

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Village Greens Water)	
Company Request for an Increase in)	<u>Case No. WR-2015-0138</u>
Water System Operating Revenue)	

STAFF RECOMMENDATION

COMES NOW the Staff of the Missouri Public Service Commission ("Staff"), by and through counsel, and, on behalf of Village Greens Water Company ("Company"), files this *Notice of Staff/Company Agreement Regarding Disposition of Small Company Rate Increase Request*, stating:

1. On December 1, 2014, the Missouri Public Service Commission ("Commission") received a Rate Increase Request Letter ("Request") from the Company, setting forth its request for an increase in its total annual water service operating revenues.

2. In its request letter, the Company set forth its request for an increase of \$2,400 in its total annual water service operating revenues pursuant to Commission Rule 4 CSR 240-3.050 ("Small Utility Rate Case Procedure"). The Company provides service to approximately 71 customers, the vast majority of which are residential customers near St. Clair, Missouri.

3. Upon completion of Staff's investigation of the Company's Request, Staff provided the Company and the Office of Public Counsel with materials related to Staff's investigation, as well as Staff's initial recommendation for the resolution of the Request.

4. Subsequent to Staff's investigation and pursuant to negotiations between Staff and the Company, Staff and the Company have been able to reach a *Company/Staff Agreement Regarding Disposition of Small Company Revenue Increase*

Request (“*Company/Staff Agreement*”), attached hereto as Appendix A, and incorporated by reference herein.

5. Included in Appendix A is a copy of the above-referenced *Company/Staff Agreement*, as well as a prescribed schedule of depreciation rates, that reflects the Company’s agreement to implement Staff’s recommendations. It also includes various other attachments related to the *Company/Staff Agreement*. Additionally, Appendix A contains affidavits from Staff members that participated in the investigation of this matter.

6. The *Company/Staff Agreement* provides for an increase of \$1,962 (5.84% increase) for the water system, when added to the level of previous revenues of \$33,576 results in overall annual revenues of \$35,538.

7. In addition, the *Company/Staff Agreement* provides that the agreed-upon net rate base of the Company’s water operating system is \$154,173.

8. Pursuant to Rule 4 CSR 240-3.050 (14), “[i]f the disposition agreement filed by the staff provides for a full resolution of the utility’s request and is executed only by the utility and the staff, the utility shall file new and/or revised tariff sheets, bearing an effective date that is not fewer than forty-five (45) days after they are filed, to implement the agreement.” The Company will file revised tariff sheets seeking to implement the terms of the *Company/Staff Agreement*. The tariff shall bear an effective date of August 20, 2015 in compliance with Rule 4 CSR 240.3050 (14).

9. The Company is current on the filing of its annual report.

10. The Company is current on payment of all of its annual assessments.

WHEREFORE, Staff submits this Notice of Company/Staff Agreement Regarding Disposition of Small Company Rate Increase Request and the attached Appendix A for the Commission's information and consideration in this case and requests that the Commission enter an Order adopting the terms agreed upon by the Company and Staff and contained herein.

Respectfully submitted,

/s/ Cydney D. Mayfield

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Attorney for Staff of the
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by First Class United States Mail, postage prepaid, on this 29th day of June, 2015, to the parties of record as set out on the official Service List maintained by the Data Center of the Missouri Public Service Commission for this case.

/s/ Cydney D. Mayfield

APPENDIX A

CASE No. WR-2015-0138

STAFF/COMPANY DISPOSITION AGREEMENT WITH ATTACHMENTS AND STAFF AFFIDAVITS

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Company/Staff Disposition Agreement

**COMPANY/STAFF AGREEMENT REGARDING DISPOSITION
OF SMALL WATER COMPANY REVENUE INCREASE REQUEST**

VILLAGE GREENS WATER COMPANY

MO PSC FILE NO. WR-2015-0138

BACKGROUND

Village Greens Water Company ("Company") initiated the small company revenue increase request ("Request") for water service, which is the subject of the above-referenced Missouri Public Service Commission ("Commission") File Number by submitting a letter to the Secretary of the Commission in accordance with the provisions of Commission Rule 4 CSR 240-3.050, Small Utility Rate Case Procedure ("Small Company Procedure"). In its request letter, received by the Commission on December 1, 2014, the Company set forth its request for an increase of \$2,400 in its total annual water service operating revenues. The Company also acknowledged that the design of its customer rates, service charges, customer service practices, general business practices and general tariff provisions would be reviewed during the Commission Staff's ("Staff") review of the revenue increase request, and could thus be the subject of Staff's recommendations. The Company provides service to approximately 71 customers, the vast majority of which are residential customers near St. Clair, Missouri.

Pursuant to the provisions of the Small Company Procedure and related internal operating procedures, Staff initiated an audit of the Company's books and records, a review of the Company's customer service and general business practices, a review of the Company's existing tariff, an inspection of the Company's facilities and a review of the Company's operation of its facilities. (These activities are collectively referred to hereinafter as "Staff's investigation of the Company's Request" or "Staff's investigation.")

Upon completion of Staff's investigation of the Company's Request, Staff provided the Company and the Office of the Public Counsel ("Public Counsel") with information regarding Staff's investigation and the results of the investigation, including Staff's initial recommendations for the resolution of the Company's Request.

RESOLUTION OF THE COMPANY'S RATE INCREASE REQUEST

Pursuant to negotiations held subsequent to the Company's and Public Counsel's receipt of the above-referenced information regarding Staff's investigation of the Company's Request, Staff and the Company hereby state the following agreements:

- (1) The agreed upon revenue requirement increase of \$1,962 (5.84% increase) added to the level of previous revenues of \$33,576 results in overall annual revenues of \$35,538. This revenue requirement is just and reasonable and designed to recover the Company's cost of service. These amounts are shown on the ratemaking income statement found in Attachment A, incorporated by reference herein;
- (2) The Auditing Unit conducted a full and complete audit of the Company's books and records using the 12-month period ended September 30, 2014, updated to January 31, 2015, as the basis for the revenue requirement determined above. The audit findings can be found in Attachment B, incorporated by reference herein;
- (3) The agreed upon net rate base is \$154,173. The development of this amount is shown on the rate base worksheet that is found in Attachment C, incorporated by reference herein. This amount is included in the audit work papers in the ultimate determination of the revenue requirement shown in (1) above;
- (4) Included in Attachment B is the agreed upon capital structure which includes 100.00 % equity for the Company and a return on that equity of 7.87%;
- (5) The schedule of depreciation rates in Attachment D, incorporated by reference herein, includes the depreciation rates used by Staff in its revenue requirement analysis and shall be the prescribed schedule of water plant depreciation rates for the Company;
- (6) To allow the Company the opportunity to collect the revenue requirement agreed to in (1) above, the rates as shown on Attachment E, incorporated by reference herein, are just and reasonable rates that the Company will be allowed to charge its customers. The impact of these rates will be as shown on Attachment F, also attached and incorporated by reference herein;
- (7) For the purposes of implementing the agreements set out in this disposition agreement, the Company will file with the Commission, proposed tariff revisions containing the rates, charges, and language set out in the example tariff sheet(s) attached as Attachment E. The proposed tariff revisions will bear an effective date of August 20, 2015;
- (8) The current PSC MO Number 1 tariff will be cancelled and replaced by PSC MO Number 2, which is included in the example tariff described above;
- (9) Within thirty (30) days of the effective date of an order approving this Company/Staff Disposition Agreement, the Company shall implement the

recommendations contained in the Engineering & Management Services Unit (“EMSU”) Report, attached hereto as Attachment G and incorporated by reference herein, and provide proof of implementing the recommendation to the Manager of the Commission’s EMSU Unit:

- (a) The Company will incorporate the correct delinquent date on customer bills that designates when customer accounts will be subject to late payment fees. Provide at least twenty-one (21) days from the rendition (or the mailing) of bills before a payment is considered delinquent as required by Commission Rule 4 CSR 240-13.020(7); and
- (b) The Company will develop and distribute to all current and future customers written information specifying the rights and responsibilities of the Company and its customers. This document should adhere to Commission Rule 4 CSR 240-13.040;

(10) Within sixty (60) days of the effective date of an order approving this Company/Staff Disposition Agreement, the Company shall implement the recommendations contained in the Water & Sewer Unit Memorandum, attached hereto as Attachment H and incorporated by reference herein, and provide proof of implementing the recommendation to the Manager of the Commission’s Water & Sewer Unit:

- (a) The Company will file a copy of an emergency plan including procedures and contact information with the Missouri Public Service Commission and place a copy of it inside of the well house;

(11) Within ninety (90) days of the effective date of an order approving this Company/Staff Disposition Agreement, the Company shall implement the recommendations contained in the EMSU Report attached hereto as Attachment G and incorporated by reference herein, and provide proof of implementing the recommendations to the Manager of the Commission’s EMSU Unit:

- (a) The Company will develop and utilize time sheets to record the time associated with Company work activity; and
- (b) The Company will develop and utilize a written vehicle log to maintain information regarding vehicle usage. The log should include information regarding the vehicle type, date, description and location of the task, and the miles attributable to the task;

(12) Within ninety (90) days of the effective date of an order approving this Company/Staff Disposition Agreement, the Company shall implement the recommendations contained in the Auditing Unit Report attached hereto as Attachment I and incorporated by reference herein and provide proof of implementing the recommendations to the Manager of the Commission’s Auditing Unit:

- (a) The Company will reflect on its books and records the plant-in-service and depreciation reserve balances determined by Staff in the calculation of the Company's overall cost of service calculation at January 31, 2015. These balances will be used as the starting point for entries subsequent to that date. The Company shall be required to maintain its records regarding utility plant-in-service, depreciation reserves, operating revenues and operating expenses in a manner sufficient to allow the Staff to conduct system-specific cost of service analyses for future rate increase requests. This requirement includes recording plant retirements at the time that replacement plant items are put into service. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation;
- (b) The Company will develop, implement and maintain records of all new construction connections. These records will, at a minimum, include the customer name, service address, date of connection, meter information (serial number, type, etc.), any applicable fees collected from the customer, as well as all expenses related to such connection. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation;
- (c) The Company will maintain all of its financial records in accordance with the Commission's Uniform Systems of Accounts (USOA), pursuant to Rule 4 CSR 240-50.030 for the Water System, including records retention (4 4 CSR 240-50.020 for Water systems). The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation;
- (d) The Company will develop Continuing Property Records (CPR), pursuant to 4 CSR 240-50-020(1) for water systems, for all of its Missouri utility plant-in-service. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation;
- (e) The Company will verify that all current customers are being correctly billed for late fees as they are incurred. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation;
- (f) The Company will properly segregate Village Greens' activities and recordkeeping from its affiliate Jay Rice Contracting. All intercompany transactions should be properly documented and should properly account for the activities directly attributable to the utility. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation;
- (g) The Company will properly record customer usage at the first and final day of customer residency so that partial bills at the connection or termination of a customer are correctly calculated per Village Greens' effective tariff.;

- (h) The Company will account for all customer usage at all times, especially at times between residencies. Past billing procedures have entailed the termination of billing towards a customer due to moving out of a residence, whether by a lessee leaving or a home going on the market for sale. However, water service was not ceased to the residences, and there are periods in the billing/usage records of water being used, but not billed or attached to a specific customer. All system water usage must be accounted and billed at all times; and
 - (i) The Company will charge for water service as stated in Village Greens' PSC approved tariff. The PSC does not authorize individual customer charges for the annual assessment charged by the PSC to the utility, and may not pass these charges to the customer by fees or any other of non-tariff payment mechanism;
- (13) The Company will commence on the effective date of any Commission order issued in this case, cease transfer of funds from the utility to the developer per the agreement in Certificate Case No. WA-2004-0151. Per the agreement, the utility was to repay the developer for the funding of certain utility plant. Since the time of the agreement all such funds have been repaid to the developer, therefore, no further payment is necessary.
- (14) The Company shall mail its customers a final written notice of the rates and charges included in its proposed tariff revisions prior to or with its next billing cycle after issuance of the Commission order approving the terms of this Company/Staff Disposition Agreement. The notice shall include a summary of the impact of the proposed rates on an average residential customer's bill. When the Company mails the notice to its customers, it shall also send a copy to Staff Case Coordinator who will file a copy in this case;
- (15) Staff or Public Counsel may conduct follow-up reviews of the Company's operations to ensure that the Company has complied with the provisions of this Company/Staff Disposition Agreement;
- (16) Staff or Public Counsel may file a formal complaint against the Company if the Company does not comply with the provisions of this Company/Staff Disposition Agreement;
- (17) The Company, Staff and Public Counsel agree that they have read the foregoing Company/Staff Disposition Agreement, that facts stated therein are true and accurate to the best of the Company's knowledge and belief, that the foregoing conditions accurately reflect the agreement reached between the Company and Staff; and that the Company freely and voluntarily enters into this Disposition Agreement; and

(18) The above agreements satisfactorily resolve all issues identified by Staff, Public Counsel and the Company regarding the Company's Request, except as otherwise specifically stated herein.

ADDITIONAL MATTERS

Other than the specific conditions agreed upon and expressly set out herein, the terms of this Company/Staff Disposition Agreement reflect compromises between Staff and the Company. In arriving at the amount of the annual operating revenue increase specified herein, neither party has agreed to any particular ratemaking principle.

Staff has completed a Summary of Case Events and has included that summary as Attachment J to this Company/Staff Disposition Agreement.

The Company acknowledges that Staff will be filing this Company/Staff Disposition Agreement and the attachments hereto. The Company also acknowledges that Staff may make other filings in this case.

Additionally, the Company agrees that subject to the rules governing practice before the Commission, Staff shall have the right to provide whatever oral explanation the Commission may request regarding this Company/Staff Disposition Agreement at any agenda meeting at which this case is noticed to be considered by the Commission. Subject to the rules governing practice before the Commission, Staff will be available to answer Commission questions regarding this Company/Staff Disposition Agreement. To the extent reasonably practicable, Staff shall provide the Company with advance notice of any such agenda meeting so that they may have the opportunity to be present and/or represented at the meeting.

SIGNATURES

Agreement Signed and Dated:


James L. Rice
President
Village Greens Water Company

6-23-15
Date


James Busch
Manager
Water & Sewer Unit
Missouri Public Service Commission Staff

6/24/15
Date

List of Attachments

- Attachment A – Ratemaking Income Statement
- Attachment B – EMS Run
- Attachment C – Rate Base Worksheet
- Attachment D – Schedule of Depreciation Rates
- Attachment E – Example Tariff Sheets
- Attachment F – Billing Comparison Worksheet
- Attachment G – EMSU Report
- Attachment H – Water & Sewer Unit Memorandum
- Attachment I – Auditing Unit Recommendation Memorandum
- Attachment J – Summary of Events

Agreement Attachment A

Ratemaking Income Statement

VILLAGE GREENS WATER COMPANY

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	33,025
2	Other Operating Revenues *	\$	551
3	Total Operating Revenues	\$	33,576
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Operators Salary	\$ 3,052
2 Water Treatment -Testing/Laboratory Fees	\$ 740
3 Electricity-Pumping	\$ 1,134
4 System Repairs/Maintenance	\$ 200
5 Accounting Fees	\$ 940
6 Billing & Collections	\$ 486
7 Office Supplies	\$ 71
8 Postage	\$ 28
9 Administration & General - Salaries	\$ 6,133
10 Transportation Expense	\$ 888
11 Dues, Donations, Memberships	\$ 120
12 Office Space/Utilities	\$ 997
13 Missouri One Call	\$ 44
14 Legal Expenses	\$ 50
15 Regulatory Commission Expense	\$ 301
16 Rate Case Expense	\$ 11
17 Corporate Registration	\$ 20
18 Licenses & Certifications	\$ 15
19 Miscellaneous General Expenses	\$ -
20 Sub-Total Operating Expenses	\$ 15,230
21 Property Taxes	\$ 405
22 MO Franchise Taxes	\$ -
23 Employer FICA Taxes	\$ 703
24 Federal Unemployment Taxes	\$ -
25 State Unemployment Taxes	\$ -
26 State & Federal Income Taxes	\$ -
27 Sub-Total Taxes	\$ 1,108
28 Depreciation Expense	\$ 9,689
29 Interest Expense	\$ -
30 Amortization of CIAC	\$ (2,622)
31 Sub-Total Depreciation/Interest/Amortization	\$ 7,067
32 Return on Rate Base	\$ 12,133
33 Total Cost of Service	\$ 35,538
34 Overall Revenue Increase Needed	\$ 1,962

Agreement Attachment B

EMS Run

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2015-0138
Date Prepared: 3/2/2015



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW

UTILITY SERVICES, AUDITING

STAFF ACCOUNTING SCHEDULES

VILLAGE GREENS WATER COMPANY

CASE NO. WR-2015-0138

Saint Louis, Missouri

Mar-15

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues	(1)	\$33,025			
Rev-3	Miscellaneous Revenues	(1)	\$551			
Rev-4	TOTAL ANNUALIZED REVENUES		\$33,576			
1	OPERATIONS EXPENSES	(2)				
2	Management/Operator Salary		\$3,052	\$0	\$3,052	0.00%
3	Testing Expense		\$740	\$0	\$740	0.00%
4	Electricity-(Pumping)		\$1,134	\$0	\$1,134	0.00%
5	TOTAL OPERATIONS EXPENSE		\$4,926	\$0	\$4,926	
6	MAINTENANCE EXPENSES					
7	Outside Services Employed		\$0	\$0	\$0	0.00%
8	System Maintenance/Repairs		\$200	\$0	\$200	0.00%
9	TOTAL MAINTENANCE EXPENSE		\$200	\$0	\$200	
10	CUSTOMER ACCOUNT EXPENSE					
11	Accounting Fees		\$940	\$0	\$940	0.00%
12	Billing & Customer Service Expense		\$486	\$0	\$486	0.00%
13	Office Supplies		\$71	\$0	\$71	0.00%
14	Postage		\$28	\$0	\$28	0.00%
15	TOTAL CUSTOMER ACCOUNT EXPENSE		\$1,525	\$0	\$1,525	
16	ADMINISTRATIVE & GENERAL EXPENSES					
17	Administration & General Salary		\$6,133	\$0	\$6,133	0.00%
18	Mileage Reimbursement		\$888	\$0	\$888	0.00%
19	Dues, Donations & Memberships		\$120	\$0	\$120	0.00%
20	Office Space/Utilities		\$997	\$0	\$997	0.00%
21	Missouri One Call Expense		\$44	\$0	\$44	0.00%
22	Legal Expenses		\$50	\$0	\$50	0.00%
23	TOTAL ADMINISTRATIVE AND GENERAL		\$8,232	\$0	\$8,232	
24	OTHER OPERATING EXPENSES					
25	PSC Assessment		\$301	\$0	\$301	0.00%
26	Rate Case Expense		\$11	\$0	\$11	0.00%
27	Corporate Registration		\$20	\$0	\$20	0.00%
28	Licenses & Certifications		\$15	\$0	\$15	0.00%
29	Depreciation		\$9,689	\$0	\$9,689	0.00%
30	CIAC Amortization Expense		-\$2,622	\$0	-\$2,622	0.00%
31	TOTAL OTHER OPERATING EXPENSES		\$7,414	\$0	\$7,414	
32	TAXES OTHER THAN INCOME					
33	Real & Personal Property Taxes		\$405	\$0	\$405	0.00%
34	Payroll Taxes		\$703	\$0	\$703	0.00%
35	TOTAL TAXES OTHER THAN INCOME		\$1,108	\$0	\$1,108	
36	TOTAL OPERATING EXPENSES		\$23,405	\$0	\$23,405	
37	Interest Expense	(3)	\$0	\$0	\$0	0.00%
38	Return on Equity	(3)	\$12,133	\$0	\$12,133	0.00%
39	Income Taxes	(3)	\$0	\$0	\$0	0.00%
40	TOTAL INTEREST RETURN & TAXES		\$12,133	\$0	\$12,133	
41	TOTAL COST OF SERVICE		\$35,538	\$0	\$35,538	
42	Less: Miscellaneous Revenues		\$551	\$0	\$551	0.00%
43	COST TO RECOVER IN RATES		\$34,987	\$0	\$34,987	

Village Greens Water Company
 Informal Rate Case
 WR-2015-0138
 Test Year Ending 09/30/2014, updated through 01/31/2015
 Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
44	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$1,962</u>			
45	PERCENTAGE OF INCREASE		<u>5.84%</u>			
46	REQUESTED INCREASE IN REVENUES		\$2,400			

- (1) From Revenue Schedule
 (2) From Expense Schedule
 (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Village Greens Water Company
 Informal Rate Case
 WR-2015-0138
 Test Year Ending 09/30/2014, updated through 01/31/2015
 Rate Base Required Return on Investment Schedule - Water

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$311,095	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$65,204	From Depreciation Reserve Schedule
3	Net Plant In Service	\$245,891	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$113,760	
	CIAC Amortization	\$21,967	
	Customer Deposits	\$75	
5	Total Rate Base	\$154,173	
6	Total Weighted Rate of Return Including Income Tax	7.87%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$12,133	

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Rate of Return Including Income Tax - Water

	A	B	formulas
1 State Income Tax Rate Statutory / Effective	0.00% (2)	0.00%	$(1 - (B2 \times .5)) \times A1$
2 Federal Income Tax Rate Statutory / Effective	0.00% (1) & (2)	0.00%	$(1 - B1) \times A2$
3 Composite Effective Income Tax Rate		0.00%	$B1 + B2$
4 Equity Tax Factor		1.0000	$1 / (1 - B3)$
5 Recommended Weighted Rate of Return on Equity - Common and Preferred		7.87%	From Capital Structure Schedule
6 Weighted Rate of Return on Equity Including Income Tax		7.87%	$B4 \times B5$
7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		0.00%	From Capital Structure Schedule
8 Total Weighted Rate of Return Including Income Tax		7.87%	$B6 + B7$

(1) If Sub-Chapter S Corporation, Enter Y:

Y

To Rate Base Schedule

Equity Income Required \$0
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$0	\$0
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$0	\$0
			Consolidated Tax Rate:	
			Average Tax Rate:	0

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Capital Structure Schedule - Water

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$154,173	100.00%	7.87%	7.870%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%
4	Long Term Debt	\$0	0.00%	0.00%	0.000%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	TOTAL CAPITALIZATION	\$154,173	100.00%		7.870%

To PreTax Return Rate Schedule

Note: column C: is 6 positions with 4 that are displayed (if not totaled correctly, due to rounding)

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Plant In Service - Water

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$22,280			100.00%	\$22,280
7	311.000	Structures & Improvements - SSP	\$26,668			100.00%	\$26,668
8	314.000	Wells & Springs	\$73,426			100.00%	\$73,426
9		TOTAL SOURCE OF SUPPLY PLANT	\$122,374		\$0		\$122,374
10		PUMPING PLANT					
11	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
12	325.000	Electric Pumping Equipment	\$0			100.00%	\$0
13	325.100	Submersible Pumping Equipment	\$29,564			100.00%	\$29,564
14		TOTAL PUMPING PLANT	\$29,564		\$0		\$29,564
15		WATER TREATMENT PLANT					
16		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
17		TRANSMISSION & DISTRIBUTION PLANT					
18	341.000	Structures & Improvements	\$0			100.00%	\$0
19	342.000	Distribution Reservoirs & Standpipes	\$38,544			100.00%	\$38,544
20	343.000	Transmission & Distribution Mains	\$61,953			100.00%	\$61,953
21	345.000	Services	\$19,800			100.00%	\$19,800
22	346.000	Meters- Plastic Chamber	\$8,435			100.00%	\$8,435
23	347.000	Meter Installations- Plastic	\$24,671			100.00%	\$24,671
24	348.000	Hydrants	\$2,400			100.00%	\$2,400
25		TOTAL TRANS. & DISTRIBUTION PLANT	\$155,803		\$0		\$155,803
26		GENERAL PLANT					
27	372.100	Office Computer & Electronic Equipment	\$1,269			100.00%	\$1,269
28	379.000	Other General Equipment	\$2,085			100.00%	\$2,085
29		TOTAL GENERAL PLANT	\$3,354		\$0		\$3,354
30		TOTAL PLANT IN SERVICE	\$311,095		\$0		\$311,095

To Rate Base & Depreciation Schedules

Village Greens Water Company

Informal Rate Case

WR-2015-0138

Test Year Ending 09/30/2014, updated through 01/31/2015

Schedule of Adjustments for Plant in Service - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Plant Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Total Plant Adjustments				<u>\$0</u>

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$0	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights - SSP	\$22,280	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$26,668	2.50%	\$667
8	314.000	Wells & Springs	\$73,426	2.00%	\$1,469
9		TOTAL SOURCE OF SUPPLY PLANT	\$122,374		\$2,136
10		PUMPING PLANT			
11	321.000	Structures & Improvements - PP	\$0	2.50%	\$0
12	325.000	Electric Pumping Equipment	\$0	0.00%	\$0
13	325.100	Submersible Pumping Equipment	\$29,564	10.00%	\$2,956
14		TOTAL PUMPING PLANT	\$29,564		\$2,956
15		WATER TREATMENT PLANT			
16		TOTAL WATER TREATMENT PLANT	\$0		\$0
17		TRANSMISSION & DISTRIBUTION PLANT			
18	341.000	Structures & Improvements	\$0	0.00%	\$0
19	342.000	Distribution Reservoirs & Standpipes	\$38,544	2.50%	\$964
20	343.000	Transmission & Distribution Mains	\$61,953	2.00%	\$1,239
21	345.000	Services	\$19,800	2.50%	\$495
22	346.000	Meters- Plastic Chamber	\$8,435	10.00%	\$844
23	347.000	Meter Installations- Plastic	\$24,671	2.50%	\$617
24	348.000	Hydrants	\$2,400	2.00%	\$48
25		TOTAL TRANS. & DISTRIBUTION PLANT	\$155,803		\$4,207
26		GENERAL PLANT			
27	372.100	Office Computer & Electronic Equipment	\$1,269	14.30%	\$181
28	379.000	Other General Equipment	\$2,085	10.00%	\$209
29		TOTAL GENERAL PLANT	\$3,354		\$390
30		Total Depreciation	\$311,095		\$9,689

Village Greens Water Company
 Informal Rate Case
 WR-2015-0138
 Test Year Ending 09/30/2014, updated through 01/31/2015
 Accumulated Depreciation Reserve - Water

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$6,889			100.00%	\$6,889
8	314.000	Wells & Springs	<u>\$15,175</u>			100.00%	<u>\$15,175</u>
9		TOTAL SOURCE OF SUPPLY PLANT	<u>\$22,064</u>		<u>\$0</u>		<u>\$22,064</u>
10		PUMPING PLANT					
11	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
12	325.000	Electric Pumping Equipment	\$0			100.00%	\$0
13	325.100	Submersible Pumping Equipment	<u>\$3,828</u>			100.00%	<u>\$3,828</u>
14		TOTAL PUMPING PLANT	<u>\$3,828</u>		<u>\$0</u>		<u>\$3,828</u>
15		WATER TREATMENT PLANT					
16		TOTAL WATER TREATMENT PLANT	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
17		TRANSMISSION & DISTRIBUTION PLANT					
18	341.000	Structures & Improvements	\$0			100.00%	\$0
19	342.000	Distribution Reservoirs & Standpipes	\$9,957			100.00%	\$9,957
20	343.000	Transmission & Distribution Mains	<u>\$12,762</u>			100.00%	<u>\$12,762</u>
21	345.000	Services	\$5,115			100.00%	\$5,115
22	346.000	Meters- Plastic Chamber	\$5,721			100.00%	\$5,721
23	347.000	Meter Installations- Plastic	<u>\$4,180</u>			100.00%	<u>\$4,180</u>
24	348.000	Hydrants	<u>\$496</u>			100.00%	<u>\$496</u>
25		TOTAL TRANS. & DISTRIBUTION PLANT	<u>\$38,231</u>		<u>\$0</u>		<u>\$38,231</u>
26		GENERAL PLANT					
27	372.100	Office Computer & Electronic Equipment	\$252			100.00%	\$252
28	379.000	Other General Equipment	<u>\$829</u>			100.00%	<u>\$829</u>
29		TOTAL GENERAL PLANT	<u>\$1,081</u>		<u>\$0</u>		<u>\$1,081</u>
30		TOTAL DEPRECIATION RESERVE	<u><u>\$65,204</u></u>		<u><u>\$0</u></u>		<u><u>\$65,204</u></u>

To Rate Base Schedule

Village Greens Water Company

Informal Rate Case

WR-2015-0138

Test Year Ending 09/30/2014, updated through 01/31/2015

Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount
Total Reserve Adjustments				\$0

Village Greens Water Company
 Informal Rate Case
 WR-2015-0138
 Test Year Ending 09/30/2014, updated through 01/31/2015
 Revenue Schedule - Water

Line Number	A Account Number (Optional)	B Revenue Description	C Company/ Test Year Amount	D Adjustment Number	E Jurisdictional Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$32,696	Rev-2	\$329	100.00%	\$33,025
Rev-3		Miscellaneous Revenues	\$476	Rev-3	\$75	100.00%	\$551
Rev-4		TOTAL ANNUALIZED REVENUES	\$33,172		\$404		\$33,676

Village Greens Water Company
 Informal Rate Case
 WR-2015-0138
 Test Year Ending 09/30/2014, updated through 01/31/2015
 Revenue Adjustment Schedule - Water

<u>A</u> Revenue Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Rev-2	Annualized Rate Revenues			\$329
	1. To Annualize Rate Revenues		\$329	
Rev-3	Miscellaneous Revenues			\$75
	1. To Annualize Miscellaneous Revenues		\$75	
Total Revenue Adjustments				<u>\$404</u>

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Residential 5/8"		Commercial 1"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	65		4	
3	Bills Per Year	12		12	
4	Customer Bills Per year	780		48	
5	Current Customer Charge	\$29.59		\$29.59	
6	Annualized Customer Charge Revenues		\$23,080		\$1,420
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	3,398,793		671,958	
9	Less: Base Gallons Included In Customer Charge	2,094,102		131,150	
10	Commodity Gallons	1,304,691		540,808	
11	Block 1, Commodity Gallons per Block	1,304,691		540,808	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	1,304.69		540.81	
14	Block 1, Existing Commodity Charge	\$2.74		\$2.74	
15	Block 1, Annualized Commodity Charge Rev.		\$3,575		\$1,482
16	Total Annualized Water Rate Revenues		\$26,655		\$2,902

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units).

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Commercial 1 1/2"		Commercial 2"	
		F Amount	G Amount	H Amount	I Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$29.59		\$29.59	
6	Annualized Customer Charge Revenues		\$355		\$355
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	283,500		795,000	
9	Less: Base Gallons Included in Customer Charge	36,000		36,000	
10	Commodity Gallons	247,500		759,000	
11	Block 1, Commodity Gallons per Block	247,500		759,000	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	247.50		759.00	
14	Block 1, Existing Commodity Charge	\$2.74		\$2.74	
15	Block 1, Annualized Commodity Charge Rev.		\$678		\$2,080
16	Total Annualized Water Rate Revenues		\$1,033		\$2,435

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

Village Greens Water Company
 Informal Rate Case
 WR-2015-0138
 Test Year Ending 09/30/2014, updated through 01/31/2015
 Rate Revenue Feeder Schedule - Water

Line Number	A Description	Total	
		J Amount	K Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	71	
3	Bills Per Year		
4	Customer Bills Per year	852	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$25,210
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	5,149,251	
9	Less: Base Gallons Included In Customer Charge	2,297,252	
10	Commodity Gallons	2,851,999	
11	Block 1, Commodity Gallons per Block		
12	Block 1, Number of Commodity Gallons per Unit		
13	Block 1, Commodity Billing Units		
14	Block 1, Existing Commodity Charge		
15	Block 1, Annualized Commodity Charge Rev.		\$7,815
16	Total Annualized Water Rate Revenues		\$33,025

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units).

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Miscellaneous Revenues Feeder - Water

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Returned Check Fees	\$25
2	Reconnection Fees	\$50
3	Late Fees	\$476
4	Total Miscellaneous Revenues	<u>\$551</u>

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Expense Schedule - Water

Line Number	A Account Number (Optional)	B Expense Description	C Company/ Test Year Amount	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Management/Operator Salary	\$0	W-2	\$3,052	100.00%	\$3,052
3		Testing Expense	\$740			100.00%	\$740
4		Electricity-(Pumping)	\$1,336	W-4	-\$202	100.00%	\$1,134
5		TOTAL OPERATIONS EXPENSE	\$2,076		\$2,850		\$4,926
6		MAINTENANCE EXPENSES					
7		Outside Services Employed	\$0			100.00%	\$0
8		System Maintenance/Repairs	\$0	W-8	\$200	100.00%	\$200
9		TOTAL MAINTENANCE EXPENSE	\$0		\$200		\$200
10		CUSTOMER ACCOUNT EXPENSE					
11		Accounting Fees	\$1,000	W-11	-\$60	100.00%	\$940
12		Billing & Customer Service Expense	\$0	W-12	\$486	100.00%	\$486
13		Office Supplies	\$26	W-13	\$45	100.00%	\$71
14		Postage	\$380	W-14	-\$352	100.00%	\$28
15		TOTAL CUSTOMER ACCOUNT EXPENSE	\$1,406		\$119		\$1,525
16		ADMINISTRATIVE & GENERAL EXPENSES					
17		Administration & General Salary	\$0	W-17	\$6,133	100.00%	\$6,133
18		Mileage Reimbursement	\$0	W-18	\$888	100.00%	\$888
19		Dues, Donations & Memberships	\$118	W-19	\$2	100.00%	\$120
20		Office Space/Utilities	\$0	W-20	\$997	100.00%	\$997
21		Missouri One Call Expense	\$44			100.00%	\$44
22		Legal Expenses	\$50			100.00%	\$50
23		TOTAL ADMINISTRATIVE AND GENERAL	\$212		\$8,020		\$8,232
24		OTHER OPERATING EXPENSES					
25		PSC Assessment	\$301			100.00%	\$301
26		Rate Case Expense	\$0	W-26	\$11	100.00%	\$11
27		Corporate Registration	\$0	W-27	\$20	100.00%	\$20
28		Licenses & Certifications	\$45	W-28	-\$30	100.00%	\$15
29		Depreciation	\$0	W-29	\$9,689	100.00%	\$9,689
30		CIAC Amortization Expense	\$0	W-30	-\$2,622	100.00%	-\$2,622
31		TOTAL OTHER OPERATING EXPENSES	\$346		\$7,068		\$7,414
32		TAXES OTHER THAN INCOME					
33		Real & Personal Property Taxes	\$398	W-33	\$7	100.00%	\$405
34		Payroll Taxes	\$0	W-34	\$703	100.00%	\$703
35		TOTAL TAXES OTHER THAN INCOME	\$398		\$710		\$1,108
36		TOTAL OPERATING EXPENSES	\$4,438		\$18,967		\$23,405

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Expense Adjustment Schedule - Water

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-2	Management/Operator Salary			\$3,052
	1. To annualize salary for management/operator duties (Sharpe)		\$3,052	
W-4	Electricity-(Pumping)			-\$202
	1. To annualize electricity usage (Sharpe)		-\$202	
W-8	System Maintenance/Repairs			\$200
	1. To annualize system maintenance/repairs (Sharpe)		\$200	
W-11	Accounting Fees			-\$60
	1. To annualize the PSC filing fees (Sharpe)		-\$60	
W-12	Billing & Customer Service Expense			\$486
	1. To annualize customer billing and collection costs (Sharpe)		\$486	
W-13	Office Supplies			\$45
	1. To annualize office supply expense (Sharpe)		\$45	
W-14	Postage			-\$352
	1. To annualize postage expense (Sharpe)		-\$352	
W-17	Administration & General Salary			\$6,133
	1. To annualize salary expense for admin/gen (Sharpe)		\$6,133	
W-18	Mileage Reimbursement			\$888

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Expense Adjustment Schedule - Water

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	1. To annualize mileage reimbursement expense		\$888	
W-19	Dues, Donations & Memberships			\$2
	1. To annualize dues & donations (Sharpe)		\$2	
W-20	Office Space/Utilities			\$997
	1. To annualize office space/utilities (Sharpe)		\$997	
W-26	Rate Case Expense			\$11
	1. To normalize rate case expense (Sharpe)		\$11	
W-27	Corporate Registration			\$20
	1. To annualize Missouri Secretary of State corporate registration fees (Sharpe)		\$20	
W-28	Licenses & Certifications			-\$30
	1. To annualize operator licences (Sharpe)		-\$30	
W-29	Depreciation			\$9,689
	1. To Annualize Depreciation		\$9,689	
W-30	CIAC Amortization Expense			-\$2,622
	1. To Annualize CIAC Amortization Expense		-\$2,622	
W-33	Real & Personal Property Taxes			\$7
	1. To annualize real estate & personal property taxes (Sharpe)		\$7	
W-34	Payroll Taxes			\$703

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Expense Adjustment Schedule - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
	1. To annualize payroll taxes (Sharpe)		\$703	
Total Expense Adjustments				<u>\$18,967</u>

Agreement Attachment C

Rate Base Worksheet

Village Greens Water Company
Informal Rate Case
WR-2015-0138
Test Year Ending 09/30/2014, updated through 01/31/2015
Rate Base Required Return on Investment Schedule - Water

Line Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount	
1	Plant In Service	\$311,095	From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$65,204</u>	From Depreciation Reserve Schedule
3	Net Plant In Service	\$245,891	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$113,760	
	CIAC Amortization	\$21,967	
	Customer Deposits	\$75	
5	Total Rate Base	<u>\$154,173</u>	
6	Total Weighted Rate of Return Including Income Tax	<u>7.87%</u>	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$12,133</u></u>	

Agreement Attachment D

Schedule of Depreciation Rates

VILLAGE GREENS WATER COMPANY
SCHEDULE of DEPRECIATION RATES
(WATER Class D)
WR-2015-0138 Attachment D

NARUC USOA ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
Source of Supply				
311	Structures & Improvements	2.5%	44	-10%
314	Wells & Springs	2.0%	55	-8%
Pumping Plant				
321	Structures & Improvements	2.5%	44	-10%
325.1	Submersible Pumping Equipment	10.0%	12	-20%
Water Treatment Plant				
331	Structures & Improvements	2.5%	44	-10%
332	Water Treatment Equipment	2.9%	35	0%
Transmission and Distribution				
342	Distribution Reservoirs & Standpipes	2.5%	42	-5%
343	Transmission & Distribution Mains	2.0%	50	0%
345	Customer Services	2.5%	40	0%
346.1	Customer Meters, Plastic (Throw Aways)	10.0%	10	0%
347	Customer Meter Pits & Installation	2.5%	40	0%
348	Hydrants	2.0%	50	0%
General Plant CLASS D				
371	Structures & Improvements	2.5%	40	0%
372	Office Furniture & Equipment	5.0%	20	0%
372.1	Office Electronic & Computer Equip.	14.3%	7	0%
373	Transportation Equipment	13.0%	7	9%
379	Other General Equipment (tools, shop equip., backhoes, trenchers, etc.)	10.0%	8.7	13%

*Revised 1/23/2015

Agreement Attachment E

Example Tariff Sheets

Name of Utility: Village Greens Water Company

Service Area: Village Greens Water Company District

Rules and Regulations Governing Rendering of
Water Service

INDEX

Sheet No.

1	Index
2	Map of Service Area
3	Legal Description of Service Area
4	Schedule of Rates
5	Schedule of Service Charges

Rule No.	Rule Title
5	1. Definitions
8	2. General Rules and Regulations
9	3. Company Employees and Customer Relations
10	4. Applications for Service
11	5. Inside Piping and Water Service Lines
13	6. Improper or Excessive Use
14	7. Discontinuance of Service by Company
17	8. Termination of Water Service at Customer's Request
18	9. Interruptions in Service
19	10. Bills for Service
23	11. Meters and Meter Installations
26	12. Meter Tests and Test Fees
27	13. Bill Adjustments Based on Meter Tests
28	14. Extension of Water Mains

* Indicates new rate or text
+ Indicates change

Issue Date: July 6, 2015
Month /Day/Year

Effective Date: August 20, 2015
Month /Day/Year

ISSUED BY James L. Rice – President
Name and Title of Issuing Officer

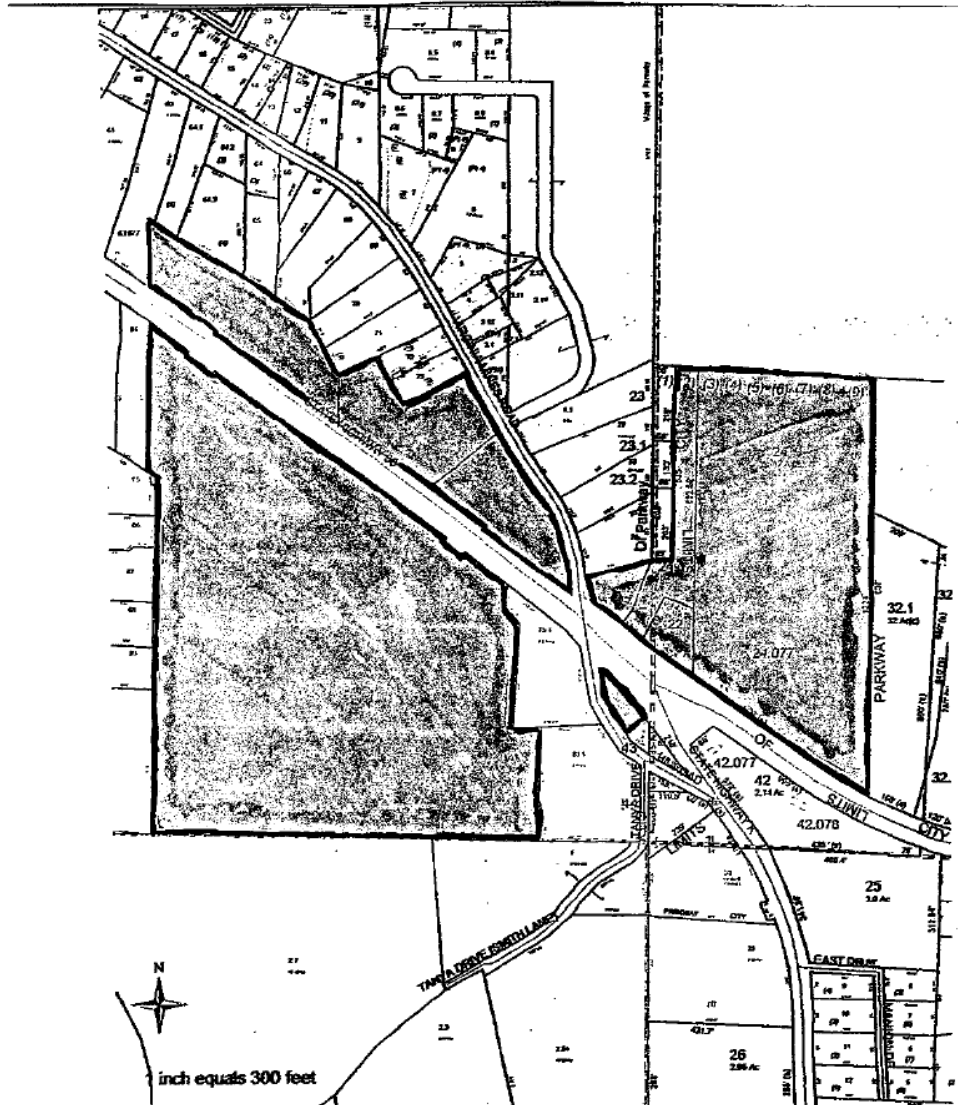
960 A Plaza Drive St. Clair, MO 63077
Company Mailing Address

Name of Utility: Village Greens Water Company

Service Area: Village Greens Water Company District

Rules and Regulations Governing Rendering of
Water Service

Map of Service Area



Issue Date: July 6, 2015
Month /Day/Year

Effective Date: August 20, 2015
Month /Day/Year

ISSUED BY James L. Rice – President
Name and Title of Issuing Officer

960 A Plaza Drive St. Clair, MO 63077
Company Mailing Address

Name of Utility: Village Greens Water Company

Service Area: Village Greens Water Company District

Rules and Regulations Governing Rendering of
Water Service

Legal Description of Service Area

Parcel-Bk. 1388 Pg. 347

Tract I:

Lots 3 through 9 both inclusive of Wand's Subdivision in part of the South Half of Lot 2 of the Southwest qtr. In Section 31, Township 42 North, Range 1 East of the 5th P.M., as per plat of record in Plat Book D Page 77 in the Office of the Recorder of Deeds.

Tract II

Part of the East half of the Southeast qtr. in Section 36, Township 42 North, Range 1 West of the 5th P.M., described as follows: Beginning at the Southwest corner of said tract, thence North 0 degrees 45 minutes West 1,457 feet to the South line of Missouri State Highway No. 30, thence South 55 degrees East along said highway 1,195 feet 6 inches to a point, thence South 0 degrees 30 minutes West 99 feet. thence South 36 degrees East 87 feet, thence South 609 feet 10 inches to the South line of the East half of the Southeast qtr., thence South 89 degrees 45 minutes West 1,022 feet to the place of beginning, as surveyed by B. E. Hammer, Registered Land Surveyor, on September 28, 1943. Put of the East half of the Southeast Qtr. In Section 36, Township 42 North, Range 1 West of the 5th P.M., described as follows: Beginning at the intersection of the North line of Missouri State Highway No.30 with the west line of said East half of the Southeast qtr., thence North on said West line 202 feet, thence South 58 degrees 30. minutes East 514.66 feet to the Southwest corner of Lot 8 of Brown Heights Subdivision, thence South 28 degrees East 178 feet to the Southeast corner of said Lot 8, thence South on the West line of Lot 9 of said subdivision 116.5 feet to the North line of Missouri State Highway No. 30, thence North 55 degrees on said North line 634.5 feet to the point of beginning.

Part of the Southeast qtr. of the Southeast qtr. in Section 36, Township 42 North, Range 1 West of the 5th P.M., described as follows. Beginning at a stone in the Southeast corner thereof; thence West along the township line 589 links to a pile of stone, thence North 466 links to the Southwest corner of the church lot, thence East 317 links to the Southeast corner of the church lot, thence continue East to the West line of the Virginia Mines Road, thence Southeastwardly along said road to

- * Indicates new rate or text
+ Indicates change

Issue Date: July 6, 2015
Month /Day/Year

Effective Date: August 20, 2015
Month /Day/Year

ISSUED BY James L. Rice – President
Name and Title of Issuing Officer

960 A Plaza Drive St. Clair, MO 63077
Company Mailing Address

Name of Utility: Village Greens Water Company

Service Area: Village Greens Water Company District

Rules and Regulations Governing Rendering of
Water Service

Legal Description of Service Area (cont'd)

the East line of said qtr. section, thence South on said line 308 links to the place of beginning, excepting a strip 20 feet wide off the East side thereof, and further excepting a tract of land conveyed to Tony L. Collins its Book 1316 Pg. 1125.

Part of the West half of the Southeast qtr. in Section 36, Township 42 North, Range 1 West of the 5th P.M. described as follows: Beginning at the intersection of the East line of the West half of the Southeast qtr. In said section with the South of way line of Missouri State Highway No. 30, thence Northwestwardly along the south line of said highway 30 feet to Northeast corner of a parcel now or formerly owned by Lena Lack, thence South along the East line of the Lack parcel 436 feet to the Southeast corner thereof, thence Southeastwardly parallel with the South right of way line of said highway 30 feet to a point in the East line of the West half of the Southwest qtr., thence North 436 feet to the point of beginning.

Parcel 2-Book 262 pg. 294 & Bk. 262 Pg. 218

Lots 1, 2, 3 and 4.

Lot 9, EXCEPTING therefrom a parcel described as follows: Beginning at the Northwest corner of said Lot 4, run thence South 61 degrees West 60 feet to a point, thence Northwestwardly parallel with the East line of said Lot 9 to a point in the North line of said Lot 9, thence Eastwardly on the North line of said Lot 9 to the Northeast corner of said Lot 9 (being also to Northwest corner of Lot 7), run thence Southwestwardly on the East line of said Lot 9 for 150 feet to the point of beginning.

Also part of Lot 9 on which a well pump house is located near the Northeast corner of said lot with sufficient ground around said pump house so as to clear the same by 2 feet.

All in Brown Heights Subdivision in the East half of the Southeast qtr. In Section 36, Township 42 North, Range 1 West of the 5th P.M., in the Village of Parkway, as per plat of record in Plat Book F, Page 6.

- * Indicates new rate or text
- + Indicates change

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ISSUED BY James L. Rice – President
Name and Title of Issuing Officer

960 A Plaza Drive St. Clair, MO 63077
Company Mailing Address

Name of Utility: Village Greens Water Company

Service Area: Village Greens Water Company District

Rules and Regulations Governing Rendering of
Water Service

Legal Description of Service Area (cont'd)

A parcel of land in the village of Parkway, being part of the Southeast qtr. Of the Southeast qtr. in Section 36, Township 42 North, Range I West of the 5th P.M., more fully described as follows, to-wit:

Beginning at a point on the North line off Highway No. 30 at the most Southerly corner of Lot 9 of Brown Heights Subdivision, as per plat of record in Plat Book F, Page 6, in the office of the Recorder of Deeds, run thence North 51 degrees East 254 feet to the South line of the Virginia Mines Road, thence Southeastwardly along the meanders of said road to the North line of said Highway No. 30, thence Northwestwardly along said highway to the place of beginning.

Parcel 4 - Book 1339 Pa. 690

A parcel of land in the Village of Parkway, being part of the East half of the Southeast qtr. of Section 36, Township 42 North, Range I West of the 5th P.M., described as follows: Beginning at a stone at the Northeast corner thereof thence South along meridian line 1950 feet to the point of beginning of tract herein described, thence South 73 degrees 30 minutes West 190 feet to a point in the East line of the Virginia Mines Road, thence South 18 degrees East 92 feet 9 inches to the North line of Highway 30, thence South 55 degrees 15 minutes East 108 feet 3 inches to a point, thence North 34 degrees 45 minutes East 59 feet 10 inches to a point, thence North 17 degrees East 163 feet 4 inches to the point of beginning, as surveyed by B. E. Hammer, Surveyor on May 2, 1946.

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Rules and Regulations Governing Rendering of
Water Service

Legal Description of Service Area (cont'd)

Parcel 5-Book 1339 Pg. 688

Part of the East half of the Southeast qtr.:in Section 36, Township 42 North, Range 1 West of the 5th P.M. and part of Lots 1 and 2 of Ward subdivision in part of the South half of Lot 2 of the Southwest qtr. in Section 31, Township 42 North, Range 1 East of the 5th P.M., as per Plat Book D, page 77 in the office of the Recorder of Deeds, described as follows: Beginning at an iron bar in the Northwest corner Lot 2 of Ward Subdivision, thence South 89° 15' 00" East on the North line thereof 68.00 feet to an iron bar in the Northeast corner of said lot, thence South 00° 23' 30" West on the East line of said lot 683.59 feet to an iron bar, thence North 67° 15' 10" West 86.16 feet to an iron rod, thence South 26° 44' 50" West 145.00 feet to an iron rod in the North line of Missouri State Route No. 30, thence North 54° 25' 30" West on the North line of said highway 74.70 feet to an axle, thence North 35° 33' 00" East 59.80 feet to an iron rod, thence North 16° 01' 00" E 162.30 feet to an axel in the East line of Section 36, thence South 01° 05' 50" West on section line 18.68 feet to an iron bar, thence South 89° 15' 00" East 61.10 feet to an iron bar in the East line of Lot 1 of said subdivision, thence North 00° 11' 40" East on lot line 552.00 feet to the point of beginning and according to plat of survey made by David F. Gilbert Registered Land Surveyor, during the month of June, 1992, containing 1.41 acres. more or less.

Parcel 6-Book 686 Pg. 889

Part of Lots 1 and 2 of Ward's Subdivision in the Village of Parkway, as per plat of record in Plat. Book D Page 77 in the office of the Recorder of Deeds, and part of the East half of the Southeast qtr. in Section 36, Township 42 North, Range 1 West of the 5th P.M., in the Village of Parkway, all being described as follows: Beginning at an iron rod in the Southeast corner of Lot 2 of said Ward's Subdivision, thence with the North line of Missouri State Highway No. 30 North 54° 05' 05" West 177 feet to an iron rod, thence North 26° 44' 50" East 145 feet to an iron rod, thence South 68° 05' 20" East 89.42 feet to an iron rod is the East line of said Lot 2, thence South 1° 23' 45" West on the East line of said Lot 2 a distance of 200 feet to the point of beginning, according to plat of survey made by DFG Land Survey Company, during The month of May, 1992.

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Service Area: Village Greens Water Company District

Rules and Regulations Governing Rendering of
Water Service

Schedule of Rates

Availability:

These rates are available to any water customer on Company's mains for supplying water service requested

Water Service Rates:

Monthly Customer Charge \$29.59 (includes 3,000 gallons of water)

Commodity Charge \$3.43 per thousand gallons

Taxes:

Any applicable Federal, State, or local taxes computed on billing basis shall be added as separate items in rendering each bill.

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Rules and Regulations Governing Rendering of
Water Service

Schedule of Service Charges

The following Miscellaneous Charges apply as authorized and Described elsewhere in the Company's filed Rule and Regulations:

New Service Connection Fee	Actual Cost
Consists of the costs incurred by the Company for construction including parts, material, labor and equipment, but excluding the cost of the meter. See Rule 5 B. 1. and 5 B. 3.	
Service Connection Inspection Fee	\$25
See Rule 5 B. 2 and 5 B. 3.	
Water Service Line Inspection Fee	\$25
See Rule 5 C.	
Turn-On Fee	\$20
Turn-Off Fee	\$20
Meter Test Fee	\$25
Late Charges	\$5 or 3%
The late charge is calculated monthly with the greater amount above being added to the delinquent bill	
Returned Check Charges	\$25
Service Calls for Damages caused by Customer	Actual cost but not less than \$40

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Rules and Regulations Governing Rendering of
Water Service

Rule 1 DEFINITIONS

- A. An "APPLICANT" is a person, firm, corporation, governmental body, or other entity which has applied for service; two or more APPLICANTS may make one application for a water main extension and be considered one APPLICANT.
- B. The "COMPANY" is Village Greens Water Company, acting through its officers, managers, or other duly authorized employees or agents.
- C. The "CURB STOP" is a valve on the Service Connection, located at or near the Customer's property line, and used to shut off water service to the premises. The Curb Stop is owned and maintained by the Company.
- D. A "CUSTOMER" is any person, firm, corporation or governmental body which has contracted with the Company for water service or is receiving service from Company, or whose facilities are connected for utilizing such service, and except for a guarantor is responsible for payment for service.
- E. The "DATE OF CONNECTION" shall be the date of the permit for installation and connection issued by the Company. In the event no permit is taken and a connection is made, the date of connection shall be based on available information such as construction/occupancy permits, electric service turn-on date, or may be the date of commencement of construction of the building upon the property.
- F. A "DEVELOPER" is any person, firm, corporation, partnership or any entity that, directly or indirectly, holds title to, or sells or leases, or offers to sell or lease, or advertises for sale or lease, any lots in a subdivision.
- G. "DISCONTINUANCE OF SERVICE" is the intentional cessation of service by the Company not requested by the Customer.
- H. The "MAIN" is a pipeline which is owned and maintained by the Company, located on public property or private easements, and used to transport water

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Rules and Regulations Governing Rendering of
Water Service

Rule 1 continued

throughout the Company's service area.

- I. The "METER" is a device, owned by the Company, used to measure and record the quantity of water that flows through the service line, and is installed in the outdoor meter setting, or inside the Customer's building where the water service line enters through a foundation wall.
- J. The "METER SETTING" is a place either in the service connection or building plumbing for a water meter to be installed. An outdoor meter setting is located at or near the property line, and includes the meter box, meter yoke, lid, and appurtenances, all of which shall be owned and maintained by the Company. Indoor meter settings are located inside the Customer's premises where the water service line enters the foundation wall either installed directly in the piping or in a meter yoke.
- K. A "RETURNED CHECK" is a check that is returned to the Company from any bank unpaid for any reason.
- L. The "SERVICE CONNECTION" is the pipeline connecting the main to the Customer's water service line and includes the curb stop, or outdoor meter setting and all necessary appurtenances located at or near the property line, or at the property line if there is no curb stop or outdoor meter setting. If the property line is in a street, and if the curb stop or meter setting is not located near the edge of the street abutting the Customer's property, the service connection shall be deemed to end at the edge of the street abutting the Customer's property. The service connection shall be owned and maintained by the Company.
- M. A "SUBDIVISION" is any land in the state of Missouri which is divided or proposed to be divided into two or more lots or other divisions of land, whether contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.

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Rules and Regulations Governing Rendering of
Water Service

Rule 1 continued

- N. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.
- O. "TURN-OFF" is the act of turning water service off by physically turning a valve such that water is unavailable to a Customer's premises.
- P. "TURN-ON" is the act of turning water service on by physically turning a valve to allow water to be available to a Customer's premises.
- Q. The word "UNIT" or "LIVING UNIT" shall be used herein to define the premises or property of a single water consumer, whether or not that consumer is the Customer. It shall pertain to any building whether multi-tenant or single occupancy, residential or commercial, or owned or leased. Each mobile home in a mobile home park and each rental unit of a multi-tenant rental property are considered as separate units for each single family or firm occupying same as a residence or place of business.
- R. The "WATER SERVICE LINE" is a pipe with appurtenances installed, owned and maintained by the Customer, used to conduct water to the Customer's unit from the property line, curb stop or outdoor meter setting, including the connection to the curb stop or meter setting. If the property line is in a street, then the water service line shall be deemed to begin at the edge of the street abutting the Customer's property.

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Rules and Regulations Governing Rendering of
Water Service

Rule 2 GENERAL RULES & REGULATIONS

- A. Every applicant, upon signing an application for any water service rendered by the Company, or any Customer upon taking of water service, shall be considered to have expressed consent to be bound by these Rates, Rules and Regulations.
- B. The Company's Rules and Regulations governing rendering of service are set forth in these numbered sheets. The rates applicable to appropriate water service or service in particular service areas are set forth in rate schedules and constitute a part of these Rules and Regulations.
- C. The Company reserves the right, subject to authority of the Missouri Public Service Commission, to prescribe additional Rates, Rules or Regulations or to alter existing Rates, Rules or Regulations as it may from time to time deem necessary and proper.
- D. After the effective date of these Rules and Regulations, all new facilities, construction contracts, and written agreements shall conform to these Rules and Regulations, and in accordance with the statutes of the state of Missouri and the Rules and Regulations of the Missouri Public Service Commission. Pre-existing facilities that do not comply with applicable Rules and Regulations may remain, provided that their existence does not constitute a service problem or improper use, and reconstruction is not practical.
- E. The point of delivery of water service shall be at the connection of the Customer's service line to the Company's service connection.
- F. The Company shall have the right to enter upon the Customer's premises for the purpose of inspecting for compliance with these Rules and Regulations. Company personnel shall identify themselves and such inspections shall be conducted during reasonable hours.

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Rules and Regulations Governing Rendering of
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Rule 3 COMPANY EMPLOYEES AND CUSTOMER RELATIONS

- A. Employees or agents of the Company are expressly forbidden to demand or accept any compensation for any services rendered to its Customers except as covered in the Company's Rules and Regulations.
- B. No employee or agent of the Company shall have the right or authority to bind it by any promise, agreement or representation contrary to the intent of these Rules and Regulations.
- C. The Company shall not be responsible for damages caused by any failure to maintain water pressure or water quality, or for interruption, if such failure or interruption is without willful default or negligence on its part.
- D. The Company shall not be liable for damages due to, or interruptions caused by, defective piping, fittings, fixtures and appliances on the Customer's premises and not owned by the Company.
- E. The Company shall not be liable for damages due to Acts of God, civil disturbances, war, government actions, or other uncontrollable occurrences.

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Rules and Regulations Governing Rendering of
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Rule 4 APPLICATIONS FOR SERVICE

- A. A written application for service, signed by the Customer, stating the type of service required and accompanied by any other pertinent information, will be required from each Customer before service is provided to any unit.
- B. If service is requested at a point not already served by a main of adequate capacity, a main of adequate size shall be extended as may be necessary in accordance with Rule 14.
- C. When, in order to provide the service requested a main extension or other construction or equipment expense is required, the Company may require a written contract. Said contract may include, but not be limited to, the obligations upon the Company and the applicant, and shall specify a reasonable period of time necessary to provide such service.

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Rules and Regulations Governing Rendering of
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Rule 5 INSIDE PIPING AND WATER SERVICE LINES

- A. The Company will provide water service at the outdoor meter, at the curb stop if an indoor meter setting is utilized; or at the property line if neither an outdoor meter nor a curb stop exists at or near the property line, or at the edge of the street if such property line is in the street. Separate buildings shall be served through separate water service lines if they are not on one lot that cannot be subdivided.
- B. The service connection from the water main to the Customer's property line shall be owned and maintained by the Company. Construction of the service connection, outdoor meter setting and curb stop shall be accomplished in one of the following ways at the Customer's option:
1. The Company will construct the service connection, outdoor meter setting and curb stop, as necessary, and make the connection to the main, within three (3) business days of an application for service, or within the time period specified in an application for service (See Rule 4). The Customer shall be responsible for payment of the New Service Connection Fee, as specified by or provided for in the Schedule of Service Charges; or,
 2. The Customer may install, or have installed by a professional contractor or plumber, the service connection from the water main to the meter setting, and make the connection to the main, subject to prior approval of the Company; or,
 3. The Customer may install, or have installed by a professional contractor or plumber, the service connection from the water main to the meter setting, and the Company will tap the main and connect the service connection. The Customer shall be responsible for payment of a New Service Connection Fee as specified by or provided for in the Schedule of Service Charges.
- C. A service connection installation constructed by the Customer as provided for in paragraphs B. 2. or 5 B. 3., above, is subject to inspection by the Company. The Service Connection Inspection Fee as specified in the Schedule of Service

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Rules and Regulations Governing Rendering of
Water Service

Rule 5 continued

Charges shall apply if the Company must make a trip solely to conduct an inspection of a service connection constructed by the Customer, and shall not apply if the inspection of a service connection is accomplished at the same time as a tap is made for the Customer, or the same time as an inspection of the water service line as provided for in paragraph D., below, or if the Company installs the service connection as provided in 5 B. 1., above.

- D. Water service line construction and maintenance from the property line, curb stop or meter setting, including the connection to the curb stop or meter setting, to the building shall be the responsibility of the Customer, and is subject to inspection by the Company. The Customer shall be responsible for any applicable fees as listed in the Schedule of Service Charges. Customers shall be responsible for the cost of repairing any damage to the Company's mains, curb stops, valve boxes, meters, and meter installations caused by the Customer, Customer's agent, or tenant.
- E. Existing water service lines and service connections may be used in connecting with new buildings only when they are found by examination and testing not to constitute a hazard to the health and safety of any Customer or the Company's facilities.
- F. The water service line shall be brought to the unit at a depth of not less than thirty-six inches (36") and have a minimum inside diameter of three-quarters inch (3/4"). The Customer is responsible for the determination of whether or not a larger size is needed to provide adequate flow to the unit. A valve must be installed in the service line where it enters the unit. This valve must be kept in good repair in order to shut off the water supply and drain the inside plumbing, if necessary.
- G. Water service lines and inside piping shall be of material conforming to recognized standards for potable water service and shall have a pressure rating of at least one hundred sixty (160) psi working pressure.

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Rules and Regulations Governing Rendering of
Water Service

Rule 5 continued

- H. The Company will not install a service connection to a vacant lot if such lot is not intended and recognized by the Company to be for intermittent use such as camping or picnic activity in a recreational subdivision, and the Customer installs a frost-free lockable hydrant at any point of use.
- I. Any change in the location of an existing service connection requested by the Customer shall be made by the Company or with the Company's approval, at the Customer's expense.
- J. The Company shall have the right to enter the Customer's premises, after reasonable notice, for the purposes of inspection to ensure compliance with these Rules and Regulations. Company personnel shall identify themselves and make these inspections only at reasonable hours.
- K. Neither water service lines nor service connections may be extended along public streets or roadways or through property of others in connecting with the Company's mains. The service connection may, however, extend through the water main easement and roadway easement as necessary in order to be connected to a main located across and adjacent to a street in front of the Customer's living unit. The service connection and service line must be laid in a straight line and at right angles to the main and the face of the structure or as nearly so as possible. Any deviation from this because of physical obstruction, landlocked property, or a clear impossibility to construction a future main extension for further subdivision development or additional future customers, will be at the discretion of the Company.
- L. Any Customer having a plumbing arrangement, or a water-using device that could allow backsiphonage of any chemical, petroleum, process water, water from a questionable supply, or other substance that could create a health hazard or damage to the water system; or, any Customer's plumbing classified as an actual or potential backflow hazard in the Regulations of the Missouri Department of Natural Resources shall be required to install and maintain a backflow prevention

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Rules and Regulations Governing Rendering of
Water Service

Rule 5 continued

device. This rule may also apply to Customers on whose premises it is impossible or impractical for the Company to perform a cross connection survey. The device, installation, location and maintenance program shall be approved by the Company.

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Rules and Regulations Governing Rendering of
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Rule 6 IMPROPER OR EXCESSIVE USE

- A. No Customer shall be wasteful of the water supplied to the unit by the Customer's willful action or inaction. It shall be the responsibility and duty of each Customer to maintain all piping and fixtures at the unit in a good and efficient state of repair at all times.
- B. No Customer shall make or cause to be made a cross connection between the potable water supply and any source of chemical or bacterial contamination or any other water supply. The Company shall deny or discontinue service where Customer's water service line or inside piping may, in the opinion of the Company, cause a cross-connection with non-potable water or otherwise jeopardize the health and safety of other Customer's or the Company's facilities.
- C. The Customer shall not make or cause to be made a connection to a device that will result in excessive water demand or excessive shock, such as water-hammer, to the Company's mains.
- D. The Customer shall not tamper with, remove, or willfully damage a water meter or attempt to operate the shutoff cock on the service connection or meter yoke, or allow any such action. Licensed plumbers may operate such valves in order to work on the Customer's premises and to test their work, but must leave such valves open or closed as found.
- E. The Customer shall not attempt to take unmetered water from the Company mains either by an unauthorized tap or direct connection to service connection nor by connection to a fire hydrant.
- F. Customers will not be permitted to supply water in any way to premises other than the service address, nor to permit others to use their hose or attachments, nor leave them exposed to use by others without permission from the Company.

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Rule 7 DISCONTINUANCE OF SERVICE BY COMPANY

- A. The Company may discontinue service for any of the following reasons:
1. Non-payment of a delinquent account not in dispute; or
 2. Failure to post a security deposit or guarantee acceptable to the utility; or
 3. Unauthorized interference, diversion or use of the utility service situated or delivered on or about the Customer's premises; or
 4. Misrepresentation of identity in obtaining utility service; or
 5. Enclosing or obstructing any meter so as to make reading or repairs unreasonably difficult, or
 6. Failure to comply with the terms and conditions of a settlement agreement; or
 7. Refusal after reasonable notice to grant access at reasonable times to equipment installed upon the premises of the Customer for the purpose of inspection, meter reading, maintenance or replacement; or
 8. Violation of any of these Rules and Regulations on file with and approved by the Missouri Public Service Commission, or for any condition which adversely affects the safety of the Customer or other persons, or the integrity of the utility's delivery system; or
 9. Non-payment of a sewer bill issued by the Company or by a sewer utility requesting discontinuance of water service by an agreement between the Company and such sewer utility. When water service is discontinued for non-payment of a sewer bill and if the sewer bill is not issued by the Company, any service charges for turn on/off or disconnection/reconnection within these Rules and Regulations shall not apply, and notice to the

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Rules and Regulations Governing Rendering of
Water Service

Rule 7 continued

Customer shall be provided by rules and procedure applicable to the Customer's sewer service in lieu of notification required by these Rules and Regulations.

B. None of the following shall constitute sufficient cause for the Company to discontinue service:

1. The failure of the Customer to pay for merchandise, appliances, or service not subject to Commission jurisdiction as an integral part of the utility service provided by the Company; or
2. The failure of the Customer to pay for service received at a separate metering point, residence, or location. In the event of discontinuance or termination of service at a separate residential metering point, residence, or location in accordance with these Rules and Regulations, the Company may transfer and bill any unpaid balance to any other residential service account of the Customer and may discontinue service after twenty-one (21) days after rendition of the combined bill, for nonpayment, in accordance with this rule; or
3. The failure of the customer to pay for a different class of service received at the same or different location. The placing of more than one (1) meter at the same location for the purpose of billing the usage of specific devices under operational rate schedules or provisions is not construed as a different class of service for the purpose of this rule; or
4. The failure to pay the bill of another customer, unless the customer whose service is sought to be discontinued received substantial benefit and use of the service billed to the other customer; or

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960 A Plaza Drive St. Clair, MO 63077
Company Mailing Address

Name of Utility: Village Greens Water Company

Service Area: Village Greens Water Company District

Rules and Regulations Governing Rendering of
Water Service

Rule 7 continued

5. The failure of a previous owner or occupant of the premises to pay an unpaid or delinquent bill except where the previous occupant remains an occupant of the living unit; or
 6. The failure to pay a bill correcting a previous underbilling, whenever the customer claims an inability to pay the corrected amount, unless a utility has offered the customer a payment arrangement equal to the period of underbilling.
- C. The Company may discontinue service after notice by first class mail is sent to the Customer at least ten (10) days prior to the date of the proposed discontinuance. Service of notice by mail is complete upon mailing. If written notice is hand delivered to the Customer, it shall be done at least ninety-six (96) hours prior to discontinuance. If the Company intends to discontinue service to a multi-tenant dwelling with occupants who are not customers, a notice shall also be conspicuously posted in the building ten (10) days prior to the proposed discontinuance, along with information pertaining to how one or more of the tenants may apply to become customers. Discontinuance shall occur within thirty (30) calendar days after the date given as the discontinuance date, shall occur between the hours of 8:00 a.m. and 4:00 p.m., and shall not occur on a day when the Company will not be available to reconnect service or on a day immediately preceeding such a day.
- D. A discontinuance notice provided to a customer shall include:
1. The name and address of the Customer, the service address if different than the Customer's address; and
 2. A statement of the reason for the proposed discontinuance of service and the cost for reconnection; and
 3. How the customer may avoid the discontinuance; and

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Rules and Regulations Governing Rendering of
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Rule 7 continued

4. The possibility of a payment agreement if the claim is for a charge not in dispute and the Customer is unable to pay the charge in full at one time; and
 5. A telephone number the Customer may call from the service location without incurring toll charges and the address and any available electronic contact information of the utility prominently displayed where the customer may make an inquiry.
- E. The Company shall make reasonable efforts to contact the Customer, at least twenty-four (24) hours prior to any discontinuance, regarding the reason(s) for discontinuance of service, and the resolution. If discontinuance of service would affect an occupant who is not the Company's Customer, or is not responsible for payment of the bill, then the Company shall make reasonable efforts to inform such occupant(s).
- F. The Company shall postpone the discontinuance if personnel will not be available to restore service the same day, or if personnel will not be available to restore service the following day. The Company also shall postpone discontinuance if a medical emergency exists on the premises, however the postponement may be limited to twenty-one (21) days, and the Company may require proof of a medical emergency.
- G. The Company shall have the right to enter the Customer's premises for purposes of discontinuance of service in compliance with these Rules and Regulations. Discontinuance of service will be made during reasonable hours. Company personnel shall identify themselves and announce the intention to discontinue service, or leave a conspicuous notice of the discontinuance. The Company shall have the right to communicate with the owner of the Customer's Unit for purposes of gaining access to the property for discontinuance of service in accordance with the Missouri Public Service Commission's billing practices, but any extra costs for arranging such access shall not be charged to the Customer's account.

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Rule 7 continued

- H. The provisions of paragraphs C. and E. above may be waived if safety of Company personnel while at the premises is a consideration.
- I. Discontinuance of service to a unit for any reason shall not prevent the Company from pursuing any lawful remedy by action at law or otherwise for the collection of monies due from the Customer.
- J. In case the Company discontinues its service for any violation of these Rules and Regulations, then any monies due the Company shall become immediately due and payable.
- K. The Company has the right to refuse or to discontinue service to any unit to protect itself against fraud or abuse.
- L. The Company shall deal with Customers, handle Customer accounts, and manage discontinuance of service procedures in accordance with the Missouri Public Service Commission's Utility Billing Practices.
- M. Applicable Turn-off and turn-on charges are specified in the Schedule of Service Charges.

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Rules and Regulations Governing Rendering of
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Rule 8 TERMINATION OF WATER SERVICE AT CUSTOMER'S REQUEST

- A. Service will be terminated at the Customer's request, by giving not less than twenty-four (24) hours notice to the Company during its regular office hours. The Company shall, on the requested day, read the Customer's meter and charges for water service rendered up to and including the time of termination shall be computed and will become due and payable immediately.
- B. A Customer may request temporary turn-off by the Company for the Customer's own convenience; however, the Customer shall still be charged for service at the appropriate rate as specified in the Schedule of Rates during the time the service is turned off.
- C. Turn-off and turn-on charges shall apply, and are specified in the Schedule of Service Charges.
- D. A Customer who requests termination of service, but returns to the premises and requests water service within nine (9) months of such termination, at the Company's discretion may be deemed to have been a seasonal customer, and applicable charges incurred during the period of absence may apply.

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Rule 9 INTERRUPTIONS IN SERVICE

- A. The Company reserves the right to discontinue water in its mains at any time, without notice, for making emergency repairs to the water system. Whenever service is interrupted for scheduled repairs or maintenance, Customers affected by such interruptions will be notified in advance whenever it is possible to do so. Every effort will be made to minimize interruption of service.
- B. No refunds of charges for water service will be made for interruptions of service unless due to willful misconduct of the Company.
- C. In order to avoid service problems when extraordinary conditions exist, the Company reserves the right, at all times, to determine the limit of and regulate water usage in a reasonable and non-discriminatory manner.

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Rule 10 BILLS FOR SERVICE

- A. The charges for water service shall be at the rates specified in the Schedule of Rates in these Rules and Regulations. Other applicable service charges are set forth in the Schedule of Service Charges in these Rules and Regulations.
- B. A Customer who has made application for, or is receiving the benefit of, water service to a unit shall be responsible for payment for all water service provided to the Customer at said unit from the date of connection until the date requested by the Customer by proper notification to the Company to terminate service.
- C. Each Customer is responsible for furnishing the Company with the correct address. Failure to receive bills will not be considered an excuse for non-payment nor reason to permit an extension of the date when the account would be considered delinquent. Bills and notices relating to the Company or its business will be mailed or delivered to the mailing address entered in the Customer's application unless the Company is notified in writing by the Customer of a change of address.
- D. Payments shall be made at the office of the Company or at such other places conveniently located as may be designated by the Company, by ordinary mail, or by electronic methods employed by the Company. Payment must be received by the close of business on the date due, unless the date due falls on a non-business day in which case payment must be received by the next business day.
- E. Neither the Company nor the Customer will be bound by bills rendered under mistake of fact as to the quantity of service rendered or as a result of clerical error. Customers will be held responsible for charges based on service provided.
- F. A separate bill shall be rendered for each Customer with itemization of all water service charges. All bills for service shall state the due date. The Company shall render bills monthly.

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Rule 10 continued

- G. Monthly bills shall be due twenty-one (21) calendar days from the date of rendition, unless such due date falls on a Sunday, a legal holiday, or other day when the office is closed, in which case the due date shall be extended to the next business day. Bills unpaid after the stated due date will be delinquent and the Company shall have the right to discontinue service in accordance with Rule 7. Delinquent bills may be subject to a late charge as provided in the Schedule of Service Charges. The Company shall not be required to restore or connect any new service for such delinquent Customers until the unpaid account due the Company under these Rules and Regulations has been paid in full or arrangements satisfactory to the Company have been made to pay said account.
- H. When bills are rendered for a period of less than a complete billing period due to the connection or termination of service, the billing shall be the monthly or quarterly minimum plus an amount based on the water used at the commodity (water usage) rate or one-half (1/2) of the flat rate if applicable.
- I. The Company may require a security deposit or other guarantee as a condition of new service if the Customer:
1. Still has an unpaid account with a utility providing the same type of service accrued within the last five (5) years; or,
 2. Has diverted or interfered with the same type of service in an unauthorized manner within the last five (5) years; or,
 3. Is unable to establish a credit rating with the Company. Adequate credit rating for a residential Customer shall be established if the Customer:
 - a. Owns or is purchasing a home; or,
 - b. Is and has been regularly employed full time for at least one (1) year; or,

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Rule 10 continued

- c. Has an adequate and regular source of income; or
- d. Can provide credit references from a commercial credit source.
- J. The Company may require a security deposit or other acceptable written guarantee of payment as a condition of continued service if:
 - 1. The water service of the Customer has been discontinued for non-payment of a delinquent account not in dispute; or,
 - 2. The utility service to the unit has been diverted or interfered with in an unauthorized manner; or,
 - 3. The Customer has failed to pay undisputed bills before the delinquency date for five (5) billing periods out of twelve (12) consecutive monthly billing periods.
- K. The amount of a security deposit shall not exceed utility charges applicable to one (1) billing period plus thirty (30) days, computed on estimated or actual annual usage.
- L. Interest shall be payable annually on all deposits, but shall not accrue after the utility has made reasonable effort to return the deposit. Interest will be paid at a per annum rate equal to the prime bank lending rate, as published in the *Wall Street Journal* for the last business day of the preceding calendar year, plus one (1) percentage point. Interest may be credited to the Customer's account.
- M. After a Customer has paid proper and undisputed utility bills by the due dates, for a period not to exceed one (1) year, credit shall be established or re-established, and the deposit and any interest due shall be refunded. The utility may withhold full refund of the deposit pending resolution of a disputed matter.

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Rules and Regulations Governing Rendering of
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Rule 10 continued

- N. The utility shall give a receipt for deposits received, but shall also keep accurate records of deposits, including Customer name, service address, amounts, interest, attempts to refund and dates of every activity regarding the deposit.
- O. All billing matters shall be handled in accordance with the Missouri Public Service Commission's Rules and Regulations regarding Utility Billing Practices, 4 CSR 240-13.

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Rule 11 METERS AND METER INSTALLATIONS

- A. When water meters are utilized for billing, the Company shall furnish and install a suitable meter for each Customer, and the Company's installed meter shall be the standard for measuring water used to determine the bill. All meters shall be furnished, installed, maintained and removed by the Company and shall remain its property.
- B. The Company shall have the right to determine, on the basis of the Customer's flow requirements, the type and size of meter to be installed and location of same. No meter size selection will be based solely on the size of the Customer's service line. If flow requirements increase or decrease subsequent to installation and a larger or smaller meter is requested by the Customer, the cost of installing such larger or smaller meter shall be paid by the Customer.
- C. Domestic water service to any one Customer at a single premises shall be furnished through a single service connection. Individual units of a multi-unit building may have separate connections and meter installations only if each unit has separate plumbing, ground-level space, an individual service connection and meter installation location, and frontage to a Company-owned main. For multi-unit buildings with one service connection and meter installation, the inside piping may be rearranged at the Customer's own expense so as to separate the units and meter tenants, then divide the bill accordingly.
- D. The owners of premises wherein meters are located shall be held responsible for the safekeeping of the Company's meters and metering appurtenances, and are required to keep meters located within their property accessible to the Company for reading and for meter changeouts. If a Customer limits accessibility, or fails to protect a meter against damage, the Company may discontinue service and/or refuse to supply water until accessibility is restored and the Company is paid for any such damage. The amount of the charge shall be the cost of the necessary replacement parts and the labor cost necessary to make the repair.

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Rule 11 continued

- E. If the Company determines that no suitable outdoor location is available, then the meter may be installed inside the Customer's premises where the water service line enters the building and just downstream of the inside shutoff valve. The Company shall install a curb stop within the service connection at or near the property line as practical. When the meter is installed inside the Customer's premises, the Customer will either provide a meter yoke to accept installation of the Company's meter, or provide proper fittings for the house plumbing pipe to allow for direct installation of the Company's meter, along with a proper grounding strap installed around the meter to prevent electric charge build-up on either side of the meter or while a meter is removed. If installation in a special setting is necessary, the excess cost of installation shall be paid by the Customer.
- F. If an existing basement meter location is determined by the Company to be inadequate or inaccessible, then the Customer must provide for the installation of a meter to be located at or near the Customer's property line. The Customer shall furnish or obtain from the Company, as appropriate, the necessary meter installation appurtenances conforming to the Company's specifications, and the cost of said appurtenances and labor shall be paid by the Customer.
- G. Approved meter installation locations in dry basements, sufficiently heated to keep the meter from freezing, may remain provided the meter is readily accessible, at the Company's and Customer's convenience as determined by the Company, for servicing and reading and the meter space provided is located where the service line enters the building. The Company may, at its discretion, require the Customer to install a remote reading device at an approved location, for the purpose of reading the meter. It is the responsibility of the Customer and/or the owner of the premises to provide a location for the water meter which, in the event of water discharge as a result of leakage from the meter or couplings, will not result in damage. The Company's liability for damages to any and all property caused by such leakage shall in no event exceed the price of water service to the affected premises for one average billing period in the preceding year. Where damage is caused by the negligence of Company personnel at the premises, this

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Rules and Regulations Governing Rendering of
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Rule 11 continued

limitation will not apply. If a Customer refuses to provide an accessible location for a meter as determined by the Company, the Company will notify the Staff of the Water and Sewer Unit of the Missouri Public Service Commission before ultimately refusing service or proceeding to discontinue service.

- H. The Customer shall promptly notify the Company of any defect in, or damage to, the meter setting.
- I. Any change in the location of any existing meter or meter setting at the request of the Customer shall be made at the expense of the Customer, and with the approval of the Company.

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Rules and Regulations Governing Rendering of
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Rule 12 METER TESTS AND TEST FEES

- A. Any Customer may request the Company to make a special test of the accuracy of the meter through which water is supplied to the Customer. This test will be made in accordance with water industry test procedures, and to check for accuracy as required by Regulations of the Missouri Public Service Commission.
- B. The Company reserves the right to remove and test a meter at any time and to substitute another in its place. In case of a dispute involving a question as to the accuracy of the meter, a test will be made by the Company upon the request of the Customer without charge if the meter has not been tested within twelve (12) months preceding the requested test; otherwise, an approved charge will be made if the test indicates meter accuracy within five percent (5%).
- C. A meter test requested by the Customer may be witnessed by the Customer or the Customer's duly authorized representative, except for tests of meters larger than two inch (2") inlet, which will be conducted by the water manufacturer. A certified copy of the test report will be provided to the Customer.
- D. If a test shows an average error of more than five percent (5%), billings shall be adjusted in accordance with Rule 13.

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Rule 13 BILL ADJUSTMENTS BASED ON METER TESTS

- A. Whenever any test by the Company of a meter while in service or upon its removal from service shall show such meter to have an average error of more than five percent (5%) on the test streams prescribed by the Missouri Public Service Commission, the Company shall adjust the Customer's bills by the amount of the actual average error of the meter and not the difference between the allowable error and the error as found. The period of adjustment on account of the under-registration or over-registration shall be determined as follows:
1. Where the period of error can be shown, the adjustment shall be made for such period; or
 2. Where the period of error cannot be shown, the error found shall be considered to have existed for three (3) months preceding the test.
- B. If the meter is found on any such test to under-register, the Company may render a bill to the Customer for the estimated consumption not covered by bills previously rendered during the period of inaccuracy as above outlined. Such action shall be taken only when the Company was not at fault for allowing the inaccurate meter to remain in service.
- C. If the meter is found on any such test to over-register, the Company shall refund to the Customer any overcharge caused during the period of inaccuracy as above defined. The refund shall be paid within a reasonable time and may be in the form of a bill credit.

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Rule 14 EXTENSION OF WATER MAINS

- A. This rule shall govern the extension of mains by the Company within its certified area where there are no water mains.
- B. Upon receipt of a written application for a main extension, the Company will provide the applicant(s) an itemized estimate of the cost of the proposed extension. Said estimate shall include the cost of all labor and materials required, including valves, fire hydrants, booster stations, storage facilities, reconstruction of existing mains (if necessary), and the direct costs associated with supervision, engineering, permits, and bookkeeping. The estimate will not include unanticipated costs such as rock excavation.
- C. Applicant(s) shall enter into a contract with the Company for the installation of said extension and shall tender to the Company the amount determined in paragraph B. above. Any applicable New Service Connection Fee will become due after the cost incurred by the Company has been ascertained, as per Rule 5 B. 1. or 3., and as specified in the Schedule of Service Charges. The contract may allow the Customer to contract with an independent contractor for the installation and supply of material, except that mains of twelve inches (12") or greater diameter must be installed by the Company, and the reconstruction of existing facilities must be done by the Company.
- D. The cost to single-family residential applicant(s) connecting to a main extension for which other applicant(s) paid an amount determined in paragraph B., above, subject to subsequent adjustments for actual cost, shall be as follows:
1. For single-family residential applicant(s) applying for service in a platted subdivision, the Company shall divide the actual cost of the extension by the number of lots abutting said extension to determine the per lot extension cost. When counting lots, corner lots which abut existing mains shall be excluded.

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Rule 14 continued

2. For single-family residential applicant(s) applying for service in areas that are unplatted in subdivision lots, an applicant(s) cost shall be equal to the total cost of the main extension divided by the total length of the main extension in feet times one hundred (100) feet.
3. For industrial, commercial, or multifamily residential applicants, the cost will be equal to the amount calculated for a single-family residence in paragraphs D.1. or D.2. above, multiplied by the flow factors of the applicants' meter. The flow factors of the various sizes of meters are as follows:

<u>Meter Size</u>	<u>Flow Factor</u>
5/8"	1
1"	2.5
1 1/2"	5
2"	8
3"	15
4"	25

- E. Refunds of funds paid by applicant(s) for any estimated costs or actual costs of a main extension shall be made to such applicant(s) as follows:
1. Should the actual cost of the extension be less than the estimated cost, the Company shall refund the difference to the applicant(s) as soon as the actual cost has been ascertained.
 2. During the first ten (10) years after the main extension is completed, the Company will refund to the applicant(s) who paid for the extension the money collected from applicant(s) in accordance with paragraph D. above. The refund shall be paid within a reasonable time after the money is collected.

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Rule 14 continued

3. The sum of all refunds to any applicant shall not exceed the total amount which the applicant(s) has paid.
- F. Extensions made under this rule shall be and remain the property of the Company.
- G. The Company reserves the right to further extend the main and to connect mains on intersecting streets and easements. Connecting new Customers to such further extensions shall not entitle the applicant(s) paying for the original extension to a refund for the connection of such Customers.
- H. Extensions made under this rule shall be of Company-approved pipe sized to meet water service requirements. If the Company chooses to size the extension larger in order to meet the Company's overall system requirements, the additional cost caused by the larger size of pipe shall be borne by the Company.
- I. No interest will be paid by the Company of payments for the extension made by the applicant(s).
- J. If extensions are required on private roads, streets, through private property, or on private property adjacent to public right-of-way, a proper deed of easement must be furnished to the Company without cost to the Company, before the extension will be made.

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Agreement Attachment F

Billing Comparison Worksheet

VILLAGE GREENS WATER COMPANY

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

<u>Current Base</u> <u>Customer Charge</u>	<u>Proposed Base</u> <u>Customer Charge</u>	<u>Current</u> <u>Usage Rate</u>	<u>Proposed</u> <u>Usage Rate</u>
\$29.59	\$29.59	\$2.74	\$3.43

current service charge is monthly charge

usage rate is per 1,000 gallons used

MONTHLY BILL COMPARISON

6,000 gallons/month usage

Current Rates

Customer Charge	\$ 29.59
Usage Charge	\$ 8.22
Total Bill	\$ 37.81

Proposed Rates

Customer Charge	\$ 29.59
Usage Charge	\$ 10.28
Total Bill	\$ 39.87

INCREASES

Customer Charge

\$ Increase	\$0.00
% Increase	0.00%

Usage Charge

\$ Increase	\$2.06
% Increase	25.11%

Total Bill

\$ Increase	\$2.06
% Increase	5.46%

Agreement Attachment G

EMSU Report

REPORT OF CUSTOMER SERVICE AND BUSINESS OPERATIONS REVIEW

Engineering and Management Services Unit

Small Company Rate Increase Request

Case No. WR-2015-0138

Village Greens Water Company

Gary Bangert

The Engineering and Management Services Unit (EMSU) staff of the Missouri Public Service Commission (“Commission”) initiated an informal review in January 2015 of the customer service and business processes, procedures, and practices of Village Greens Water Company (“Company”). The review was performed in response to the Company’s request for a rate increase in Case No. WR-2015-0138, which was filed on December 1, 2014. This request is for an increase of \$2,400 in its annual water system operating revenues representing an approximate 7.5% increase in the Company’s annual water system operating revenues.

The EMSU staff examined the Company’s tariffs, annual reports, Commission complaint and inquiry records, and other documentation related to the Company’s customer service and business operations. In preparation of this report, the EMSU staff submitted data requests to the Company and conducted interviews with Company personnel. The EMSU staff’s review of the Company resulted in the following four recommendations:

THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

- 1. Develop and utilize time sheets to record the time associated with Company work activity. This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0138.*
- 2. Develop and utilize a written vehicle log to maintain information regarding vehicle usage. The log should include information regarding the vehicle type, date, description and location of the task, and the miles attributable to the task. This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0138.*
- 3. Incorporate the correct delinquent date on customer bills that designates when customer accounts will be subject to late payment fees. Provide at least twenty-one (21) days from the rendition (or the mailing) of bills before a payment is considered delinquent as required by Commission Rule 4 CSR 240-13.020(7). This recommendation should be*

completed within thirty (30) days of the effective date of any Commission order issued in Case No. WR-2015-0138.

4. Develop and distribute to all current and future customers written information specifying the rights and responsibilities of the Company and its customers. This document should adhere to Commission Rule 4 CSR 240-13.040. This recommendation should be completed within thirty (30) days of the effective date of any Commission order issued in Case No. WR-2015-0138.

The purpose of the EMSU is to promote and encourage efficient and effective utility management. These objectives contribute to the Commission's overall mission to ensure that customers receive safe and adequate service at reasonable rates while providing utilities the opportunity to earn a fair return on their investment.

The objectives of this review are to document and analyze the management control processes, procedures, and practices used by the Company to ensure that its customers' service needs are met and to make recommendations, where appropriate, by which the Company may improve the quality of services provided to its customers. The findings of this review will also provide the Commission with information regarding the Company's customer service and business operations.

The scope of this review focuses on processes, procedures, and practices related to:

- Meter Reading
- Customer Billing
- Payment Remittance
- Credit and Collections
- Complaints and Inquiries
- Customer Communication

This report contains the results of the EMSU staff's review.

History

Village Greens Water Company was first authorized by the Commission on October 1, 2004, to provide water service and currently operates in an area commonly known as Parkway Village Subdivision in St. Clair, Missouri, in Franklin County. The Company provides water service to approximately 71 full-time customers as of February 1, 2015. There has been minimal

change in the number of customers over the past three years and little growth is anticipated. No previous customer service review has been performed by the EMSU staff.

Overview

An individual in the office performs all business office functions, and the owner/president of Village Greens Water Company, performs all outside operations activities with occasional help from employees of Jay Rice Contracting. Company personnel represent that time associated with Company work activity is not tracked and a vehicle log is not kept to record the miles driven associated with Company work activity.

The Company's business office is located at 960 Plaza Drive, Suite A, St. Clair, Missouri 63077. Their hours of operation are 8:30 a.m. to 2:45 p.m. Monday thru Friday. The owner is also available 24/7 by telephone. The owner's telephone number and the Company telephone number are included on customer bills. Customers may leave a message if no one is available to answer the telephone. Business office functions performed by an individual in the office include preparing and mailing customer bills, maintaining customer account records, posting customer bill payments, responding to customer complaints and inquiries, and paying bills. Outside operations activities include system checks, reading meters, routine maintenance of the water system, taking water samples, and recording master water meter readings. The president also responds to emergency customer calls.

Meter Reading

The Company's water meters, active and inactive, are usually read on the 28th of each month. Company personnel use a Pocket ProReader to automatically take the meter reading. The meter readings are subsequently manually entered into QuickBooks billing software. Upon visual examination, any meter readings that appear unusual result in a reread. Meter readings were last estimated in March 2013 due to weather conditions. Inclement weather is the primary reason that could cause meter readings to be estimated. Company personnel represented that there has been no problem with theft of water service. The Company has no plans to change the way it records meter readings.

Customer Billing

The Company's tariff provides the rates for water service. Customers pay a flat fee minimum of \$29.59 per 3,000 gallons of water and \$2.74 per 1,000 gallons after the minimum.

Village Greens Water Company uses QuickBooks software for all accounting functions and to maintain customer records. Office personnel assert that customer account data is backed up to a thumb drive whenever account modifications are made. Company personnel indicate that the monthly bills are mailed the last day of each month, with the bills due by the 15th of the following month. However, the Company doesn't apply late fees to unpaid customer accounts until after the 21st of the month. The Company's current tariff includes a provision for a late fee which is 10% of the amount owed.

Payment Remittance

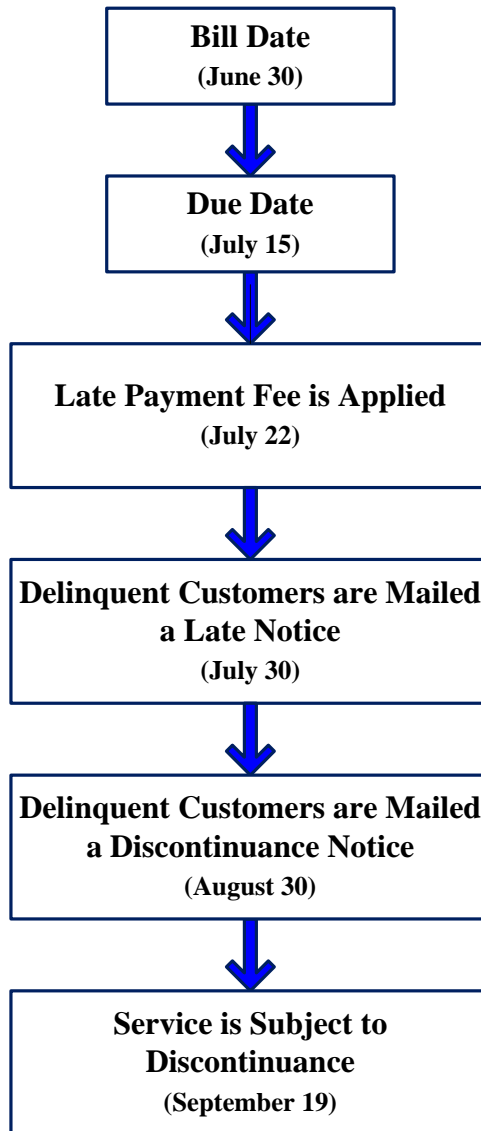
Customer payment options include cash or check. Most payments are received in the mail or mail drop slot in the office door. Company personnel indicate that about two or three customers pay through customer bill pay options at banks. Company personnel assert that bill payments are processed and recorded on the day they are received. The president makes bank deposits three or four times each month.

Credit and Collections

Customers requesting water service are required to complete a written application. A security deposit is not required as a condition for providing service. Company personnel assert that returned checks have not been a problem because they usually don't have any returned checks during the year. The Company's current tariff has a provision for a returned check fee of \$25.00.

The Company has an established procedure for handling delinquent accounts. The following illustration shows the actions that would be taken on delinquent accounts:

Delinquent Account Actions



As shown in the illustration, Company personnel assert that customers with unpaid accounts are assessed a late payment fee of 10% of the balance due on the 22nd of the month. However, a review of an actual customer bill revealed a statement that a late fee may be applied after the 15th of the month on unpaid accounts. A late notice is mailed with the second bill (July bill in the illustration) to customers with unpaid accounts, and a discontinuance notice is mailed with the third bill (August bill in the illustration). Accounts that have not been paid within 19 days after mailing the discontinuance notice are subject to discontinuance of service.

Village Greens Water Company personnel indicate that about eight to ten customers are delinquent each month and usually two or three delinquent customers pay their bill before the

next bill is mailed. Company management asserts that all but two customers pay after receiving the second bill and about two customers are mailed a discontinuance notice that goes out with the third bill. No customers have had their service discontinued for nonpayment. The Company's tariff includes provision for a \$50.00 reconnect fee for any nonpaying customer that would have service discontinued. The Company does not use a collection agency to pursue the collection of amounts owed to Village Greens Water. No uncollectible water account has been written off in the last two years.

Complaints and Inquiries

Customers with questions or concerns may call Village Greens Water Company using one of the two telephone numbers appearing on their bill. Company personnel indicate that customer contacts are recorded on the Customer Complaint Log that includes the customer's name, service location, date, reason for the contact, and resolution. A review of the Commission's complaint/inquiry records since 2012 showed there were no complaints or inquiries in 2012, 2013, and 2014.

Customer Communication

Customer bills are the primary means of communicating with customers. Some information is also conveyed with a letter when there are changes taking place. A Company brochure has not been prepared that summarizes the rights and responsibilities of the Company and its customers.

Findings, Conclusions, and Recommendations

The following discussion presents a summary of the findings, conclusions, and recommendations pertaining to the Company's customer service operations. Recommendations resulting from rule or tariff violations are specifically noted and associated with a 30-day implementation requirement. The information presented in this section focuses on the following four issues that require Company management's attention:

- Time Records
- Vehicle Log
- Customer Bill Delinquent Date
- Customer Rights and Responsibilities Documentation

Time Records

Time records associated with Company work activity have not been developed. The person in charge of business office functions estimates spending approximately 20 hours per month on Company business, but this time is not documented. The owner of the Company often conducts business associated with his construction contracting company on the same trip he conducts water company business; however, time related to water company activity is not documented. The lack of actual time records inhibits Company management's ability to support the need for specific resources to operate the water company.

Maintaining accurate time records can serve and support several managerial and regulatory purposes, such as planning, budgeting, verification, and human resources.

- Time records assist in tracking the amount of time employees expend on all projects.
- Time sheets create a record, serving as visual feedback of the work and projects that have been accomplished.
- Data contained in the time records should be linked to accounting records and provide the necessary support for financial reporting and allocation of costs. Employee time records are useful in the regulatory process to support the pay and benefits that regulated utilities will receive in customer rates.

THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Develop and utilize time sheets to record the time associated with Company work activity. This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0138.

Vehicle Log

Company employees do not log the mileage associated with conducting Company business. The Company's owner represented that he sometimes conducts water company business on the same trip that he performs work associated with his construction contracting business; however, miles associated with water company business are not documented. This lack of written documentation makes it difficult to determine the extent that vehicles are used for Company-related activities. An appropriate vehicle log would provide useful information including the vehicle type, date, a general description and location of the task, and the miles driven attributable to the task. This information could be helpful in making Company business decisions.

THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Develop and utilize a written vehicle log to maintain information regarding vehicle usage. The log should include information regarding the vehicle type, date, description and location of the task, and the miles attributable to the task. This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0138.

Delinquent Date Bill Information

Customer bills do not state the correct date that account payments will be delinquent and subject to a late payment fee. Information included on customer bills states that accounts remaining unpaid on the 15th of the month may be subject to a late fee; however, Company personnel assert that late fees are not applied until the 22nd of the month. Information on the bill that is not consistent with Company practice can create confusion and customer dissatisfaction. The information communicated on each bill is in violation of Commission Rule 4 CSR 240-13.020(7). This rule states, “A monthly-billed customer shall have at least twenty-one (21) days ... from the rendition of the bill to pay the utility charges.” Therefore, a bill payment should not be considered delinquent until the 22nd day after rendition or mailing. Incorporating the correct description of the delinquent date on customer bills would ensure that the communication provided to customers is consistent with Commission rules.

THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Incorporate the correct delinquent date on customer bills that designates when customer accounts will be subject to late payment fees. Provide at least twenty-one (21) days from the rendition (or the mailing) of bills before a payment is considered delinquent as required by Commission Rule 4 CSR 240-13.020(7). This recommendation should be completed within thirty (30) days of the effective date of any Commission order issued in Case No. WR-2015-0138.

Customer Rights and Responsibilities Documentation

The Company has not prepared comprehensive, written information documenting the rights and responsibilities of the Company and its customers. Commission Rule 4 CSR 240-13.040(3) states:

A utility shall prepare, in written form, information in plain language, which summarizes the rights and responsibilities of the utility and its customers in accordance with this chapter. The form shall be submitted to the consumer services department of the commission, and to the Office of the Public Counsel.

This written information shall be displayed prominently, and shall be available at all utility office locations open to the general public, and shall be mailed or otherwise delivered to each of the utility's residential customers upon request. The information shall be delivered or mailed to each new customer of the utility upon the commencement of service and shall be available at all times upon request.

Company management asserts that a service agreement document is provided to all new water customers; however, provisions in this agreement are not always indicative of actual Company practices. For example, the service agreement states that a 10% late payment charge will be added on accounts that remain unpaid after the fifteenth of the month when, in reality, a late payment charge is not assessed until the 22nd of the month. The service agreement also lacks specific information required by Commission Rule 4 CSR 240-13.040.

The availability of written information would provide useful facts relating to billing procedures, payment requirements, customer deposits, discontinuance of service, inquiries and complaints, and access to the Company, Commission, and the Office of the Public Counsel. Written information would be a valuable educational resource for new and existing customers.

THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Develop and distribute to all current and future customers written information specifying the rights and responsibilities of the Company and its customers. This document should adhere to Commission Rule 4 CSR 240-13.040. This recommendation should be completed within thirty (30) days of the effective date of any Commission order issued in Case No. WR-2015-0138.

Implementation Review

The EMSU staff will conduct a review of the Company's progress regarding the implementation of the four recommendations made in this report.

Agreement Attachment H

Water & Sewer Unit Memorandum

REPORT OF WATER AND SEWER UNIT
FIELD OPERATIONS AND TARIFF REVIEW

Water and Sewer Unit
Case No. WR-2015-0138
Village Greens Water Company
David Spratt / James Russo

Introduction

The Commission's Water and Sewer Unit Staff's (Staff) investigation of Village Greens Water Company (Village Greens or Company) for this case included an annual inspection on January 15, 2015 to examine the Company's facilities, operations, and any upgrades made to the water system. The Company provides water service in a development known as Village Greens. Currently this development has 71 meters of which 65 are residential customers and six that are commercial. The Company was issued a Certificate of Convenience and Necessity (CCN) by the Commission in September, 2004 Case No. WA-2004-0151. A map of the service area is provided in the example tariff sheets located in the Disposition Agreement filing packet as attachment E.

Jay Rice is the developer of the subdivision and owner of the water company. He also is a certified operator and performs the daily operations of the system. The billing and accounting for the Company is handled by office staff.

As part of Staff's investigation, Staff reviewed the Consumer Confidence Report (CCR) which is provided to the customer by the Company as per requirements of the Missouri Department of Natural Resources (DNR). The CCR summarizes the results of water samples submitted by the Company to DNR and discloses to customers levels of various contaminants in the drinking water, and compliance with drinking water regulations. The CCR indicates that the water meets DNR standards for safe drinking water. No customer of Village Greens has made a negative comment about the quality of the water being provided. Staff has determined that there are no compliance issues, and thus no health or safety issues that need to be addressed with respect to existing water quality.

This Water and Sewer Unit report regarding field operations and the Company tariff was prepared jointly by Staff members David Spratt and James Russo. The Staff member responsible for each section is denoted at the end of each section.

Source of Supply

The Company's well is located at 213 Duffers Drive and the wellhead is protected inside the wellhouse. The Company is not required to use chlorine for disinfection. The Company's source of supply is a deep groundwater well drilled 850 feet deep, with a 30 horsepower, three-phase, 240 volt submersible pump. The submersible pump consists of

a pump and motor combined as one assembly unit that is located 365 feet deep. The pump was most recently replaced in September 2014 after the previous one failed. The motor controls have also been replaced. The new motor is three-phase so an inverter was needed to convert the single-phase electric coming in from the transformer into three-phase power to operate the motor. A variable frequency drive has been installed to start the motor slowly to prevent power surges and reduce the amount of stress an abrupt start can place on a motor. The master meter seemed to be operating fine during the time of the inspection. Staff recorded the water being pumped from the well at a rate of 280 gallons per minute. (Spratt)

Storage

Water is stored in a 12,000 gallon hydropneumatic tank which is approximately half full of air and half full of water. The air in the tank is pressurized which in turn helps to keep water pressure at adequate levels in the distribution system. The current DNR *Design Standards for Missouri Community Water Systems* (effective August 29, 2003) recommends on page 28, Chapter 3.2.1.2 (c) “[P]ublic drinking water systems serving less than 500 people should have more than one well and should be capable of meeting design maximum day demand with the largest producing well out of service.” In the event of a well pump failure, the Company would not have sufficient water storage for one day of use. If the water system loses electrical power, then the water in the tank would be useable until the pressure became too low.

DNR recommends that water utilities have the inside of the water storage tanks inspected every three to five years. While the Company is not required by law or regulation to have the tank inspected and cleaned or painted, this type of maintenance can prolong the life of the storage tank. The downside with most tank inspections is that the system will have to drain the water out of the tank which will trigger a low pressure event for the Company. A low pressure event will require paperwork to DNR as well as flushing of the system and chlorination of the system. Staff recommends that the Company contact tank inspection companies to see if the tank can be inspected without draining it and get competitive bids for inspecting and cleaning the tanks as well as maintenance expenses that the Company may incur. (Spratt)

Distribution System

The Company has 5,700 feet of six-inch PVC water mains installed by Mr. Rice’s contracting company providing service to 65 residential customers and six commercial customers. The Company has installed nineteen valves which are not exercised regularly and two flush valves. Each of the valves on the main should be exercised at least once a year to keep them operational and every dead end line should have a flush valve in order to minimize sediment and risk of bacteriological contamination. (Spratt)

Operations

The Company reads the master meter and the electric meter in conjunction with reading the customers meters to determine water loss. The Company installed touch read meters to minimize meter reading time and expense. Mr. Rice visits the well every day to make sure it is operating properly. Staff did not see a daily log of the master meter well reading or the gallons per minute pumped. Staff recommends that the Company begin to read the master meter daily and document the reading on a calendar available inside the wellhouse. The Company is ten years old and has not implemented a meter change out program. Mr. Rice has additional meters on hand and intends to begin changing meters this year. Staff recommends the Company replace its meters to comply with the PSC meter change out regulation in 4 CSR 240-10.030 Standards of Quality. (Spratt)

Security

The wellhouse is in the neighborhood for which it provides water service and is near homes which can be a deterrent to possible intruders. The outside by the entrance is well lit. The door is locked but does not have a dead bolt lock on it. A dead bolt lock would provide more security. In addition, there is no emergency contact information posted at the wellhouse. The Company should have its number posted on the outside of the wellhouse and should have emergency contact numbers posted inside the wellhouse. Village Greens does have an emergency operations plan filed with the PSC. The Company should file an emergency operations plan with the PSC and have a copy inside the wellhouse. (Spratt)

Tariff Review

While at the Company's office, Staff reviewed a current copy of the tariff with the owner. Village Greens original tariff became effective October 28, 2004 after the Commission issued a CCN to the Company. The Company has not filed for a rate increase since the CCN case was approved. Staff has reviewed the tariff and is recommending the Company replace the entire tariff with a new replacement tariff that is based on Staff's current generic water tariff, but modified for Village Greens.

Staff is increasing the connection charge from \$400 to actual cost since the costs can fluctuate over a period of time. Staff is changing the reconnect fee from \$50 to \$25 but including a disconnect fee of \$25 in the new tariff to make this tariff consistent with other Company tariffs. The return check charge will remain in the tariff and remain \$25. Staff is also including a Water Service Line Inspection Fee of \$25 so the Company can review work done by a Customer or contractor to ensure that things are properly connected. Staff has added a late charge to the service charges to encourage Customer's to pay their bills on time. The late charge will be \$5 or 3% with the greater amount being added to the delinquent bill which is the language Staff has been recommending in other small

company rate cases. Staff included a service charge for service calls for damages caused by the Customer to be the actual cost but not less than \$40. Staff has also updated the tariff to include the recent changes made to Chapter 13. (Russo)

Rate Design

Staff reviewed and discussed with the Company the current rate design. The Company felt very strongly that the existing rate design was well accepted by their customers and was working well in charging customers that use a lot of water a higher rate. As a result of this review and discussions, Staff is not making any recommendations in this rate case that would change the existing rate design. Currently, all of the Company's customers pay a monthly rate which includes 3,000 gallons of water and an additional commodity charge per one-thousand gallons of water used over 3,000 gallons. (Russo)

Conclusion and Recommendations

Staff of the Water and Sewer Unit finds that the water system is in good physical condition and is operating properly at this time. The Staff of the Water and Sewer Unit makes the following recommendations: (Spratt)

- The Commission cancel the current PSC MO Number 1 water tariff and approve the PSC MO Number 2 water tariff filed by the Company.
- Within sixty (60) days of the effective date of this tariff, the Company will file a copy of an emergency plan including procedures and contact information with the PSC and place a copy of it inside of the wellhouse.

Agreement Attachment I

Auditing Unit Recommendation Memorandum

MEMORANDUM

TO: Jim Russo

THROUGH: Lisa Hanneken

FROM: Sarah Sharpe

SUBJECT: Village Greens Water Company
Case Nos.: WR-2015-0138
Informal rate increase request

DATE: June 23, 2015

Village Greens Water Company (Village Greens or Company) is a water utility that provides service to the Village Greens subdivision near Saint Clair, Missouri, which is located approximately 50 miles southwest of St. Louis in Franklin County. On December 1, 2014, Village Greens filed a rate increase request proposing an increase of \$2,400 in its annual water system operating revenues under the Missouri Public Service Commission's (Commission or PSC) informal rate request procedure. The primary reasons cited by the Company for the rate increase request is for increased utility plant investments and increases in operation and maintenance expenses.

The Commission first authorized the Company to provide regulated water and sewer utility services in October 2004. The Company's current customer rates were provided during the 2004 certification case and this is the Company's first rate case proceeding. The Company's water operations currently serve 71 customers.

The Auditing Staff conducted a comprehensive review of the Company's books and records and, as a result of that review, determined that a \$1,962 increase in water rates is appropriate for Village Greens. The increase in water rates would represent a 5.84% increase from the current level of water revenues. Auditing Staff's review incorporated a test year ending September 30, 2014, with an update period ending January 31, 2015. Attached to this memorandum are Staff's workpapers related to its review of the Company's operations. The following is a discussion of Staff's findings in this case.

RATE BASE

PLANT IN SERVICE & ACCUMULATED DEPRECIATION

This rate case proceeding marks the first occasion that the Auditing Staff has reviewed Village Greens' Plant in Service records. Staff reviewed all information provided by Village Greens regarding Plant in Service to determine the appropriate amount of plant in service to include in Staff's cost of service calculation. Based upon its review of actual invoices and payments made by the Company, as of January 31, 2015, the total Plant in

Service for the water system was \$311,095, with an accumulated depreciation reserve of \$65,204.

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

The Auditing Staff has determined that \$91,793 of net CIAC related to the Company's water operations should appropriately be reflected in the cost of service calculations. Certain items of the water system are contributed property from the developer and owner, Mr. Jay Rice, and his contracting firm, Jay Rice Contracting. These CIAC plant items consist of the land where the well and well house exists and the distribution system. In addition, certain CIAC items were contributed by utility customers, which includes meters and meter installations.

As a result of the Company's certificate case (No. WA-2004-0151), it was determined that Village Greens Water Company would pay a \$2,015 fee to the developer for every customer that connected to the water system. This fee was intended to reimburse the developer for the funding of certain plant items for which the utility could not fund itself at the time of construction. It was also expected that the developer would contribute the land and distribution system to the utility; therefore, these items were not included in the repayment calculation.

To date, the utility has wholly reimbursed Jay Rice Contracting, either through direct payment of invoices for such plant items or through cash payments of the fees, for certain plant assets it originally funded. As a result, the Company's current CIAC balance of \$91,793 solely consists of land, the distribution system, meters, and meter installations.

RATE OF RETURN

Ms. Shana Atkinson, a member of Staff's Financial Analysis department, provided the Audit Staff with a recommended return on equity of 7.87%. Given that the Company has no debt component within its capital structure, the overall rate of return is 7.87% as well. The Auditing Staff factored up this return for income taxes and incorporated this result into the cost of service calculation.

WATER REVENUES

Based upon current customer levels and current tariffed rates, Staff included in its cost of service calculations annualized water revenues in the amount of \$33,025. Currently, Village Greens' tariff only includes rates for residential customers. The current rate is a \$29.59 base rate which includes 3,000 gallons per month of usage and a commodity charge of \$2.74 for each 1,000 gallons after the initial 3,000 gallons. However, the Company has non-residential business customers with larger meter sizes. Village Greens' currently active customers include 65 residential 5/8" meter customers, four – 1" meter customers, one – 1 1/2" meter customer, and one – 2" meter customer. All of these customer types are currently billed as residential customers.

MISCELLANEOUS REVENUES

In addition to annualized customer revenues, Staff included in its cost of service calculation other miscellaneous annualized revenues related to the following items: late fees of \$476, non-payment water reconnection fees of \$50, and returned check fees of \$25.

EXPENSES

PAYROLL

Currently, Village Greens has no paid employees. All operational duties are performed by Mr. Jay Rice, the owner and licensed operator, and office duties are performed by Ms. Cindy Bay, an employee of Jay Rice Contracting.

Operations Manager

Mr. Rice currently holds a water distribution system II license. He is responsible for the daily operations of the water system. These duties include performing system checks, flushing the system, taking water samples, conducting system maintenance and repairs, maintaining logs, completing required continuing education, and meter reading. Mr. Rice is available for emergencies and other duties on nights and weekends. Staff included an annualized salary level of \$3,052 for Mr. Rice. Mr. Rice does not keep a record of his time; therefore, Staff's annualized amount was based on discussions about the duties he performs.

Office Duties

Ms. Bay is employed by Jay Rice Contracting, but also serves as Village Greens' secretary and bookkeeper. Ms. Bay's duties include answering phone calls, maintaining Company records and receipts, paying bills, performing customer billing and collection duties, interacting with customers, and interacting with the Company's operator/owner. Again, Ms. Bay does not keep records of the time spent on Village Greens duties. Based on discussions with Ms. Bay regarding her duties, Staff included an amount of \$6,133 for her annualized payroll level.

PAYROLL TAXES

Staff included amounts for individual payroll taxes based on its calculation of payroll. As discussed above, the Company does not currently pay payroll; therefore, it does not currently have any payroll tax liability. Staff included a total annualized payroll tax level of \$703.

MILEAGE EXPENSE

Currently any vehicle expense related to the operations of Village Greens is provided by Jay Rice Contracting. The Company does not currently record the mileage incurred to serve its customers. Staff included \$888 in Village Greens cost of service to account for the mileage incurred to serve its customers. This amount is based on the current Internal Revenue Service (IRS) standard mileage reimbursement rate, discussions with Company personnel, and Staff's determination of mileage to and from the system.

WATER TESTING EXPENSE

The Missouri DNR charges the Company \$200 annually for water testing fees. Staff included this required expense of \$200 in its cost of service calculation for the water operations. In addition, Village Greens incurs costs of \$540 annually related to an outside vendor, Franklin County Labs, LLC, to provide sampling services for monthly testing. Therefore, Staff has included a total amount of \$740 related to these items.

ELECTRICITY EXPENSE

Ameren Missouri (Ameren) provides electricity to the Company for the well operations. On an annualized basis, Staff included \$1,134 for water operations. Audit Staff's recommendation as reflected in its current cost of service calculation for electric expense was based upon a review of five years of electric data.

MAINTENANCE AND REPAIR EXPENSE

Staff included \$200 on an annual basis for maintenance and repair costs. Currently Jay Rice Contracting handles the maintenance and repairs of Village Greens. Due to fact that Mr. Rice does not invoice Village Greens for such items, Staff has included this amount to estimate the amount of ongoing repairs and maintenance expenses for the system based on discussions with the Company.

ACCOUNTING FEES

The Company recorded \$1,000 of expense related to accounting fees during the test year. The Company pays these fees for the preparation of filing of federal and state S-Corporation income tax returns and partial completion of the PSC annual report. Staff has included \$940 in its cost of service calculations for these fees.

BILLING AND CUSTOMER SERVICE EXPENSE

Staff has included an amount of \$486 for expenses related to billing customers, such as postage, envelopes, ink, and paper.

OFFICE SUPPLIES

Staff included \$72 on an annual basis in its cost of service calculations for office supplies.

POSTAGE EXPENSE

Staff included an annualized level of \$28 for postage expense (excluding billing).

DUES, DONATIONS AND LOBBYING

During the test year, Village Greens incurred costs related to its participation in the Missouri Rural Water Association (MRWA). Staff's annualized level of ongoing costs for dues are \$120.

OFFICE SPACE/UTILITY EXPENSE

Currently, Village Greens is located at Jay Rice Contracting's offices in St. Clair, Missouri. Village Greens customers can come to the office to pay bills, sign up for service, and conduct other such business. In addition, all business related work is completed at this location. However, there is no official segregation of office space, it is shared with and also used for Jay Rice Contracting business. Given this fact, Staff has included an annual amount of \$997 to cover a portion of the total annual costs paid by Jay Rice Contracting for the office space and the associated utilities. This amount was calculated by applying what Staff believes to be an appropriate percentage (10%) of the office space utilized by the utility to the actual expense level experienced by Jay Rice Contracting for these items.

MISSOURI ONE CALL

Village Greens is required to pay for fees related to Missouri's One Call utility location services. Staff has included the test year level of \$44 as an appropriate ongoing level of expense for this item.

LEGAL EXPENSE

Staff has included an annual amount of \$50 of legal fees related to services provided to Village Greens related to annual corporate filing requirements.

PSC ASSESSMENT

Staff included \$301, which represents the current annualized level of PSC assessment, in its cost of service calculation for water operations.

RATE CASE EXPENSE

Subsequent to the end of the test year in this case, Village Greens incurred expenses related to its rate case filing. To date, these expenses included the required customer notice. Staff has normalized these expenses over a 5-year period which resulted in a level of expense of \$11 for water operations.

CORPORATE REGISTRATION FEES

Staff has included an annualized amount of \$20 to be included in rates for Village Greens' electronic biennial corporate registration with the state of Missouri.

LICENSING AND PERMITS

Staff has included an annualized amount of \$15 to be included in rates for the cost for Village Greens' operator, Jay Rice, to be relicensed every three years. The Missouri DNR provides an allotment of vouchers sufficient to cover the costs of the Company operator, Mr. Rice to attend the required continuing education classes needed on an annual basis.

REAL ESTATE/PERSONAL PROPERTY TAXES

Staff's annualized amount of personal property taxes of \$405, includes the most recent assessment of property tax paid by the company in December 2014.

DEPRECIATION EXPENSE

Staff included in its cost of service calculation depreciation expense of \$9,689. This annualized level of depreciation expense is based on the original cost of depreciable plant and the depreciation rates that were provided by Mr. Ryan Martin, of the Commission Staff's Engineering and Management Services Unit. In addition, Staff included an offset to depreciation expense related to CIAC amortization expense in the amount of \$2,622.

RECOMMENDATIONS

During its review, the Audit Staff became aware that Village Greens lacks sufficient segregation from its affiliate Jay Rice Contracting in order to determine the level of test year expenses attributable to the utility. However, Staff believes that its calculation of Village Green's cost of service is appropriate and reasonable based on various discussions with the Company.

Therefore Audit Staff recommends that the Commission order the Company:

1. To reflect on its books and records the plant-in-service and depreciation reserve balances determined by Staff in the calculation of the Company's overall cost of service calculation at January 31, 2015. These balances will be used as the starting point for entries subsequent to that date. The Company shall be required to maintain its records regarding utility plant-in-service, depreciation reserves, operating revenues and operating expenses in a manner sufficient to allow Staff to conduct system-specific cost of service analyses for future rate increase requests. This requirement includes recording plant

- retirements at the time that replacement plant items are put into service. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
2. To develop, implement and maintain records of all new construction connections. These records will, at a minimum, include the customer name, service address, date of connection, meter information (serial number, type, etc.), any applicable fees collected from the customer, as well as all expenses related to such connection. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
 3. To maintain all of its financial records in accordance with the Commission's Uniform Systems of Accounts (USOA), pursuant to Commission Rule 4 CSR 240-61.020, in respect of the sewer system, and Rule 4 CSR 240-50.030 for the Water System, including records retention (4 CSR 240-61.010 for sewer operations; and 4 CSR 240-50.020 for Water system). The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
 4. To develop Continuing Property Records (CPR), pursuant to 4 CSR 240-50-020(1) for water systems, for all of its Missouri utility plant-in-service. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
 5. To verify that all current customers are being correctly billed for late fees as they are incurred. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
 6. To properly segregate Village Greens activities and recordkeeping from its affiliate Jay Rice Contracting. All intercompany transactions should be properly documented and should properly account for the activities directly attributable to the utility. The Company shall request guidance and assistance from Staff, if necessary, to complete this recommendation. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
 7. To properly record customer usage at the first and final day of customer residency so that partial bills at the connection or termination of a customer are correctly calculated per Village Greens' effective tariff. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*

8. To account for all customer usage at all times, especially at times between residencies. Past billing procedures have entailed the termination of billing towards a customer due to moving out of a residence, whether by a lessee leaving or a home going on the market for sale. However, water service was not ceased to the residences, and there are periods in the billing/usage records of water being used, but not billed or attached to a specific customer. All system water usage must be accounted and billed at all times. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
9. To charge for water service as stated in Village Greens' effective tariff. The PSC does not authorize individual customer charges for the annual assessment charged by the PSC to the utility, and may not pass these charges to the customer by fees or any other of non-tariff payment mechanism. *This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in this case.*
10. To cease transfer of funds from the utility to the developer per the agreement in the Certificate Case No. WA-2004-0151. Per the agreement, the utility was to repay the developer for the funding of certain utility plant. Since the time of the agreement, all such funds have been repaid to the developer; therefore, no further payment is necessary. *This recommendation should commence on the effective date of any Commission order issued in this case.*

Agreement Attachment J

Summary of Case Events

Company
Case #WR-2015-0138Village Greens Water Company
Summary of Case Events

Date Filed	December 1, 2014
Day 150	April 30, 2015
Extension?	No
If yes, why?	N/A
Amount Requested	\$2,400
Amount Agreed Upon	\$1,962
Item(s)/Dollar(s) Driving Rate Increase	Plant investments and increases in operations and maintenance expenses
Number of Customers	71
Return on Equity	7.87%
Assessments Current	Yes
Annual Reports Filed	Yes
Statement of Revenue Filed	Yes
Other Open Cases before Commission	None
Status with Secretary of State	Good Standing
DNR Violations	None
Significant Service/Quality Issues	None

Staff Participant Affidavits

James M. Russo – Water & Sewer Department

David Spratt – Water & Sewer Department

Lisa Hanneken-Auditing Department

Ryan Martin – Engineering & Management Services Department

Gary Bangert – Engineering & Management Services Department

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI


AFFIDAVIT OF JAMES M. RUSSO

In the Matter of the Request for Increase in)
Annual Water System Operating Revenues)
for Village Greens Water Company)

File No. WR-2015-0138

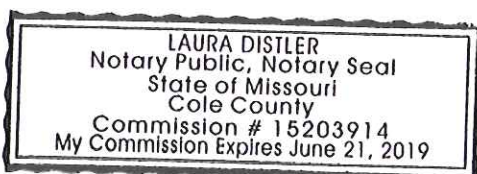
STATE OF MISSOURI)
) SS
COUNTY OF COLE)

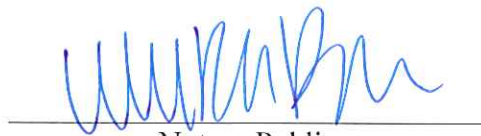
COMES NOW James M. Russo, being of lawful age, and on his oath states the following: (1) that he is a Rate & Tariff Examination Supervisor in the Missouri Public Service Commission's Water and Sewer Unit ; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the foregoing *Company/Staff Agreement Regarding Disposition of Small Water Company Revenue Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment A, E, F, H, and J to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment A, E, F, H, and J to the Disposition Agreement; and (6) that the matters set forth in Attachment A, E, F, H, and J to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.



James M. Russo
Rate & Tariff Examination Supervisor
Water & Sewer Unit

Subscribed and sworn to before me this 24th day of June, 2015.





Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

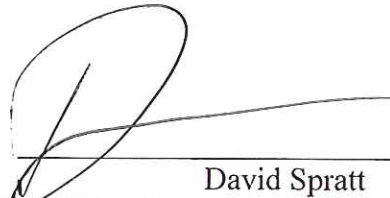
AFFIDAVIT OF DAVID SPRATT

In the Matter of the Request for Increase in)
Annual Water System Operating Revenues)
for Village Greens Water Company)

File No. WR-2015-0138

STATE OF MISSOURI)
) SS
COUNTY OF COLE)


COMES NOW David Spratt, being of lawful age, and on his oath states the following: (1) that he is a Utilities Operation Specialist in the Missouri Public Service Commission's Water and Sewer Unit ; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the foregoing *Company/Staff Agreement Regarding Disposition of Small Water Company Revenue Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment H to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment H to the Disposition Agreement; and (6) that the matters set forth in Attachment H to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.



David Spratt
Utilities Operations Technical Specialist
Water & Sewer Unit

Subscribed and sworn to before me this 24th day of June, 2015.





Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

AFFIDAVIT OF LISA A. HANNEKEN

In the Matter of the Request for Increase in)
Annual Water System Operating Revenues)
for Village Greens Water Company)

File No. WR-2015-0138


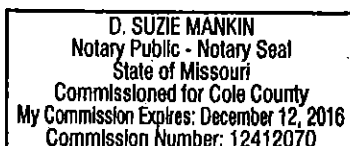
STATE OF MISSOURI)
) SS
COUNTY OF COLE)

COMES NOW Lisa A. Hanneken, being of lawful age, and on her oath states the following: (1) that she is a Utility Regulatory Auditor V in the Missouri Public Service Commission's Regulatory Review Division, Utility Services Department, Auditing Unit; (2) that she participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that she has knowledge of the foregoing *Company/Staff Agreement Regarding Disposition of Small Water Company Revenue Increase Request* ("Disposition Agreement"); (4) that she was responsible for the preparation of Attachment B, C, and I to the Disposition Agreement; (5) that she has knowledge of the matters set forth in Attachment B, C, and I to the Disposition Agreement; and (6) that the matters set forth in Attachment B, C, and I to the Disposition Agreement are true and correct to the best of her knowledge, information, and belief.



Lisa K. Hanneken
Utility Regulatory Auditor V
Auditing Unit

Subscribed and sworn to before me this 24th day of June, 2015.



Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

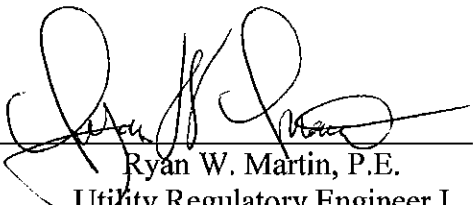
AFFIDAVIT OF RYAN W. MARTIN, P.E.

In the Matter of the Request for Increase in)
Annual Water System Operating Revenues)
for Village Greens Water Company)

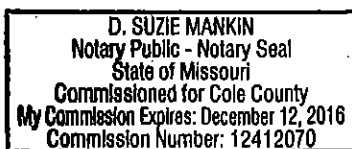
File No. WR-2015-0138

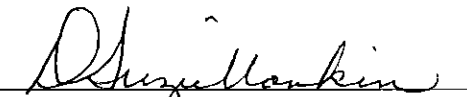
STATE OF MISSOURI)
) SS
COUNTY OF COLE)

COMES NOW Ryan W. Martin, P.E., being of lawful age, and on his oath states the following: (1) that he is a Utility Regulatory Engineer I in the Missouri Public Service Commission's Regulatory Review, Utility Services Department, Engineering & Management Services Unit; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the foregoing *Company/Staff Agreement Regarding Disposition of Small Water Company Revenue Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment D to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment D to the Disposition Agreement; and (6) that the matters set forth in Attachment D to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.


Ryan W. Martin, P.E.
Utility Regulatory Engineer I
Engineering & Management Services Unit

Subscribed and sworn to before me this 24th day of June, 2015.




Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION


OF THE STATE OF MISSOURI

AFFIDAVIT OF RYAN W. MARTIN

In the Matter of the Request for Increase in)
Annual Water System Operating Revenues) File No. WR-2015-0138
for Village Greens Water Company)

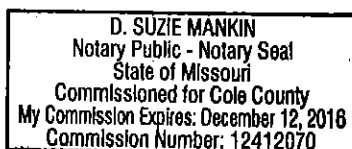
STATE OF MISSOURI)
) SS
COUNTY OF COLE)

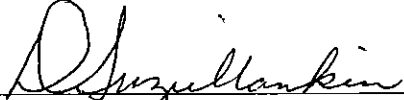
COMES NOW Gary Bangert, being of lawful age, and on his oath states the following:
(1) that he is a Utility Management Analyst III in the Missouri Public Service Commission's Regulatory Review, Utility Services Department, Engineering & Management Services Unit;
(2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the foregoing *Company/Staff Agreement Regarding Disposition of Small Water Company Revenue Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment G to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment G to the Disposition Agreement; and (6) that the matters set forth in Attachment G to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.



Gary Bangert
Utility Management Analyst III
Engineering & Management Services Unit

Subscribed and sworn to before me this 24th day of June, 2015.





Notary Public