPPLEMENTAL DIRECT AND REBUTTAL TESTIMONY, ASSERTS THAT HE DOES NOT AGREE WITH THE MPSC STAFF'S RECOMMENDATION THAT THE OVER-COLLECTED STEP AMOUNTS BE REFUNDED TO CUSTOMERS. WHAT IS PUBLIC COUNSEL'S POSITION?

A. As stated in Public Counsel's Rebuttal Testimony, it is Public Counsel's recommendation that the Commission order Central Rivers to refund all the over-collected Connection

Charge amounts, with accrued interest, to the customers that paid a Connection Charge in excess of the Company's tariff rates, and do so within one (1) year of the effective date of the Commission's Report and Order in this case. Mr. Geisinger's rationale on page 17, lines 20 and 21, of his Supplemental Direct and Rebuttal Testimony that "I believe the amounts charged were always equal to the actual cost of such installations", is unreasonable. The bottom line is that the Company charged more for the installations than was allowed in its Commission- approved tariff. All amounts charged in violation of the tariff should be refunded back to the customers who were erroneously charged.

Q. MR.GEISINGER STATES IN HIS SUPPLEMENTAL DIRECT AND REBUTTAL TESTIMONY THAT HE IS NOT OPPOSED TO PERMITTING CUSTOMERS CHOOSING OTHER PARTIES TO PERFORM STEP INSTALLATIONS. WHAT IS PUBLIC COUNSEL'S POSITION?

A. Public Counsel believes it is appropriate to allow customers to choose other parties to perform STEP installations. Public Counsel agrees that some additional charges may need to be added to the Company's tariff to accomplish this change. Public Counsel, however, is opposed to the additional charges that Mr. Geisinger alleges it would cost Central Rivers to "maintain the integrity of the system." These proposed charges are not based on actual costs so there is no evidence that these proposed charges are reasonable.

Q. DO YOU HAVE ANY OTHER ISSUES REGARDING STEP CONNECTION CHARGES THAT YOU WANT TO BRING TO THE ATTENTION OF THE COMMISSION?

A. Yes. I would like to provide an update to the total over-collected STEP Connection Charges and the accrued interest amounts that I recommended in my Rebuttal Testimony.

Q. PLEASE CONTINUE.

A. My updated calculations show that Central Rivers has over-collected an additional amount of $12,557 in STEP Connection Charges for what the Company refers to as "charges for extra feet above 200 feet." The Company's Commission-authorized tariff for STEP Connection Charge includes a cost for 1 inch piping from customer's septic tank to the sewer main up to 800 linear feet; however, it appears Central Rivers, on its Application for Sewer Service, attached to this Testimony as Schedules WA-9, reduced the included linear feet to 200 and charged the customers an additional fee for footages over the 200 feet. Public Counsel recommends that the Commission should order Central River to refund the $12,557 additional STEP Connection Charge amount, with accrued interest, to customers who paid these extra charges in addition to the $53,444 ($44,920 over-collected STEP Connection Charges + $8,524 interest) amount identified in Public Counsel's Rebuttal Testimony. It is, however, not clear at this point whether Central Rivers booked this $12,557 amount as a plant item or as a revenue stream. If Central

Rivers booked this amount as a plant item, then, consistent with Public Counsel's recommendation as stated in my Rebuttal Testimony, Plant-in-Service and CIAC should also be reduced by the $12,557 amount.

Q. WHAT IS THE INTEREST COMPONENT?

A. By my calculations, the total interest component of these additional charges would amount to $2,781. A detailed workpaper will be provided to all the parties in this case.

VII. PUBLIC COUNSEL'S OVERALL RATE INCREASE RECOMMENDATION.

Q. WHAT IS PUBLIC COUNSEL'S RECOMMENDATION REGARDING A RATE INCREASE FOR CENTRAL RIVERS?

A. Even though Public Counsel has numerous concerns regarding the conduct of Central Rivers, as is well documented in this testimony and my Rebuttal Testimony, Public Counsel will not oppose a reasonable rate increase for Central Rivers. Public Counsel believes that the revenue requirement agreed upon by the MPSC Staff and Central Rivers in the October 7, 2014 Notice of Company/Staff Agreement Regarding Partial Disposition of Small Company Rate Increase Request, as adjusted by Public Counsel's calculations for non-STEP CIAC depreciation offset as presented in my Rebuttal Testimony, and rate case expense as discussed above, is reasonable. Below is a table showing a summary of Public Counsel's revenue requirement recommendation.

MPSC Staff's October 7, 2014 Revenue Requirement	$34,461
Add: OPC's Recommended Rate Case Expense	$ 3,279
Less: Non-STEP CIAC Depreciation Offset: MPSC Staff's Non-STEP CIAC Dep. Offset Recommendation $32,187 Minus OPC's Non-STEP CIAC Dep. Offset Recommendation $34,171	$(1,984)
OPC's Recommended Revenue Requirement	**$35,756**

Public Counsel also recommends that the adjustment to the Company's capital structure and return equity calculation as presented in my Rebuttal Testimony should be effected. Finally, Public Counsel recommends that the Commission order Central Rivers to refund all customer deposits and over-collected STEP Connection Charges, with accrued interest, to customers in accordance with Public Counsel's recommendation as stated in my Rebuttal Testimony, and in this testimony.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL/ REBUTTAL OF SUPPLEMENTAL DIRECT TESTIMONY?

A. Yes, it does.

Please Note:

- Installation costs do not include, nor is Central Rivers Wastewater Utility, Inc. responsible for final grade and seed which may be needed if ground settlement occurs.
- Final invoice may vary due to unknown variables at time of installation (rock, high water table, excavation depth greater than 8 feet, etc.). Tank installation must be within 40 feet of house. Service connection must be within 200 feet of tank. If the distance is greater there will be an additional charge for the pipe.
- Installation cost includes running electrical wire up to house and mounting service panel, but does not include any in-home wiring.
- Homeowners to provide dedicated 30 amp service to control panel outside of home. Panel will be installed near sewer outlet location.
- Installation costs do not include repairs to system if damaged by anyone other than Central Rivers Wastewater Utility, Inc.
- Sewer outlet shall extend a minimum of 6" past the footing and be clearly marked.
- Verification letter of sewer hook-up will be issued to Clay County Planning & Zoning once system has been installed and a start up performed by Central Rivers Wastewater Utility, Inc..
- Verification of where sewer should be stubbed out of house must be confirmed by Central Rivers Wastewater Utility, Inc. before footings are poured to be able to have a bathroom in the basement and to ensure the elevations required for the tank.
- Sewer service connection fee must be paid in full along with deposit before installation will be scheduled.
- Developer pays a monthly fee for each lot to maintain line work and operate sewer treatment plant. This monthly fee is passed on to new lot owner until hook up to central sewer system, and then monthly sewer fee applies.

This Agreement between the customer____,

and Central Rivers Wastewater Utility, Inc. is made this date________________________.

Central Rivers Wastewater Utility, Inc.
Case No: SR-2014-0247
STEP Connection Charges
Source: OPC DR. 1236
Prepared by: William Addo

Date Collected	Update Period ending 3/31/2014	Years of Service	Number Installed	STEP Charge	Maximum Tariffed Amount	Over-Collection Per Install	Total Over-collections	Customer Deposit Interest Rate*	Interest Due
9/1/2006	3/31/2014	7.6	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 182.01
9/19/2006	3/31/2014	7.5	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 180.82
9/21/2006	3/31/2014	7.5	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 180.69
10/5/2006	3/31/2014	7.5	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 179.77
10/5/2006	3/31/2014	7.5	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 179.77
11/21/2006	3/31/2014	7.4	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 176.68
12/20/2006	3/31/2014	7.3	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 174.77
1/8/2007	3/31/2014	7.2	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 173.52
1/9/2007	3/31/2014	7.2	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 173.46
1/11/2007	3/31/2014	7.2	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 173.33
1/30/2007	3/31/2014	7.2	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 172.08
2/12/2007	3/31/2014	7.1	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 171.22
3/12/2007	3/31/2014	7.1	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 169.38
3/26/2007	3/31/2014	7.0	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 168.46
4/10/2007	3/31/2014	7.0	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 167.47
4/13/2007	3/31/2014	7.0	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 167.28
5/14/2007	3/31/2014	6.9	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 165.24
5/15/2007	3/31/2014	6.9	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 165.17
5/31/2007	3/31/2014	6.8	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 164.12
6/11/2007	3/31/2014	6.8	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 163.40
6/21/2007	3/31/2014	6.8	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 162.74
6/21/2007	3/31/2014	6.8	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 162.74
10/1/2007	3/31/2014	6.5	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 156.03
10/24/2007	3/31/2014	6.4	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 154.52
11/12/2007	3/31/2014	6.4	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 153.27
12/15/2007	3/31/2014	6.3	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 151.10
4/10/2008	3/31/2014	6.0	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 143.41
7/13/2008	3/31/2014	5.7	1	$ 5,200	$ 4,800	$ 400	$ 400	6%	$ 137.23

7/22/2008	3/31/2014	5.7	1	$	5,200	$	4,800	$	400	$	400	6%	$	136.64
7/22/2008	3/31/2014	5.7	1	$	5,200	$	4,800	$	400	$	400	6%	$	136.64
9/8/2008	3/31/2014	5.6	1	$	5,200	$	4,800	$	400	$	400	6%	$	133.48
9/30/2008	3/31/2014	5.5	1	$	5,200	$	4,800	$	400	$	400	6%	$	132.03
2/7/2009	3/31/2014	5.1	1	$	5,200	$	4,800	$	400	$	400	6%	$	123.48
3/20/2009	3/31/2014	5.0	1	$	5,200	$	4,800	$	400	$	400	6%	$	120.79
6/29/2009	3/31/2014	4.8	1	$	5,200	$	4,800	$	400	$	400	6%	$	114.15
8/24/2009	3/31/2014	4.6	1	$	5,200	$	4,800	$	400	$	400	6%	$	110.47
11/6/2009	3/31/2014	4.4	1	$	5,200	$	4,800	$	400	$	400	6%	$	105.60
3/23/2010	3/31/2014	4.0	1	$	5,200	$	4,800	$	400	$	400	6%	$	96.59
4/9/2010	3/31/2014	4.0	1	$	5,200	$	4,800	$	400	$	400	6%	$	95.47
8/16/2010	3/31/2014	3.6	1	$	5,200	$	4,800	$	400	$	400	6%	$	86.99
9/13/2010	3/31/2014	3.5	1	$	5,200	$	4,800	$	400	$	400	6%	$	85.15
10/4/2010	3/31/2014	3.5	1	$	5,200	$	4,800	$	400	$	400	6%	$	83.77
11/23/2010	3/31/2014	3.4	1	$	5,200	$	4,800	$	400	$	400	6%	$	80.48
11/23/2010	3/31/2014	3.4	1	$	5,200	$	4,800	$	400	$	400	6%	$	80.48
1/3/2011	3/31/2014	3.2	1	$	5,200	$	4,800	$	400	$	400	6%	$	77.79
7/9/2011	3/31/2014	2.7	1	$	5,200	$	4,800	$	400	$	400	6%	$	65.49
7/26/2011	3/31/2014	2.7	1	$	5,200	$	4,800	$	400	$	400	6%	$	64.37
7/26/2011	3/31/2014	2.7	1	$	5,200	$	4,800	$	400	$	400	6%	$	64.37
7/26/2011	3/31/2014	2.7	1	$	5,200	$	4,800	$	400	$	400	6%	$	64.37
8/1/2011	3/31/2014	2.7	1	$	5,200	$	4,800	$	400	$	400	6%	$	63.98
8/22/2011	3/31/2014	2.6	1	$	5,200	$	4,800	$	400	$	400	6%	$	62.60
8/31/2011	3/31/2014	2.6	1	$	5,200	$	4,800	$	400	$	400	6%	$	62.01
9/27/2011	3/31/2014	2.5	1	$	5,600	$	4,800	$	800	$	800	6%	$	120.46
11/9/2011	3/31/2014	2.4	1	$	5,600	$	4,800	$	800	$	800	6%	$	114.81
11/19/2011	3/31/2014	2.4	1	$	5,600	$	4,800	$	800	$	800	6%	$	113.49
2/1/2012	3/31/2014	2.2	1	$	5,600	$	4,800	$	800	$	800	6%	$	103.76
3/19/2013	3/31/2014	1.0	1	$	5,600	$	4,800	$	800	$	800	6%	$	49.58
3/29/2012	3/31/2014	2.0	1	$	5,600	$	4,800	$	800	$	800	6%	$	96.26
5/25/2012	3/31/2014	1.8	1	$	5,320	$	4,800	$	520	$	520	6%	$	57.70
6/19/2012	3/31/2014	1.8	1	$	5,600	$	4,800	$	800	$	800	6%	$	85.48
10/11/2012	3/31/2014	1.5	1	$	5,600	$	4,800	$	800	$	800	6%	$	70.49
12/28/2012	3/31/2014	1.3	1	$	6,000	$	4,800	$	1,200	$	1,200	6%	$	90.35
1/21/2013	3/31/2014	1.2	1	$	5,600	$	4,800	$	800	$	800	6%	$	57.07
2/13/2013	3/31/2014	1.1	1	$	5,600	$	4,800	$	800	$	800	6%	$	54.05
3/8/2013	3/31/2014	1.1	1	$	6,000	$	4,800	$	1,200	$	1,200	6%	$	76.54
4/3/2013	3/31/2014	1.0	1	$	6,000	$	4,800	$	1,200	$	1,200	6%	$	71.41

5/2/2013	3/31/2014	0.9	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 65.69	
5/8/2013	3/31/2014	0.9	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 64.50	
5/15/2013	3/31/2014	0.9	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 63.12	
6/25/2013	3/31/2014	0.8	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 55.04	
7/9/2013	3/31/2014	0.7	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 52.27	
9/16/2013	3/31/2014	0.5	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 38.66	
10/7/2013	3/31/2014	0.5	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 34.52	
11/11/2013	3/31/2014	0.4	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 27.62	
12/3/2013	3/31/2014	0.3	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 23.28	
12/17/2013	3/31/2014	0.3	1	$ 6,000	$ 4,800	$ 1,200	$ 1,200	6%	$ 20.52	
			76	**$ 409,720**	**$ 364,800**	**$ 44,920**	**$ 44,920**		**$ 8,523.52**	**$ 53,443.52**

* Used Commission-authorized interest rate for customer deposits as a proxy interest rate.

Central Rivers Wastewater Utility, Inc.
Case No: SR-2014-0247
STEP Connection Charges
Source: OPC DR. 1236
Prepared by: William Addo

Invoice date	Update Period ending 3/31/2014	Invoice Number	Total Over-collections	Years of Service	Customer Deposit Interest Rate*	Interest Due
6/19/2012	3/31/2014	405	$ 750.00	1.78	6%	$ 80.14
9/26/2011	3/31/2014	492	$ 1,762.50	2.51	6%	$ 265.68
7/26/2011	3/31/2014	482	$ 1,500.00	2.68	6%	$ 241.40
9/13/2010	3/31/2014	291	$ 1,312.50	3.55	6%	$ 279.40
3/24/2010	3/31/2014	275	$ 4,125.00	4.02	6%	$ 995.42
8/14/2008	3/31/2014	137	$ 450.00	5.63	6%	$ 152.01
4/15/2008	3/31/2014	112	$ 1,125.00	5.96	6%	$ 402.41
4/12/2010	3/31/2014	276	$ 1,532.00	3.97	6%	$ 364.91
			$ 12,557.00			**$ 2,781.37**

* Consistent with OPC's argument in its Rebuttal Testimony.

Central Rivers Wastewater Utility, Inc.
Case No: SR-2014-0247
Customer Deposits
Source: OPC DR. 1237 and 1238
Prepared by: William Addo

Deposit	01/24/2000	COUNTRYSIDE MEADOWS	$	416.00
Deposit	02/02/2000	1319 COUNTRYSIDE MEADOWS:Hillside Circle	$	32.00
Deposit	02/02/2000	1646 COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Deposit	02/02/2000	1294 COUNTRYSIDE MEADOWS:Countryside Dr	$	64.00
Deposit	3/2/2000	FOX RUN ESTATES:Hills Road	$	64.00
Deposit	03/02/2000	FOX RUN ESTATES:146th Terr	$	64.00
Deposit	03/02/2000	FOX RUN ESTATES:146th Terr	$	64.00
Deposit	03/02/2000	FOX RUN ESTATES:147th St	$	64.00
Deposi	03/02/2000	FOX RUN ESTATES:144th Terr	$	64.00
Deposit	04/01/2000	1153 FOX RUN ESTATES:147th St	$	64.00
Deposit	04/01/2000	Customer deposit	$	224.00
Deposit	04/13/2000	1153 FOX RUN ESTATES:147th St	$	64.00
Deposit	06/28/2000		$	54.00
Stmt Charge	06/28/2000	FOX RUN ESTATES:147th St	$	64.00
Stmt Charge	6/28/2000	147th St	$	64.00
Check	08/07/2000	1094 COUNTRYSIDE MEADOWS:Hillside Circle	$	(64.00)
Deposit	08/13/2000	14139 FOX RUN ESTATES:Fox Run Dr	$	64.00
Deposit	09/05/2000	1793 COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Stmt Charge	12/21/2000	WILMAR ESTATES:Lake Pointe Ct	$	64.00
Stmt Charge	01/01/2001	FOX RUN ESTATES:144th Terr	$	64.00
Stmt Charge	02/05/2001	FOX RUN ESTATES:144th Terr	$	64.00
Stmt Charge	05/30/2001	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	07/02/2001	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Stmt Charge	07/25/2001	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	08/30/2001	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	08/30/2001	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	08/30/2001	FOX RUN ESTATES:Hills Road	$	64.00
Stmt Charge	10/16/2001	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	10/16/2001	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	10/16/2001	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	10/16/2001	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	10/16/2001	WILMAR ESTATES:Orval Lane	$	64.00
Stmt Charge	10/31/2001	WILMAR ESTATES:Wil Mar Dr	$	64.00
Stmt Charge	11/27/2001	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	12/28/2001	COUNTRYSIDE MEADOWS:Countryside Dr	$	64.00
General Jou...	12/31/2001	1 Central Rivers 1	$	1,024.00
Stmt Charge	04/01/2002	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	04/01/2002	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	04/02/2002	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	04/03/2002	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00

Stmt Charge	04/10/2002	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Stmt Charge	05/01/2002	FOX RUN ESTATES:144th Terr	$	64.00
Stmt Charge	5/1/2002	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	05/01/2002	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	05/01/2002	WILMAR ESTATES:150th Str	$	64.00
Stmt Charge	06/01/2002	WILMAR ESTATES:Lake Pointe Ct	$	64.00
Stmt Charge	06/01/2002	FOX RUN ESTATES:Hills Road	$	64.00
Stmt Charge	06/01/2002	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	06/01/2002	FOX RUN ESTATES:144th Terr	$	64.00
Stmt Charge	06/01/2002	WILMAR ESTATES:Lake Pointe Ct	$	64.00
Stmt Charge	06/03/2002	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	06/03/2002	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	06/07/2002	WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	06/22/2002	WILMAR ESTATES:150th St	$	64.00
Credit Memo	06/29/2002	33 FOX RUN ESTATES:Hills Road	$	(64.00)
Invoice	07/02/2002	34 WILMAR ESTATES:Lake Pointe Ct	$	64.00
Invoice	07/02/2002	35 WILMAR ESTATES:Lake Pointe Ct	$	64.00
Invoice	08/20/2002	38 FOX RUN ESTATES:Fox Run Dr	$	64.00
Invoice	09/19/2002	39 WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	10/10/2002	WILMAR ESTATES:150th St	$	64.00
Invoice	10/21/2002	41 FOX RUN ESTATES:147th St	$	64.00
Invoice	11/11/2002	42 WILMAR ESTATES:Reynolds Rd	$	-
Stmt Charge	03/01/2003	FOX RUN ESTATES:147th St	$	64.00
Invoice	03/01/2003	50 FOX RUN ESTATES:147th St	$	64.00
Stmt Charge	04/01/2003	WILMAR ESTATES:150th St	$	64.00
Invoice	04/15/2003	53 WILMAR ESTATES:148th St	$	64.00
Credit Memo	04/29/2003	54 WILMAR ESTATES:150th St	$	(64.00)
Invoice	05/14/2003	56 FOX RUN ESTATES:146th Terr	$	64.00
Invoice	07/10/2003	65 FOX RUN ESTATES:Fox Run Dr	$	64.00
Invoice	08/01/2003	68 WILMAR ESTATES:150th St	$	64.00
Credit Memo	08/01/2003	70 FOX RUN ESTATES:146th Terr	$	(64.00)
Invoice	10/14/2003	76 FOX RUN ESTATES:Hills Road	$	64.00
Invoice	10/15/2003	90 WILMAR ESTATES:148th St	$	64.00
Invoice	11/04/2003	80 WILMAR ESTATES:Reynolds Rd	$	64.00
Invoice	11/05/2003	83 WILMAR ESTATES:David Dr	$	64.00
Invoice	11/05/2003	84 WILMAR ESTATES:148th St	$	64.00
Invoice	11/26/2003	92 FOX RUN ESTATES:147th St	$	64.00
Invoice	01/12/2004	94 WILMAR ESTATES:148th St	$	64.00
Invoice	01/12/2004	95 WILMAR ESTATES:150th St	$	64.00
Invoice	04/14/2004	103 WILMAR ESTATES:Orval Lane	$	64.00
Invoice	04/14/2004	104 WILMAR ESTATES:148th St	$	64.00
Invoice	05/17/2004	105 WILMAR ESTATES:150th St	$	64.00
Invoice	07/01/2004	112 WILMAR ESTATES:148th St	$	64.00
Invoice	07/15/2004	114 BERKSHIRE GLEN:123rd St	$	64.00
Invoice	08/02/2004	116 WILMAR ESTATES:150th St	$	64.00
Invoice	08/31/2004	123 WILMAR ESTATES:Orval Lane	$	64.00
Invoice	09/01/2004	124 BERKSHIRE GLEN:121st St	$	64.00

Invoice	09/20/2004	129 WILMAR ESTATES:148th St	$	64.00
Invoice	09/28/2004	131 WILMAR ESTATES:148th St	$	64.00
Invoice	10/06/2004	134 WILMAR ESTATES:Reynolds Rd	$	64.00
Invoice	10/19/2004	140 WILMAR ESTATES:150th St	$	64.00
Invoice	10/20/2004	141 WILMAR ESTATES:150th St	$	64.00
Invoice	12/06/2004	153 BERKSHIRE GLEN:123rd St	$	64.00
Invoice	12/06/2004	154 PRIVATE GARDENS:117th St	$	64.00
Invoice	12/06/2004	155 PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	01/27/2005	PRIVATE GARDENS:Riverview Rd	$	64.00
Invoice	02/02/2005	164 BERKSHIRE GLEN:123rd St	$	64.00
Stmt Charge	02/08/2005	WILMAR ESTATES:148th St	$	64.00
Stmt Charge	04/04/2005	WILMAR ESTATES:Reynolds Rd	$	64.00
Invoice	04/18/2005	186 PRIVATE GARDENS:117th St	$	64.00
Invoice	05/27/2005	194 BERKSHIRE GLEN:Marie Circle	$	64.00
Invoice	08/09/2005	206 PRIVATE GARDENS:Plattsburg Rd. 11600 N - Amick -	$	64.00
Invoice	09/30/2005	219 BERKSHIRE GLEN:Marie Drive	$	64.00
Stmt Charge	10/03/2005	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	11/14/2005	WILMAR ESTATES:146th St	$	64.00
Stmt Charge	11/29/2005	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	12/13/2005	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	01/24/2006	BERKSHIRE GLEN:121st St	$	64.00
Stmt Charge	02/10/2006	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00
Stmt Charge	02/13/2006	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00
Stmt Charge	02/20/2006	PRIVATE GARDENS:Gallatin St	$	64.00
Stmt Charge	02/21/2006	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00
Stmt Charge	03/20/2006	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00
Stmt Charge	03/30/2006	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	04/26/2006	FOX RUN ESTATES:Hills Road	$	64.00
Stmt Charge	05/08/2006	BERKSHIRE GLEN:121st Terr	$	64.00
Invoice	05/12/2006	253 WILMAR ESTATES:Wilmar Dr	$	64.00
Stmt Charge	06/01/2006	WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	06/09/2006	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	06/22/2006	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	6/23/2006	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	07/07/2006	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	07/07/2006	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	07/12/2006	BERKSHIRE GLEN:Marie Drive	$	64.00
Stmt Charge	08/02/2006	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	08/21/2006	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Stmt Charge	08/24/2006	PRIVATE GARDENS:118th St	$	64.00
Stmt Charge	08/24/2006	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	09/13/2006	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	09/13/2006	PARK ESTATES:Barr Ave	$	64.00
Invoice	09/21/2006	278 PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	10/24/2006	WILMAR ESTATES:148th St	$	64.00
Stmt Charge	12/01/2006	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	01/10/2007	WILMAR ESTATES:Reynolds Rd	$	64.00

Stmt Charge	02/01/2007	BERKSHIRE GLEN:Marie Court	$	64.00
Stmt Charge	02/21/2007	BERKSHIRE GLEN:Marie Drive	$	64.00
Stmt Charge	02/28/2007	PRIVATE GARDENS:117th St	$	64.00
Invoice	4/10/2007	321 WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	04/27/2007	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	04/27/2007	PARK ESTATES:170th Terr	$	64.00
Invoice	05/29/2007	331 BERKSHIRE GLEN:123rd St	$	64.00
Invoice	05/29/2007	332 PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	06/01/2007	WILMAR ESTATES:146th St	$	64.00
Invoice	06/11/2007	338 PRIVATE GARDENS:118th St	$	64.00
Invoice	06/19/2007	341 WILMAR ESTATES:150th St	$	64.00
Invoice	06/21/2007	1025 WILMAR ESTATES:150th St	$	64.00
Stmt Charge	07/01/2007	BERKSHIRE GLEN:121st St	$	64.00
Invoice	07/02/2007	1030 FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	08/01/2007	BERKSHIRE GLEN:Marie Circle	$	64.00
Stmt Charge	08/01/2007	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	08/06/2007	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	08/14/2007	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	08/20/2007	FOX RUN ESTATES:147th St	$	64.00
Stmt Charge	09/06/2007	FOX RUN ESTATES:144th Terr	$	64.00
Stmt Charge	09/06/2007	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	09/06/2007	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Stmt Charge	09/14/2007	BERKSHIRE GLEN:Marie Drive	$	64.00
Stmt Charge	10/15/2007	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	11/01/2007	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	11/01/2007	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	11/01/2007	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	11/02/2007	FOX RUN ESTATES:Hills Road	$	64.00
Stmt Charge	11/26/2007	WILMAR ESTATES:150th St	$	-
Stmt Charge	11/26/2007	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	12/1/2007	BERKSHIRE GLEN:Marie Drive	$	64.00
Stmt Charge	01/10/2008	PRIVATE GARDENS:Riverview Rd	$	64.00
Stmt Charge	01/29/2008	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	03/01/2008	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	3/1/2008	PARK ESTATES:170th Terr	$	64.00
Invoice	04/01/2008	1166 PRIVATE GARDENS:118th St	$	64.00
Stmt Charge	4/1/2008	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	05/01/2008	PARK ESTATES:170th Terr	$	64.00
Credit Memo	05/28/2008	1180 WILMAR ESTATES:150th St	$	(64.00)
Stmt Charge	06/01/2008	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	7/7/2008	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	7/7/2008	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	07/09/2008	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	07/14/2008	PRIVATE GARDENS:115 Terr	$	64.00
Stmt Charge	07/18/2008	COUNTRY HILL ESTATES:Spencer Court	$	64.00
Stmt Charge	8/1/2008	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	08/06/2008	WILMAR ESTATES:148th St	$	64.00

Stmt Charge	08/06/2008	WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	08/07/2008	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	08/18/2008	WILMAR ESTATES:150th ST	$	64.00
Stmt Charge	09/04/2008	FOX RUN ESTATES:Fox Run Dr	$	64.00
Credit Memo	09/30/2008	2007 FOX RUN ESTATES:144th Terr	$	(64.00)
Stmt Charge	12/01/2008	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	12/01/2008	BERKSHIRE GLEN:123rd St	$	64.00
Stmt Charge	12/01/2008	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	01/01/2009	BAR-B-ACRES:Jackson Ave. 17112	$	64.00
Stmt Charge	1/14/2009	FOX RUN ESTATES:144th Terr	$	64.00
Stmt Charge	3/20/2009	WILMAR ESTATES:148th St	$	64.00
Stmt Charge	03/25/2009	FOX RUN ESTATES:Fox Run Dr	$	64.00
Credit Memo	3/27/2009	2039 FOX RUN ESTATES:Fox Run Dr	$	(64.00)
Credit Memo	03/27/2009	2040 COUNTRYSIDE MEADOWS:Hillside Circle	$	(64.00)
Credit Memo	3/27/2009	2042 BERKSHIRE GLEN:Marie Drive	$	(64.00)
Credit Memo	04/09/2009	2044 PARK ESTATES:Barr Ave	$	(64.00)
Stmt Charge	04/09/2009	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	06/01/2009	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	06/01/2009	WILMAR ESTATES:146th St	$	64.00
Credit Memo	06/03/2009	2067 PRIVATE GARDENS:117th St	$	(64.00)
Credit Memo	07/02/2009	2085 PARK ESTATES:Barr Ave	$	(64.00)
Credit Memo	7/23/2009	148 PARK ESTATES:Barr Ave	$	(64.00)
Stmt Charge	08/11/2009	WILMAR ESTATES:Lake Pointe Ct	$	64.00
Credit Memo	08/18/2009	149 PRIVATE GARDENS:115 Terr	$	(64.00)
Stmt Charge	09/03/2009	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	9/15/2009	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	09/15/2009	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Stmt Charge	9/28/2009	FOX RUN ESTATES:144th Terr	$	64.00
Stmt Charge	09/29/2009	PARK ESTATES:Barr Ave	$	64.00
Credit Memo	10/01/2009	2094 WILMAR ESTATES:150th St	$	(64.00)
Stmt Charge	10/01/2009	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	12/01/2009	FOX RUN ESTATES:147th St	$	64.00
Stmt Charge	12/01/2009	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	12/01/2009	BERKSHIRE GLEN:Marie Drive	$	64.00
Stmt Charge	12/2/2009	WILMAR ESTATES:David Dr	$	64.00
Credit Memo	12/2/2009	2104 PARK ESTATES:170th Terr	$	(64.00)
Stmt Charge	03/01/2010	FOX RUN ESTATES:146th Terr	$	64.00
Credit Memo	04/01/2010	2127 WILMAR ESTATES:148th St	$	(64.00)
Stmt Charg	e 04/01/2010	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00
Invoice	04/09/2010	2128 Wilmar Dr.	$	-
Check	05/23/2010	3175 Tera Kirk	$	(64.00)
Stmt Charge	06/27/2010	BERKSHIRE GLEN:121st St	$	64.00
Credit Memo	07/01/2010	2136 WILMAR ESTATES:Reynolds Rd	$	(64.00)
Stmt Charge	07/01/2010	WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	07/25/2010	WILMAR ESTATES:148th St	$	64.00
Stmt Charge	08/02/2010	WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	8/2/2010	BERKSHIRE GLEN:123rd St	$	64.00

Credit Memo	08/09/2010	2147 WILMAR ESTATES:148th St	$	(64.00)
Stmt Charg	e 08/30/2010	BERKSHIRE GLEN:121st St	$	64.00
Credit Memo	09/01/2010	2162 BERKSHIRE GLEN:123rd St	$	(64.00)
Credit Memo	09/01/2010	2163 WILMAR ESTATES:150th St	$	(64.00)
Stmt Charge	09/15/2010	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	09/15/2010	WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	09/15/2010	WILMAR ESTATES:Orval Lane	$	64.00
Credit Memo	10/01/2010	2169 WILMAR ESTATES:Reynolds Rd	$	(64.00)
Credit Memo	10/01/2010	2170 WILMAR ESTATES:Orval Lane	$	(64.00)
Stmt Charg	10/01/2010	PRIVATE GARDENS:115th Terr	$	64.00
Credit Memo	10/24/2010	2175 COUNTRYSIDE MEADOWS:Hillside Circle	$	(64.00)
Credit Memo	11/01/2010	2183 PARK ESTATES:Barr Ave	$	(64.00)
Stmt Charge	11/01/2010	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	11/08/2010	BERKSHIRE GLEN:WALNUT HILLS:Walnut Dr	$	64.00
Credit Memo	02/01/2011	2196 PARK ESTATES:170th Terr	$	(64.00)
Stmt Charge	02/01/2011	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	02/01/2011	WILMAR ESTATES:148th St	$	64.00
Stmt Charge	02/01/2011	BERKSHIRE GLEN:Marie Court	$	64.00
Stmt Charge	03/01/2011	PARK ESTATES:Barr Ave	$	64.00
Credit Memo	03/03/2011	2210 PARK ESTATES:Barr Ave	$	(64.00)
Stmt Charge	03/16/2011	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	05/12/2011	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00
Stmt Charge	05/12/2011	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	6/1/2011	PARK ESTATES:170th Terr	$	64.00
Stmt Charge	06/01/2011	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	07/09/2011	PRIVATE GARDENS:117th St	$	64.00
Credit Memo	07/24/2011	2244 PARK ESTATES:Barr Ave	$	(64.00)
Credit Memo	07/25/2011	2245 WILMAR ESTATES:Lake Pointe Ct	$	(64.00)
Stmt Charg	e 08/01/2011	WILMAR ESTATES:Lake Point Ct	$	64.00
Stmt Charge	08/01/2011	PRIVATE GARDENS:Riverview Rd	$	64.00
Stmt Charge	08/16/2011	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	08/22/2011	BAR-B-ACRES:Jackson Ave. 17011-Gray-#13	$	64.00
Check	08/23/2011	3370 PARK ESTATES:Barr Ave	$	(32.00)
Credit Memo	09/01/2011	2251 PARK ESTATES:Barr Ave	$	(32.00)
Stmt Charge	09/01/2011	COUNTRY HILL ESTATES:Spencer Court	$	64.00
Stmt Charge	09/01/2011	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	09/01/2011	PRIVATE GARDENS:Lot 59 Private Gardens	$	64.00
Stmt Charge	10/07/2011	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	11/1/2011	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	11/04/2011	FOX RUN ESTATES:Hills Road	$	64.00
Stmt Charge	12/09/2011	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	12/12/2011	FOX RUN ESTATES:147th St	$	64.00
Credit Memo	12/31/2011	2269 FOX RUN ESTATES:147th St	$	(64.00)
Credit Memo	12/31/2011	2270 FOX RUN ESTATES:146th Terr	$	(64.00)
Stmt Charge	12/31/2011	FOX RUN ESTATES:146th Terr St	$	64.00
Stmt Charge	01/05/2012	PRIVATE GARDENS:Gallatin St	$	64.00
Stmt Charge	01/06/2012	PRIVATE GARDENS:Gallatin St	$	64.00

Stmt Charge	01/15/2012	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	2/1/2012	PRIVATE GARDENS:118th St	$	64.00
Credit Memo	02/15/2012	383 PARK ESTATES:Barr Ave	$	(64.00)
Stmt Charge	03/01/2012	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00
Stmt Charge	03/01/2012	PRIVATE GARDENS:Gallatin St	$	64.00
Stmt Charge	3/1/2012	FOX RUN ESTATES:147th St	$	64.00
Stmt Charge	03/03/2012	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	03/15/2012	PARK ESTATES:Barr Ave	$	64.00
Credit Memo	3/25/2012	389 FOX RUN ESTATES:147th St	$	(32.00)
Check	03/25/2012	3530 James Cox	$	(32.00)
Stmt Charge	04/03/2012	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	05/01/2012	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00
Credit Memo	05/02/2012	397 WILMAR ESTATES:Reynolds Rd	$	(32.00)
Stmt Charge	05/02/2012	WILMAR ESTATES:Reynolds Rd	$	64.00
Check	05/25/2012	3558 WILMAR ESTATES:Reynolds Rd	$	(32.00)
Stmt Charge	06/01/2012	BERKSHIRE GLEN:WALNUT HILLS:Walnut Dr	$	64.00
Stmt Charge	06/01/2012	PRIVATE GARDENS:115th Terr	$	64.00
Check	06/25/2012	3580 COUNTRY HILL ESTATES:Country Hill Pkwy	$	(64.00)
Credit Memo	10/26/2012	424 PARK ESTATES:Barr Ave	$	(64.00)
Stmt Charge	10/26/2012	WILMAR ESTATES:150th St	$	64.00
Credit Memo	10/26/2012	425 WILMAR ESTATES:150th St	$	(64.00)
Stmt Charge	10/27/2012	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	12/1/2012	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	12/01/2012	PRIVATE GARDENS:115th Terr	$	64.00
Stmt Charge	12/1/2012	PARK ESTATES:Barr Ave	$	64.00
Stmt Charge	12/07/2012	WILMAR ESTATES:Reynolds Rd	$	64.00
Stmt Charge	02/01/2013	WILMAR ESTATES:146th St	$	64.00
Credit Memo	03/24/2013	2204 WILMAR ESTATES:150th St	$	(64.00)
Stmt Charge	04/01/2013	WILMAR ESTATES:150th St	$	64.00
Credit Memo	04/23/2013	2210 PRIVATE GARDENS:Gallatin St	$	(64.00)
Credit Memo	06/25/2013	2225 WILMAR ESTATES:150th St	$	(32.00)
Check	06/25/2013	3765 James R Cox	$	-
Check	06/25/2013	3766 WILMAR ESTATES:150th St	$	(32.00)
Credit Memo	06/27/2013	2227 PRIVATE GARDENS:117th St	$	(64.00)
Stmt Charge	07/01/2013	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	07/15/2013	PRIVATE GARDENS:117th St	$	64.00
Stmt Charge	07/30/2013	PRIVATE GARDENS:Riverview Rd	$	64.00
Stmt Charge	07/31/2013	BAR-B-ACRES:170th St	$	64.00
Stmt Charge	08/01/2013	BAR-B-ACRES:170th St.	$	64.00
Stmt Charge	08/16/2013	WILMAR ESTATES:148th St	$	64.00
Stmt Charge	09/01/2013	WILMAR ESTATES:150th St	$	64.00
Stmt Charge	09/01/2013	FOX RUN ESTATES:147th St	$	64.00
Stmt Charge	09/18/2013	WILMAR ESTATES:148th St	$	64.00
Stmt Charge	10/01/2013	FOX RUN ESTATES:146th Terr	$	64.00
Stmt Charge	10/01/2013	WILMAR ESTATES:Lot 82 Wilmar Estate Wells	$	64.00
Credit Memo	10/07/2013	2282 WILMAR ESTATES:148th St	$	(64.00)
Credit Memo	1/1/2014	2500 PRIVATE GARDENS:Gallatin St	$	(64.00)

Credit Memo	01/01/2014	2501 FOX RUN ESTATES:Fox Run Dr	$	(64.00)
Stmt Charge	01/03/2014	FOX RUN ESTATES:Fox Run Dr	$	64.00
Stmt Charge	1/6/2014	PRIVATE GARDENS:Gallatin St	$	64.00
Stmt Charge	02/01/2014	BAR-B-ACRES:Jackson Ave. 17012 - Schroeder - #29	$	64.00
Stmt Charge	02/03/2014	BERKSHIRE GLEN:Marie Drive	$	64.00
Stmt Charge	02/03/2014	BERKSHIRE GLEN:Marie Circle	$	64.00
Stmt Charge	03/07/2014	WILMAR ESTATES:Orval Lane	$	64.00
Credit Memo	03/07/2014	2516 PARK ESTATES:Barr Ave	$	(64.00)
			$	**16,022.00**

Central Rivers Wastewater Utility, Inc.
Case No: SR-2014-0247
Interest on Customer Deposits
Source: OPC DR. 1237 and 1238
Prepared by: William Addo

	Date Collected	Update Period ending 3/31/2014	Years of Service	Customer Address	Deposit Amount	Deposit Refunded? yes	Deposit Refunded? no	Deposit Interest Rate p.a	Interest Due
Deposit	1/24/2000	3/31/2014	14.2	COUNTRYSIDE MEADOWS	$ 416.00		$ 416.00	6%	$ 354.23
Deposit	2/2/2000	3/31/2014	14.2	1319 COUNTRYSIDE MEADOWS:Hillside Circle	$ 64.00	$ 64.00		6%	$ -
Deposit	2/2/2000	3/31/2014	14.2	1646 COUNTRYSIDE MEADOWS:Hillside Circle	$ 64.00		$ 64.00	6%	$ 54.40
Deposit	2/2/2000	3/31/2014	14.2	1294 COUNTRYSIDE MEADOWS:Countryside Dr	$ 64.00		$ 64.00	6%	$ 54.40
Deposit	3/2/2000	3/31/2014	14.1	FOX RUN ESTATES:Hills Road	$ 64.00	$ 64.00		6%	$ -
Deposit	3/2/2000	3/31/2014	14.1	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 54.10
Deposit	3/2/2000	3/31/2014	14.1	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 54.10
Deposit	3/2/2000	3/31/2014	14.1	FOX RUN ESTATES:147th St	$ 64.00		$ 64.00	6%	$ 54.10
Deposi	3/2/2000	3/31/2014	14.1	FOX RUN ESTATES:144th Terr	$ 64.00		$ 64.00	6%	$ 54.10
Deposit	4/1/2000	3/31/2014	14.0	1153 FOX RUN ESTATES:147th St	$ 64.00	$ 64.00		6%	$ -
Deposit	4/1/2000	3/31/2014	14.0	Customer deposit	$ 224.00		$ 224.00	6%	$ 188.23
Deposit	4/13/2000	3/31/2014	14.0	1153 FOX RUN ESTATES:147th St	$ 64.00		$ 64.00	6%	$ 53.65
Deposit	6/28/2000	3/31/2014	13.8		$ 54.00		$ 54.00	6%	$ 44.60
Stmt Charge	6/28/2000	3/31/2014	13.8	FOX RUN ESTATES:147th St	$ 64.00		$ 64.00	6%	$ 52.86
Stmt Charge	6/28/2000	3/31/2014	13.8	147th St	$ 64.00		$ 64.00	6%	$ 52.86
Deposit	8/13/2000	3/31/2014	13.6	14139 FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 52.37
Deposit	9/5/2000	3/31/2014	13.6	1793 COUNTRYSIDE MEADOWS:Hillside Circle	$ 64.00		$ 64.00	6%	$ 52.13
Stmt Charge	12/21/2000	3/31/2014	13.3	WILMAR ESTATES:Lake Pointe Ct	$ 64.00		$ 64.00	6%	$ 51.00
Stmt Charge	1/1/2001	3/31/2014	13.3	FOX RUN ESTATES:144th Terr	$ 64.00		$ 64.00	6%	$ 50.89
Stmt Charge	2/5/2001	3/31/2014	13.2	FOX RUN ESTATES:144th Terr	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	5/30/2001	3/31/2014	12.8	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 49.32
Stmt Charge	7/2/2001	3/31/2014	12.8	COUNTRYSIDE MEADOWS:Hillside Circle	$ 64.00		$ 64.00	6%	$ 48.97
Stmt Charge	7/25/2001	3/31/2014	12.7	FOX RUN ESTATES:Fox Run Dr	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	8/30/2001	3/31/2014	12.6	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 48.35
Stmt Charge	8/30/2001	3/31/2014	12.6	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 48.35
Stmt Charge	8/30/2001	3/31/2014	12.6	FOX RUN ESTATES:Hills Road	$ 64.00		$ 64.00	6%	$ 48.35
Stmt Charge	10/16/2001	3/31/2014	12.5	FOX RUN ESTATES:Fox Run Dr	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	10/16/2001	3/31/2014	12.5	WILMAR ESTATES:150th St	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	10/16/2001	3/31/2014	12.5	WILMAR ESTATES:150th St	$ 64.00		$ 64.00	6%	$ 47.86
Stmt Charge	10/16/2001	3/31/2014	12.5	FOX RUN ESTATES:146th Terr	$ 64.00	$ 64.00		6%	$ -

Stmt Charge	10/16/2001	3/31/2014	12.5	WILMAR ESTATES:Orval Lane	$ 64.00		$ 64.00	6%	$ 47.86
Stmt Charge	10/31/2001	3/31/2014	12.4	WILMAR ESTATES:Wil Mar Dr	$ 64.00		$ 64.00	6%	$ 47.70
Stmt Charge	11/27/2001	3/31/2014	12.3	WILMAR ESTATES:150th St	$ 64.00		$ 64.00	6%	$ 47.42
Stmt Charge	12/28/2001	3/31/2014	12.3	COUNTRYSIDE MEADOWS:Countryside Dr	$ 64.00		$ 64.00	6%	$ 47.09
General Jou...	12/30/2001	3/31/2014	12.3	1 Central Rivers 1	$ 1,024.00		$ 1,024.00	6%	$ 753.10
Stmt Charge	4/1/2002	3/31/2014	12.0	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 46.10
Stmt Charge	4/1/2002	3/31/2014	12.0	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 46.10
Stmt Charge	4/2/2002	3/31/2014	12.0	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 46.09
Stmt Charge	4/3/2002	3/31/2014	12.0	COUNTRYSIDE MEADOWS:Hillside Circle	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	4/10/2002	3/31/2014	12.0	COUNTRYSIDE MEADOWS:Hillside Circle	$ 64.00		$ 64.00	6%	$ 46.01
Stmt Charge	5/1/2002	3/31/2014	11.9	FOX RUN ESTATES:144th Terr	$ 64.00		$ 64.00	6%	$ 45.79
Stmt Charge	5/1/2002	3/31/2014	11.9	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 45.79
Stmt Charge	5/1/2002	3/31/2014	11.9	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 45.79
Stmt Charge	5/1/2002	3/31/2014	11.9	WILMAR ESTATES:150th Str	$ 64.00		$ 64.00	6%	$ 45.79
Stmt Charge	6/1/2002	3/31/2014	11.8	WILMAR ESTATES:Lake Pointe Ct	$ 64.00		$ 64.00	6%	$ 45.46
Stmt Charge	6/1/2002	3/31/2014	11.8	FOX RUN ESTATES:Hills Road	$ 64.00		$ 64.00	6%	$ 45.46
Stmt Charge	6/1/2002	3/31/2014	11.8	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 45.46
Stmt Charge	6/1/2002	3/31/2014	11.8	FOX RUN ESTATES:144th Terr	$ 64.00		$ 64.00	6%	$ 45.46
Stmt Charge	6/1/2002	3/31/2014	11.8	WILMAR ESTATES:Lake Pointe Ct	$ 64.00		$ 64.00	6%	$ 45.46
Stmt Charge	6/3/2002	3/31/2014	11.8	FOX RUN ESTATES:Fox Run Dr	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	6/3/2002	3/31/2014	11.8	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 45.44
Stmt Charge	6/7/2002	3/31/2014	11.8	WILMAR ESTATES:Reynolds Rd	$ 64.00		$ 64.00	6%	$ 45.40
Stmt Charge	6/22/2002	3/31/2014	11.8	WILMAR ESTATES:150th St	$ 64.00		$ 64.00	6%	$ 45.24
Invoice	7/2/2002	3/31/2014	11.8	34 WILMAR ESTATES:Lake Pointe Ct	$ 64.00	$ 64.00		6%	$ -
Invoice	7/2/2002	3/31/2014	11.8	35 WILMAR ESTATES:Lake Pointe Ct	$ 64.00		$ 64.00	6%	$ 45.13
Invoice	8/20/2002	3/31/2014	11.6	38 FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 44.62
Invoice	9/19/2002	3/31/2014	11.5	39 WILMAR ESTATES:Reynolds Rd	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	10/10/2002	3/31/2014	11.5	WILMAR ESTATES:150th St	$ 64.00	$ 64.00		6%	$ -
Invoice	10/21/2002	3/31/2014	11.4	41 FOX RUN ESTATES:147th St	$ 64.00	$ 64.00		6%	$ -
Invoice	11/11/2002	3/31/2014	11.4	42 WILMAR ESTATES:Reynolds Rd	$ -	$ -	$ -	6%	$ -
Stmt Charge	3/1/2003	3/31/2014	11.1	FOX RUN ESTATES:147th St	$ 64.00		$ 64.00	6%	$ 42.59
Invoice	3/1/2003	3/31/2014	11.1	50 FOX RUN ESTATES:147th St	$ 64.00		$ 64.00	6%	$ 42.59
Stmt Charge	4/1/2003	3/31/2014	11.0	WILMAR ESTATES:150th St	$ 64.00	$ 64.00		6%	$ -
Invoice	4/15/2003	3/31/2014	11.0	53 WILMAR ESTATES:148th St	$ 64.00		$ 64.00	6%	$ 42.11
Invoice	5/14/2003	3/31/2014	10.9	56 FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 41.81
Invoice	7/10/2003	3/31/2014	10.7	65 FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 41.21
Invoice	8/1/2003	3/31/2014	10.7	68 WILMAR ESTATES:150th St	$ 64.00		$ 64.00	6%	$ 40.98
Invoice	10/14/2003	3/31/2014	10.5	76 FOX RUN ESTATES:Hills Road	$ 64.00		$ 64.00	6%	$ 40.20
Invoice	10/15/2003	3/31/2014	10.5	90 WILMAR ESTATES:148th St	$ 64.00		$ 64.00	6%	$ 40.19
Invoice	11/4/2003	3/31/2014	10.4	80 WILMAR ESTATES:Reynolds Rd	$ 64.00		$ 64.00	6%	$ 39.98
Invoice	11/5/2003	3/31/2014	10.4	83 WILMAR ESTATES:David Dr	$ 64.00		$ 64.00	6%	$ 39.97

Invoice	11/5/2003	3/31/2014	10.4	84 WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	39.97
Invoice	11/26/2003	3/31/2014	10.4	92 FOX RUN ESTATES:147th St	$	64.00			$	64.00	6%	$	39.75
Invoice	1/12/2004	3/31/2014	10.2	94 WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	39.25
Invoice	1/12/2004	3/31/2014	10.2	95 WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	39.25
Invoice	4/14/2004	3/31/2014	10.0	103 WILMAR ESTATES:Orval Lane	$	64.00			$	64.00	6%	$	38.27
Invoice	4/14/2004	3/31/2014	10.0	104 WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	38.27
Invoice	5/17/2004	3/31/2014	9.9	105 WILMAR ESTATES:150th St	$	64.00	$	64.00			6%	$	-
Invoice	7/1/2004	3/31/2014	9.8	112 WILMAR ESTATES:148th St	$	64.00	$	64.00			6%	$	-
Invoice	7/15/2004	3/31/2014	9.7	114 BERKSHIRE GLEN:123rd St	$	64.00			$	64.00	6%	$	37.31
Invoice	8/2/2004	3/31/2014	9.7	116 WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	37.12
Invoice	8/31/2004	3/31/2014	9.6	123 WILMAR ESTATES:Orval Lane	$	64.00			$	64.00	6%	$	36.81
Invoice	9/1/2004	3/31/2014	9.6	124 BERKSHIRE GLEN:121st St	$	64.00	$	64.00			6%	$	-
Invoice	9/20/2004	3/31/2014	9.5	129 WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	36.60
Invoice	9/28/2004	3/31/2014	9.5	131 WILMAR ESTATES:148th St	$	64.00	$	64.00			6%	$	-
Invoice	10/6/2004	3/31/2014	9.5	134 WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	36.43
Invoice	10/19/2004	3/31/2014	9.5	140 WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	36.30
Invoice	10/20/2004	3/31/2014	9.4	141 WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	36.29
Invoice	12/6/2004	3/31/2014	9.3	153 BERKSHIRE GLEN:123rd St	$	64.00			$	64.00	6%	$	35.79
Invoice	12/6/2004	3/31/2014	9.3	154 PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	35.79
Invoice	12/6/2004	3/31/2014	9.3	155 PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	35.79
Stmt Charge	1/27/2005	3/31/2014	9.2	PRIVATE GARDENS:Riverview Rd	$	64.00			$	64.00	6%	$	35.24
Invoice	2/2/2005	3/31/2014	9.2	164 BERKSHIRE GLEN:123rd St	$	64.00			$	64.00	6%	$	35.18
Stmt Charge	2/8/2005	3/31/2014	9.1	WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	35.12
Stmt Charge	4/4/2005	3/31/2014	9.0	WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	34.54
Invoice	4/18/2005	3/31/2014	9.0	186 PRIVATE GARDENS:117th St	$	64.00	$	64.00			6%	$	-
Invoice	5/27/2005	3/31/2014	8.8	194 BERKSHIRE GLEN:Marie Circle	$	64.00			$	64.00	6%	$	33.98
Invoice	8/9/2005	3/31/2014	8.6	206 PRIVATE GARDENS:Plattsburg Rd. 11600 N - Amick -	$	64.00			$	64.00	6%	$	33.20
Invoice	9/30/2005	3/31/2014	8.5	219 BERKSHIRE GLEN:Marie Drive	$	64.00	$	64.00			6%	$	-
Stmt Charge	10/3/2005	3/31/2014	8.5	PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	32.62
Stmt Charge	11/14/2005	3/31/2014	8.4	WILMAR ESTATES:146th St	$	64.00			$	64.00	6%	$	32.18
Stmt Charge	11/25/2005	3/31/2014	8.4	WILMAR ESTATES:150th St	$	64.00	$	64.00			6%	$	-
Stmt Charge	12/13/2005	3/31/2014	8.3	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	31.88
Stmt Charge	1/24/2006	3/31/2014	8.2	BERKSHIRE GLEN:121st St	$	64.00			$	64.00	6%	$	31.44
Stmt Charge	2/10/2006	3/31/2014	8.1	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00			$	64.00	6%	$	31.26
Stmt Charge	2/13/2006	3/31/2014	8.1	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00			$	64.00	6%	$	31.22
Stmt Charge	2/20/2006	3/31/2014	8.1	PRIVATE GARDENS:Gallatin St	$	64.00	$	64.00			6%	$	-
Stmt Charge	2/21/2006	3/31/2014	8.1	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00			$	64.00	6%	$	31.14
Stmt Charge	3/20/2006	3/31/2014	8.0	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00			$	64.00	6%	$	30.86
Stmt Charge	3/3/2006	3/31/2014	8.1	FOX RUN ESTATES:Fox Run Dr	$	64.00			$	64.00	6%	$	31.04
Stmt Charge	4/26/2006	3/31/2014	7.9	FOX RUN ESTATES:Hills Road	$	64.00			$	64.00	6%	$	30.47
Stmt Charge	5/8/2006	3/31/2014	7.9	BERKSHIRE GLEN:121st Terr	$	64.00			$	64.00	6%	$	30.34

Invoice	5/12/2006	3/31/2014	7.9	253 WILMAR ESTATES:Wilmar Dr	$	64.00			$	64.00	6%	$	30.30
Stmt Charge	6/1/2006	3/31/2014	7.8	WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	30.09
Stmt Charge	6/9/2006	3/31/2014	7.8	PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	30.00
Stmt Charge	6/22/2006	3/31/2014	7.8	WILMAR ESTATES:150th St	$	64.00	$	64.00			6%	$	-
Stmt Charge	6/23/2006	3/31/2014	7.8	PARK ESTATES:170th Terr	$	64.00			$	64.00	6%	$	29.86
Stmt Charge	7/7/2006	3/31/2014	7.7	PARK ESTATES:Barr Ave	$	64.00	$	64.00			6%	$	-
Stmt Charge	7/7/2006	3/31/2014	7.7	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	29.71
Stmt Charge	7/12/2006	3/31/2014	7.7	BERKSHIRE GLEN:Marie Drive	$	64.00			$	64.00	6%	$	29.66
Stmt Charge	8/2/2006	3/31/2014	7.7	FOX RUN ESTATES:146th Terr	$	64.00			$	64.00	6%	$	29.44
Stmt Charge	8/21/2006	3/31/2014	7.6	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00	$	64.00			6%	$	-
Stmt Charge	8/24/2006	3/31/2014	7.6	PRIVATE GARDENS:118th St	$	64.00			$	64.00	6%	$	29.21
Stmt Charge	8/24/2006	3/31/2014	7.6	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	29.21
Stmt Charge	9/13/2006	3/31/2014	7.6	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	28.99
Stmt Charge	9/13/2006	3/31/2014	7.6	PARK ESTATES:Barr Ave	$	64.00	$	64.00			6%	$	-
Invoice	9/21/2006	3/31/2014	7.5	278 PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	28.91
Stmt Charge	10/24/2006	3/31/2014	7.4	WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	28.56
Stmt Charge	12/1/2006	3/31/2014	7.3	FOX RUN ESTATES:Fox Run Dr	$	64.00			$	64.00	6%	$	28.16
Stmt Charge	1/10/2007	3/31/2014	7.2	WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	27.74
Stmt Charge	2/1/2007	3/31/2014	7.2	BERKSHIRE GLEN:Marie Court	$	64.00			$	64.00	6%	$	27.51
Stmt Charge	2/21/2007	3/31/2014	7.1	BERKSHIRE GLEN:Marie Drive	$	64.00			$	64.00	6%	$	27.30
Stmt Charge	2/28/2007	3/31/2014	7.1	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	27.23
Invoice	4/10/2007	3/31/2014	7.0	321 WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	26.80
Stmt Charge	4/27/2007	3/31/2014	6.9	PARK ESTATES:170th Terr	$	64.00			$	64.00	6%	$	26.62
Stmt Charge	4/27/2007	3/31/2014	6.9	PARK ESTATES:170th Terr	$	64.00			$	64.00	6%	$	26.62
Invoice	5/29/2007	3/31/2014	6.8	331 BERKSHIRE GLEN:123rd St	$	64.00			$	64.00	6%	$	26.28
Invoice	5/29/2007	3/31/2014	6.8	332 PARK ESTATES:Barr Ave	$	64.00	$	64.00			6%	$	-
Stmt Charge	6/1/2007	3/31/2014	6.8	WILMAR ESTATES:146th St	$	64.00			$	64.00	6%	$	26.25
Invoice	6/11/2007	3/31/2014	6.8	338 PRIVATE GARDENS:118th St	$	64.00			$	64.00	6%	$	26.14
Invoice	6/19/2007	3/31/2014	6.8	341 WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	26.06
Invoice	6/21/2007	3/31/2014	6.8	1025 WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	26.04
Stmt Charge	7/1/2007	3/31/2014	6.8	BERKSHIRE GLEN:121st St	$	64.00			$	64.00	6%	$	25.93
Invoice	7/2/2007	3/31/2014	6.8	1030 FOX RUN ESTATES:Fox Run Dr	$	64.00			$	64.00	6%	$	25.92
Stmt Charge	8/1/2007	3/31/2014	6.7	BERKSHIRE GLEN:Marie Circle	$	64.00			$	64.00	6%	$	25.61
Stmt Charge	8/1/2007	3/31/2014	6.7	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	25.61
Stmt Charge	8/6/2007	3/31/2014	6.7	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	25.55
Stmt Charge	8/14/2007	3/31/2014	6.6	PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	25.47
Stmt Charge	8/20/2007	3/31/2014	6.6	FOX RUN ESTATES:147th St	$	64.00			$	64.00	6%	$	25.41
Stmt Charge	9/6/2007	3/31/2014	6.6	FOX RUN ESTATES:144th Terr	$	64.00			$	64.00	6%	$	25.23
Stmt Charge	9/6/2007	3/31/2014	6.6	FOX RUN ESTATES:Fox Run Dr	$	64.00			$	64.00	6%	$	25.23
Stmt Charge	9/6/2007	3/31/2014	6.6	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00			$	64.00	6%	$	25.23
Stmt Charge	9/14/2007	3/31/2014	6.5	BERKSHIRE GLEN:Marie Drive	$	64.00			$	64.00	6%	$	25.14

Stmt Charge	10/15/2007	3/31/2014	6.5	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 24.82
Stmt Charge	11/1/2007	3/31/2014	6.4	PARK ESTATES:170th Terr	$ 64.00		$ 64.00	6%	$ 24.64
Stmt Charge	11/1/2007	3/31/2014	6.4	PARK ESTATES:Barr Ave	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	11/1/2007	3/31/2014	6.4	PARK ESTATES:Barr Ave	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	11/2/2007	3/31/2014	6.4	FOX RUN ESTATES:Hills Road	$ 64.00		$ 64.00	6%	$ 24.63
Stmt Charge	11/26/2007	3/31/2014	6.3	WILMAR ESTATES:150th St	$ -	$ -	$ -	6%	$ -
Stmt Charge	11/26/2007	3/31/2014	6.3	WILMAR ESTATES:150th St	$ 64.00		$ 64.00	6%	$ 24.38
Stmt Charge	12/1/2007	3/31/2014	6.3	BERKSHIRE GLEN:Marie Drive	$ 64.00		$ 64.00	6%	$ 24.32
Stmt Charge	1/10/2008	3/31/2014	6.2	PRIVATE GARDENS:Riverview Rd	$ 64.00		$ 64.00	6%	$ 23.90
Stmt Charge	1/29/2008	3/31/2014	6.2	PRIVATE GARDENS:117th St	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	3/1/2008	3/31/2014	6.1	PARK ESTATES:170th Terr	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	3/1/2008	3/31/2014	6.1	PARK ESTATES:170th Terr	$ 64.00		$ 64.00	6%	$ 23.37
Invoice	4/1/2008	3/31/2014	6.0	1166 PRIVATE GARDENS:118th St	$ 64.00		$ 64.00	6%	$ 23.04
Stmt Charge	4/1/2008	3/31/2014	6.0	FOX RUN ESTATES:146th Terr	$ 64.00		$ 64.00	6%	$ 23.04
Stmt Charge	5/1/2008	3/31/2014	5.9	PARK ESTATES:170th Terr	$ 64.00		$ 64.00	6%	$ 22.72
Stmt Charge	6/1/2008	3/31/2014	5.8	WILMAR ESTATES:150th St	$ 64.00		$ 64.00	6%	$ 22.40
Stmt Charge	7/7/2008	3/31/2014	5.7	PARK ESTATES:Barr Ave	$ 64.00		$ 64.00	6%	$ 22.02
Stmt Charge	7/7/2008	3/31/2014	5.7	PRIVATE GARDENS:115th Terr	$ 64.00		$ 64.00	6%	$ 22.02
Stmt Charge	7/9/2008	3/31/2014	5.7	PRIVATE GARDENS:117th St	$ 64.00		$ 64.00	6%	$ 22.00
Stmt Charge	7/14/2008	3/31/2014	5.7	PRIVATE GARDENS:115 Terr	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	7/18/2008	3/31/2014	5.7	COUNTRY HILL ESTATES:Spencer Court	$ 64.00		$ 64.00	6%	$ 21.90
Stmt Charge	8/1/2008	3/31/2014	5.7	PARK ESTATES:170th Terr	$ 64.00		$ 64.00	6%	$ 21.76
Stmt Charge	8/6/2008	3/31/2014	5.7	WILMAR ESTATES:148th St	$ 64.00		$ 64.00	6%	$ 21.70
Stmt Charge	8/6/2008	3/31/2014	5.7	WILMAR ESTATES:Reynolds Rd	$ 64.00		$ 64.00	6%	$ 21.70
Stmt Charge	8/7/2008	3/31/2014	5.6	PARK ESTATES:Barr Ave	$ 64.00		$ 64.00	6%	$ 21.69
Stmt Charge	8/18/2008	3/31/2014	5.6	WILMAR ESTATES:150th ST	$ 64.00		$ 64.00	6%	$ 21.58
Stmt Charge	9/4/2008	3/31/2014	5.6	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 21.40
Stmt Charge	12/1/2008	3/31/2014	5.3	PARK ESTATES:170th Terr	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	12/1/2008	3/31/2014	5.3	BERKSHIRE GLEN:123rd St	$ 64.00		$ 64.00	6%	$ 20.47
Stmt Charge	12/1/2008	3/31/2014	5.3	PRIVATE GARDENS:115th Terr	$ 64.00		$ 64.00	6%	$ 20.47
Stmt Charge	1/1/2009	3/31/2014	5.2	BAR-B-ACRES:Jackson Ave. 17112	$ 64.00		$ 64.00	6%	$ 20.15
Stmt Charge	1/14/2009	3/31/2014	5.2	FOX RUN ESTATES:144th Terr	$ 64.00		$ 64.00	6%	$ 20.01
Stmt Charge	3/20/2009	3/31/2014	5.0	WILMAR ESTATES:148th St	$ 64.00		$ 64.00	6%	$ 19.33
Stmt Charge	3/25/2009	3/31/2014	5.0	FOX RUN ESTATES:Fox Run Dr	$ 64.00		$ 64.00	6%	$ 19.27
Stmt Charge	4/9/2009	3/31/2014	5.0	PARK ESTATES:Barr Ave	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	6/1/2009	3/31/2014	4.8	PRIVATE GARDENS:117th St	$ 64.00		$ 64.00	6%	$ 18.56
Stmt Charge	6/1/2009	3/31/2014	4.8	WILMAR ESTATES:146th St	$ 64.00		$ 64.00	6%	$ 18.56
Stmt Charge	8/11/2009	3/31/2014	4.6	WILMAR ESTATES:Lake Pointe Ct	$ 64.00		$ 64.00	6%	$ 17.81
Stmt Charge	9/3/2009	3/31/2014	4.6	PRIVATE GARDENS:115th Terr	$ 64.00		$ 64.00	6%	$ 17.57
Stmt Charge	9/15/2009	3/31/2014	4.5	PARK ESTATES:Barr Ave	$ 64.00	$ 64.00		6%	$ -
Stmt Charge	9/15/2009	3/31/2014	4.5	COUNTRYSIDE MEADOWS:Hillside Circle	$ 64.00		$ 64.00	6%	$ 17.44

Stmt Charge	9/28/2009	3/31/2014	4.5	FOX RUN ESTATES:144th Terr	$	64.00			$	64.00	6%	$	17.31
Stmt Charge	9/29/2009	3/31/2014	4.5	PARK ESTATES:Barr Ave	$	64.00	$	64.00			6%	$	-
Stmt Charge	10/1/2009	3/31/2014	4.5	WILMAR ESTATES:150th St	$	64.00	$	64.00			6%	$	-
Stmt Charge	12/1/2009	3/31/2014	4.3	FOX RUN ESTATES:147th St	$	64.00			$	64.00	6%	$	16.63
Stmt Charge	12/1/2009	3/31/2014	4.3	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	16.63
Stmt Charge	12/1/2009	3/31/2014	4.3	BERKSHIRE GLEN:Marie Drive	$	64.00			$	64.00	6%	$	16.63
Stmt Charge	3/1/2010	3/31/2014	4.1	FOX RUN ESTATES:146th Terr	$	64.00			$	64.00	6%	$	15.69
Stmt Charg	4/1/2010	3/31/2014	4.0	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00			$	64.00	6%	$	15.36
Invoice	4/9/2010	3/31/2014	4.0	2128 Wilmar Dr.	$	-			$	-	6%	$	-
Stmt Charge	6/27/2010	3/31/2014	3.8	BERKSHIRE GLEN:121st St	$	64.00			$	64.00	6%	$	14.44
Stmt Charge	7/1/2010	3/31/2014	3.8	WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	14.40
Stmt Charge	7/25/2010	3/31/2014	3.7	WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	14.15
Stmt Charge	8/2/2010	3/31/2014	3.7	WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	14.07
Stmt Charge	8/2/2010	3/31/2014	3.7	BERKSHIRE GLEN:123rd St	$	64.00			$	64.00	6%	$	14.07
Stmt Charg	8/30/2010	3/31/2014	3.6	BERKSHIRE GLEN:121st St	$	64.00			$	64.00	6%	$	13.77
Stmt Charge	9/15/2010	3/31/2014	3.5	PARK ESTATES:170th Terr	$	64.00			$	64.00	6%	$	13.60
Stmt Charge	9/15/2010	3/31/2014	3.5	WILMAR ESTATES:Reynolds Rd	$	64.00	$	64.00			6%	$	-
Stmt Charge	9/15/2010	3/31/2014	3.5	WILMAR ESTATES:Orval Lane	$	64.00	$	64.00			6%	$	-
Stmt Charg	10/1/2010	3/31/2014	3.5	PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	13.43
Stmt Charge	11/1/2010	3/31/2014	3.4	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	13.11
Stmt Charge	11/8/2010	3/31/2014	3.4	BERKSHIRE GLEN:WALNUT HILLS:Walnut Dr	$	64.00			$	64.00	6%	$	13.03
Stmt Charge	2/1/2011	3/31/2014	3.2	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	12.14
Stmt Charge	2/1/2011	3/31/2014	3.2	WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	12.14
Stmt Charge	2/1/2011	3/31/2014	3.2	BERKSHIRE GLEN:Marie Court	$	64.00			$	64.00	6%	$	12.14
Stmt Charge	3/1/2011	3/31/2014	3.1	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	11.85
Stmt Charge	3/16/2011	3/31/2014	3.0	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	11.69
Stmt Charge	5/12/2011	3/31/2014	2.9	COUNTRYSIDE MEADOWS:Hillside Circle	$	64.00			$	64.00	6%	$	11.09
Stmt Charge	5/12/2011	3/31/2014	2.9	PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	11.09
Stmt Charge	6/1/2011	3/31/2014	2.8	PARK ESTATES:170th Terr	$	64.00			$	64.00	6%	$	10.88
Stmt Charge	6/1/2011	3/31/2014	2.8	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	10.88
Stmt Charge	7/9/2011	3/31/2014	2.7	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	10.48
Stmt Charg	8/1/2011	3/31/2014	2.7	WILMAR ESTATES:Lake Point Ct	$	64.00			$	64.00	6%	$	10.24
Stmt Charge	8/1/2011	3/31/2014	2.7	PRIVATE GARDENS:Riverview Rd	$	64.00			$	64.00	6%	$	10.24
Stmt Charge	8/16/2011	3/31/2014	2.6	PARK ESTATES:Barr Ave	$	64.00	$	64.00			6%	$	-
Stmt Charge	8/22/2011	3/31/2014	2.6	BAR-B-ACRES:Jackson Ave. 17011-Gray-#13	$	64.00			$	64.00	6%	$	10.02
Stmt Charge	9/1/2011	3/31/2014	2.6	COUNTRY HILL ESTATES:Spencer Court	$	64.00			$	64.00	6%	$	9.91
Stmt Charge	9/1/2011	3/31/2014	2.6	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	9.91
Stmt Charge	9/1/2011	3/31/2014	2.6	PRIVATE GARDENS:Lot 59 Private Gardens	$	64.00			$	64.00	6%	$	9.91
Stmt Charge	10/7/2011	3/31/2014	2.5	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	9.53
Stmt Charge	11/1/2011	3/31/2014	2.4	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	9.27
Stmt Charge	11/4/2011	3/31/2014	2.4	FOX RUN ESTATES:Hills Road	$	64.00			$	64.00	6%	$	9.24

Stmt Charge	12/9/2011	3/31/2014	2.3	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	8.87
Stmt Charge	12/12/2011	3/31/2014	2.3	FOX RUN ESTATES:147th St	$	64.00			$	64.00	6%	$	8.84
Stmt Charge	12/31/2011	3/31/2014	2.2	FOX RUN ESTATES:146th Terr St	$	64.00			$	64.00	6%	$	8.64
Stmt Charge	1/5/2012	3/31/2014	2.2	PRIVATE GARDENS:Gallatin St	$	64.00			$	64.00	6%	$	8.58
Stmt Charge	1/6/2012	3/31/2014	2.2	PRIVATE GARDENS:Gallatin St	$	64.00	$	64.00			6%	$	-
Stmt Charge	1/15/2012	3/31/2014	2.2	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	8.48
Stmt Charge	2/1/2012	3/31/2014	2.2	PRIVATE GARDENS:118th St	$	64.00			$	64.00	6%	$	8.30
Stmt Charge	3/1/2012	3/31/2014	2.1	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00			$	64.00	6%	$	8.00
Stmt Charge	3/1/2012	3/31/2014	2.1	PRIVATE GARDENS:Gallatin St	$	64.00			$	64.00	6%	$	8.00
Stmt Charge	3/1/2012	3/31/2014	2.1	FOX RUN ESTATES:147th St	$	64.00			$	64.00	6%	$	8.00
Stmt Charge	3/3/2012	3/31/2014	2.1	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	7.97
Stmt Charge	3/15/2012	3/31/2014	2.0	PARK ESTATES:Barr Ave	$	64.00	$	64.00			6%	$	-
Stmt Charge	4/3/2012	3/31/2014	2.0	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	7.65
Stmt Charge	5/1/2012	3/31/2014	1.9	COUNTRY HILL ESTATES:Country Hill Pkwy	$	64.00	$	64.00			6%	$	-
Stmt Charge	5/2/2012	3/31/2014	1.9	WILMAR ESTATES:Reynolds Rd	$	64.00	$	64.00			6%	$	-
Stmt Charge	6/1/2012	3/31/2014	1.8	BERKSHIRE GLEN:WALNUT HILLS:Walnut Dr	$	64.00			$	64.00	6%	$	7.03
Stmt Charge	6/1/2012	3/31/2014	1.8	PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	7.03
Stmt Charge	10/26/2012	3/31/2014	1.4	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	5.48
Stmt Charge	10/27/2012	3/31/2014	1.4	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	5.47
Stmt Charge	12/1/2012	3/31/2014	1.3	FOX RUN ESTATES:146th Terr	$	64.00			$	64.00	6%	$	5.10
Stmt Charge	12/1/2012	3/31/2014	1.3	PRIVATE GARDENS:115th Terr	$	64.00			$	64.00	6%	$	5.10
Stmt Charge	12/1/2012	3/31/2014	1.3	PARK ESTATES:Barr Ave	$	64.00			$	64.00	6%	$	5.10
Stmt Charge	12/7/2012	3/31/2014	1.3	WILMAR ESTATES:Reynolds Rd	$	64.00			$	64.00	6%	$	5.04
Stmt Charge	2/1/2013	3/31/2014	1.2	WILMAR ESTATES:146th St	$	64.00			$	64.00	6%	$	4.45
Stmt Charge	4/1/2013	3/31/2014	1.0	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	3.83
Check	6/25/2013	3/31/2014	0.8	3765 James R Cox	$	-			$	-	6%	$	-
Stmt Charge	7/1/2013	3/31/2014	0.7	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	2.87
Stmt Charge	7/15/2013	3/31/2014	0.7	PRIVATE GARDENS:117th St	$	64.00			$	64.00	6%	$	2.72
Stmt Charge	7/30/2013	3/31/2014	0.7	PRIVATE GARDENS:Riverview Rd	$	64.00			$	64.00	6%	$	2.57
Stmt Charge	7/31/2013	3/31/2014	0.7	BAR-B-ACRES:170th St	$	64.00			$	64.00	6%	$	2.56
Stmt Charge	8/1/2013	3/31/2014	0.7	BAR-B-ACRES:170th St.	$	64.00			$	64.00	6%	$	2.55
Stmt Charge	8/16/2013	3/31/2014	0.6	WILMAR ESTATES:148th St	$	64.00			$	64.00	6%	$	2.39
Stmt Charge	9/1/2013	3/31/2014	0.6	WILMAR ESTATES:150th St	$	64.00			$	64.00	6%	$	2.22
Stmt Charge	9/1/2013	3/31/2014	0.6	FOX RUN ESTATES:147th St	$	64.00			$	64.00	6%	$	2.22
Stmt Charge	9/18/2013	3/31/2014	0.5	WILMAR ESTATES:148th St	$	64.00	$	64.00			6%	$	-
Stmt Charge	10/1/2013	3/31/2014	0.5	FOX RUN ESTATES:146th Terr	$	64.00			$	64.00	6%	$	1.90
Stmt Charge	10/1/2013	3/31/2014	0.5	WILMAR ESTATES:Lot 82 Wilmar Estate Wells	$	64.00			$	64.00	6%	$	1.90
Stmt Charge	1/3/2013	3/31/2014	1.2	FOX RUN ESTATES:Fox Run Dr	$	64.00			$	64.00	6%	$	4.76
Stmt Charge	1/6/2013	3/31/2014	1.2	PRIVATE GARDENS:Gallatin St	$	64.00			$	64.00	6%	$	4.72
Stmt Charge	2/1/2014	3/31/2014	0.2	BAR-B-ACRES:Jackson Ave. 17012 - Schroeder - #29	$	64.00			$	64.00	6%	$	0.61
Stmt Charge	2/3/2014	3/31/2014	0.2	BERKSHIRE GLEN:Marie Drive	$	64.00			$	64.00	6%	$	0.59

Stmt Charge	2/3/2014	3/31/2014	0.2	BERKSHIRE GLEN:Marie Circle	$ 64.00		$ 64.00	6%	$ 0.59
Stmt Charge	3/7/2014	3/31/2014	0.1	WILMAR ESTATES:Orval Lane	$ 64.00		$ 64.00	6%	$ 0.25
					$ 18,998.00	**$ 2,944.00**	**$ 16,054.00**		**$ 7,186.27**

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

The Office of the Public Counsel,	)	
an agency of the State of Missouri,	)	
COMPLAINANT,	)	
	)	
v.	)	Case No. SC-2015-____
	)	
Central Rivers Wastewater Utility, Inc.,	)	
a Missouri regulated sewer corporation,	)	
RESPONDENT.	)	

AFFIDAVIT OF WILLIAM ADDO

STATE OF MISSOURI	**)**	
	)	**ss**
COUNTY OF COLE	**)**	

William Addo, of lawful age and being first duly sworn, deposed and states:

1. My name is William Addo. I am a Public Utility Accountant I for the Office of the Public Counsel.

2. I hereby swear and affirm that the statements contained in the attached complaint are true and correct to the best of my knowledge and belief.

William Addo
Public Utility Accountant I

Subscribed and sworn to me this 24th day of December 2014.

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037

Jerene A. Buckman
Notary Public

My Commission expires August 23, 2017.