

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

In the Matter of the Rate Increase        )  
Requests of the Regulated Water        )  
and Sewer Utilities Owned                )  
and Operated by                            )  
Ozark International, Inc.                 )

**Case No. WR-2015-0192**

**NOTICE OF DISPOSITION**

**COMES NOW** the Staff of the Missouri Public Service Commission, by and through counsel, and on behalf of Ozark International, Inc. (Ozark), and for their *Notice of Disposition* in this matter hereby state:

1. Ozark initiated its Small Company Revenue Increase Request for water and sewer service with the Commission pursuant to 4 CSR 240-3.050(2) on February 9, 2015. Staff filed a Small Utility Rate Case Timeline pursuant to 4 CSR 240-3.050(5) on February 11, 2015, establishing the procedural schedule.

2. Staff conducted an investigation and audit of Ozark pursuant to 4 CSR 240-3.050(6), adhering to all applicable portions of 4 CSR 240-3.050. Ozark and Staff agreed to two extensions to the statutory timeline pursuant to 4 CSR 240-3.050(12). Staff has provided its findings to Ozark and the Office of the Public Counsel (Public Counsel).

3. Subsequent to Staff's investigation and through negotiations between Staff, Ozark and Public Counsel pursuant to Staff's investigation, Staff and Ozark have reached an agreement as to most of the elements of the small

company rate increase request. Staff has delineated its recommendations as to the remainder of the issues in the Disposition Agreement (Disposition) attached to this pleading as Appendix A. The Disposition is approved by Staff and Ozark pursuant to 4 CSR 240-3.050(11). The Office of the Public Counsel has not yet taken a position as to the disposition.

4. The disposition reflects agreements reached between the parties as to the revenue requirement, depreciation rates, proposed tariff revisions, as well as the recommendations of the Engineering & Management Services Unit, Auditing Unit, and Water & Sewer Unit. It provides for an increase of \$51,373 to be added to the existing revenues of \$325,644 for total annual revenue of \$377,017. The rate base agreed upon is \$433,268 and the agreed upon capital structure is 25% equity with a return of 11.18%.

5. Ozark will file proposed updated tariff sheets with the Commission pursuant to 4 CSR 240-3.050(14), which reflect the agreements set forth in the disposition and bearing an effective date of October 30, 2015. Final written notice of the rate revisions and tariff updates will be sent to the customers within Ozark's next billing cycle.

6. In reaching this agreement as to the annual operating revenue contained in the disposition, no party has suggested a particular ratemaking principle.

7. Staff has verified that Ozark has filed its annual reports, barring two with deficiencies that need correction. Ozark is current on payments of all annual

assessments, with one possible exception. The 2014 Assessment Ledger shows an amount of \$86.26 still owed by Bilyeu Water, assessed prior to Ozark's purchase of Bilyeu Water. Ozark has indicated that it believes to have made said payment.

**WHEREFORE**, Staff recommends that the Commission approve this disposition as a final resolution of all matters of Ozark's Small Company Rate Increase Request; and grant such other and further relief as the Commission considers just in the circumstances.

**/s/ Whitney Payne**

Whitney Payne  
Legal Counsel  
Missouri Bar No. 64078  
Attorney for the Staff of the  
Missouri Public Service Commission  
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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 8<sup>TH</sup> day of September, 2015, to all counsel of record.

**/s/Whitney Payne**

# COMPANY/STAFF DISPOSITION AGREEMENT

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

**Ozark International, Inc.**

**MO PSC FILE NO. WR-2015-0192**

**BACKGROUND**

Ozark International, Inc. (“Ozark” or “Company”) is the parent company of six regulated utilities including: Bilyeu Ridge Water Company, LLC; Midland Water Company, Inc.; Moore Bend Water Utility, LLC; Riverfork Water Company; Taney County Water, LLC; and Valley Woods Utility, LLC. Ozark initiated the small company revenue increase request (“Request”) for water/sewer 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 February 9, 2015, the Company set forth its request for an increase of \$111,900 in its total annual water/sewer 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 947 customers, the vast majority of which are residential customers residing in the three following Missouri counties: Christian, Stone, and Taney.

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 table below shows the agreed upon revenue requirement, increase by system added to the level of previous revenues and the overall agreed upon increase in annual revenues. 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;

System Name	Previous Revenue	Agreed Upon Increase	% Increase
Bilyeu Water	\$15,770	\$7,716	48.93%
Midland Water	\$33,766	\$482	1.43%
Moore Bend	\$15,326	\$21,882	142.78%
Riverfork Water	\$51,999	\$5,481	10.54%
Taney County	\$162,242	\$24,414	15.05%
Valley Woods (water)	\$16,945	\$0	0%
Valley Woods (sewer)	\$29,596	-\$8602	-29.06%
<b>TOTAL</b>	<b>\$325,644</b>	<b>\$51,373</b>	

(2) The Auditing Unit conducted a full and complete audit of the Company's books and records using the 12-month period ended December 31, 2014, as the basis for the revenue requirement determined above. The audit findings can be found in Attachment B, incorporated by reference herein;

(3) The table below shows the agreed upon net rate base by system. The development of these amounts 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;

System Name	Rate Base
Bilyeu Water	\$19,807
Midland Water	\$41,357
Moore Bend	\$37,707
Riverfork Water	\$87,363
Taney County	\$161,423
Valley Woods (water)	\$50,920
Valley Woods (sewer)	\$34,691
<b>TOTAL RATE BASE</b>	<b>\$433,268</b>

- (4) Included in Attachment B is the agreed upon capital structure which includes 25% equity for the Company and a return on that equity of 11.18%;
- (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 and sewer plant depreciation rates for the Company;
- (6) The current PSC tariff for each utility will be cancelled and replaced by a new version, which are included in the example tariffs shown on Attachment E;
- (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 tariffs attached as Attachment E. The proposed tariff revisions will bear an effective date of October 30, 2015;
- (8) To allow the Company the opportunity to collect the revenue requirement agreed to in (1) above, the rates in the Schedule of Rates in the Tariffs 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;
- (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) Ensure customers’ bills clearly state the date of previous and ending meter readings and the physical address of the business office as required by Commission Rule 4 CSR 240-13.020(9).

- (b) Develop and implement a process in compliance with Commission Rule 4 CSR 240-13.040(5) to ensure all customer complaints received by Company personnel are documented and maintained for at least two (2) years. Documentation shall include the customer name, address, nature of the complaint, date of occurrence, as well as an explanation of what the Company has done to address the complaint.
  - (c) Purchase insurance for all of the regulated utilities at the agreed upon amount of \$2,700 per year.
- (10) 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) Require all Company personnel to utilize time sheets to record the time associated with both regulated and non-regulated company work activities.
  - (b) Expand the current business office hours to provide customers not less than seven hours a day to transact business with the regulated companies, including a lunch hour for staff, such as 9 a.m. to 5 p.m.
  - (c) Process credit card payments at the time customers call with payment information and evaluate third-party vendors who could administer processing credit card payments in a timely, cost-effective manner.
- (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 Auditing Unit Report attached hereto as Attachment H and incorporated by reference herein and provide proof of implementing the recommendations to the Manager of the Commission's Auditing Unit:
- (a) Implement the use of a Staff recommended vehicle log.
  - (b) Maintain plant and financial records in accordance with the Uniform System of Accounts (USOA) to include the proper recording of both direct and allocated charges with and between all the regulated utilities and all other Ozark International entities.



- (c) Correct the Company's books and records to reflect the adjusted plant, depreciation reserve and contributions in aid of construction balances reflected in Staff Accounting Schedules attached herein.
  - (d) Refund customer deposits when customers are in compliance with tariff requirements, in order to avoid excessive interest expense accumulation.
  - (e) With the assistance of Staff and the Office of Public Counsel, the Company will develop and implement comprehensive allocation procedures to allocate costs and investment between regulated and non-regulated operations and between the various regulated entities, consistent with accounting and ratemaking practices.
  - (f) Obtain contract agreements with each of the Company's contractors to include explanations of expenses (charges), and provide copies of such agreements to the Manager of the Commission's Auditing Unit.
- (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 Water & Sewer Unit Memorandum attached hereto as Attachment I and incorporated by reference herein, and provide proof of implementing the recommendations to the Manager of the Commission's Water & Sewer Unit:
- (a) Hire a full time licensed operator, an assistant operator, and an office staff member to be fully dedicated to the regulated water business.
  - (b) Provide a detailed list and timeline of system improvements to be completed.
  - (c) Consult with independent companies that specialize in restoring water systems and receive bids for each project. Provide the project list to the manager of the Water & Sewer Unit.
  - (d) Keep well logs from each visit at each well house which include the master meter reading, the electric meter reading, the gallons pumped per minute, and any maintenance that is performed.
  - (e) Place more signs up during an outage to notify customers and make them more noticeable. Signs should be placed at each entrance to the system and major intersections. Staff also recommends that an effort is made to find a way to individually notify each customer, in addition to the signs, whether by mail, local news, door hanger, website, social media, or even using an automated call system.

- (13) 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;
- (14) 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;
- (15) 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;
- (16) 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
- (17) 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.

The Company and Staff acknowledge that they have previously agreed to extensions of the normal "Day-150" date by which an agreement regarding the resolution of a small company revenue increase request in order to allow additional time for the Company to provide Staff data and for Staff to have time to review that data.

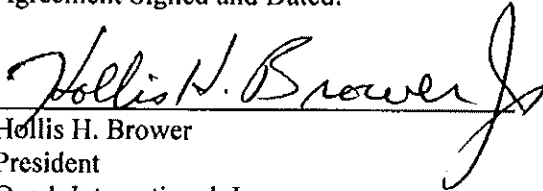
Staff has completed a Summary of Case Events and has included that summary as Attachment J to this Company/Staff Disposition Agreement.

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:

  
\_\_\_\_\_  
Hollis H. Brower  
President  
Ozark International, Inc.

9/8/15  
Date

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

9/8/15  
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 Tariffs
- Attachment F – Billing Comparison Worksheet
- Attachment G – EMSU Report
- Attachment H – Auditing Unit Recommendation Memorandum
- Attachment I – Water & Sewer Unit Memorandum
- Attachment J – Summary of Events

APPENDIX A  
RATEMAKING INCOME STATEMENT

# BILYEU WATER COMPANY

## Rate Making Income Statement-Water

### Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	15,770
2	Other Operating Revenues *	\$	-
3	<b>Total Operating Revenues</b>	\$	<b>15,770</b>
4	* See "Revenues - Current Rates" for Details		

### Cost of Service

Item	Amount
1 Contract Labor	\$ 3,450
2 Electricity-Pumping	\$ 2,224
3 Water Treatment -Testing/Laboratory Fees	\$ 200
4 Salaries-Meter Reader	\$ 806
5 Administration & General - Salaries	\$ 7,803
6 Postage	\$ 359
7 Returned Check Expenses	\$ 33
8 Salaries-Officers	\$ 2,517
9 Telephone	\$ 52
10 Cell Phone	\$ 382
11 Auto Expense	\$ 159
12 Gas & Oil Expense	\$ 467
13 Rent Expense	\$ 312
14 Water Company Expense	\$ 840
15 Bank Service Charges	\$ 71
16 Outside Services	\$ 175
17 Office Expense	\$ 147
18 Insurance Expense	\$ 187
19 Regulatory Commission Expense	\$ 116
20 <b>Sub-Total Operating Expenses</b>	<b>\$ 20,300</b>
21 Property Taxes	\$ -
22 MO Franchise Taxes	\$ -
23 Employer FICA Taxes	\$ 851
24 Federal Unemployment Taxes	\$ 102
25 State Unemployment Taxes	\$ -
26 State & Federal Income Taxes	\$ 138
27 <b>Sub-Total Taxes</b>	<b>\$ 1,091</b>
28 Depreciation Expense	\$ 4,491
29 Interest Expense	\$ 743
30 CIAC Depreciation Offset	\$ (3,693)
31 <b>Sub-Total Depreciation/Interest/Amortization</b>	<b>\$ 1,541</b>
32 <b>Return on Rate Base</b>	<b>\$ 554</b>
33 <b>Total Cost of Service</b>	<b>\$ 23,486</b>
34 <b>Overall Revenue Increase Needed</b>	<b>\$ 7,716</b>

**MIDLAND WATER COMPANY**  
**Rate Making Income Statement-Water**

**Operating Revenues at Current Rates**

1	Tariffed Rate Revenues *	\$ 33,346
2	Other Operating Revenues *	\$ 420
3	<b>Total Operating Revenues</b>	<b>\$ 33,766</b>
4	* See "Revenues - Current Rates" for Details	

**Cost of Service**

Item	Amount	
1	Contract Labor	\$ 340
2	Electricity-Pumping	\$ 3,878
3	Water Treatment -Testing/Laboratory Fees	\$ 200
4	Salaries-Meter Reader	\$ 1,339
5	Administration & General - Salaries	\$ 11,861
6	Postage	\$ 547
7	Interest Expense	\$ 63
8	Salaries-Officers	\$ 3,838
9	Telephone	\$ 1,356
10	Cell Phone	\$ 381
11	Auto Expense	\$ 242
12	Gas & Oil Expense	\$ 814
13	Rent Expense	\$ 552
14	Water Company Expense	\$ 621
15	Bank Service Charges	\$ 108
16	Outside Services	\$ 250
17	Office Expense	\$ 223
18	Insurance Expense	\$ 285
19	Chemicals	\$ 1,496
20	Regulatory Commission Expense	\$ 260
21	<b>Sub-Total Operating Expenses</b>	<b>\$ 28,654</b>
22	Property Taxes	\$ -
23	Taxes & Licenses	\$ 97
24	Employer FICA Taxes	\$ 1,304
25	Federal Unemployment Taxes	\$ 154
26	State Unemployment Taxes	\$ -
27	State & Federal Income Taxes	\$ 288
28	<b>Sub-Total Taxes</b>	<b>\$ 1,843</b>
29	Depreciation Expense	\$ 4,975
30	Interest Expense	\$ 1,551
31	CIAC Depreciation Offset	\$ (3,931)
32	<b>Sub-Total Depreciation/Interest/Amortization</b>	<b>\$ 2,595</b>
33	<b>Return on Rate Base</b>	<b>\$ 1,156</b>
34	<b>Total Cost of Service</b>	<b>\$ 34,248</b>
35	<b>Overall Revenue Increase Needed</b>	<b>\$ 482</b>

# MOORE BEND WATER UTILITY, LLC

## Rate Making Income Statement-Water

Operating Revenues at Current Rates		Base Charge	Commodity
1	Tariffed Rate Revenues *	\$ 15,326	\$ 14,480
2	Other Operating Revenues *	\$ -	\$ -
3	<b>Total Operating Revenues</b>	<b>\$ 15,326</b>	<b>\$ 14,480</b>
4	* See "Revenues - Current Rates" for Details		
Cost of Service			
Item	Amount	Base Charge	Commodity
1	Contract Labor	\$ 6,389	\$ 5,111
2	Electricity-Pumping	\$ 1,887	\$ -
3	Water Treatment -Testing/Laboratory Fees	\$ 200	\$ -
4	Salaries-Meter Reader	\$ 996	\$ 996
5	Administration & General - Salaries	\$ 9,802	\$ 7,842
6	Postage	\$ 512	\$ 512
7	Returned Check Expense	\$ -	\$ -
8	Salaries-Officers	\$ 3,590	\$ 2,872
9	Telephone	\$ 75	\$ 75
10	Cell Phone	\$ 763	\$ 763
11	Auto Expense	\$ 226	\$ 170
12	Gas & Oil Expense	\$ 806	\$ 605
13	Rent Expense	\$ 552	\$ 552
14	Water Company Expense	\$ 3,958	\$ 3,958
15	Bank Service Charges	\$ 102	\$ 102
16	Outside Services	\$ 175	\$ 175
17	Legal Expense	\$ 100	\$ 100
18	Office Expense	\$ 209	\$ 209
19	Insurance Expense	\$ 266	\$ 266
20	Chemicals	\$ 230	\$ 230
21	Regulatory Commission Expense	\$ 107	\$ 80
22	<b>Sub-Total Operating Expenses</b>	<b>\$ 30,945</b>	<b>\$ 24,617</b>
23	Property Taxes	\$ -	\$ -
24	Taxes & Licenses	\$ 316	\$ 253
25	Employer FICA Taxes	\$ 1,102	\$ 882
26	Federal Unemployment Taxes	\$ 119	\$ 95
27	State Unemployment Taxes	\$ -	\$ -
28	State & Federal Income Taxes	\$ 262	\$ 262
29	<b>Sub-Total Taxes</b>	<b>\$ 1,799</b>	<b>\$ 1,230</b>
30	Depreciation Expense	\$ 1,996	\$ 1,597
31	Interest Expense	\$ 1,414	\$ 1,131
32	CIAC Depreciation Offset	\$ -	\$ -
33	<b>Sub-Total Depreciation/Interest/Amortization</b>	<b>\$ 3,410</b>	<b>\$ 2,728</b>
34	<b>Return on Rate Base</b>	<b>\$ 1,054</b>	<b>\$ 791</b>
35	<b>Total Cost of Service</b>	<b>\$ 37,208</b>	<b>\$ 29,365</b>
36	<b>Overall Revenue Increase Needed</b>	<b>\$ 21,882</b>	<b>\$ 14,885</b>
		<b>\$ 6,997</b>	



# RIVERFORK WATER COMPANY

## Rate Making Income Statement-Water

<b>Operating Revenues at Current Rates</b>		<b>Base Charge</b>	<b>Commodity</b>
1	Tariffed Rate Revenues *	\$ 50,029	\$ 24,985
2	Other Operating Revenues *	\$ 1,970	\$ 985
3	<b>Total Operating Revenues</b>	<b>\$ 51,999</b>	<b>\$ 25,970</b>
4	* See "Revenues - Current Rates" for Details		
<b>Cost of Service</b>		<b>Base Charge</b>	<b>Commodity</b>
Item	Amount		
1	Contract Labor	\$ 810	\$ 486
2	Electricity-Pumping	\$ 4,882	\$ -
3	Water Treatment -Testing/Laboratory Fees	\$ 200	\$ -
4	Salaries-Meter Reader	\$ 1,636	\$ 1,636
5	Administration & General - Salaries	\$ 16,792	\$ 10,075
6	Postage	\$ 847	\$ 847
7	Returned Check Expense	\$ 117	\$ 117
8	Salaries-Officers	\$ 5,902	\$ 4,427
9	Telephone	\$ 123	\$ 123
10	Cell Phone	\$ 382	\$ 382
11	Auto Expense	\$ 374	\$ 187
12	Gas & Oil Expense	\$ 1,247	\$ 624
13	Rent Expense	\$ 840	\$ 840
14	Water Company Expense	\$ 1,121	\$ 1,121
15	Bank Service Charges	\$ 168	\$ 168
16	Outside Services	\$ 250	\$ 250
17	Legal Expense	\$ 75	\$ 75
18	Dues & Subscriptions	\$ 120	\$ 120
19	Interest Expense	\$ 66	\$ 66
20	Office Expense	\$ 346	\$ 346
21	Insurance Expense	\$ 441	\$ 441
22	Chemicals	\$ 1,871	\$ 1,871
23	Regulatory Commission Expense	\$ 388	\$ 194
24	<b>Sub-Total Operating Expenses</b>	<b>\$ 38,998</b>	<b>\$ 24,395</b>
25	Property Taxes	\$ -	\$ -
26	Taxes & Licenses	\$ -	\$ -
27	Employer FICA Taxes	\$ 1,860	\$ 1,116
28	Federal Unemployment Taxes	\$ 208	\$ 125
29	State Unemployment Taxes	\$ -	\$ -
30	State & Federal Income Taxes	\$ 608	\$ 486
31	<b>Sub-Total Taxes</b>	<b>\$ 2,676</b>	<b>\$ 1,727</b>
32	Depreciation Expense	\$ 12,568	\$ 9,426
33	Interest Expense	\$ 3,276	\$ 2,457
34	CIAC Depreciation Offset	\$ (2,480)	\$ (1,860)
35	<b>Sub-Total Depreciation/Interest/Amortization</b>	<b>\$ 13,364</b>	<b>\$ 10,023</b>
36	<b>Return on Rate Base</b>	<b>\$ 2,442</b>	<b>\$ 1,832</b>
37	<b>Total Cost of Service</b>	<b>\$ 57,480</b>	<b>\$ 37,977</b>
38	<b>Overall Revenue Increase Needed</b>	<b>\$ 5,481</b>	<b>\$ 12,007</b>
			<b>\$ (6,526)</b>

**TANEY COUNTY WATER, LLC**  
**Rate Making Income Statement-Water**

**Operating Revenues at Current Rates**

1	Tariffed Rate Revenues *	\$	159,692
2	Other Operating Revenues *	\$	2,550
3	<b>Total Operating Revenues</b>	<b>\$</b>	<b>162,242</b>
4	* See "Revenues - Current Rates" for Details		

**Cost of Service**

Item	Amount	
1	Contract Labor	\$ 18,310
2	Electricity-Pumping	\$ 17,587
3	Water Treatment -Testing/Laboratory Fees	\$ 400
4	Salaries-Meter Reader	\$ 17,495
5	Administration & General - Salaries	\$ 55,292
6	Postage	\$ 2,693
7	Returned Check Expense	\$ 694
8	Salaries-Officers	\$ 18,902
9	Telephone	\$ 376
10	Cell Phone	\$ 1,527
11	Auto Expense	\$ 1,190
12	Gas & Oil Expense	\$ 5,450
13	Rent Expense	\$ 2,796
14	Water Company Expense	\$ 6,967
15	Bank Service Charges	\$ 534
16	Outside Services	\$ 500
17	Legal Expense	\$ 75
18	Office Expense	\$ 1,100
19	Interest Expense	\$ 514
20	Insurance Expense	\$ 1,401
21	Cheimcals	\$ 1,209
22	Regulatory Commission Expense	\$ 1,289
23	<b>Sub-Total Operating Expenses</b>	<b>\$ 156,301</b>
24	Property Taxes	\$ -
25	Taxes & Licenses	\$ 285
26	Employer FICA Taxes	\$ 7,014
27	Federal Unemployment Taxes	\$ 806
28	State Unemployment Taxes	\$ -
29	State & Federal Income Taxes	\$ 1,124
30	<b>Sub-Total Taxes</b>	<b>\$ 9,229</b>
31	Depreciation Expense	\$ 18,103
32	Interest Expense	\$ 6,053
33	CIAC Depreciation Offset	\$ (7,542)
34	<b>Sub-Total Depreciation/Interest/Amortization</b>	<b>\$ 16,614</b>
35	<b>Return on Rate Base</b>	<b>\$ 4,512</b>
36	<b>Total Cost of Service</b>	<b>\$ 186,656</b>
37	<b>Overall Revenue Increase Needed</b>	<b>\$ 24,414</b>

# VALLEY WOODS UTILITY, LLC

## Rate Making Income Statement-Water

Operating Revenues at Current Rates		Base Charge	Commodity
1	Tariffed Rate Revenues *	\$ 16,687	\$ 9,021
2	Other Operating Revenues *	\$ 258	\$ 129
3	<b>Total Operating Revenues</b>	<b>\$ 16,945</b>	<b>\$ 9,150</b>
4	* See "Revenues - Current Rates" for Details		
Cost of Service			
Item	Amount	Base Charge	Commodity
1	Contract Labor	\$ 845	\$ 211
2	Electricity-Pumping	\$ 2,661	\$ 2,661
3	Water Treatment -Testing/Laboratory Fees	\$ 200	\$ 200
4	Salaries-Meter Reader	\$ 984	\$ -
5	Administration & General - Salaries	\$ 3,143	\$ 786
6	Postage	\$ 118	\$ -
7	Returned Check Expense	\$ 44	\$ -
8	Salaries-Officers	\$ 825	\$ 206
9	Telephone	\$ 34	\$ -
10	Cell Phone	\$ 764	\$ -
11	Auto Expense	\$ 104	\$ 52
12	Gas & Oil Expense	\$ 424	\$ 212
13	Rent Expense	\$ 144	\$ -
14	Water Company Expense	\$ 583	\$ -
15	Bank Service Charges	\$ 23	\$ -
16	Outside Services	\$ 88	\$ -
17	Legal Expense	\$ -	\$ -
18	Dues & Subscriptions	\$ -	\$ -
19	Interest Expense	\$ -	\$ -
20	Office Expense	\$ 48	\$ -
21	Insurance Expense	\$ 61	\$ -
22	Regulatory Commission Expense	\$ 122	\$ 61
23	<b>Sub-Total Operating Expenses</b>	<b>\$ 11,215</b>	<b>\$ 4,389</b>
24	Property Taxes	\$ -	\$ -
25	Taxes & Licenses	\$ 105	\$ 21
26	Employer FICA Taxes	\$ 379	\$ 95
27	Federal Unemployment Taxes	\$ 49	\$ 12
28	State Unemployment Taxes	\$ -	\$ -
29	State & Federal Income Taxes	\$ 241	\$ 48
30	<b>Sub-Total Taxes</b>	<b>\$ 774</b>	<b>\$ 176</b>
31	Depreciation Expense	\$ 3,789	\$ 947
32	Interest Expense	\$ 1,301	\$ 325
33	CIAC Depreciation Offset	\$ (1,863)	\$ (466)
34	<b>Sub-Total Depreciation/Interest/Amortization</b>	<b>\$ 3,227</b>	<b>\$ 807</b>
35	<b>Return on Rate Base</b>	<b>\$ 970</b>	<b>\$ 243</b>
36	<b>Total Cost of Service</b>	<b>\$ 16,186</b>	<b>\$ 5,615</b>
37	<b>Overall Revenue Increase Needed</b>	<b>\$ 0</b>	<b>\$ (2,777)</b>

**VALLEY WOODS UTILITY, LLC**  
**Rate Making Income Statement-Sewer**

**Operating Revenues at Current Rates**

1	Tariffed Rate Revenues *	\$	29,596
2	Other Operating Revenues *	\$	-
3	<b>Total Operating Revenues</b>	\$	<b>29,596</b>

4 \* See "Revenues - Current Rates" for Details

**Cost of Service**

Item	Amount
1 Contract Labor	\$ 5,905
2 Electric Expense	\$ 498
3 Chemicals	\$ 1,876
4 Administration & General - Salaries	\$ 3,143
5 Postage Expense	\$ 118
6 Returned Check Expense	\$ 44
7 Salaries-Officers	\$ 825
8 Cell Phone	\$ 382
9 Rent Expense	\$ 144
10 Bank Service Charges	\$ 23
11 Outside Services	\$ 88
12 Office Expense	\$ 48
13 Insurance Expense	\$ 61
14 Regulatory Commission Expense	\$ 145
15 <b>Sub-Total Operating Expenses</b>	<b>\$ 13,300</b>
16 Property Taxes	\$ -
17 Taxes & Licenses	\$ 919
18 Employer FICA Taxes	\$ 303
19 Federal Unemployment Taxes	\$ 40
20 State Unemployment Taxes	\$ -
21 State & Federal Income Taxes	\$ 354
22 <b>Sub-Total Taxes</b>	<b>\$ 1,616</b>
23 Depreciation Expense	\$ 6,356
24 Interest Expense	\$ 1,909
25 CIAC Depreciation Offset	\$ (3,610)
26 <b>Sub-Total Depreciation/Interest/Amortization</b>	<b>\$ 4,655</b>
27 <b>Return on Rate Base</b>	<b>\$ 1,423</b>
28 <b>Total Cost of Service</b>	<b>\$ 20,994</b>
29 <b>Overall Revenue Increase Needed</b>	<b>\$ (8,602)</b>

# APPENDIX B

## EMS RUNS

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2015-0192  
**Date Prepared:** September 1, 2015



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revision 2**

**STAFF ACCOUNTING SCHEDULES**

**BILYEU RIDGE WATER COMPANY, LLC**

**CASE NO. WR-2015-0192**

**Jefferson City, Missouri**

**September 2015**

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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) \$15,770			
Rev-3	Miscellaneous Revenues		(1) \$0			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$15,770</u>			
1	OPERATIONS EXPENSES					
2	Management Salary (1)		(2) \$0	\$0	\$0	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Contract Labor (812)		\$3,450	\$0	\$3,450	0.00%
5	Utilities (842) - Electric		\$2,224	\$0	\$2,224	0.00%
6	Water Testing Expense (845)		\$200	\$0	\$200	0.00%
7	Chemicals (605)		\$0	\$0	\$0	0.00%
8	TOTAL OPERATIONS EXPENSE		<u>\$5,874</u>	\$0	\$5,874	
9	MAINTENANCE EXPENSES					
10	Outside Services Employed (1)		\$0	\$0	\$0	0.00%
11	Misc. Supplies		\$0	\$0	\$0	0.00%
12	System Maintenance		\$0	\$0	\$0	0.00%
13	TOTAL MAINTENANCE EXPENSE		<u>\$0</u>	\$0	\$0	
14	CUSTOMER ACCOUNT EXPENSE					
15	Salaries - Other (815) - Meter Reader		\$806	\$0	\$806	0.00%
16	Salary Vacation (820) - Meter Reader		\$0	\$0	\$0	0.00%
17	Salary Sick (822) - Meter Reader		\$0	\$0	\$0	0.00%
18	Hourly Wages (816) - Accounting and Collecting Labor		\$7,803	\$0	\$7,803	0.00%
19	Accounting Fees		\$0	\$0	\$0	0.00%
20	Billing & Collections		\$0	\$0	\$0	0.00%
21	Credit Card Fees (732)		\$0	\$0	\$0	0.00%
22	Office Supplies		\$0	\$0	\$0	0.00%
23	Postage (796)		\$359	\$0	\$359	0.00%
24	Uncollectible Accounts		\$0	\$0	\$0	0.00%
25	Returned Check (714)		\$33	\$0	\$33	0.00%
26	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$9,001</u>	\$0	\$9,001	
27	ADMINISTRATIVE & GENERAL EXPENSES					
28	Administration & General Salary (1)		\$0	\$0	\$0	0.00%
29	Salaries - Officers (813)		\$2,517	\$0	\$2,517	0.00%
30	Office Utilities		\$0	\$0	\$0	0.00%
31	Telephone (830)		\$52	\$0	\$52	0.00%
32	Cell Phone (833)		\$382	\$0	\$382	0.00%
33	Vehicle Insurance		\$0	\$0	\$0	0.00%
34	Auto Expense (709)		\$159	\$0	\$159	0.00%
35	Gas & Oil (750)		\$467	\$0	\$467	0.00%
36	Medical Insurance		\$0	\$0	\$0	0.00%
37	Insurance (757)		\$187	\$0	\$187	0.00%
38	Rent (805)		\$312	\$0	\$312	0.00%
39	Other Misc. Expenses		\$0	\$0	\$0	0.00%
40	Water Co Expense - BR (775)		\$840	\$0	\$840	0.00%
41	Bank Service Charges (715)		\$71	\$0	\$71	0.00%
42	Outside Services (730)		\$175	\$0	\$175	0.00%
43	Legal (769)		\$0	\$0	\$0	0.00%
44	Dues & Subscriptions (739)		\$0	\$0	\$0	0.00%
45	Office Expense (783)		\$147	\$0	\$147	0.00%
46	Interest Expense (920)		\$0	\$0	\$0	0.00%
47	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$5,309</u>	\$0	\$5,309	
48	OTHER OPERATING EXPENSES					
49	MO DNR Fees		\$0	\$0	\$0	0.00%
50	Primacy Fee (798)		\$0	\$0	\$0	0.00%
51	PSC Assessment (797)		\$116	\$0	\$116	0.00%
52	Corporate Registration		\$0	\$0	\$0	0.00%
53	CIAC Depreciation Offset		-\$3,693	\$0	-\$3,693	0.00%

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
54	Depreciation		\$4,491	\$0	\$4,491	0.00%
55	TOTAL OTHER OPERATING EXPENSES		\$914	\$0	\$914	
56	TAXES OTHER THAN INCOME					
57	Real & Personal Property Taxes		\$0	\$0	\$0	0.00%
58	Taxes & Licenses (827)		\$0	\$0	\$0	0.00%
59	Payroll Taxes		\$0	\$0	\$0	0.00%
60	Social Security/Medicare (791)		\$851	\$0	\$851	0.00%
61	Unemployment Compensation (841)		\$102	\$0	\$102	0.00%
62	TOTAL TAXES OTHER THAN INCOME		\$953	\$0	\$953	
63	TOTAL OPERATING EXPENSES		\$22,051	\$0	\$22,051	
64	Interest Expense	(3)	\$743	\$0	\$743	0.00%
65	Return on Equity	(3)	\$554	\$0	\$554	0.00%
66	Income Taxes	(3)	\$138	\$0	\$138	0.00%
67	TOTAL INTEREST RETURN & TAXES		\$1,435	\$0	\$1,435	
68	TOTAL COST OF SERVICE		\$23,486	\$0	\$23,486	
69	Less: Miscellaneous Revenues		\$0	\$0	\$0	0.00%
70	COST TO RECOVER IN RATES		\$23,486	\$0	\$23,486	
71	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$7,716</u>			
72	PERCENTAGE OF INCREASE		<u>48.93%</u>			
73	REQUESTED INCREASE IN REVENUES		\$5,000			

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



**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$129,902	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$72,119	From Depreciation Reserve Schedule
3	Net Plant In Service	\$57,782	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$110,633	
	CIAC Depreciation	\$72,658	
5	Total Rate Base	\$19,807	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$1,434	

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate of Return Including Income Tax - Water

		A	B	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.03% (1) & (2)	<u>14.16%</u>	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.96%	B1 + B2
4	Equity Tax Factor		1.2494	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		<u>2.80%</u>	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.49%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		<u>3.75%</u>	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		<u><u>7.24%</u></u>	B6+B7

To Rate Base Schedule

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

Equity Income Required \$652  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$652	\$98
\$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
			<u>\$652</u>	<u>\$98</u>
			Consolidated Tax Rate:	
			Average Tax Rate: <span style="float: right;">0.1503</span>	

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$98,800	25.00%	11.18%	2.795%
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	\$296,399	75.00%	5.00%	3.750%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b><u>\$395,199</u></b>	<b><u>100.00%</u></b>		<b><u>6.545%</u></b>

To PreTax Return Rate Schedule

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

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$3,000	P-2	-\$3,000	100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$3,000		-\$3,000		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$6,000	P-6	-\$5,000	100.00%	\$1,000
7	311.000	Structures & Improvements - SSP	\$6,630	P-7	-\$1,489	100.00%	\$5,141
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$15,420	P-10	-\$645	100.00%	\$14,775
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$28,050		-\$7,134		\$20,916
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$0	P-16	\$11,046	100.00%	\$11,046
17	325.200	High Service or Booster Pumps	\$13,804	P-17	-\$5,297	100.00%	\$8,507
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$13,804		\$5,749		\$19,553
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0			100.00%	\$0
25		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$11,685	P-29	\$1,206	100.00%	\$12,891
30	343.000	Transmission & Distribution Mains	\$75,705	P-30	-\$14,427	100.00%	\$61,278
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$2,520	P-33	\$1,180	100.00%	\$3,700
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations- Bronze	\$0			100.00%	\$0
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0	P-37	\$9,375	100.00%	\$9,375
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$89,910		-\$2,666		\$87,244
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$540	P-43	-\$540	100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	P-45	\$31,672	6.91%	\$2,189
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$0			100.00%	\$0
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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
53		TOTAL GENERAL PLANT	\$540		\$31,132		\$2,189
54		TOTAL PLANT IN SERVICE	<u>\$135,304</u>		<u>\$24,081</u>		<u>\$129,902</u>

To Rate Base & Depreciation Schedules

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Plant in Service - Water**

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
P-2	Organization	301.000		-\$3,000
	1. To reflect amount included in WR-2013-0329 order.		-\$3,000	
P-6	Land & Land Rights - SSP	310.000		-\$5,000
	1. To reflect amount included in WR-2013-0329 order.		-\$5,000	
P-7	Structures & Improvements - SSP	311.000		-\$1,489
	1. To reflect amount included in WR-2013-0329 order.		-\$1,489	
P-10	Wells and Springs	314.000		-\$645
	1. To reflect amount included in WR-2013-0329 order.		-\$645	
P-16	Submersible Electric Pumping Equipment	325.100		\$11,046
	1. To reflect amount included in WR-2013-0329 order.		\$11,046	
P-17	High Service or Booster Pumps	325.200		-\$5,297
	1. To reflect amount included in WR-2013-0329 order.		-\$5,297	
P-29	Distribution Reservoirs & Standpipes	342.000		\$1,206
	1. To reflect amount included in WR-2013-0329 order.		\$1,206	
P-30	Transmission & Distribution Mains	343.000		-\$14,427

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Plant in Service - Water**

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	1. To reflect amount included in WR-2013-0329 order.		-\$14,427	
P-33	Meters	346.000		\$1,180
	1. To reflect amount included in WR-2013-0329 order.		\$1,180	
P-37	Hydrants	348.000		\$9,375
	1. To reflect amount included in WR-2013-0329 order.		\$9,375	
P-43	Office Furniture & Equipment	391.000		-\$540
	1. To reflect amount included in WR-2013-0329 order.		-\$540	
P-45	Transportation Equipment - GP	392.000		\$31,672
	1. To add 2008 Ford F250 to be used by operators in all regulated systems.		\$14,738	
	2. To add 2012 Ford F150 to be used for meter services.		\$16,934	
<b>Total Plant Adjustments</b>				<b>\$24,081</b>

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$0	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<u>\$0</u>		<u>\$0</u>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights - SSP	\$1,000	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$5,141	2.50%	\$129
8	312.000	Collection & Impounding Reservoirs	\$0	0.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0	0.00%	\$0
10	314.000	Wells and Springs	\$14,775	2.00%	\$296
11	315.000	Infiltration Galleries & Tunnels	\$0	0.00%	\$0
12	316.000	Supply Mains	\$0	0.00%	\$0
13		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<u>\$20,916</u>		<u>\$425</u>
14		<b>PUMPING PLANT</b>			
15	321.000	Structures & Improvements - PP	\$0	2.50%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$11,046	10.00%	\$1,105
17	325.200	High Service or Booster Pumps	\$8,507	6.70%	\$570
18	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
19	328.000	Other Pumping Equipment	\$0	0.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<u>\$19,553</u>		<u>\$1,675</u>
21		<b>WATER TREATMENT PLANT</b>			
22	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0	2.50%	\$0
24	332.000	Water Treatment Equipment	\$0	2.90%	\$0
25		<b>TOTAL WATER TREATMENT PLANT</b>	<u>\$0</u>		<u>\$0</u>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
27	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$12,891	2.50%	\$322
30	343.000	Transmission & Distribution Mains	\$61,278	2.00%	\$1,226
31	344.000	Fire Mains	\$0	0.00%	\$0
32	345.000	Services	\$0	2.50%	\$0
33	346.000	Meters	\$3,700	10.00%	\$370
34	346.000	Meters- Plastic Chamber	\$0	0.00%	\$0
35	347.000	Meter Installations- Bronze	\$0	0.00%	\$0
36	347.000	Meter Installations- Plastic	\$0	0.00%	\$0
37	348.000	Hydrants	\$9,375	2.00%	\$188
38	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
39		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<u>\$87,244</u>		<u>\$2,106</u>



**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Depreciation Expense - Water**

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		GENERAL PLANT			
41	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
42	390.000	Structures & Improvements - GP	\$0	2.50%	\$0
43	391.000	Office Furniture & Equipment	\$0	5.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0	14.30%	\$0
45	392.000	Transportation Equipment - GP	\$2,189	13.00%	\$285
46		Other General Equipment	\$0	0.00%	\$0
47	393.000	Stores Equipment	\$0	4.00%	\$0
48	395.000	Laboratory Equipment	\$0	5.00%	\$0
49	396.000	Power-Operated Equipment	\$0	6.70%	\$0
50	397.000	Communication Equipment	\$0	6.70%	\$0
51	398.000	Miscellaneous Equipment	\$0	0.00%	\$0
52	399.000	Other Tangible Property	\$0	0.00%	\$0
53		TOTAL GENERAL PLANT	\$2,189		\$285
54		Total Depreciation	\$129,902		\$4,491

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$2,876	R-7	\$80	100.00%	\$2,956
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$5,736	R-10	\$1,061	100.00%	\$6,797
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$8,612		\$1,141		\$9,753
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$0	R-16	\$10,768	100.00%	\$10,768
17	325.200	High Service or Booster Pumps	\$3,312	R-17	\$3,892	100.00%	\$7,204
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$3,312		\$14,660		\$17,972
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0			100.00%	\$0
25		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$4,670	R-29	\$1,633	100.00%	\$6,303
30	343.000	Transmission & Distribution Mains	\$33,361	R-30	-\$6,940	100.00%	\$26,421
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$1,996	R-33	\$5,323	100.00%	\$7,319
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations- Bronze	\$0			100.00%	\$0
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0	R-37	\$3,888	100.00%	\$3,888
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$40,027		\$3,904		\$43,931
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$217	R-43	-\$217	100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	R-45	\$6,706	6.91%	\$463
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$0			100.00%	\$0
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Accumulated Depreciation Reserve - Water**

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjustment Number	<u>E</u> Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
53		TOTAL GENERAL PLANT	\$217		\$6,489		\$463
54		TOTAL DEPRECIATION RESERVE	<u>\$52,168</u>		<u>\$26,194</u>		<u>\$72,119</u>

To Rate Base Schedule

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-7	Structures & Improvements - SSP	311.000		\$80
	1. To reflect depreciation reserve included in WR-2013-0329 order.		\$80	
R-10	Wells and Springs	314.000		\$1,061
	1. To reflect depreciation reserve included in WR-2013-0329 order.		\$1,061	
R-16	Submersible Electric Pumping Equipment	325.100		\$10,768
	1. To reflect depreciation reserve included in WR-2013-0329 order.		\$10,768	
R-17	High Service or Booster Pumps	325.200		\$3,892
	1. To reflect depreciation reserve included in WR-2013-0329 order.		\$3,892	
R-29	Distribution Reservoirs & Standpipes	342.000		\$1,633
	1. To reflect depreciation reserve included in WR-2013-0329 order.		\$1,633	
R-30	Transmission & Distribution Mains	343.000		-\$6,940
	1. To reflect depreciation reserve included in WR-2013-0329 order.		-\$6,940	
R-33	Meters	346.000		\$5,323
	1. To reflect depreciation reserve included in WR-2013-0329 order.		\$5,323	

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-37	Hydrants	348.000		\$3,888
	1. To reflect depreciation reserve included in WR-2013-0329 order.		\$3,888	
R-43	Office Furniture & Equipment	391.000		-\$217
	1. To reflect depreciation reserve included in WR-2013-0329 order.		-\$217	
R-45	Transportation Equipment - GP	392.000		\$6,706
	1. To add depreciation reserve on 2008 Ford F250 to be used by operators in all regulated systems.		\$6,706	
<b>Total Reserve Adjustments</b>				<b>\$26,194</b>

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Schedule - Water**

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		<b>ANNUALIZED REVENUES</b>					
Rev-2		Annualized Rate Revenues	\$15,654	Rev-2	\$116	100.00%	\$15,770
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$0	100.00%	\$0
Rev-4		<b>TOTAL ANNUALIZED REVENUES</b>	<b>\$15,654</b>		<b>\$116</b>		<b>\$15,770</b>

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Adjustment Schedule - Water**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rev-2	Annualized Rate Revenues			\$116
	1. To Annualize Rate Revenues		\$116	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
<b>Total Revenue Adjustments</b>				<b>\$116</b>

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Residential 5/8"		Commercial 2"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	61		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	732		0	
5	Current Customer Charge	<u>\$11.56</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$8,462		\$0
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	3,057,681		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	3,057,681		0	
11	Block 1, Commodity Gallons per Block	3,057,681		0	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	3,057.68		0.00	
14	Block 1, Existing Commodity Charge	<u>\$2.39</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$7,308		\$0
16	<b>Total Annualized Water Rate Revenues</b>		<u><b>\$15,770</b></u>		<u><b>\$0</b></u>

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.



Bilyeu Ridge Water Company, LLC  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Rate Revenue Feeder Schedule - Water

Line Number	A Description	Total	
		F Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	61	
3	Bills Per Year		
4	Customer Bills Per year	732	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$8,462
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	3,057,681	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	3,057,681	
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.		\$7,308
16	<b>Total Annualized Water Rate Revenues</b>		<b><u>\$15,770</u></b>

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.

**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Miscellaneous Revenues Feeder - Water**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Description of Miscellaneous Revenue Item1	\$0
2	Description of Miscellaneous Revenue Item2	\$0
3	Total Miscellaneous Revenues	<u>\$0</u>

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		<b>OPERATIONS EXPENSES</b>					
2		Management Salary (1)	\$0			100.00%	\$0
3		Operators Salary/Contract Services (1)	\$0			100.00%	\$0
4		Contract Labor (812)	\$3,730	W-4	-\$280	100.00%	\$3,450
5		Utilities (842) - Electric	\$2,108	W-5	\$116	100.00%	\$2,224
6		Water Testing Expense (845)	\$200			100.00%	\$200
7		Chemicals (605)	\$0			100.00%	\$0
8		<b>TOTAL OPERATIONS EXPENSE</b>	<u>\$6,038</u>		<u>-\$164</u>		<u>\$5,874</u>
9		<b>MAINTENANCE EXPENSES</b>					
10		Outside Services Employed (1)	\$0			100.00%	\$0
11		Misc. Supplies	\$0			100.00%	\$0
12		System Maintenance	\$0			100.00%	\$0
13		<b>TOTAL MAINTENANCE EXPENSE</b>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
14		<b>CUSTOMER ACCOUNT EXPENSE</b>					
15		Salaries - Other (815) - Meter Reader	\$840	W-15	-\$34	100.00%	\$806
16		Salary Vacation (820) - Meter Reader	\$0			100.00%	\$0
17		Salary Sick (822) - Meter Reader	\$0			100.00%	\$0
18		Hourly Wages (816) - Accounting and Collecting Labor	\$1,882	W-18	\$5,921	100.00%	\$7,803
19		Accounting Fees	\$0			100.00%	\$0
20		Billing & Collections	\$0			100.00%	\$0
21		Credit Card Fees (732)	\$131	W-21	-\$131	100.00%	\$0
22		Office Supplies	\$0			100.00%	\$0
23		Postage (796)	\$0	W-23	\$359	100.00%	\$359
24		Uncollectible Accounts	\$0			100.00%	\$0
25		Returned Check (714)	\$33			100.00%	\$33
26		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<u>\$2,886</u>		<u>\$6,115</u>		<u>\$9,001</u>
27		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
28		Administration & General Salary (1)	\$0			100.00%	\$0
29		Salaries - Officers (813)	\$0	W-29	\$2,517	100.00%	\$2,517
30		Office Utilities	\$0			100.00%	\$0
31		Telephone (830)	\$0	W-31	\$52	100.00%	\$52
32		Cell Phone (833)	\$44	W-32	\$338	100.00%	\$382
33		Vehicle Insurance	\$0			100.00%	\$0
34		Auto Expense (709)	\$57	W-34	\$102	100.00%	\$159
35		Gas & Oil (750)	\$467			100.00%	\$467
36		Medical Insurance	\$0			100.00%	\$0
37		Insurance (757)	\$0	W-37	\$187	100.00%	\$187
38		Rent (805)	\$312			100.00%	\$312
39		Other Misc. Expenses	\$0			100.00%	\$0
40		Water Co Expense - BR (775)	\$953	W-40	-\$113	100.00%	\$840
41		Bank Service Charges (715)	\$0	W-41	\$71	100.00%	\$71
42		Outside Services (730)	\$175			100.00%	\$175
43		Legal (769)	\$0			100.00%	\$0
44		Dues & Subscriptions (739)	\$0			100.00%	\$0
45		Office Expense (783)	\$0	W-45	\$147	100.00%	\$147
46		Interest Expense (920)	\$0			100.00%	\$0
47		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<u>\$2,008</u>		<u>\$3,301</u>		<u>\$5,309</u>
48		<b>OTHER OPERATING EXPENSES</b>					
49		MO DNR Fees	\$0			100.00%	\$0
50		Primacy Fee (798)	\$191	W-50	-\$191	100.00%	\$0
51		PSC Assessment (797)	\$60	W-51	\$56	100.00%	\$116
52		Corporate Registration	\$0			100.00%	\$0
53		CIAC Depreciation Offset	\$0	W-53	-\$3,693	100.00%	-\$3,693
54		Depreciation	\$0	W-54	\$4,491	100.00%	\$4,491
55		<b>TOTAL OTHER OPERATING EXPENSES</b>	<u>\$251</u>		<u>\$663</u>		<u>\$914</u>

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Water

A	B	C	D	E	F	G
Line Number	Account Number (Optional) Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
56	TAXES OTHER THAN INCOME					
57	Real & Personal Property Taxes	\$0			100.00%	\$0
58	Taxes & Licenses (827)	\$0			100.00%	\$0
59	Payroll Taxes	\$0			100.00%	\$0
60	Social Security/Medicare (791)	\$208	W-60	\$643	100.00%	\$851
61	Unemployment Compensation (841)	\$21	W-61	\$81	100.00%	\$102
62	TOTAL TAXES OTHER THAN INCOME	<u>\$229</u>		<u>\$724</u>		<u>\$953</u>
63	TOTAL OPERATING EXPENSES	<u>\$11,412</u>		<u>\$10,639</u>		<u>\$22,051</u>

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>W-4</b>	<b>Contract Labor (812)</b>			<b>-\$280</b>
	1. To remove costs associated with adding new operators to payroll. (Brooke Richter)		-\$280	
<b>W-5</b>	<b>Utilities (842) - Electric</b>			<b>\$116</b>
	1. To include an annualized level of utility expense. (Brooke Richter)		\$116	
<b>W-15</b>	<b>Salaries - Other (815) - Meter Reader</b>			<b>-\$34</b>
	1. To include an annualized level of salary expense for Lana Baysinger. (Brooke Richter)		-\$34	
<b>W-18</b>	<b>Hourly Wages (816) - Accounting and Collecting Labo</b>			<b>\$5,921</b>
	1. To include an annualized level of salary expense for Connie Long. (Brooke Richter)		-\$31	
	2. To include an annualized level of salary expense for Donaleen Alexander. (Brooke Richter)		\$135	
	3. To include an annualized level of salary expense for an additional customer service representative. (Garv Banqert)		\$1,300	
	4. To include an annualized level of salary expense for a new operator. (David Spratt)		\$2,457	
	5. To include an annualized level of salary expense for a new assistant operator. (David Spratt)		\$2,086	
	6. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$26	
<b>W-21</b>	<b>Credit Card Fees (732)</b>			<b>-\$131</b>
	1. To remove credit card fees from Test Year. (Brooke Richter)		-\$131	

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-23	Postage (796)			\$359
	1. Adjust for annualized postage expense for Bilyeu Ridge bills. (Keith Foster)		\$359	
W-29	Salaries - Officers (813)			\$2,517
	1. To include an annualized level of salary expense for Bert Brower. (Brooke Richter)		\$2,517	
W-31	Telephone (830)			\$52
	1. To annualize and reallocate telephone expenses between all regulated utilities. (Brooke Richter)		\$52	
W-32	Cell Phone (833)			\$338
	1. To annualize and reallocate cell phone expenses between all regulated utilities. (Brooke Richter)		\$338	
W-34	Auto Expense (709)			\$102
	1. To annualize and reallocate auto expenses between all regulated utilities. (Brooke Richter)		\$102	
W-37	Insurance (757)			\$187
	1. To annualize general liability insurance. (Brooke Richter)		\$187	
W-40	Water Co Expense - BR (775)			-\$113
	1. To remove expenses without a copy of an invoice to validate. (Brooke Richter)		-\$83	
	2. To remove mowing expenses to be performed by new operators. (Brooke Richter)		-\$30	

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-41	Bank Service Charges (715)			\$71
	1. To annualize and reallocate bank service charges between all regulated utilities. (Brooke Richter)		\$71	
W-45	Office Expense (783)			\$147
	1. To annualize and reallocate office expense between all regulated utilities. (Keith Foster)		\$147	
W-50	Primacy Fee (798)			-\$191
	1. To remove primacy fee expense. (Keith Foster)		-\$191	
W-51	PSC Assessment (797)			\$56
	1. To annualize PSC Assessment. (Brooke Richter)		\$56	
W-53	CIAC Depreciation Offset			-\$3,693
	1. Adjust to include test year CIAC depreciation offset. (Keith Foster)		-\$3,693	
W-54	Depreciation			\$4,491
	1. To Annualize Depreciation		\$4,491	
W-60	Social Security/Medicare (791)			\$643
	1. To include an annualized amount of Social Security/Medicare expense for Bert Brower. (Brooke Richter)		\$193	
	2. To include an annualized amount of Social Security/Medicare expense for Connie Long. (Brooke Richter)		-\$2	

Bilyeu Ridge Water Company, LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	3. To include an annualized amount of Social Security/Medicare expense for Donaleen Alexander. (Brooke Richter)		\$10	
	4. To include an annualized amount of Social Security/Medicare expense for an additional customer service representative. (Gary Bangert)		\$99	
	5. To include an annualized amount of Social Security/Medicare expense for Lana Baysinger. (Brooke Richter)		-\$3	
	6. To include an annualized amount of Social Security/Medicare expense for a new operator. (David Spratt)		\$188	
	7. To include an annualized amount of Social Security/Medicare expense for a new assistant operator. (David Spratt)		\$160	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$2	
<b>W-61</b>	<b>Unemployment Compensation (841)</b>			<b>\$81</b>
	1. To include an annualized amount of FUTA and SUTA tax expense for Bert Brower. (Brooke Richter)		\$15	
	2. To include an annualized amount of FUTA and SUTA tax expense for Connie Long. (Brooke Richter)		\$15	
	3. To include an annualized amount of FUTA and SUTA tax expense for Donaleen Alexander. (Brooke Richter)		\$4	
	4. To include an annualized amount of FUTA and SUTA tax expense for an additional customer service representative. (Gary Bangert)		\$15	
	5. To include an annualized amount of FUTA and SUTA tax expense for Lana Baysinger. (Brooke Richter)		\$2	



**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	6. To include an annualized amount of FUTA and SUTA tax expense for a new operator. (David Spratt)		\$15	
	7. To include an annualized amount of FUTA and SUTA tax expense for a new assistant operator. (David Spratt)		\$15	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		\$0	
<b>Total Expense Adjustments</b>				<b>\$10,639</b>

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2015-0192  
**Date Prepared:** September 1, 2015



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revision 2**

**STAFF ACCOUNTING SCHEDULES**

**MIDLAND WATER COMPANY, INC.**

**CASE NO. WR-2015-0192**

**Jefferson City, Missouri**

**September 2015**

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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) \$33,346			
Rev-3	Miscellaneous Revenues		(1) \$420			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$33,766</u>			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary (1)		\$0	\$0	\$0	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Contract Labor (812)		\$340	\$0	\$340	0.00%
5	Utilities (842) - Electric		\$3,878	\$0	\$3,878	0.00%
6	Water Testing Expense (845)		\$200	\$0	\$200	0.00%
7	Chemicals (605)		\$1,496	\$0	\$1,496	0.00%
8	TOTAL OPERATIONS EXPENSE		<u>\$5,914</u>	\$0	\$5,914	
9	MAINTENANCE EXPENSES					
10	Outside Services Employed (1)		\$0	\$0	\$0	0.00%
11	Misc. Supplies		\$0	\$0	\$0	0.00%
12	System Maintenance		\$0	\$0	\$0	0.00%
13	TOTAL MAINTENANCE EXPENSE		<u>\$0</u>	\$0	\$0	
14	CUSTOMER ACCOUNT EXPENSE					
15	Salaries - Other (815) - Meter Reader		\$1,339	\$0	\$1,339	0.00%
16	Salary Vacation (820) - Meter Reader		\$0	\$0	\$0	0.00%
17	Salary Sick (822) - Meter Reader		\$0	\$0	\$0	0.00%
18	Hourly Wages (816) - Accounting and Collecting Labor		\$11,861	\$0	\$11,861	0.00%
19	Accounting Fees		\$0	\$0	\$0	0.00%
20	Billing & Collections		\$0	\$0	\$0	0.00%
21	Credit Card Fees (732)		\$0	\$0	\$0	0.00%
22	Office Supplies		\$0	\$0	\$0	0.00%
23	Postage (796)		\$547	\$0	\$547	0.00%
24	Uncollectible Accounts		\$0	\$0	\$0	0.00%
25	Returned Check (714)		\$0	\$0	\$0	0.00%
26	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$13,747</u>	\$0	\$13,747	
27	ADMINISTRATIVE & GENERAL EXPENSES					
28	Administration & General Salary (1)		\$0	\$0	\$0	0.00%
29	Salaries - Officers (813)		\$3,838	\$0	\$3,838	0.00%
30	Office Utilities		\$0	\$0	\$0	0.00%
31	Telephone (830)		\$1,356	\$0	\$1,356	0.00%
32	Cell Phone (833)		\$381	\$0	\$381	0.00%
33	Vehicle Insurance		\$0	\$0	\$0	0.00%
34	Auto Expense (709)		\$242	\$0	\$242	0.00%
35	Gas & Oil (750)		\$814	\$0	\$814	0.00%
36	Medical Insurance		\$0	\$0	\$0	0.00%
37	Insurance (757)		\$285	\$0	\$285	0.00%
38	Rent (805)		\$552	\$0	\$552	0.00%
39	Other Misc. Expenses		\$0	\$0	\$0	0.00%
40	Water Co Expense - Midland (777)		\$621	\$0	\$621	0.00%
41	Bank Service Charges (715)		\$108	\$0	\$108	0.00%
42	Outside Services (730)		\$250	\$0	\$250	0.00%
43	Legal (769)		\$0	\$0	\$0	0.00%
44	Dues & Subscriptions (739)		\$0	\$0	\$0	0.00%
45	Office Expense (783)		\$223	\$0	\$223	0.00%
46	Interest Expense (920)		\$63	\$0	\$63	0.00%
47	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$8,733</u>	\$0	\$8,733	
48	OTHER OPERATING EXPENSES					
49	MO DNR Fees		\$0	\$0	\$0	0.00%
50	Primacy Fee (798)		\$0	\$0	\$0	0.00%
51	PSC Assessment (797)		\$260	\$0	\$260	0.00%
52	Corporate Registration		\$0	\$0	\$0	0.00%
53	CIAC Depreciation Offset		-\$3,931	\$0	-\$3,931	0.00%

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
54	Depreciation		\$4,975	\$0	\$4,975	0.00%
55	TOTAL OTHER OPERATING EXPENSES		\$1,304	\$0	\$1,304	
56	TAXES OTHER THAN INCOME					
57	Real & Personal Property Taxes		\$0	\$0	\$0	0.00%
58	Taxes & Licenses (827)		\$97	\$0	\$97	0.00%
59	Payroll Taxes		\$0	\$0	\$0	0.00%
60	Social Security/Medicare (791)		\$1,304	\$0	\$1,304	0.00%
61	Unemployment Compensation (841)		\$154	\$0	\$154	0.00%
62	TOTAL TAXES OTHER THAN INCOME		\$1,555	\$0	\$1,555	
63	TOTAL OPERATING EXPENSES		\$31,253	\$0	\$31,253	
64	Interest Expense	(3)	\$1,551	\$0	\$1,551	0.00%
65	Return on Equity	(3)	\$1,156	\$0	\$1,156	0.00%
66	Income Taxes	(3)	\$288	\$0	\$288	0.00%
67	TOTAL INTEREST RETURN & TAXES		\$2,995	\$0	\$2,995	
68	TOTAL COST OF SERVICE		\$34,248	\$0	\$34,248	
69	Less: Miscellaneous Revenues		\$420	\$0	\$420	0.00%
70	COST TO RECOVER IN RATES		\$33,828	\$0	\$33,828	
71	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$482</u>			
72	PERCENTAGE OF INCREASE		<u>1.43%</u>			
73	REQUESTED INCREASE IN REVENUES		\$9,000			

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

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$118,085	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$39,068	From Depreciation Reserve Schedule
3	Net Plant In Service	\$79,017	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$100,593	
	CIAC Depreciation	\$64,408	
	Customer Deposits	-\$1,475	
5	Total Rate Base	\$41,357	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$2,995	

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate of Return Including Income Tax - Water

	A	B	formulas
1 State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2 Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	<u>14.13%</u>	(1 - B1) x A2
3 Composite Effective Income Tax Rate		19.94%	B1 + B2
4 Equity Tax Factor		1.2490	1 / (1-B3)
5 Recommended Weighted Rate of Return on Equity - Common and Preferred		<u>2.80%</u>	From Capital Structure Schedule
6 Weighted Rate of Return on Equity Including Income Tax		3.49%	B4 x B5
7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		<u>3.75%</u>	From Capital Structure Schedule
8 Total Weighted Rate of Return Including Income Tax		<u><u>7.24%</u></u>	B6+B7

To Rate Base Schedule

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

Equity Income Required            \$1,360  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$1,360	\$204
\$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
			<u>\$1,360</u>	<u>\$204</u>
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$98,800	25.00%	11.18%	2.795%
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	\$296,399	75.00%	5.00%	3.750%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b><u>\$395,199</u></b>	<b><u>100.00%</u></b>		<b><u>6.545%</u></b>

To PreTax Return Rate Schedule

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

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$2,106	P-2	-\$2,106	100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$2,106		-\$2,106		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$2,000	P-6	\$106	100.00%	\$2,106
7	311.000	Structures & Improvements - SSP	\$2,310	P-7	\$1	100.00%	\$2,311
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$12,072			100.00%	\$12,072
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$16,382		\$107		\$16,489
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$29,410	P-16	-\$19,174	100.00%	\$10,236
17	325.200	High Service or Booster Pumps	\$5,600	P-17	-\$1,878	100.00%	\$3,722
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$35,010		-\$21,052		\$13,958
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$793			100.00%	\$793
25		TOTAL WATER TREATMENT PLANT	\$793		\$0		\$793
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$7,075			100.00%	\$7,075
30	343.000	Transmission & Distribution Mains	\$62,228	P-30	-\$2,198	100.00%	\$60,030
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$770			100.00%	\$770
33	346.000	Meters	\$5,292	P-33	-\$2,415	100.00%	\$2,877
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations- Bronze	\$0	P-35	\$6,560	100.00%	\$6,560
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$4,145	P-38	-\$4,145	100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$79,510		-\$2,198		\$77,312
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	P-45	\$31,672	10.53%	\$3,335
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$6,222	P-49	-\$3,111	100.00%	\$3,111
50	397.000	Communication Equipment	\$2,402	P-50	\$685	100.00%	\$3,087
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0



**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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
53		TOTAL GENERAL PLANT	\$8,624		\$29,246		\$9,533
54		TOTAL PLANT IN SERVICE	<u>\$142,425</u>		<u>\$3,997</u>		<u>\$118,085</u>

To Rate Base & Depreciation Schedules

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Plant in Service - Water**

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
P-2	Organization	301.000		-\$2,106
	1. To reflect amount included in WR-2012-0031 order.		-\$2,106	
P-6	Land & Land Rights - SSP	310.000		\$106
	1. To reflect amount included in WR-2012-0031 order.		\$106	
P-7	Structures & Improvements - SSP	311.000		\$1
	1. To reflect amount included in WR-2012-0031 order.		\$1	
P-16	Submersible Electric Pumping Equipment	325.100		-\$19,174
	1. To reflect amount included in WR-2012-0031 order.		-\$19,174	
P-17	High Service or Booster Pumps	325.200		-\$1,878
	1. To reflect retirements not included in Company's Annual Reports.		-\$1,878	
P-30	Transmission & Distribution Mains	343.000		-\$2,198
	1. To reflect retirement no included in Company's Annual Reports.		-\$2,198	
P-33	Meters	346.000		-\$2,415
	1. To reflect amount included in WR-2012-0031 order.		-\$2,415	
P-35	Meter Installations- Bronze	347.000		\$6,560

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Plant in Service - Water**

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	1. To reflect amount included in WR-2012-0031 order.		\$6,560	
P-38	Other Transmission & Distribution Plant	349.000		-\$4,145
	1. To reflect amount included in WR-2012-0031 order.		-\$4,145	
P-45	Transportation Equipment - GP	392.000		\$31,672
	1. To add 2008 Ford F250 to be used by operators in all regulated systems.		\$14,738	
	2. To add 2012 Ford F150 to be used for meter services.		\$16,934	
P-49	Power-Operated Equipment	396.000		-\$3,111
	1. To reflect amount included in WR-2012-0031 order.		-\$3,111	
P-50	Communication Equipment	397.000		\$685
	1. To reflect amount included in WR-2012-0031 order.		\$685	
<b>Total Plant Adjustments</b>				<b>\$3,997</b>

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$0	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<u>\$0</u>		<u>\$0</u>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights - SSP	\$2,106	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$2,311	2.50%	\$58
8	312.000	Collection & Impounding Reservoirs	\$0	0.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0	0.00%	\$0
10	314.000	Wells and Springs	\$12,072	2.00%	\$241
11	315.000	Infiltration Galleries & Tunnels	\$0	0.00%	\$0
12	316.000	Supply Mains	\$0	0.00%	\$0
13		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<u>\$16,489</u>		<u>\$299</u>
14		<b>PUMPING PLANT</b>			
15	321.000	Structures & Improvements - PP	\$0	2.50%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$10,236	10.00%	\$1,024
17	325.200	High Service or Booster Pumps	\$3,722	25.00%	\$931
18	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
19	328.000	Other Pumping Equipment	\$0	0.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<u>\$13,958</u>		<u>\$1,955</u>
21		<b>WATER TREATMENT PLANT</b>			
22	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0	2.50%	\$0
24	332.000	Water Treatment Equipment	\$793	2.90%	\$23
25		<b>TOTAL WATER TREATMENT PLANT</b>	<u>\$793</u>		<u>\$23</u>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
27	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$7,075	2.50%	\$177
30	343.000	Transmission & Distribution Mains	\$60,030	2.00%	\$1,201
31	344.000	Fire Mains	\$0	0.00%	\$0
32	345.000	Services	\$770	2.50%	\$19
33	346.000	Meters	\$2,877	10.00%	\$288
34	346.000	Meters- Plastic Chamber	\$0	0.00%	\$0
35	347.000	Meter Installations- Bronze	\$6,560	2.50%	\$164
36	347.000	Meter Installations- Plastic	\$0	2.50%	\$0
37	348.000	Hydrants	\$0	2.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
39		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<u>\$77,312</u>		<u>\$1,849</u>

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		GENERAL PLANT			
41	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
42	390.000	Structures & Improvements - GP	\$0	2.50%	\$0
43	391.000	Office Furniture & Equipment	\$0	5.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0	14.30%	\$0
45	392.000	Transportation Equipment - GP	\$3,335	13.00%	\$434
46		Other General Equipment	\$0	0.00%	\$0
47	393.000	Stores Equipment	\$0	4.00%	\$0
48	395.000	Laboratory Equipment	\$0	5.00%	\$0
49	396.000	Power-Operated Equipment	\$3,111	6.70%	\$208
50	397.000	Communication Equipment	\$3,087	6.70%	\$207
51	398.000	Miscellaneous Equipment	\$0	0.00%	\$0
52	399.000	Other Tangible Property	\$0	0.00%	\$0
53		TOTAL GENERAL PLANT	\$9,533		\$849
54		Total Depreciation	\$118,085		\$4,975

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$983	R-7	-\$9	100.00%	\$974
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$7,479	R-10	-\$1,927	100.00%	\$5,552
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$8,462		-\$1,936		\$6,526
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$32,731	R-16	-\$28,365	100.00%	\$4,366
17	325.200	High Service or Booster Pumps	\$2,219	R-17	-\$8,608	100.00%	-\$6,389
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$34,950		-\$36,973		-\$2,023
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$397	R-24	-\$13	100.00%	\$384
25		TOTAL WATER TREATMENT PLANT	\$397		-\$13		\$384
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$4,067	R-29	\$1	100.00%	\$4,068
30	343.000	Transmission & Distribution Mains	\$23,514	R-30	-\$2,712	100.00%	\$20,802
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$485	R-32	\$10	100.00%	\$495
33	346.000	Meters	\$6,054	R-33	-\$3,210	100.00%	\$2,844
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations- Bronze	\$0	R-35	\$3,604	100.00%	\$3,604
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$3,032	R-38	-\$3,032	100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$37,152		-\$5,339		\$31,813
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	-\$878	R-44	\$878	100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	R-45	\$6,706	10.53%	\$706
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0	R-49	\$938	100.00%	\$938
50	397.000	Communication Equipment	\$0	R-50	\$724	100.00%	\$724
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Accumulated Depreciation Reserve - Water**

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjustment Number	<u>E</u> Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
53		TOTAL GENERAL PLANT	-\$878		\$9,246		\$2,368
54		TOTAL DEPRECIATION RESERVE	<u>\$80,083</u>		<u>-\$35,015</u>		<u>\$39,068</u>

To Rate Base Schedule

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-7	Structures & Improvements - SSP	311.000		-\$9
	1. To reflect depreciation reserve included in WR-2012-0031 order.		-\$9	
R-10	Wells and Springs	314.000		-\$1,927
	1. To reflect depreciation reserve included in WR-2012-0031 order.		-\$1,927	
R-16	Submersible Electric Pumping Equipment	325.100		-\$28,365
	1. To reflect depreciation reserve included in WR-2012-0031 order.		-\$28,365	
R-17	High Service or Booster Pumps	325.200		-\$8,608
	1. To reflect retirements not included in Company's Annual Reports.		-\$8,608	
R-24	Water Treatment Equipment	332.000		-\$13
	1. To reflect depreciation reserve included in WR-2012-0031 order.		-\$13	
R-29	Distribution Reservoirs & Standpipes	342.000		\$1
	1. To reflect depreciation reserve included in WR-2012-0031 order.		\$1	
R-30	Transmission & Distribution Mains	343.000		-\$2,712
	1. To reflect retirement not included in Company's Annual Reports.		-\$2,712	



Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-32	Services	345.000		\$10
	1. To reflect depreciation reserve included in WR-2012-0031 order.		\$10	
R-33	Meters	346.000		-\$3,210
	1. To reflect depreciation reserve included in WR-2012-0031 order.		-\$3,210	
R-35	Meter Installations- Bronze	347.000		\$3,604
	1. To reflect depreciation reserve included in WR-2012-0031 order.		\$3,604	
R-38	Other Transmission & Distribution Plant	349.000		-\$3,032
	1. To reflect depreciation reserve included in WR-2012-0031 order.		-\$3,032	
R-44	Office Computer & Electronic Equipment	391.100		\$878
	1. To reflect depreciation reserve included in WR-2012-0031 order.		\$878	
R-45	Transportation Equipment - GP	392.000		\$6,706
	1. To add depreciation reserve on 2008 Ford F250 to be used by operators in all regulated systems.		\$6,706	
R-49	Power-Operated Equipment	396.000		\$938
	1. To reflect depreciation reserve included in WR-2012-0031 order.		\$938	

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-50	Communication Equipment	397.000		\$724
	1. To reflect depreciation reserve included in WR-2012-0031 order.		\$724	
<b>Total Reserve Adjustments</b>				<b><u><u>-\$35,015</u></u></b>

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Schedule - Water**

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		<b>ANNUALIZED REVENUES</b>					
Rev-2		Annualized Rate Revenues	\$34,920	Rev-2	-\$1,574	100.00%	\$33,346
Rev-3		Miscellaneous Revenues	\$420	Rev-3	\$0	100.00%	\$420
Rev-4		<b>TOTAL ANNUALIZED REVENUES</b>	<b>\$35,340</b>		<b>-\$1,574</b>		<b>\$33,766</b>

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Adjustment Schedule - Water**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rev-2	Annualized Rate Revenues			-\$1,574
	1. To Annualize Rate Revenues		-\$1,574	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
<b>Total Revenue Adjustments</b>				<b>-\$1,574</b>

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Residential 5/8"		Commercial 2"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	93		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	1,116		0	
5	Current Customer Charge	<u>\$9.35</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$10,435		\$0
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	4,937,780		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	4,937,780		0	
11	Block 1, Commodity Gallons per Block	4,937,780		0	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	4,937.78		0.00	
14	Block 1, Existing Commodity Charge	<u>\$4.64</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$22,911		\$0
16	<b>Total Annualized Water Rate Revenues</b>		<u><b>\$33,346</b></u>		<u><b>\$0</b></u>

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.

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Revenue Feeder Schedule - Water**

Line Number	A Description	Total	
		F Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	93	
3	Bills Per Year		
4	Customer Bills Per year	1,116	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$10,435
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	4,937,780	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	4,937,780	
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.		\$22,911
16	<b>Total Annualized Water Rate Revenues</b>		<b><u>\$33,346</u></b>

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.

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Miscellaneous Revenues Feeder - Water**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Connection Fees	\$420
2	Description of Miscellaneous Revenue Item2	<u>\$0</u>
3	Total Miscellaneous Revenues	<u><u>\$420</u></u>

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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		<b>OPERATIONS EXPENSES</b>					
2		Management Salary (1)	\$0			100.00%	\$0
3		Operators Salary/Contract Services (1)	\$0			100.00%	\$0
4		Contract Labor (812)	\$1,850	W-4	-\$1,510	100.00%	\$340
5		Utilities (842) - Electric	\$6,121	W-5	-\$2,243	100.00%	\$3,878
6		Water Testing Expense (845)	\$200			100.00%	\$200
7		Chemicals (605)	\$0	W-7	\$1,496	100.00%	\$1,496
8		<b>TOTAL OPERATIONS EXPENSE</b>	<u>\$8,171</u>		<u>-\$2,257</u>		<u>\$5,914</u>
9		<b>MAINTENANCE EXPENSES</b>					
10		Outside Services Employed (1)	\$0			100.00%	\$0
11		Misc. Supplies	\$0			100.00%	\$0
12		System Maintenance	\$0			100.00%	\$0
13		<b>TOTAL MAINTENANCE EXPENSE</b>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
14		<b>CUSTOMER ACCOUNT EXPENSE</b>					
15		Salaries - Other (815) - Meter Reader	\$1,524	W-15	-\$185	100.00%	\$1,339
16		Salary Vacation (820) - Meter Reader	\$0			100.00%	\$0
17		Salary Sick (822) - Meter Reader	\$0			100.00%	\$0
18		Hourly Wages (816) - Accounting and Collecting Labor	\$2,678	W-18	\$9,183	100.00%	\$11,861
19		Accounting Fees	\$0			100.00%	\$0
20		Billing & Collections	\$0			100.00%	\$0
21		Credit Card Fees (732)	\$203	W-21	-\$203	100.00%	\$0
22		Office Supplies	\$0			100.00%	\$0
23		Postage (796)	\$0	W-23	\$547	100.00%	\$547
24		Uncollectible Accounts	\$0			100.00%	\$0
25		Returned Check (714)	\$0			100.00%	\$0
26		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<u>\$4,405</u>		<u>\$9,342</u>		<u>\$13,747</u>
27		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
28		Administration & General Salary (1)	\$0			100.00%	\$0
29		Salaries - Officers (813)	\$0	W-29	\$3,838	100.00%	\$3,838
30		Office Utilities	\$0			100.00%	\$0
31		Telephone (830)	\$1,321	W-31	\$35	100.00%	\$1,356
32		Cell Phone (833)	\$76	W-32	\$305	100.00%	\$381
33		Vehicle Insurance	\$0			100.00%	\$0
34		Auto Expense (709)	\$99	W-34	\$143	100.00%	\$242
35		Gas & Oil (750)	\$814			100.00%	\$814
36		Medical Insurance	\$0			100.00%	\$0
37		Insurance (757)	\$0	W-37	\$285	100.00%	\$285
38		Rent (805)	\$552			100.00%	\$552
39		Other Misc. Expenses	\$0			100.00%	\$0
40		Water Co Expense - Midland (777)	\$2,950	W-40	-\$2,329	100.00%	\$621
41		Bank Service Charges (715)	\$0	W-41	\$108	100.00%	\$108
42		Outside Services (730)	\$250			100.00%	\$250
43		Legal (769)	\$0			100.00%	\$0
44		Dues & Subscriptions (739)	\$0			100.00%	\$0
45		Office Expense (783)	\$0	W-45	\$223	100.00%	\$223
46		Interest Expense (920)	\$0	W-46	\$63	100.00%	\$63
47		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<u>\$6,062</u>		<u>\$2,671</u>		<u>\$8,733</u>
48		<b>OTHER OPERATING EXPENSES</b>					
49		MO DNR Fees	\$0			100.00%	\$0
50		Primacy Fee (798)	\$295	W-50	-\$295	100.00%	\$0
51		PSC Assessment (797)	\$261	W-51	-\$1	100.00%	\$260
52		Corporate Registration	\$0			100.00%	\$0
53		CIAC Depreciation Offset	\$0	W-53	-\$3,931	100.00%	-\$3,931
54		Depreciation	\$0	W-54	\$4,975	100.00%	\$4,975
55		<b>TOTAL OTHER OPERATING EXPENSES</b>	<u>\$556</u>		<u>\$748</u>		<u>\$1,304</u>



Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
56		TAXES OTHER THAN INCOME					
57		Real & Personal Property Taxes	\$0			100.00%	\$0
58		Taxes & Licenses (827)	\$97			100.00%	\$97
59		Payroll Taxes	\$0			100.00%	\$0
60		Social Security/Medicare (791)	\$321	W-60	\$983	100.00%	\$1,304
61		Unemployment Compensation (841)	\$34	W-61	\$120	100.00%	\$154
62		TOTAL TAXES OTHER THAN INCOME	<u>\$452</u>		<u>\$1,103</u>		<u>\$1,555</u>
63		TOTAL OPERATING EXPENSES	<u>\$19,646</u>		<u>\$11,607</u>		<u>\$31,253</u>

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>W-4</b>	<b>Contract Labor (812)</b>			<b>-\$1,510</b>
	1. To reclassify costs associated with Lefty's Pump & Drilling in Plant Account 325.200. (Keith Foster)		-\$270	
	2. To remove costs associated with adding new operators to payroll. (Brooke Richter)		-\$1,240	
<b>W-5</b>	<b>Utilities (842) - Electric</b>			<b>-\$2,243</b>
	1. To include an annualized level of utility expense. (Brooke Richter)		-\$218	
	2. To remove utility expense related to Phil's trailer. (Brooke Richter)		-\$2,025	
<b>W-7</b>	<b>Chemicals (605)</b>			<b>\$1,496</b>
	1. To include an annualized level of chemicals expense for Midland Water. (Keith Foster)		\$1,496	
<b>W-15</b>	<b>Salaries - Other (815) - Meter Reader</b>			<b>-\$185</b>
	1. To include an annualized level of salary expense for Lana Baysinger. (Brooke Richter)		-\$185	
<b>W-18</b>	<b>Hourly Wages (816) - Accounting and Collecting Labo</b>			<b>\$9,183</b>
	1. To include an annualized level of salary expense for Connie Long. (Brooke Richter)		\$213	
	2. To include an annualized level of salary expense for Donaleen Alexander. (Brooke Richter)		\$192	
	3. To include an annualized level of salary expense for an additional customer service representative. (Gary Bangert)		\$1,983	
	4. To include an annualized level of salary expense for a new operator. (David Spratt)		\$3,746	

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	5. To include an annualized level of salary expense for a new assistant operator. (David Spratt)		\$3,180	
	6. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$131	
W-21	Credit Card Fees (732)			-\$203
	1. To remove credit card fees from Test Year		-\$203	
W-23	Postage (796)			\$547
	1. Adjust for annualized postage expense for Midland Water bills. (Keith Foster)		\$547	
W-29	Salaries - Officers (813)			\$3,838
	1. To include an annualized level of salary expense for Bert Brower. (Brooke Richter)		\$3,838	
W-31	Telephone (830)			\$35
	1. To annualize and reallocate telephone expenses between all regulated utilities. (Brooke Richter)		\$80	
	2. To annualize the level of telephone expense. (Brooke Richter)		-\$45	
W-32	Cell Phone (833)			\$305
	1. To annualize and reallocate cell phone expenses between all regulated utilities. (Brooke Richter)		\$305	
W-34	Auto Expense (709)			\$143
	1. To annualize and reallocate auto expenses between all regulated utilities. (Brooke Richter)		\$143	

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-37	Insurance (757)			\$285
	1. To annualize general liability insurance. (Brooke Richter)		\$285	
W-40	Water Co Expense - Midland (777)			-\$2,329
	1. To remove expenses without copy of invoice to validate. (Brooke Richter)		-\$145	
	2. To reclassify costs to Plant Account 325.200 (Keith Foster)		-\$2,054	
	3. To remove mowing expenses to be performed by new operators (Brooke Richter)		-\$130	
W-41	Bank Service Charges (715)			\$108
	1. To annualize and reallocate bank service charges between all regulated utilities. (Brooke Richter)		\$108	
W-45	Office Expense (783)			\$223
	1. To annualize and reallocate office expense between all regulated utilities. (Keith Foster)		\$223	
W-46	Interest Expense (920)			\$63
	1. To include an annualized level of interest expense on customer deposits. (Brooke Richter)		\$63	
W-50	Primacy Fee (798)			-\$295
	1. To remove primacy fee expense. (Keith Foster)		-\$295	
W-51	PSC Assessment (797)			-\$1
	1. To annualize PSC Assessment. (Brooke Richter)		-\$1	

Midland Water Company, Inc.  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-53	CIAC Depreciation Offset			-\$3,931
	1. Adjust to include test year CIAC depreciation offset. (Keith Foster)		-\$3,931	
W-54	Depreciation			\$4,975
	1. To Annualize Depreciation		\$4,975	
W-60	Social Security/Medicare (791)			\$983
	1. To include an annualized amount of Social Security/Medicare expense for Bert Brower. (Brooke Richter)		\$294	
	2. To include an annualized amount of Social Security/Medicare expense for Connie Long. (Brooke Richter)		\$17	
	3. To include an annualized amount of Social Security/Medicare expense for Donaleen Alexander. (Brooke Richter)		\$14	
	4. To include an annualized amount of Social Security/Medicare expense for an additional customer service representative. (Gary Bangert)		\$152	
	5. To include an annualized amount of Social Security/Medicare expense for Lana Baysinger. (Brooke Richter)		-\$14	
	6. To include an annualized amount of Social Security/Medicare expense for a new operator. (David Spratt)		\$287	
	7. To include an annualized amount of Social Security/Medicare expense for a new assistant operator. (David Spratt)		\$243	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$10	

Midland Water Company, Inc.  
Rate Case  
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Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-61	Unemployment Compensation (841)			\$120
	1. To include an annualized amount of FUTA and SUTA tax expense for Bert Brower. (Brooke Richter)		\$23	
	2. To include an annualized amount of FUTA and SUTA tax expense for Connie Long. (Brooke Richter)		\$22	
	3. To include an annualized amount of FUTA and SUTA tax expense for Donaleen Alexander. (Brooke Richter)		\$6	
	4. To include an annualized amount of FUTA and SUTA tax expense for an additional customer service representative. (Gary Bangert)		\$23	
	5. To include an annualized amount of FUTA and SUTA tax expense for Lana Baysinger. (Brooke Richter)		\$2	
	6. To include an annualized amount of FUTA and SUTA expense for a new operator. (David Spratt)		\$23	
	7. To include an annualized amount of FUTA and SUTA expense for a new assistant operator. (David Spratt)		\$23	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$2	
<b>Total Expense Adjustments</b>				<b>\$11,607</b>

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2015-0192  
**Date Prepared:** September 1, 2015



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revision 2**

**STAFF ACCOUNTING SCHEDULES**

**MOORE BEND WATER UTILITY LLC**

**CASE NO. WR-2015-0192**

**Jefferson City, Missouri**

**September 2015**

Moore Bend Water Utility LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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) \$15,326			
Rev-3	Miscellaneous Revenues		(1) \$0			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$15,326</u>			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary (1)		\$0	\$0	\$0	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Contract Labor (812)		\$6,389	\$0	\$6,389	0.00%
5	Utilities (842) - Electric		\$1,887	\$0	\$1,887	0.00%
6	Water Testing Expense (845)		\$200	\$0	\$200	0.00%
7	Chemicals (605)		\$230	\$0	\$230	0.00%
8	TOTAL OPERATIONS EXPENSE		<u>\$8,706</u>	\$0	\$8,706	
9	MAINTENANCE EXPENSES					
10	Outside Services Employed (1)		\$0	\$0	\$0	0.00%
11	Misc. Supplies		\$0	\$0	\$0	0.00%
12	System Maintenance		\$0	\$0	\$0	0.00%
13	TOTAL MAINTENANCE EXPENSE		<u>\$0</u>	\$0	\$0	
14	CUSTOMER ACCOUNT EXPENSE					
15	Salaries - Other (815) - Meter Reader		\$996	\$0	\$996	0.00%
16	Salary Vacation (820) - Meter Reader		\$0	\$0	\$0	0.00%
17	Salary Sick (822) - Meter Reader		\$0	\$0	\$0	0.00%
18	Hourly Wages (816) - Accounting and Collecting Labor		\$9,802	\$0	\$9,802	0.00%
19	Accounting Fees		\$0	\$0	\$0	0.00%
20	Billing & Collections		\$0	\$0	\$0	0.00%
21	Credit Card Fees (732)		\$0	\$0	\$0	0.00%
22	Office Supplies		\$0	\$0	\$0	0.00%
23	Postage (796)		\$512	\$0	\$512	0.00%
24	Uncollectible Accounts		\$0	\$0	\$0	0.00%
25	Returned Check (714)		\$0	\$0	\$0	0.00%
26	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$11,310</u>	\$0	\$11,310	
27	ADMINISTRATIVE & GENERAL EXPENSES					
28	Administration & General Salary (1)		\$0	\$0	\$0	0.00%
29	Salaries - Officers (813)		\$3,590	\$0	\$3,590	0.00%
30	Office Utilities		\$0	\$0	\$0	0.00%
31	Telephone (830)		\$75	\$0	\$75	0.00%
32	Cell Phone (833)		\$763	\$0	\$763	0.00%
33	Vehicle Insurance		\$0	\$0	\$0	0.00%
34	Auto Expense (709)		\$226	\$0	\$226	0.00%
35	Gas & Oil (750)		\$806	\$0	\$806	0.00%
36	Medical Insurance		\$0	\$0	\$0	0.00%
37	Insurance (757)		\$266	\$0	\$266	0.00%
38	Rent (805)		\$552	\$0	\$552	0.00%
39	Other Misc. Expenses		\$0	\$0	\$0	0.00%
40	Water Co Expense - Moore Bend (773)		\$3,958	\$0	\$3,958	0.00%
41	Bank Service Charges (715)		\$102	\$0	\$102	0.00%
42	Outside Services (730)		\$175	\$0	\$175	0.00%
43	Legal (769)		\$100	\$0	\$100	0.00%
44	Dues & Subscriptions (739)		\$0	\$0	\$0	0.00%
45	Office Expense (783)		\$209	\$0	\$209	0.00%
46	Interest Expense (920)		\$0	\$0	\$0	0.00%
47	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$10,822</u>	\$0	\$10,822	
48	OTHER OPERATING EXPENSES					
49	MO DNR Fees		\$0	\$0	\$0	0.00%
50	Primacy Fee (798)		\$0	\$0	\$0	0.00%
51	PSC Assessment (797)		\$107	\$0	\$107	0.00%
52	Corporate Registration		\$0	\$0	\$0	0.00%
53	CIAC Depreciation Offset		\$0	\$0	\$0	0.00%



Moore Bend Water Utility LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
54	Depreciation		\$1,996	\$0	\$1,996	0.00%
55	TOTAL OTHER OPERATING EXPENSES		\$2,103	\$0	\$2,103	
56	TAXES OTHER THAN INCOME					
57	Real & Personal Property Taxes		\$0	\$0	\$0	0.00%
58	Taxes & Licenses (827)		\$316	\$0	\$316	0.00%
59	Payroll Taxes		\$0	\$0	\$0	0.00%
60	Social Security/Medicare (791)		\$1,102	\$0	\$1,102	0.00%
61	Unemployment Compensation (841)		\$119	\$0	\$119	0.00%
62	TOTAL TAXES OTHER THAN INCOME		\$1,537	\$0	\$1,537	
63	TOTAL OPERATING EXPENSES		\$34,478	\$0	\$34,478	
64	Interest Expense	(3)	\$1,414	\$0	\$1,414	0.00%
65	Return on Equity	(3)	\$1,054	\$0	\$1,054	0.00%
66	Income Taxes	(3)	\$262	\$0	\$262	0.00%
67	TOTAL INTEREST RETURN & TAXES		\$2,730	\$0	\$2,730	
68	TOTAL COST OF SERVICE		\$37,208	\$0	\$37,208	
69	Less: Miscellaneous Revenues		\$0	\$0	\$0	0.00%
70	COST TO RECOVER IN RATES		\$37,208	\$0	\$37,208	
71	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$21,882</u>			
72	PERCENTAGE OF INCREASE		<u>142.78%</u>			
73	REQUESTED INCREASE IN REVENUES		\$22,000			

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

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$72,888	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$35,181	From Depreciation Reserve Schedule
3	Net Plant In Service	\$37,707	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	\$0	
	CIAC Depreciation	\$0	
5	Total Rate Base	\$37,707	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$2,730	

Moore Bend Water Utility LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate of Return Including Income Tax - Water

	A		B	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	<u>14.13%</u>	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		<u>2.80%</u>	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.49%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		<u>3.75%</u>	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		<u><u>7.24%</u></u>	B6+B7

To Rate Base Schedule

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

Equity Income Required \$1,240  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$1,240	\$186
\$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
			<u>\$1,240</u>	<u>\$186</u>
			Consolidated Tax Rate:	
			Average Tax Rate: <span style="float: right;">0.15</span>	

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$98,800	25.00%	11.18%	2.795%
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	\$296,399	75.00%	5.00%	3.750%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b><u>\$395,199</u></b>	<b><u>100.00%</u></b>		<b><u>6.545%</u></b>

To PreTax Return Rate Schedule

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

Moore Bend Water Utility LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$0	P-6	\$21,512	100.00%	\$21,512
7	311.000	Structures & Improvements - SSP	\$0			100.00%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$3,296			100.00%	\$3,296
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$3,296		\$21,512		\$24,808
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$8,987			100.00%	\$8,987
16	325.100	Submersible Electric Pumping Equipment	\$0			100.00%	\$0
17	325.200	High Service or Booster Pumps	\$12,682	P-17	-\$3,072	100.00%	\$9,610
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$21,669		-\$3,072		\$18,597
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$1,472	P-23	-\$1,472	100.00%	\$0
24	332.000	Water Treatment Equipment	\$3,340	P-24	\$1,868	100.00%	\$5,208
25		TOTAL WATER TREATMENT PLANT	\$4,812		\$396		\$5,208
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$4,030	P-29	\$1,400	100.00%	\$5,430
30	343.000	Transmission & Distribution Mains	\$5,272	P-30	\$4,184	100.00%	\$9,456
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$0	P-33	\$301	100.00%	\$301
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations	\$301	P-35	\$5,667	100.00%	\$5,968
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$9,354	P-38	-\$9,354	100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$18,957		\$2,198		\$21,155
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	P-45	\$31,672	9.85%	\$3,120
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$0			100.00%	\$0
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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
53		TOTAL GENERAL PLANT	\$0		\$31,672		\$3,120
54		TOTAL PLANT IN SERVICE	<u>\$48,734</u>		<u>\$52,706</u>		<u>\$72,888</u>

To Rate Base & Depreciation Schedules

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Plant in Service - Water**

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
P-6	Land & Land Rights - SSP	310.000		\$21,512
	1. To add acquisition cost of land upon which the two wells reside.		\$21,512	
P-17	High Service or Booster Pumps	325.200		-\$3,072
	1. To reflect amount included in WM-2012-0335 order.		-\$3,072	
P-23	Structures & Improvements - WTP	331.000		-\$1,472
	1. To reflect amount included in WM-2012-0335 order.		-\$1,472	
P-24	Water Treatment Equipment	332.000		\$1,868
	1. To reflect amount included in WM-2012-0335 order and addition of equipment.		\$1,868	
P-29	Distribution Reservoirs & Standpipes	342.000		\$1,400
	1. Adjust for replacement of retention tanks and associated labor		\$1,400	
P-30	Transmission & Distribution Mains	343.000		\$4,184
	1. To reflect amount included in WM-2012-0335 order and additions to plant (Company recorded in account 349.000).		\$4,184	
P-33	Meters	346.000		\$301
	1. To reflect amount included in WM-2012-0335 order.		\$301	
P-35	Meter Installations	347.000		\$5,667

**Moore Bend Water Utility LLC**  
**Rate Case**  
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**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Plant in Service - Water**

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	1. To reflect amount included in WM-2012-0335 order.		\$5,667	
P-38	Other Transmission & Distribution Plant	349.000		-\$9,354
	1. Adjust for plant additions reported in incorrect account.		-\$9,354	
P-45	Transportation Equipment - GP	392.000		\$31,672
	1. To add 2008 Ford F250 to be used by operators in all regulated systems.		\$14,738	
	2. To add 2012 Ford F150 to be used for meter services.		\$16,934	
<b>Total Plant Adjustments</b>				<b>\$52,706</b>



Moore Bend Water Utility LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$0	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<u>\$0</u>		<u>\$0</u>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights - SSP	\$21,512	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$0	2.50%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0	0.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0	0.00%	\$0
10	314.000	Wells & Springs	\$3,296	2.00%	\$66
11	315.000	Infiltration Galleries & Tunnels	\$0	0.00%	\$0
12	316.000	Supply Mains	\$0	0.00%	\$0
13		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<u>\$24,808</u>		<u>\$66</u>
14		<b>PUMPING PLANT</b>			
15	321.000	Structures & Improvements - PP	\$8,987	2.50%	\$225
16	325.100	Submersible Electric Pumping Equipment	\$0	10.00%	\$0
17	325.200	High Service or Booster Pumps	\$9,610	6.70%	\$644
18	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
19	328.000	Other Pumping Equipment	\$0	0.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<u>\$18,597</u>		<u>\$869</u>
21		<b>WATER TREATMENT PLANT</b>			
22	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0	2.50%	\$0
24	332.000	Water Treatment Equipment	\$5,208	2.90%	\$151
25		<b>TOTAL WATER TREATMENT PLANT</b>	<u>\$5,208</u>		<u>\$151</u>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
27	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$5,430	2.50%	\$136
30	343.000	Transmission & Distribution Mains	\$9,456	2.00%	\$189
31	344.000	Fire Mains	\$0	0.00%	\$0
32	345.000	Services	\$0	2.50%	\$0
33	346.000	Meters	\$301	10.00%	\$30
34	346.000	Meters- Plastic Chamber	\$0	0.00%	\$0
35	347.000	Meter Installations	\$5,968	2.50%	\$149
36	347.000	Meter Installations- Plastic	\$0	0.00%	\$0
37	348.000	Hydrants	\$0	2.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
39		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<u>\$21,155</u>		<u>\$504</u>

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Depreciation Expense - Water**

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		GENERAL PLANT			
41	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
42	390.000	Structures & Improvements - GP	\$0	2.50%	\$0
43	391.000	Office Furniture & Equipment	\$0	5.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0	14.30%	\$0
45	392.000	Transportation Equipment - GP	\$3,120	13.00%	\$406
46		Other General Equipment	\$0	0.00%	\$0
47	393.000	Stores Equipment	\$0	4.00%	\$0
48	395.000	Laboratory Equipment	\$0	5.00%	\$0
49	396.000	Power-Operated Equipment	\$0	6.70%	\$0
50	397.000	Communication Equipment	\$0	6.70%	\$0
51	398.000	Miscellaneous Equipment	\$0	0.00%	\$0
52	399.000	Other Tangible Property	\$0	0.00%	\$0
53		TOTAL GENERAL PLANT	<u>\$3,120</u>		<u>\$406</u>
54		Total Depreciation	<u><u>\$72,888</u></u>		<u><u>\$1,996</u></u>

Moore Bend Water Utility LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$0			100.00%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells & Springs	\$2,249	R-10	\$96	100.00%	\$2,345
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$2,249		\$96		\$2,345
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$6,856	R-15	\$346	100.00%	\$7,202
16	325.100	Submersible Electric Pumping Equipment	\$0			100.00%	\$0
17	325.200	High Service or Booster Pumps	\$13,207	R-17	-\$2,998	100.00%	\$10,209
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$20,063		-\$2,652		\$17,411
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$905	R-23	-\$905	100.00%	\$0
24	332.000	Water Treatment Equipment	\$0	R-24	\$1,241	100.00%	\$1,241
25		TOTAL WATER TREATMENT PLANT	\$905		\$336		\$1,241
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$3,171	R-29	\$192	100.00%	\$3,363
30	343.000	Transmission & Distribution Mains	\$4,860	R-30	\$294	100.00%	\$5,154
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$0	R-33	\$611	100.00%	\$611
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations	\$544	R-35	\$3,851	100.00%	\$4,395
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$4,269	R-38	-\$4,269	100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$12,844		\$679		\$13,523
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	R-45	\$6,706	9.85%	\$661
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$0			100.00%	\$0
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Accumulated Depreciation Reserve - Water**

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjustment Number	<u>E</u> Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
53		TOTAL GENERAL PLANT	\$0		\$6,706		\$661
54		TOTAL DEPRECIATION RESERVE	<u>\$36,061</u>		<u>\$5,165</u>		<u>\$35,181</u>

To Rate Base Schedule

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-10	Wells & Springs	314.000		\$96
	1. To reflect depreciation reserve included in WM-2012-0335 order.		\$96	
R-15	Structures & Improvements - PP	321.000		\$346
	1. To reflect depreciation reserve included in WM-2012-0335 order.		\$346	
R-17	High Service or Booster Pumps	325.200		-\$2,998
	1. To reflect depreciation reserve included in WM-2012-0335 order.		-\$2,998	
R-23	Structures & Improvements - WTP	331.000		-\$905
	1. To reflect depreciation reserve included in WM-2012-0335 order.		-\$905	
R-24	Water Treatment Equipment	332.000		\$1,241
	1. To reflect depreciation reserve included in WM-2012-0335 order and addition of equipment.		\$1,241	
R-29	Distribution Reservoirs & Standpipes	342.000		\$192
	1. Adjust depreciation reserve for replacement/retirement of retention tanks and associated labor		\$192	
R-30	Transmission & Distribution Mains	343.000		\$294

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
	1. To reflect depreciation reserve included in WM-2012-0335 order and additions to plant.		\$294	
R-33	Meters	346.000		\$611
	1. To reflect depreciation reserve included in WM-2012-0335 order.		\$611	
R-35	Meter Installations	347.000		\$3,851
	1. To reflect depreciation reserve included in WM-2012-0335 order.		\$3,851	
R-38	Other Transmission & Distribution Plant	349.000		-\$4,269
	1. To reflect depreciation reserve included in WM-2012-0335 order and plant additions in wrong account.		-\$4,269	
R-45	Transportation Equipment - GP	392.000		\$6,706
	1. To add depreciation reserve on 2008 Ford F250 to be used by operators in all regulated systems.		\$6,706	
<b>Total Reserve Adjustments</b>				<b>\$5,165</b>

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Schedule - Water**

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		<b>ANNUALIZED REVENUES</b>					
Rev-2		Annualized Rate Revenues	\$14,671	Rev-2	\$655	100.00%	\$15,326
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$0	100.00%	\$0
Rev-4		<b>TOTAL ANNUALIZED REVENUES</b>	<b>\$14,671</b>		<b>\$655</b>		<b>\$15,326</b>

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Adjustment Schedule - Water**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rev-2	Annualized Rate Revenues			\$655
	1. To Annualize Rate Revenues		\$655	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
<b>Total Revenue Adjustments</b>				<b>\$655</b>



**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Revenue Feeder Schedule - Water**

Line Number	A Description	Residential 5/8"		Residential 3/4"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	1		86	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		1,032	
5	Current Customer Charge	<u>\$13.87</u>		<u>\$13.87</u>	
6	Annualized Customer Charge Revenues		\$166		\$14,314
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	96,260		664,513	
9	Less: Base Gallons Included In Customer Charge	<u>24,000</u>		<u>393,914</u>	
10	Commodity Gallons	72,260		270,599	
11	Block 1, Commodity Gallons per Block	<u>72,260</u>		<u>270,599</u>	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>1,000</u>	
13	Block 1, Commodity Billing Units	72.26		270.60	
14	Block 1, Existing Commodity Charge	<u>\$2.47</u>		<u>\$2.47</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$178		\$668
16	<b>Total Annualized Water Rate Revenues</b>		<u><b>\$344</b></u>		<u><b>\$14,982</b></u>

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.

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Revenue Feeder Schedule - Water**

Line Number	A Description	Total	
		F Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	87	
3	Bills Per Year		
4	Customer Bills Per year	1,044	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$14,480
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	760,773	
9	Less: Base Gallons Included In Customer Charge	417,914	
10	Commodity Gallons	342,859	
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.		\$846
16	<b>Total Annualized Water Rate Revenues</b>		<b><u>\$15,326</u></b>

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.

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Miscellaneous Revenues Feeder - Water**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Description of Miscellaneous Revenue Item1	\$0
2	Description of Miscellaneous Revenue Item2	\$0
3	Total Miscellaneous Revenues	<u>\$0</u>

Moore Bend Water Utility LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		<b>OPERATIONS EXPENSES</b>					
2		Management Salary (1)	\$0			100.00%	\$0
3		Operators Salary/Contract Services (1)	\$0			100.00%	\$0
4		Contract Labor (812)	\$9,299	W-4	-\$2,910	100.00%	\$6,389
5		Utilities (842) - Electric	\$1,886	W-5	\$1	100.00%	\$1,887
6		Water Testing Expense (845)	\$200			100.00%	\$200
7		Chemicals (605)	\$0	W-7	\$230	100.00%	\$230
8		<b>TOTAL OPERATIONS EXPENSE</b>	<u>\$11,385</u>		<u>-\$2,679</u>		<u>\$8,706</u>
9		<b>MAINTENANCE EXPENSES</b>					
10		Outside Services Employed (1)	\$0			100.00%	\$0
11		Misc. Supplies	\$0			100.00%	\$0
12		System Maintenance	\$0			100.00%	\$0
13		<b>TOTAL MAINTENANCE EXPENSE</b>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
14		<b>CUSTOMER ACCOUNT EXPENSE</b>					
15		Salaries - Other (815) - Meter Reader	\$864	W-15	\$132	100.00%	\$996
16		Salary Vacation (820) - Meter Reader	\$0			100.00%	\$0
17		Salary Sick (822) - Meter Reader	\$0			100.00%	\$0
18		Hourly Wages (816) - Accounting and Collecting Labor	\$2,113	W-18	\$7,689	100.00%	\$9,802
19		Accounting Fees	\$0			100.00%	\$0
20		Billing & Collections	\$0			100.00%	\$0
21		Credit Card Fees (732)	\$73	W-21	-\$73	100.00%	\$0
22		Office Supplies	\$0			100.00%	\$0
23		Postage (796)	\$0	W-23	\$512	100.00%	\$512
24		Uncollectible Accounts	\$0			100.00%	\$0
25		Returned Check (714)	\$0			100.00%	\$0
26		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<u>\$3,050</u>		<u>\$8,260</u>		<u>\$11,310</u>
27		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
28		Administration & General Salary (1)	\$0			100.00%	\$0
29		Salaries - Officers (813)	\$0	W-29	\$3,590	100.00%	\$3,590
30		Office Utilities	\$0			100.00%	\$0
31		Telephone (830)	\$0	W-31	\$75	100.00%	\$75
32		Cell Phone (833)	\$1,420	W-32	-\$657	100.00%	\$763
33		Vehicle Insurance	\$0			100.00%	\$0
34		Auto Expense (709)	\$98	W-34	\$128	100.00%	\$226
35		Gas & Oil (750)	\$806			100.00%	\$806
36		Medical Insurance	\$0			100.00%	\$0
37		Insurance (757)	\$0	W-37	\$266	100.00%	\$266
38		Rent (805)	\$552			100.00%	\$552
39		Other Misc. Expenses	\$0			100.00%	\$0
40		Water Co Expense - Moore Bend (773)	\$20,250	W-40	-\$16,292	100.00%	\$3,958
41		Bank Service Charges (715)	\$0	W-41	\$102	100.00%	\$102
42		Outside Services (730)	\$175			100.00%	\$175
43		Legal (769)	\$3,850	W-43	-\$3,750	100.00%	\$100
44		Dues & Subscriptions (739)	\$0			100.00%	\$0
45		Office Expense (783)	\$0	W-45	\$209	100.00%	\$209
46		Interest Expense (920)	\$0			100.00%	\$0
47		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<u>\$27,151</u>		<u>-\$16,329</u>		<u>\$10,822</u>
48		<b>OTHER OPERATING EXPENSES</b>					
49		MO DNR Fees	\$0			100.00%	\$0
50		Primacy Fee (798)	\$260	W-50	-\$260	100.00%	\$0
51		PSC Assessment (797)	\$27	W-51	\$80	100.00%	\$107
52		Corporate Registration	\$0			100.00%	\$0
53		CIAC Depreciation Offset	\$0			100.00%	\$0
54		Depreciation	\$0	W-54	\$1,996	100.00%	\$1,996
55		<b>TOTAL OTHER OPERATING EXPENSES</b>	<u>\$287</u>		<u>\$1,816</u>		<u>\$2,103</u>

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Schedule - Water**

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
56		TAXES OTHER THAN INCOME					
57		Real & Personal Property Taxes	\$0			100.00%	\$0
58		Taxes & Licenses (827)	\$441	W-58	-\$125	100.00%	\$316
59		Payroll Taxes	\$0			100.00%	\$0
60		Social Security/Medicare (791)	\$228	W-60	\$874	100.00%	\$1,102
61		Unemployment Compensation (841)	\$23	W-61	\$96	100.00%	\$119
62		TOTAL TAXES OTHER THAN INCOME	<u>\$692</u>		<u>\$845</u>		<u>\$1,537</u>
63		TOTAL OPERATING EXPENSES	<u>\$42,565</u>		<u>-\$8,087</u>		<u>\$34,478</u>

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>W-4</b>	<b>Contract Labor (812)</b>			<b>-\$2,910</b>
	1. To reclassify costs to Plant Account 342. (Keith Foster)		-\$1,400	
	2. To remove costs associated with adding new operators to payroll. (Brooke Richter)		-\$1,510	
<b>W-5</b>	<b>Utilities (842) - Electric</b>			<b>\$1</b>
	1. To include an annualized level of utility expense. (Brooke Richter)		\$1	
<b>W-7</b>	<b>Chemicals (605)</b>			<b>\$230</b>
	1. To include an annualized level of chemicals expense for Moore Bend Water. (Keith Foster)		\$230	
<b>W-15</b>	<b>Salaries - Other (815) - Meter Reader</b>			<b>\$132</b>
	1. To include an annualized level of salary expense for Lana Baysinger. (Brooke Richter)		\$132	
<b>W-18</b>	<b>Hourly Wages (816) - Accounting and Collecting Labo</b>			<b>\$7,689</b>
	1. To include an annualized level of salary expense for Connie Long. (Brooke Richter)		-\$514	
	2. To include an annualized level of salary expense for Donaleen Alexander. (Brooke Richter)		-\$69	
	3. To include an annualized level of salary expense for an additional customer service representative. (Gary Bangert)		\$1,855	
	4. To include an annualized level of salary expense for a new operator. (David Spratt)		\$3,504	
	5. To include an annualized level of salary expense for a new assistant operator. (David Spratt)		\$2,975	

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	6. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$62	
W-21	Credit Card Fees (732)			-\$73
	1. To remove credit card fees from Test Year. (Brooke Richter)		-\$73	
W-23	Postage (796)			\$512
	1. Adjust for annualized postage expense for Moore Bend bills. (Keith Foster)		\$512	
W-29	Salaries - Officers (813)			\$3,590
	1. To include an annualized level of salary expense for Bert Brower. (Brooke Richter)		\$3,590	
W-31	Telephone (830)			\$75
	To annualize and reallocate telephone expenses between all regulated utilities. (Brooke Richter)		\$75	
W-32	Cell Phone (833)			-\$657
	1. To annualize and reallocate cell phone expenses between all regulated utilities. (Brooke Richter)		-\$657	
W-34	Auto Expense (709)			\$128
	1. To annualize and reallocate auto expenses between all regulated utilities. (Brooke Richter)		\$128	
W-37	Insurance (757)			\$266
	1. To annualize general liability insurance. (Brooke Richter)		\$266	

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-40	Water Co Expense - Moore Bend (773)			-\$16,292
	1. To remove expenses without copy of invoices to validate. (Brooke Richter)		-\$5,866	
	2. To reclassify costs to various plant accounts. (Keith Foster)		-\$9,176	
	3. To remove mowing expenses to be performed by new operators. (Brooke Richter)		-\$1,250	
W-41	Bank Service Charges (715)			\$102
	1. To annualize and reallocate bank service charges between all regulated utilities. (Brooke Richter)		\$102	
W-43	Legal (769)			-\$3,750
	1. To remove test year expense for legal fees related to Staff Complaint case WC-2015-0010. (Keith Foster)		-\$3,750	
W-45	Office Expense (783)			\$209
	1. To annualize and reallocate office expense between all regulated utilities. (Keith Foster)		\$209	
W-50	Primacy Fee (798)			-\$260
	1. To remove primacy fee expense. (Keith Foster)		-\$260	
W-51	PSC Assessment (797)			\$80
	1. To annualize PSC Assessment. (Brooke Richter)		\$80	
W-54	Depreciation			\$1,996
	1. To Annualize Depreciation		\$1,996	



**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>W-58</b>	<b>Taxes &amp; Licenses (827)</b>			<b>-\$125</b>
	1. To remove property taxes for Mobile Home & Lot from test year. (Keith Foster)		-\$125	
<b>W-60</b>	<b>Social Security/Medicare (791)</b>			<b>\$874</b>
	1. To include an annualized amount of Social Security/Medicare expense for Bert Brower. (Brooke Richter)		\$275	
	2. To include an annualized amount of Social Security/Medicare expense for Connie Long. (Brooke Richter)		-\$39	
	3. To include an annualized amount of Social Security/Medicare expense for Donaleen Alexander. (Brooke Richter)		-\$5	
	4. To include an annualized amount of Social Security/Medicare expense for an additional customer service representative. (Gary Bangert)		\$142	
	5. To include an annualized amount of Social Security/Medicare expense for Lana Baysinger. (Brooke Richter)		\$10	
	6. To include an annualized amount of Social Security/Medicare expense for a new operator. (David Spratt)		\$268	
	7. To include an annualized amount of Social Security/Medicare expense for a new assistant operator. (David Spratt)		\$228	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$5	
<b>W-61</b>	<b>Unemployment Compensation (841)</b>			<b>\$96</b>
	1. To include an annualized amount of FUTA and SUTA tax expense for Bert Brower. (Brooke Richter)		\$21	

**Moore Bend Water Utility LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	2. To include an annualized amount of FUTA and SUTA tax expense for Connie Long. (Brooke Richter)		\$9	
	3. To include an annualized amount of FUTA and SUTA tax expense for Donaleen Alexander. (Brooke Richter)		\$0	
	4. To include an annualized amount of FUTA and SUTA tax expense for an additional customer service representative. (Gary Bangert)		\$21	
	5. To include an annualized amount of FUTA and SUTA tax expense for Lana Baysinger. (Brooke Richter)		\$4	
	6. To include an annualized amount of FUTA and SUTA tax expense for a new operator. (David Spratt)		\$21	
	7. To include an annualized amount of FUTA and SUTA tax expense for a new assistant operator. (David Spratt)		\$21	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$1	
<b>Total Expense Adjustments</b>				<b>-\$8,087</b>

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2015-0192  
**Date Prepared:** September 1, 2015



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revision 2**

**STAFF ACCOUNTING SCHEDULES**

**RIVERFORK WATER COMPANY**

**CASE NO. WR-2015-0192**

**Jefferson City, Missouri**

**September 2015**

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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) \$50,029			
Rev-3	Miscellaneous Revenues		(1) \$1,970			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$51,999</u>			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary (1)		\$0	\$0	\$0	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Contract Labor (812)		\$810	\$0	\$810	0.00%
5	Utilities (842) - Electric		\$4,882	\$0	\$4,882	0.00%
6	Water Testing Expense (845)		\$200	\$0	\$200	0.00%
7	Chemicals (605)		\$1,871	\$0	\$1,871	0.00%
8	TOTAL OPERATIONS EXPENSE		<u>\$7,763</u>	<u>\$0</u>	<u>\$7,763</u>	
9	MAINTENANCE EXPENSES					
10	Outside Services Employed (1)		\$0	\$0	\$0	0.00%
11	Misc. Supplies		\$0	\$0	\$0	0.00%
12	System Maintenance		\$0	\$0	\$0	0.00%
13	TOTAL MAINTENANCE EXPENSE		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
14	CUSTOMER ACCOUNT EXPENSE					
15	Salaries - Other (815) - Meter Reader		\$1,636	\$0	\$1,636	0.00%
16	Salary Vacation (820) - Meter Reader		\$0	\$0	\$0	0.00%
17	Salary Sick (822) - Meter Reader		\$0	\$0	\$0	0.00%
18	Hourly Wages (816) - Accounting and Collecting Labor		\$16,792	\$0	\$16,792	0.00%
19	Accounting Fees		\$0	\$0	\$0	0.00%
20	Billing & Collections		\$0	\$0	\$0	0.00%
21	Credit Card Fees (732)		\$0	\$0	\$0	0.00%
22	Office Supplies		\$0	\$0	\$0	0.00%
23	Postage (796)		\$847	\$0	\$847	0.00%
24	Uncollectible Accounts		\$0	\$0	\$0	0.00%
25	Returned Check (714)		\$117	\$0	\$117	0.00%
26	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$19,392</u>	<u>\$0</u>	<u>\$19,392</u>	
27	ADMINISTRATIVE & GENERAL EXPENSES					
28	Administration & General Salary (1)		\$0	\$0	\$0	0.00%
29	Salaries - Officers (813)		\$5,902	\$0	\$5,902	0.00%
30	Office Utilities		\$0	\$0	\$0	0.00%
31	Telephone (830)		\$123	\$0	\$123	0.00%
32	Cell Phone (833)		\$382	\$0	\$382	0.00%
33	Vehicle Insurance		\$0	\$0	\$0	0.00%
34	Auto Expense (709)		\$374	\$0	\$374	0.00%
35	Gas & Oil (750)		\$1,247	\$0	\$1,247	0.00%
36	Medical Insurance		\$0	\$0	\$0	0.00%
37	Insurance (757)		\$441	\$0	\$441	0.00%
38	Rent (805)		\$840	\$0	\$840	0.00%
39	Other Misc. Expenses		\$0	\$0	\$0	0.00%
40	Water Co Expense - Riverfork (778)		\$1,121	\$0	\$1,121	0.00%
41	Bank Service Charges (715)		\$168	\$0	\$168	0.00%
42	Outside Services (730)		\$250	\$0	\$250	0.00%
43	Legal (769)		\$75	\$0	\$75	0.00%
44	Dues & Subscriptions (739)		\$120	\$0	\$120	0.00%
45	Office Expense (783)		\$346	\$0	\$346	0.00%
46	Interest Expense (920)		\$66	\$0	\$66	0.00%
47	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$11,455</u>	<u>\$0</u>	<u>\$11,455</u>	
48	OTHER OPERATING EXPENSES					
49	MO DNR Fees		\$0	\$0	\$0	0.00%
50	Primacy Fee (798)		\$0	\$0	\$0	0.00%
51	PSC Assessment (797)		\$388	\$0	\$388	0.00%
52	Corporate Registration		\$0	\$0	\$0	0.00%
53	CIAC Depreciation Offset		-\$2,480	\$0	-\$2,480	0.00%

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
54	Depreciation		\$12,568	\$0	\$12,568	0.00%
55	TOTAL OTHER OPERATING EXPENSES		\$10,476	\$0	\$10,476	
56	TAXES OTHER THAN INCOME					
57	Real & Personal Property Taxes		\$0	\$0	\$0	0.00%
58	Taxes & Licenses (827)		\$0	\$0	\$0	0.00%
59	Payroll Taxes		\$0	\$0	\$0	0.00%
60	Social Security/Medicare (791)		\$1,860	\$0	\$1,860	0.00%
61	Unemployment Compensation (841)		\$208	\$0	\$208	0.00%
62	TOTAL TAXES OTHER THAN INCOME		\$2,068	\$0	\$2,068	
63	TOTAL OPERATING EXPENSES		\$51,154	\$0	\$51,154	
64	Interest Expense	(3)	\$3,276	\$0	\$3,276	0.00%
65	Return on Equity	(3)	\$2,442	\$0	\$2,442	0.00%
66	Income Taxes	(3)	\$608	\$0	\$608	0.00%
67	TOTAL INTEREST RETURN & TAXES		\$6,326	\$0	\$6,326	
68	TOTAL COST OF SERVICE		\$57,480	\$0	\$57,480	
69	Less: Miscellaneous Revenues		\$1,970	\$0	\$1,970	0.00%
70	COST TO RECOVER IN RATES		\$55,510	\$0	\$55,510	
71	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$5,481</u>			
72	PERCENTAGE OF INCREASE		<u>10.54%</u>			
73	REQUESTED INCREASE IN REVENUES		\$5,400			

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

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$284,241	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$179,238	From Depreciation Reserve Schedule
3	Net Plant In Service	\$105,003	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$57,220	
	CIAC Depreciation	\$40,680	
	Customer Deposits	-\$1,100	
5	Total Rate Base	<u>\$87,363</u>	
6	Total Weighted Rate of Return Including Income Tax	<u>7.24%</u>	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$6,326</u></u>	

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate of Return Including Income Tax - Water

	A		B	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	<u>14.13%</u>	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		<u>2.80%</u>	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.49%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		<u>3.75%</u>	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		<u><u>7.24%</u></u>	B6+B7

To Rate Base Schedule

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

Equity Income Required \$2,873  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$2,873	\$431
\$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
			<u>\$2,873</u>	<u>\$431</u>
			Consolidated Tax Rate:	
			Average Tax Rate: <span style="float: right;">0.15</span>	

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$98,800	25.00%	11.18%	2.795%
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	\$296,399	75.00%	5.00%	3.750%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b><u>\$395,199</u></b>	<b><u>100.00%</u></b>		<b><u>6.545%</u></b>

To PreTax Return Rate Schedule

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



Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$3,466			100.00%	\$3,466
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$3,466		\$0		\$3,466
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$3,940			100.00%	\$3,940
7	311.000	Structures & Improvements - SSP	\$12,031	P-7	-\$470	100.00%	\$11,561
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$15,700			100.00%	\$15,700
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$31,671		-\$470		\$31,201
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$0	P-16	\$25,172	100.00%	\$25,172
17	325.200	High Service or Booster Pumps	\$28,335	P-17	-\$28,335	100.00%	\$0
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$28,335		-\$3,163		\$25,172
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$3,000			100.00%	\$3,000
25		TOTAL WATER TREATMENT PLANT	\$3,000		\$0		\$3,000
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$52,893			100.00%	\$52,893
30	343.000	Transmission & Distribution Mains	\$110,860			100.00%	\$110,860
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$52,005	P-33	-\$2,520	100.00%	\$49,485
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations- Bronze	\$0			100.00%	\$0
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$215,758		-\$2,520		\$213,238
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	P-45	\$31,672	16.31%	\$5,166
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$2,313	P-50	\$685	100.00%	\$2,998
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Plant In Service - Water**

Line Number	<u>A</u> Account # (Optional)	<u>B</u> Plant Account Description	<u>C</u> Total Plant	<u>D</u> Adjustment Number	<u>E</u> Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
53		TOTAL GENERAL PLANT	\$2,313		\$32,357		\$8,164
54		TOTAL PLANT IN SERVICE	<u>\$284,543</u>		<u>\$26,204</u>		<u>\$284,241</u>

To Rate Base & Depreciation Schedules

Riverfork Water Company  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Schedule of Adjustments for Plant in Service - Water

A Plant Adjustment Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
P-7	Structures & Improvements - SSP	311.000		-\$470
	1. To reflect amount included in WR-2009-0166 order and repair of well house roof.		-\$470	
P-16	Submersible Electric Pumping Equipment	325.100		\$25,172
	1. To reflect amount included in WR-2009-0166 order (under account 325.00) and booster pump retired in 2014.		\$25,172	
P-17	High Service or Booster Pumps	325.200		-\$28,335
	1. To remove from 325.20 since included in 325.10 adjustment.		-\$28,335	
P-33	Meters	346.000		-\$2,520
	1. To reflect amount included in WR-2009-0166 order.		-\$2,520	
P-45	Transportation Equipment - GP	392.000		\$31,672
	1. To add 2008 Ford F250 to be used by operators in all regulated systems.		\$14,738	
	2. To add 2012 Ford F150 to be used for meter services.		\$16,934	
P-50	Communication Equipment	397.000		\$685
	1. Adjust to include head meter purchased in 2011.		\$685	
<b>Total Plant Adjustments</b>				<b><u>\$26,204</u></b>

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$3,466	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<u>\$3,466</u>		<u>\$0</u>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights - SSP	\$3,940	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$11,561	2.50%	\$289
8	312.000	Collection & Impounding Reservoirs	\$0	0.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0	0.00%	\$0
10	314.000	Wells and Springs	\$15,700	2.00%	\$314
11	315.000	Infiltration Galleries & Tunnels	\$0	0.00%	\$0
12	316.000	Supply Mains	\$0	0.00%	\$0
13		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<u>\$31,201</u>		<u>\$603</u>
14		<b>PUMPING PLANT</b>			
15	321.000	Structures & Improvements - PP	\$0	2.50%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$25,172	10.00%	\$2,517
17	325.200	High Service or Booster Pumps	\$0	6.70%	\$0
18	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
19	328.000	Other Pumping Equipment	\$0	0.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<u>\$25,172</u>		<u>\$2,517</u>
21		<b>WATER TREATMENT PLANT</b>			
22	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0	2.50%	\$0
24	332.000	Water Treatment Equipment	\$3,000	2.90%	\$87
25		<b>TOTAL WATER TREATMENT PLANT</b>	<u>\$3,000</u>		<u>\$87</u>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
27	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$52,893	2.50%	\$1,322
30	343.000	Transmission & Distribution Mains	\$110,860	2.00%	\$2,217
31	344.000	Fire Mains	\$0	0.00%	\$0
32	345.000	Services	\$0	2.50%	\$0
33	346.000	Meters	\$49,485	10.00%	\$4,949
34	346.000	Meters- Plastic Chamber	\$0	0.00%	\$0
35	347.000	Meter Installations- Bronze	\$0	2.50%	\$0
36	347.000	Meter Installations- Plastic	\$0	0.00%	\$0
37	348.000	Hydrants	\$0	2.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
39		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<u>\$213,238</u>		<u>\$8,488</u>

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Depreciation Expense - Water**

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		GENERAL PLANT			
41	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
42	390.000	Structures & Improvements - GP	\$0	2.50%	\$0
43	391.000	Office Furniture & Equipment	\$0	5.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0	14.30%	\$0
45	392.000	Transportation Equipment - GP	\$5,166	13.00%	\$672
46		Other General Equipment	\$0	0.00%	\$0
47	393.000	Stores Equipment	\$0	4.00%	\$0
48	395.000	Laboratory Equipment	\$0	5.00%	\$0
49	396.000	Power-Operated Equipment	\$0	6.70%	\$0
50	397.000	Communication Equipment	\$2,998	6.70%	\$201
51	398.000	Miscellaneous Equipment	\$0	0.00%	\$0
52	399.000	Other Tangible Property	\$0	0.00%	\$0
53		TOTAL GENERAL PLANT	\$8,164		\$873
54		Total Depreciation	\$284,241		\$12,568

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$5,881	R-7	-\$127	100.00%	\$5,754
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$7,850			100.00%	\$7,850
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$13,731		-\$127		\$13,604
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
16	325.100	Submersible Electric Pumping Equipment	\$0	R-16	\$27,070	100.00%	\$27,070
17	325.200	High Service or Booster Pumps	\$35,360	R-17	-\$35,360	100.00%	\$0
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$35,360		-\$8,290		\$27,070
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$1,428			100.00%	\$1,428
25		TOTAL WATER TREATMENT PLANT	\$1,428		\$0		\$1,428
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$33,058	R-29	\$1	100.00%	\$33,059
30	343.000	Transmission & Distribution Mains	\$50,231			100.00%	\$50,231
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$0			100.00%	\$0
33	346.000	Meters	\$53,651	R-33	-\$1,602	100.00%	\$52,049
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations- Bronze	\$0			100.00%	\$0
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$136,940		-\$1,601		\$135,339
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	-\$1,430	R-43	\$1,430	100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	-\$70	R-45	\$6,776	16.31%	\$1,094
46		Other General Equipment	-\$207	R-46	\$207	100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$0	R-50	\$703	100.00%	\$703
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Accumulated Depreciation Reserve - Water**

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjustment Number	<u>E</u> Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
53		TOTAL GENERAL PLANT	-\$1,707		\$9,116		\$1,797
54		TOTAL DEPRECIATION RESERVE	<u>\$185,752</u>		<u>-\$902</u>		<u>\$179,238</u>

To Rate Base Schedule

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-7	Structures & Improvements - SSP	311.000		-\$127
	1. To reflect depreciation reserve included in WR-2009-0166 order.		-\$127	
R-16	Submersible Electric Pumping Equipment	325.100		\$27,070
	1. To reflect depreciation reserve included in WR-2009-0166 order (under account 325.00) and booster pump retired in 2014.		\$27,070	
R-17	High Service or Booster Pumps	325.200		-\$35,360
	1. To remove from 325.20 since included in 325.10 adjustment.		-\$35,360	
R-29	Distribution Reservoirs & Standpipes	342.000		\$1
	1. To reflect depreciation reserve included in WR-2009-0166 order.		\$1	
R-33	Meters	346.000		-\$1,602
	1. To reflect depreciation reserve included in WR-2009-0166 order.		-\$1,602	
R-43	Office Furniture & Equipment	391.000		\$1,430
	1. To reflect depreciation reserve included in WR-2009-0166 order.		\$1,430	
R-45	Transportation Equipment - GP	392.000		\$6,776
	1. To reflect depreciation reserve included in WR-2009-0166 order.		\$70	



**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
	2. To add depreciation reserve on 2008 Ford F250 to be used by operators in all regulated systems.		\$6,706	
R-46	Other General Equipment			\$207
	1. To reflect depreciation reserve included in WR-2009-0166 order.		\$207	
R-50	Communication Equipment	397.000		\$703
	1. Adjust to include depreciation reserve for controller and head meter.		\$703	
<b>Total Reserve Adjustments</b>				<b>-\$902</b>

Riverfork Water Company  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Revenue Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		<b>ANNUALIZED REVENUES</b>					
Rev-2		Annualized Rate Revenues	\$51,741	Rev-2	-\$1,712	100.00%	\$50,029
Rev-3		Miscellaneous Revenues	\$2,270	Rev-3	-\$300	100.00%	\$1,970
Rev-4		<b>TOTAL ANNUALIZED REVENUES</b>	<b>\$54,011</b>		<b>-\$2,012</b>		<b>\$51,999</b>

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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			-\$1,712
	1. To Annualize Rate Revenues		-\$1,712	
Rev-3	Miscellaneous Revenues			-\$300
	1. To Annualize Miscellaneous Revenues		-\$300	
<b>Total Revenue Adjustments</b>				<b>-\$2,012</b>

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Residential 5/8"		Commercial 2"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	143		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	1,716		0	
5	Current Customer Charge	<u>\$14.56</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$24,985		\$0
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	8,899,572		0	
9	Less: Base Gallons Included In Customer Charge	<u>3,271,670</u>		<u>0</u>	
10	Commodity Gallons	5,627,902		0	
11	Block 1, Commodity Gallons per Block	<u>5,627,902</u>		<u>0</u>	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	5,627.90		0.00	
14	Block 1, Existing Commodity Charge	<u>\$4.45</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$25,044		\$0
16	<b>Total Annualized Water Rate Revenues</b>		<u><b>\$50,029</b></u>		<u><b>\$0</b></u>

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.

Riverfork Water Company  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Rate Revenue Feeder Schedule - Water

Line Number	A Description	Total	
		F Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	143	
3	Bills Per Year		
4	Customer Bills Per year	1,716	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$24,985
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	8,899,572	
9	Less: Base Gallons Included In Customer Charge	3,271,670	
10	Commodity Gallons	5,627,902	
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.		\$25,044
16	<b>Total Annualized Water Rate Revenues</b>		<b><u>\$50,029</u></b>

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.

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Miscellaneous Revenues Feeder - Water**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Connection Fees	\$170
2	Annualized Wireless Income	<u>\$1,800</u>
3	Total Miscellaneous Revenues	<u><u>\$1,970</u></u>

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		<b>OPERATIONS EXPENSES</b>					
2		Management Salary (1)	\$0			100.00%	\$0
3		Operators Salary/Contract Services (1)	\$0			100.00%	\$0
4		Contract Labor (812)	\$1,755	W-4	-\$945	100.00%	\$810
5		Utilities (842) - Electric	\$4,848	W-5	\$34	100.00%	\$4,882
6		Water Testing Expense (845)	\$200			100.00%	\$200
7		Chemicals (605)	\$0	W-7	\$1,871	100.00%	\$1,871
8		<b>TOTAL OPERATIONS EXPENSE</b>	<b>\$6,803</b>		<b>\$960</b>		<b>\$7,763</b>
9		<b>MAINTENANCE EXPENSES</b>					
10		Outside Services Employed (1)	\$0			100.00%	\$0
11		Misc. Supplies	\$0			100.00%	\$0
12		System Maintenance	\$0			100.00%	\$0
13		<b>TOTAL MAINTENANCE EXPENSE</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
14		<b>CUSTOMER ACCOUNT EXPENSE</b>					
15		Salaries - Other (815) - Meter Reader	\$1,836	W-15	-\$200	100.00%	\$1,636
16		Salary Vacation (820) - Meter Reader	\$96	W-16	-\$96	100.00%	\$0
17		Salary Sick (822) - Meter Reader	\$0			100.00%	\$0
18		Hourly Wages (816) - Accounting and Collecting Labor	\$3,039	W-18	\$13,753	100.00%	\$16,792
19		Accounting Fees	\$0			100.00%	\$0
20		Billing & Collections	\$0			100.00%	\$0
21		Credit Card Fees (732)	\$587	W-21	-\$587	100.00%	\$0
22		Office Supplies	\$0			100.00%	\$0
23		Postage (796)	\$0	W-23	\$847	100.00%	\$847
24		Uncollectible Accounts	\$0			100.00%	\$0
25		Returned Check (714)	\$77	W-25	\$40	100.00%	\$117
26		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<b>\$5,635</b>		<b>\$13,757</b>		<b>\$19,392</b>
27		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
28		Administration & General Salary (1)	\$0			100.00%	\$0
29		Salaries - Officers (813)	\$0	W-29	\$5,902	100.00%	\$5,902
30		Office Utilities	\$0			100.00%	\$0
31		Telephone (830)	\$0	W-31	\$123	100.00%	\$123
32		Cell Phone (833)	\$117	W-32	\$265	100.00%	\$382
33		Vehicle Insurance	\$0			100.00%	\$0
34		Auto Expense (709)	\$152	W-34	\$222	100.00%	\$374
35		Gas & Oil (750)	\$1,247			100.00%	\$1,247
36		Medical Insurance	\$0			100.00%	\$0
37		Insurance (757)	\$0	W-37	\$441	100.00%	\$441
38		Rent (805)	\$840			100.00%	\$840
39		Other Misc. Expenses	\$0			100.00%	\$0
40		Water Co Expense - Riverfork (778)	\$7,588	W-40	-\$6,467	100.00%	\$1,121
41		Bank Service Charges (715)	\$0	W-41	\$168	100.00%	\$168
42		Outside Services (730)	\$314	W-42	-\$64	100.00%	\$250
43		Legal (769)	\$75			100.00%	\$75
44		Dues & Subscriptions (739)	\$0	W-44	\$120	100.00%	\$120
45		Office Expense (783)	\$88	W-45	\$258	100.00%	\$346
46		Interest Expense (920)	\$0	W-46	\$66	100.00%	\$66
47		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<b>\$10,421</b>		<b>\$1,034</b>		<b>\$11,455</b>
48		<b>OTHER OPERATING EXPENSES</b>					
49		MO DNR Fees	\$0			100.00%	\$0
50		Primacy Fee (798)	\$457	W-50	-\$457	100.00%	\$0
51		PSC Assessment (797)	\$412	W-51	-\$24	100.00%	\$388
52		Corporate Registration	\$0			100.00%	\$0
53		CIAC Depreciation Offset	\$0	W-53	-\$2,480	100.00%	-\$2,480
54		Depreciation	\$0	W-54	\$12,568	100.00%	\$12,568
55		<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$869</b>		<b>\$9,607</b>		<b>\$10,476</b>

Riverfork Water Company  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
56		TAXES OTHER THAN INCOME					
57		Real & Personal Property Taxes	\$0			100.00%	\$0
58		Taxes & Licenses (827)	\$0			100.00%	\$0
59		Payroll Taxes	\$0			100.00%	\$0
60		Social Security/Medicare (791)	\$380	W-60	\$1,480	100.00%	\$1,860
61		Unemployment Compensation (841)	\$41	W-61	\$167	100.00%	\$208
62		TOTAL TAXES OTHER THAN INCOME	<u>\$421</u>		<u>\$1,647</u>		<u>\$2,068</u>
63		TOTAL OPERATING EXPENSES	<u>\$24,149</u>		<u>\$27,005</u>		<u>\$51,154</u>



**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>W-4</b>	<b>Contract Labor (812)</b>			<b>-\$945</b>
	1. To remove costs associated with adding new operators to payroll. (Brooke Richter)		-\$945	
<b>W-5</b>	<b>Utilities (842) - Electric</b>			<b>\$34</b>
	1. To include an annualized level of utility expense. (Brooke Richter)		\$34	
<b>W-7</b>	<b>Chemicals (605)</b>			<b>\$1,871</b>
	1. To include an annualized level of chemicals expense for Riverfork Water. (Keith Foster)		\$1,871	
<b>W-15</b>	<b>Salaries - Other (815) - Meter Reader</b>			<b>-\$200</b>
	1. To include an annualized level of salary expense for Lana Baysinger. (Brooke Richter)		-\$200	
<b>W-16</b>	<b>Salary Vacation (820) - Meter Reader</b>			<b>-\$96</b>
	1. Remove costs associated with salary vacation (included in payroll adjustment). (Brooke Richter)		-\$96	
<b>W-18</b>	<b>Hourly Wages (816) - Accounting and Collecting Labo</b>			<b>\$13,753</b>
	1. To include an annualized level of salary expense for Connie Long. (Brooke Richter)		\$94	
	2. To include an annualized level of salary expense for Donaleen Alexander. (Brooke Richter)		\$126	
	3. To include an annualized level of salary expense for an additional customer service representative. (Gary Bangert)		\$3,049	
	4. To include an annualized level of salary expense for a new operator. (David Spratt)		\$5,760	

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	5. To include an annualized level of salary expense for a new assistant operator. (David Spratt)		\$4,890	
	6. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$166	
W-21	Credit Card Fees (732)			-\$587
	1. To remove credit card fees from Test Year. (Brooke Richter)		-\$587	
W-23	Postage (796)			\$847
	1. Adjust for annualized postage expense for Riverfork Water bills. (Keith Foster)		\$847	
W-25	Returned Check (714)			\$40
	1. To include an annualized level of costs for returned checks. (Brooke Richter)		\$40	
W-29	Salaries - Officers (813)			\$5,902
	1. To include an annualized level of salary expense for Bert Brower. (Brooke Richter)		\$5,902	
W-31	Telephone (830)			\$123
	1. To annualize and reallocate telephone expenses between all regulated utilities. (Brooke Richter)		\$123	
W-32	Cell Phone (833)			\$265
	1. To annualize and reallocate cell phone expenses between all regulated utilities. (Brooke Richter)		\$265	
W-34	Auto Expense (709)			\$222

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	1. To annualize and reallocate auto expenses between all regulated utilities. (Brooke Richter)		\$222	
W-37	Insurance (757)			\$441
	1. To annualize general liability insurance. (Brooke Richter)		\$441	
W-40	Water Co Expense - Riverfork (778)			-\$6,467
	1. To remove expenses without copy of invoices to validate. (Brooke Richter)		-\$5,447	
	2. To reclassify costs to plant account 311.00 (Keith Foster)		-\$690	
	3. To reclassify costs associated with Missouri Rural Water Association in Dues and Subscriptions Account 739. (Brooke Richter)		-\$120	
	4. To remove mowing expenses to be performed by new operators. (Brooke Richter)		-\$210	
W-41	Bank Service Charges (715)			\$168
	1. To annualize and reallocate bank service charges between all regulated utilities. (Brooke Richter)		\$168	
W-42	Outside Services (730)			-\$64
	1. To remove costs associated with Abigail Long since no receipt was provided to validate costs. (Brooke Richter)		-\$64	
W-44	Dues & Subscriptions (739)			\$120
	1. To transfer and reclassify Missouri Rural Water Association in Dues and Subscriptions Account 739. (Brooke Richter)		\$120	

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-45	Office Expense (783)			\$258
	1. To annualize and reallocate office expense between all regulated utilities. (Keith Foster)		\$258	
W-46	Interest Expense (920)			\$66
	1. To include an annualized level of interest expense on customer deposits. (Brooke Richter)		\$66	
W-50	Primacy Fee (798)			-\$457
	1. To remove primacy fee expense. (Keith Foster)		-\$457	
W-51	PSC Assessment (797)			-\$24
	1. To annualize PSC Assessment (Brooke Richter)		-\$24	
W-53	CIAC Depreciation Offset			-\$2,480
	1. Adjust to include test year CIAC depreciation offset. (Keith Foster)		-\$2,480	
W-54	Depreciation			\$12,568
	1. To Annualize Depreciation		\$12,568	
W-60	Social Security/Medicare (791)			\$1,480
	1. To include an annualized amount of Social Security/Medicare expense for Bert Brower. (Brooke Richter)		\$451	
	2. To include an annualized amount of Social Security/Medicare expense for Connie Long. (Brooke Richter)		\$7	

Riverfork Water Company  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	3. To include an annualized amount of Social Security/Medicare expense for Donaleen Alexander. (Brooke Richter)		\$10	
	4. To include an annualized amount of Social Security/Medicare expense for an additional customer service representative. (Gary Bangert)		\$233	
	5. To include an annualized amount of Social Security/Medicare expense for Lana Baysinger. (Brooke Richter)		-\$23	
	6. To include an annualized amount of Social Security/Medicare expense for a new operator. (David Spratt)		\$441	
	7. To include an annualized amount of Social Security/Medicare expense for a new assistant operator. (David Spratt)		\$374	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$13	
<b>W-61</b>	<b>Unemployment Compensation (841)</b>			<b>\$167</b>
	1. To include an annualized amount of FUTA and SUTA tax expense for Bert Brower. (Brooke Richter)		\$35	
	2. To include an annualized amount of FUTA and SUTA tax expense for Connie Long. (Brooke Richter)		\$23	
	3. To include an annualized amount of FUTA and SUTA tax expense for Donaleen Alexander. (Brooke Richter)		\$5	
	4. To include an annualized amount of FUTA and SUTA tax expense for an additional customer service representative. (Gary Bangert)		\$35	
	5. To include an annualized amount of FUTA and SUTA tax expense for Lana Baysinger. (Brooke Richter)		\$2	

**Riverfork Water Company**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	6. To include an annualized amount of FUTA and SUTA tax expense for a new operator. (David Spratt)		\$35	
	7. To include an annualized amount of FUTA and SUTA tax expense for a new assistant operator. (David Spratt)		\$35	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$3	
<b>Total Expense Adjustments</b>				<b>\$27,005</b>

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2015-0192  
**Date Prepared:** September 1, 2015



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revision 2**

**STAFF ACCOUNTING SCHEDULES**

**TANEY COUNTY WATER LLC**

**CASE NO. WR-2015-0192**

**Jefferson City, Missouri**

**September 2015**

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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) \$159,692			
Rev-3	Miscellaneous Revenues		(1) \$2,550			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$162,242</u>			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary (1)		\$0	\$0	\$0	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Contract Labor (812)		\$18,310	\$0	\$18,310	0.00%
5	Utilities (842) - Electric		\$17,587	\$0	\$17,587	0.00%
6	Water Testing Expense (845)		\$400	\$0	\$400	0.00%
7	Chemicals (605)		\$1,209	\$0	\$1,209	0.00%
8	TOTAL OPERATIONS EXPENSE		<u>\$37,506</u>	\$0	\$37,506	
9	MAINTENANCE EXPENSES					
10	Outside Services Employed (1)		\$0	\$0	\$0	0.00%
11	Misc. Supplies		\$0	\$0	\$0	0.00%
12	System Maintenance		\$0	\$0	\$0	0.00%
13	TOTAL MAINTENANCE EXPENSE		<u>\$0</u>	\$0	\$0	
14	CUSTOMER ACCOUNT EXPENSE					
15	Salaries - Other (815) - Meter Reader		\$17,495	\$0	\$17,495	0.00%
16	Salary Vacation (820) - Meter Reader		\$0	\$0	\$0	0.00%
17	Salary Sick (822) - Meter Reader		\$0	\$0	\$0	0.00%
18	Hourly Wages (816) - Accounting and Collecting Labor		\$55,292	\$0	\$55,292	0.00%
19	Accounting Fees		\$0	\$0	\$0	0.00%
20	Billing & Collections		\$0	\$0	\$0	0.00%
21	Credit Card Fees (732)		\$0	\$0	\$0	0.00%
22	Office Supplies		\$0	\$0	\$0	0.00%
23	Postage (796)		\$2,693	\$0	\$2,693	0.00%
24	Uncollectible Accounts		\$0	\$0	\$0	0.00%
25	Returned Check (714)		\$694	\$0	\$694	0.00%
26	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$76,174</u>	\$0	\$76,174	
27	ADMINISTRATIVE & GENERAL EXPENSES					
28	Administration & General Salary (1)		\$0	\$0	\$0	0.00%
29	Salaries - Officers (813)		\$18,902	\$0	\$18,902	0.00%
30	Office Utilities		\$0	\$0	\$0	0.00%
31	Telephone (830)		\$376	\$0	\$376	0.00%
32	Cell Phone (833)		\$1,527	\$0	\$1,527	0.00%
33	Vehicle Insurance		\$0	\$0	\$0	0.00%
34	Auto Expense (709)		\$1,190	\$0	\$1,190	0.00%
35	Gas & Oil (750)		\$5,450	\$0	\$5,450	0.00%
36	Medical Insurance		\$0	\$0	\$0	0.00%
37	Insurance (757)		\$1,401	\$0	\$1,401	0.00%
38	Rent (805)		\$2,796	\$0	\$2,796	0.00%
39	Other Misc. Expenses		\$0	\$0	\$0	0.00%
40	Water Co Taney County Water (776)		\$6,967	\$0	\$6,967	0.00%
41	Bank Service Charges (715)		\$534	\$0	\$534	0.00%
42	Outside Services (730)		\$500	\$0	\$500	0.00%
43	Legal (769)		\$75	\$0	\$75	0.00%
44	Dues & Subscriptions (739)		\$0	\$0	\$0	0.00%
45	Office Expense (783)		\$1,100	\$0	\$1,100	0.00%
46	Interest Expense (920)		\$514	\$0	\$514	0.00%
47	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$41,332</u>	\$0	\$41,332	
48	OTHER OPERATING EXPENSES					
49	MO DNR Fees		\$0	\$0	\$0	0.00%
50	Primacy Fee (798)		\$0	\$0	\$0	0.00%
51	PSC Assessment (797)		\$1,289	\$0	\$1,289	0.00%
52	Corporate Registration		\$0	\$0	\$0	0.00%
53	CIAC Depreciation Offset		-\$7,542	\$0	-\$7,542	0.00%



**Taney County Water LLC**  
**Rate Case**  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
54	Depreciation		\$18,103	\$0	\$18,103	0.00%
55	<b>TOTAL OTHER OPERATING EXPENSES</b>		<b>\$11,850</b>	<b>\$0</b>	<b>\$11,850</b>	
56	<b>TAXES OTHER THAN INCOME</b>					
57	Real & Personal Property Taxes		\$0	\$0	\$0	0.00%
58	Taxes & Licenses (827)		\$285	\$0	\$285	0.00%
59	Payroll Taxes		\$0	\$0	\$0	0.00%
60	Social Security/Medicare (791)		\$7,014	\$0	\$7,014	0.00%
61	Unemployment Compensation (841)		\$806	\$0	\$806	0.00%
62	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>\$8,105</b>	<b>\$0</b>	<b>\$8,105</b>	
63	<b>TOTAL OPERATING EXPENSES</b>		<b>\$174,967</b>	<b>\$0</b>	<b>\$174,967</b>	
64	Interest Expense	(3)	\$6,053	\$0	\$6,053	0.00%
65	Return on Equity	(3)	\$4,512	\$0	\$4,512	0.00%
66	Income Taxes	(3)	\$1,124	\$0	\$1,124	0.00%
67	<b>TOTAL INTEREST RETURN &amp; TAXES</b>		<b>\$11,689</b>	<b>\$0</b>	<b>\$11,689</b>	
68	<b>TOTAL COST OF SERVICE</b>		<b>\$186,656</b>	<b>\$0</b>	<b>\$186,656</b>	
69	Less: Miscellaneous Revenues		\$2,550	\$0	\$2,550	0.00%
70	<b>COST TO RECOVER IN RATES</b>		<b>\$184,106</b>	<b>\$0</b>	<b>\$184,106</b>	
71	<b>INCREMENTAL INCREASE IN RATE REVENUES</b>		<b>\$24,414</b>			
72	<b>PERCENTAGE OF INCREASE</b>		<b>15.05%</b>			
73	<b>REQUESTED INCREASE IN REVENUES</b>		<b>\$60,000</b>			

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

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$546,857	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$322,741	From Depreciation Reserve Schedule
3	Net Plant In Service	\$224,116	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$248,508	
	CIAC Depreciation	\$197,915	
	Customer Deposits	-\$12,100	
5	Total Rate Base	\$161,423	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u>\$11,689</u>	

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate of Return Including Income Tax - Water

	A	B	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81% (1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13% (1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94% B1 + B2
4	Equity Tax Factor		1.2490 1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		2.80% From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.49% B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		3.75% From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		7.24% B6+B7

To Rate Base Schedule

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

Equity Income Required      \$5,308  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$5,308	\$796
\$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
			\$5,308	\$796
			Consolidated Tax Rate:	
			Average Tax Rate: 0.15	

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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	\$98,800	25.00%	11.18%	2.795%
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	\$296,399	75.00%	5.00%	3.750%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b><u>\$395,199</u></b>	<b><u>100.00%</u></b>		<b><u>6.545%</u></b>

To PreTax Return Rate Schedule

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

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$2,098			100.00%	\$2,098
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$2,098		\$0		\$2,098
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$9,703			100.00%	\$9,703
7	311.000	Structures & Improvements - SSP	\$0			100.00%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$35,099			100.00%	\$35,099
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$1,789			100.00%	\$1,789
13		TOTAL SOURCE OF SUPPLY PLANT	\$46,591		\$0		\$46,591
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$5,069			100.00%	\$5,069
16	325.100	Submersible Electric Pumping Equipment	\$55,853	P-16	-\$11,164	100.00%	\$44,689
17	325.200	High Service or Booster Pumps	\$4,195	P-17	-\$1,872	100.00%	\$2,323
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$65,117		-\$13,036		\$52,081
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0	P-24	\$4,780	100.00%	\$4,780
25		TOTAL WATER TREATMENT PLANT	\$0		\$4,780		\$4,780
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$52,225			100.00%	\$52,225
30	343.000	Transmission & Distribution Mains	\$229,912	P-30	-\$3,252	100.00%	\$226,660
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$60,242			100.00%	\$60,242
33	346.000	Meters	\$17,395			100.00%	\$17,395
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations	\$43,716			100.00%	\$43,716
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$403,490		-\$3,252		\$400,238
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$258			100.00%	\$258
44	391.100	Office Computer & Electronic Equipment	\$11,494	P-44	\$737	100.00%	\$12,231
45	392.000	Transportation Equipment - GP	\$14,738	P-45	\$16,934	51.87%	\$16,428
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$0	P-50	\$12,152	100.00%	\$12,152
51	398.000	Miscellaneous Equipment	\$11,202	P-51	-\$11,202	100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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
53		TOTAL GENERAL PLANT	\$37,692		\$18,621		\$41,069
54		TOTAL PLANT IN SERVICE	<u>\$554,988</u>		<u>\$7,113</u>		<u>\$546,857</u>

To Rate Base & Depreciation Schedules

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Plant in Service - Water**

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
P-16	Submersible Electric Pumping Equipment	325.100		-\$11,164
	1. Adjust to reflect replacement/retirement of pumps.		-\$11,164	
P-17	High Service or Booster Pumps	325.200		-\$1,872
	1. Adjust to reflect retirement of replaced pump.		-\$1,872	
P-24	Water Treatment Equipment	332.000		\$4,780
	1. Adjust to add expense of engineering studies for chlorine feed systems.		\$4,780	
P-30	Transmission & Distribution Mains	343.000		-\$3,252
	1. Adjust to reflect replacement of retired pump and unexplained calculation in 2014 Annual Report.		-\$3,252	
P-44	Office Computer & Electronic Equipment	391.100		\$737
	1. Adjust to add meter reader.		\$737	
P-45	Transportation Equipment - GP	392.000		\$16,934
	1. To add 2012 Ford F150 to be used for meter services.		\$16,934	
P-50	Communication Equipment	397.000		\$12,152
	1. Adjust to add chlorine metering systems to correct account.		\$12,152	
P-51	Miscellaneous Equipment	398.000		-\$11,202

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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
	1. Adjust out chlorine metering systems recorded in wrong account.		-\$11,202	
<b>Total Plant Adjustments</b>				<b>\$7,113</b>



Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$2,098	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<u>\$2,098</u>		<u>\$0</u>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights - SSP	\$9,703	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$0	2.50%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0	0.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0	0.00%	\$0
10	314.000	Wells and Springs	\$35,099	2.00%	\$702
11	315.000	Infiltration Galleries & Tunnels	\$0	0.00%	\$0
12	316.000	Supply Mains	\$1,789	2.00%	\$36
13		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<u>\$46,591</u>		<u>\$738</u>
14		<b>PUMPING PLANT</b>			
15	321.000	Structures & Improvements - PP	\$5,069	2.50%	\$127
16	325.100	Submersible Electric Pumping Equipment	\$44,689	4.60%	\$2,056
17	325.200	High Service or Booster Pumps	\$2,323	6.70%	\$156
18	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
19	328.000	Other Pumping Equipment	\$0	0.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<u>\$52,081</u>		<u>\$2,339</u>
21		<b>WATER TREATMENT PLANT</b>			
22	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0	2.50%	\$0
24	332.000	Water Treatment Equipment	\$4,780	2.90%	\$139
25		<b>TOTAL WATER TREATMENT PLANT</b>	<u>\$4,780</u>		<u>\$139</u>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
27	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$52,225	2.50%	\$1,306
30	343.000	Transmission & Distribution Mains	\$226,660	2.00%	\$4,533
31	344.000	Fire Mains	\$0	0.00%	\$0
32	345.000	Services	\$60,242	2.50%	\$1,506
33	346.000	Meters	\$17,395	10.00%	\$1,740
34	346.000	Meters- Plastic Chamber	\$0	0.00%	\$0
35	347.000	Meter Installations	\$43,716	2.50%	\$1,093
36	347.000	Meter Installations- Plastic	\$0	0.00%	\$0
37	348.000	Hydrants	\$0	2.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
39		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<u>\$400,238</u>		<u>\$10,178</u>

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Depreciation Expense - Water**

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		GENERAL PLANT			
41	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
42	390.000	Structures & Improvements - GP	\$0	2.50%	\$0
43	391.000	Office Furniture & Equipment	\$258	5.00%	\$13
44	391.100	Office Computer & Electronic Equipment	\$12,231	14.30%	\$1,749
45	392.000	Transportation Equipment - GP	\$16,428	13.00%	\$2,136
46		Other General Equipment	\$0	0.00%	\$0
47	393.000	Stores Equipment	\$0	4.00%	\$0
48	395.000	Laboratory Equipment	\$0	5.00%	\$0
49	396.000	Power-Operated Equipment	\$0	6.67%	\$0
50	397.000	Communication Equipment	\$12,152	6.67%	\$811
51	398.000	Miscellaneous Equipment	\$0	0.00%	\$0
52	399.000	Other Tangible Property	\$0	0.00%	\$0
53		TOTAL GENERAL PLANT	\$41,069		\$4,709
54		Total Depreciation	\$546,857		\$18,103

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
5		<b>SOURCE OF SUPPLY PLANT</b>					
6	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$0			100.00%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$20,457			100.00%	\$20,457
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$985			100.00%	\$985
13		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$21,442</b>		<b>\$0</b>		<b>\$21,442</b>
14		<b>PUMPING PLANT</b>					
15	321.000	Structures & Improvements - PP	\$2,116	R-15	\$15	100.00%	\$2,131
16	325.100	Submersible Electric Pumping Equipment	\$47,478	R-16	-\$4,257	100.00%	\$43,221
17	325.200	High Service or Booster Pumps	\$2,397	R-17	-\$2,275	100.00%	\$122
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<b>\$51,991</b>		<b>-\$6,517</b>		<b>\$45,474</b>
21		<b>WATER TREATMENT PLANT</b>					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0	R-24	\$203	100.00%	\$203
25		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$0</b>		<b>\$203</b>		<b>\$203</b>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$33,140	R-29	-\$1,469	100.00%	\$31,671
30	343.000	Transmission & Distribution Mains	\$148,223	R-30	-\$2,000	100.00%	\$146,223
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$36,435			100.00%	\$36,435
33	346.000	Meters	\$8,912	R-33	\$3,497	100.00%	\$12,409
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations	\$18,417	R-35	-\$1	100.00%	\$18,416
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$0			100.00%	\$0
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<b>\$245,127</b>		<b>\$27</b>		<b>\$245,154</b>
40		<b>GENERAL PLANT</b>					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
43	391.000	Office Furniture & Equipment	\$45			100.00%	\$45
44	391.100	Office Computer & Electronic Equipment	\$5,662	R-44	\$173	100.00%	\$5,835
45	392.000	Transportation Equipment - GP	\$6,706			51.87%	\$3,478
46		Other General Equipment	\$0			100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0			100.00%	\$0
49	396.000	Power-Operated Equipment	\$0			100.00%	\$0
50	397.000	Communication Equipment	\$0	R-50	\$1,110	100.00%	\$1,110
51	398.000	Miscellaneous Equipment	\$1,332	R-51	-\$1,332	100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Accumulated Depreciation Reserve - Water**

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjustment Number	<u>E</u> Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
53		TOTAL GENERAL PLANT	\$13,745		-\$49		\$10,468
54		TOTAL DEPRECIATION RESERVE	<u>\$332,305</u>		<u>-\$6,336</u>		<u>\$322,741</u>

To Rate Base Schedule

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-15	Structures & Improvements - PP	321.000		\$15
	1. To reflect depreciation reserve included in WR-2012-0163 order.		\$15	
R-16	Submersible Electric Pumping Equipment	325.100		-\$4,257
	1. Adjust to reflect replacement/retirement of pumps.		-\$4,257	
R-17	High Service or Booster Pumps	325.200		-\$2,275
	1. Adjust to reflect retirement of replace pump.		-\$2,275	
R-24	Water Treatment Equipment	332.000		\$203
	1. Adjust to include engineering studies for chlorine feed systems.		\$203	
R-29	Distribution Reservoirs & Standpipes	342.000		-\$1,469
	1. Adjust to reflect retirements of replaced equipment.		-\$1,469	
R-30	Transmission & Distribution Mains	343.000		-\$2,000
	1. Adjust to reflect replacement of retired pump and unexplained calculation in 2014 Annual Report.		-\$2,000	
R-33	Meters	346.000		\$3,497
	1. Adjust to reflect depreciation rate ordered in WR-2012-0163.		\$3,497	

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Water**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-35	Meter Installations	347.000		-\$1
	1. To reflect depreciation reserve included in WR-2012-0163 order.		-\$1	
R-44	Office Computer & Electronic Equipment	391.100		\$173
	1. Adjust to add meter reader.		\$173	
R-50	Communication Equipment	397.000		\$1,110
	1. Adjust to add chlorine metering systems in correct account.		\$1,110	
R-51	Miscellaneous Equipment	398.000		-\$1,332
	1. Adjust out chlorine metering systems reported in wrong account.		-\$1,332	
<b>Total Reserve Adjustments</b>				<b><u><u>-\$6,336</u></u></b>

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Schedule - Water**

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		<b>ANNUALIZED REVENUES</b>					
Rev-2		Annualized Rate Revenues	\$169,390	Rev-2	-\$9,698	100.00%	\$159,692
Rev-3		Miscellaneous Revenues	\$2,994	Rev-3	-\$444	100.00%	\$2,550
Rev-4		<b>TOTAL ANNUALIZED REVENUES</b>	<b>\$172,384</b>		<b>-\$10,142</b>		<b>\$162,242</b>

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Revenue Adjustment Schedule - Water**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rev-2	Annualized Rate Revenues			-\$9,698
	1. To Annualize Rate Revenues		-\$9,698	
Rev-3	Miscellaneous Revenues			-\$444
	1. To Annualize Miscellaneous Revenues		-\$444	
<b>Total Revenue Adjustments</b>				<b>-\$10,142</b>



**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Revenue Feeder Schedule - Water**

Line Number	A Description	Residential 5/8"		Commercial 2"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	458		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	5,496		0	
5	Current Customer Charge	<u>\$10.89</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$59,851		\$0
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	20,459,150		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	20,459,150		0	
11	Block 1, Commodity Gallons per Block	20,459,150		0	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	20,459.15		0.00	
14	Block 1, Existing Commodity Charge	<u>\$4.88</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$99,841		\$0
16	<b>Total Annualized Water Rate Revenues</b>		<u><b>\$159,692</b></u>		<u><b>\$0</b></u>

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.

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Revenue Feeder Schedule - Water**

Line Number	A Description	Total	
		F Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	458	
3	Bills Per Year		
4	Customer Bills Per year	5,496	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$59,851
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	20,459,150	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	20,459,150	
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.		\$99,841
16	<b>Total Annualized Water Rate Revenues</b>		<b><u>\$159,692</u></b>

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.

**Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Miscellaneous Revenues Feeder - Water**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Connection Fees	\$2,550
2	Description of Miscellaneous Revenue Item2	<u>\$0</u>
3	Total Miscellaneous Revenues	<u><u>\$2,550</u></u>

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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		<b>OPERATIONS EXPENSES</b>					
2		Management Salary (1)	\$0			100.00%	\$0
3		Operators Salary/Contract Services (1)	\$0			100.00%	\$0
4		Contract Labor (812)	\$33,555	W-4	-\$15,245	100.00%	\$18,310
5		Utilities (842) - Electric	\$21,255	W-5	-\$3,668	100.00%	\$17,587
6		Water Testing Expense (845)	\$400			100.00%	\$400
7		Chemicals (605)	\$0	W-7	\$1,209	100.00%	\$1,209
8		<b>TOTAL OPERATIONS EXPENSE</b>	<u>\$55,210</u>		<u>-\$17,704</u>		<u>\$37,506</u>
9		<b>MAINTENANCE EXPENSES</b>					
10		Outside Services Employed (1)	\$0			100.00%	\$0
11		Misc. Supplies	\$0			100.00%	\$0
12		System Maintenance	\$0			100.00%	\$0
13		<b>TOTAL MAINTENANCE EXPENSE</b>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
14		<b>CUSTOMER ACCOUNT EXPENSE</b>					
15		Salaries - Other (815) - Meter Reader	\$17,736	W-15	-\$241	100.00%	\$17,495
16		Salary Vacation (820) - Meter Reader	\$96	W-16	-\$96	100.00%	\$0
17		Salary Sick (822) - Meter Reader	\$480	W-17	-\$480	100.00%	\$0
18		Hourly Wages (816) - Accounting and Collecting Labor	\$12,505	W-18	\$42,787	100.00%	\$55,292
19		Accounting Fees	\$0			100.00%	\$0
20		Billing & Collections	\$0			100.00%	\$0
21		Credit Card Fees (732)	\$2,827	W-21	-\$2,827	100.00%	\$0
22		Office Supplies	\$0			100.00%	\$0
23		Postage (796)	\$0	W-23	\$2,693	100.00%	\$2,693
24		Uncollectible Accounts	\$0			100.00%	\$0
25		Returned Check (714)	\$407	W-25	\$287	100.00%	\$694
26		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<u>\$34,051</u>		<u>\$42,123</u>		<u>\$76,174</u>
27		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
28		Administration & General Salary (1)	\$0			100.00%	\$0
29		Salaries - Officers (813)	\$0	W-29	\$18,902	100.00%	\$18,902
30		Office Utilities	\$0			100.00%	\$0
31		Telephone (830)	\$757	W-31	-\$381	100.00%	\$376
32		Cell Phone (833)	\$2,884	W-32	-\$1,357	100.00%	\$1,527
33		Vehicle Insurance	\$0			100.00%	\$0
34		Auto Expense (709)	\$4,112	W-34	-\$2,922	100.00%	\$1,190
35		Gas & Oil (750)	\$5,450			100.00%	\$5,450
36		Medical Insurance	\$0			100.00%	\$0
37		Insurance (757)	\$0	W-37	\$1,401	100.00%	\$1,401
38		Rent (805)	\$2,796			100.00%	\$2,796
39		Other Misc. Expenses	\$0			100.00%	\$0
40		Water Co Taney County Water (776)	\$30,771	W-40	-\$23,804	100.00%	\$6,967
41		Bank Service Charges (715)	\$1,029	W-41	-\$495	100.00%	\$534
42		Outside Services (730)	\$2,218	W-42	-\$1,718	100.00%	\$500
43		Legal (769)	\$75			100.00%	\$75
44		Dues & Subscriptions (739)	-\$310	W-44	\$310	100.00%	\$0
45		Office Expense (783)	\$1,305	W-45	-\$205	100.00%	\$1,100
46		Interest Expense (920)	\$6,603	W-46	-\$6,089	100.00%	\$514
47		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<u>\$57,690</u>		<u>-\$16,358</u>		<u>\$41,332</u>
48		<b>OTHER OPERATING EXPENSES</b>					
49		MO DNR Fees	\$0			100.00%	\$0
50		Primacy Fee (798)	\$1,438	W-50	-\$1,438	100.00%	\$0
51		PSC Assessment (797)	\$1,257	W-51	\$32	100.00%	\$1,289
52		Corporate Registration	\$0			100.00%	\$0
53		CIAC Depreciation Offset	\$0	W-53	-\$7,542	100.00%	-\$7,542
54		Depreciation	\$0	W-54	\$18,103	100.00%	\$18,103
55		<b>TOTAL OTHER OPERATING EXPENSES</b>	<u>\$2,695</u>		<u>\$9,155</u>		<u>\$11,850</u>

Taney County Water LLC  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
56		TAXES OTHER THAN INCOME					
57		Real & Personal Property Taxes	\$0			100.00%	\$0
58		Taxes & Licenses (827)	\$285			100.00%	\$285
59		Payroll Taxes	\$0			100.00%	\$0
60		Social Security/Medicare (791)	\$2,358	W-60	\$4,656	100.00%	\$7,014
61		Unemployment Compensation (841)	\$321	W-61	\$485	100.00%	\$806
62		TOTAL TAXES OTHER THAN INCOME	<u>\$2,964</u>		<u>\$5,141</u>		<u>\$8,105</u>
63		TOTAL OPERATING EXPENSES	<u>\$152,610</u>		<u>\$22,357</u>		<u>\$174,967</u>

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>W-4</b>	<b>Contract Labor (812)</b>			<b>-\$15,245</b>
	1. To reclassify costs associated with Lefty's Pump & Drilling in Plant Accounts 325.100 and 325.200. (Keith Foster)		-\$1,140	
	2. To remove costs associated with adding new operators to payroll. (Brooke Richter)		-\$13,695	
	3. To transfer improperly booked expense to Valley Woods Sewer. (Brooke Richter)		-\$410	
<b>W-5</b>	<b>Utilities (842) - Electric</b>			<b>-\$3,668</b>
	1. To include an annualized level of utility expense. (Brooke Richter)		-\$1	
	2. To include an annualized level of utility expense. (Brooke Richter)		-\$100	
	3. To include an annualized level of utility expense. (Brooke Richter)		-\$3,441	
	4. To include an annualized level of utility expense. (Brooke Richter)		-\$126	
<b>W-7</b>	<b>Chemicals (605)</b>			<b>\$1,209</b>
	1. To include an annualized level of chemicals expense for Taney County Water. (Keith Foster)		\$1,209	
<b>W-15</b>	<b>Salaries - Other (815) - Meter Reader</b>			<b>-\$241</b>
	1. To include an annualized level of salary expense for Lana Baysinger. (Brooke Richter)		-\$241	
<b>W-16</b>	<b>Salary Vacation (820) - Meter Reader</b>			<b>-\$96</b>
	1. Remove costs associated with salary vacation (included with payroll adjustment). (Brooke Richter)		-\$96	

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-17	Salary Sick (822) - Meter Reader			-\$480
	1. Remove costs associated with salary sick (included with payroll adjustment). (Brooke Richter)		-\$480	
W-18	Hourly Wages (816) - Accounting and Collecting Labo			\$42,787
	1. To include an annualized level of salary expense for Connie Long. (Brooke Richter)		\$325	
	2. To include an annualized level of salary expense for Donaleen Alexander. (Brooke Richter)		-\$1,015	
	3. To include an annualized level of salary expense for an additional customer service representative. (Gary Bangert)		\$9,764	
	4. To include an annualized level of salary expense for a new operator. (David Spratt)		\$18,448	
	5. To include an annualized level of salary expense for a new assistant operator. (David Spratt)		\$15,661	
	6. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$316	
	7. To remove test year expense for Twyla Collins. (Brooke Richter)		-\$80	
W-21	Credit Card Fees (732)			-\$2,827
	1. To remove credit card fees from Test Year. (Brooke Richter)		-\$2,827	
W-23	Postage (796)			\$2,693
	1. Adjust for annualized postage expense for Taney County Water bills. (Keith Foster)		\$2,693	
W-25	Returned Check (714)			\$287

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	1. To include an annualized level of costs for returned checks. (Brooke Richter)		\$287	
W-29	Salaries - Officers (813)			\$18,902
	1. To include an annualized level of salary expense for Bert Brower. (Brooke Richter)		\$18,902	
W-31	Telephone (830)			-\$381
	1. To annualize and reallocate telephone expenses between all regulated utilities. (Brooke Richter)		-\$381	
W-32	Cell Phone (833)			-\$1,357
	1. To annualize and reallocate cell phone expenses between all regulated utilities. (Brooke Richter)		-\$1,357	
W-34	Auto Expense (709)			-\$2,922
	1. To remove auto expenses from test year without a copy of an invoice to validate and to reallocate expenses between all regulated utilities. (Brooke Richter)		-\$2,922	
W-37	Insurance (757)			\$1,401
	1. To annualize general liability insurance. (Brooke Richter)		\$1,401	
W-40	Water Co Taney County Water (776)			-\$23,804
	1. To reclassify costs associated with Experian to office expense account 783. (Brooke Richter)		-\$308	
	2. To reclassify costs to various plant accounts. (Keith Foster)		-\$15,879	



**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Expense Adjustment Schedule - Water**

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	3. To remove expenses not related to the regulated utilities and expenses without copies of invoices to validate. (Brooke Richter)		-\$7,392	
	4. To remove mowing expenses to be performed by new operators. (Brooke Richter)		-\$225	
<b>W-41</b>	<b>Bank Service Charges (715)</b>			<b>-\$495</b>
	1. To annualize and reallocate bank service charges between all regulated utilities. (Brooke Richter)		-\$495	
<b>W-42</b>	<b>Outside Services (730)</b>			<b>-\$1,718</b>
	1. To transfer and reclassify Rozell Engineering costs to plant account 332.000 (Brooke Richter)		-\$1,250	
	2. To remove costs associated with Abigail Long without a copy of the invoices to validate. (Brooke Richter)		-\$468	
<b>W-44</b>	<b>Dues &amp; Subscriptions (739)</b>			<b>\$310</b>
	1. To remove test year for a refund paid twice in 2013. (Brooke Richter)		\$310	
<b>W-45</b>	<b>Office Expense (783)</b>			<b>-\$205</b>
	1. To annualize and reallocate office expenses between all regulated utilities. (Keith Foster)		-\$205	
<b>W-46</b>	<b>Interest Expense (920)</b>			<b>-\$6,089</b>
	1. To remove interest expense costs associated with a commercial loan related to capital structure. (Brooke Richter)		-\$6,603	
	2. To include an annualized level of interest expense on customer deposits. (Brooke Richter)		\$514	

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-50	Primacy Fee (798)			-\$1,438
	1. To remove primacy fee expense. (Keith Foster)		-\$1,438	
W-51	PSC Assessment (797)			\$32
	1. To annualize PSC Assessment. (Brooke Richter)		\$32	
W-53	CIAC Depreciation Offset			-\$7,542
	1. Adjust to include test year CIAC depreciation offset. (Keith Foster)		-\$7,542	
W-54	Depreciation			\$18,103
	1. To Annualize Depreciation		\$18,103	
W-60	Social Security/Medicare (791)			\$4,656
	1. To include an annualized amount of Social Security/Medicare expense for Bert Brower. (Brooke Richter)		\$1,446	
	2. To include an annualized amount of Social Security/Medicare expense for Connie Long. (Brooke Richter)		\$25	
	3. To include an annualized amount of Social Security/Medicare expense for Donaleen Alexander. (Brooke Richter)		-\$78	
	4. To include an annualized amount of Social Security/Medicare expense for an additional customer service representative. (Gary Bangert)		\$747	
	5. To include an annualized amount of Social Security/Medicare expense for Lana Baysinger. (Brooke Richter)		-\$63	

Taney County Water LLC  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	6. To include an annualized amount of Social Security/Medicare expense for a new operator. (David Spratt)		\$1,411	
	7. To include an annualized amount of Social Security/Medicare expense for a new assistant operator. (David Spratt)		\$1,198	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$24	
	9. To remove test year expense for Twyla Collins. (Brooke Richter)		-\$6	
W-61	Unemployment Compensation (841)			\$485
	1. To include an annualized amount of FUTA and SUTA tax expense for Bert Brower. (Brooke Richter)		\$112	
	2. To include an annualized amount of FUTA and SUTA tax expense for Connie Long. (Brooke Richter)		\$34	
	3. To include an annualized amount of FUTA and SUTA tax expense for Donaleen Alexander. (Brooke Richter)		-\$4	
	4. To include an annualized amount of FUTA and SUTA tax expense for an additional customer service representative. (Gary Banqert)		\$112	
	5. To include an annualized amount of FUTA and SUTA tax expense for Lana Baysinger. (Brooke Richter)		\$14	
	6. To include an annualized amount of FUTA and SUTA tax expense for a new operator. (David Spratt)		\$112	
	7. To include an annualized amount of FUTA and SUTA tax expense for a new assistant operator. (David Spratt)		\$112	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$6	

**Taney County Water LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**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
	9. To remove test year expense for Twyla Collins. (Brooke Richter)		-\$1	
<b>Total Expense Adjustments</b>				<b><u><u>\$22,357</u></u></b>

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2015-0192  
**Date Prepared:** September 1, 2015



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revision 2**

**STAFF ACCOUNTING SCHEDULES**

**VALLEY WOODS UTILITY LLC (WATER)**

**CASE NO. WR-2015-0192**

**Jefferson City, Missouri**

**September 2015**

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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) \$16,687			
Rev-3	Miscellaneous Revenues		(1) \$258			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$16,945</u>			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary (1)		\$0	\$0	\$0	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Contract Labor (812)		\$845	\$0	\$845	0.00%
5	Utilities (842) - Electric		\$2,661	\$0	\$2,661	0.00%
6	Water Testing Expense (845)		\$200	\$0	\$200	0.00%
7	Chemicals (605)		\$0	\$0	\$0	0.00%
8	TOTAL OPERATIONS EXPENSE		<u>\$3,706</u>	\$0	\$3,706	
9	MAINTENANCE EXPENSES					
10	Outside Services Employed (1)		\$0	\$0	\$0	0.00%
11	Misc. Supplies		\$0	\$0	\$0	0.00%
12	System Maintenance		\$0	\$0	\$0	0.00%
13	TOTAL MAINTENANCE EXPENSE		<u>\$0</u>	\$0	\$0	
14	CUSTOMER ACCOUNT EXPENSE					
15	Salaries - Other (815) - Meter Reader		\$984	\$0	\$984	0.00%
16	Salary Vacation (820) - Meter Reader		\$0	\$0	\$0	0.00%
17	Salary Sick (822) - Meter Reader		\$0	\$0	\$0	0.00%
18	Hourly Wages (816) - Accounting and Collecting Labor		\$3,143	\$0	\$3,143	0.00%
19	Accounting Fees		\$0	\$0	\$0	0.00%
20	Billing & Collections		\$0	\$0	\$0	0.00%
21	Credit Card Fees (732)		\$0	\$0	\$0	0.00%
22	Office Supplies		\$0	\$0	\$0	0.00%
23	Postage (796)		\$118	\$0	\$118	0.00%
24	Uncollectible Accounts		\$0	\$0	\$0	0.00%
25	Returned Check (714)		\$44	\$0	\$44	0.00%
26	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$4,289</u>	\$0	\$4,289	
27	ADMINISTRATIVE & GENERAL EXPENSES					
28	Administration & General Salary (1)		\$0	\$0	\$0	0.00%
29	Salaries - Officers (813)		\$825	\$0	\$825	0.00%
30	Office Utilities		\$0	\$0	\$0	0.00%
31	Telephone (830)		\$34	\$0	\$34	0.00%
32	Cell Phone (833)		\$764	\$0	\$764	0.00%
33	Vehicle Insurance		\$0	\$0	\$0	0.00%
34	Auto Expense (709)		\$104	\$0	\$104	0.00%
35	Gas & Oil (750)		\$424	\$0	\$424	0.00%
36	Medical Insurance		\$0	\$0	\$0	0.00%
37	Insurance (757)		\$61	\$0	\$61	0.00%
38	Rent (805)		\$144	\$0	\$144	0.00%
39	Other Misc. Expenses		\$0	\$0	\$0	0.00%
40	Water Co - VW (779)		\$583	\$0	\$583	0.00%
41	Bank Service Charges (715)		\$23	\$0	\$23	0.00%
42	Outside Services (730)		\$88	\$0	\$88	0.00%
43	Legal (769)		\$0	\$0	\$0	0.00%
44	Dues & Subscriptions (739)		\$0	\$0	\$0	0.00%
45	Office Expense (783)		\$48	\$0	\$48	0.00%
46	Interest Expense (920)		\$0	\$0	\$0	0.00%
47	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$3,098</u>	\$0	\$3,098	
48	OTHER OPERATING EXPENSES					
49	MO DNR Fees		\$0	\$0	\$0	0.00%
50	Primacy Fee (798)		\$0	\$0	\$0	0.00%
51	PSC Assessment (797)		\$122	\$0	\$122	0.00%
52	Corporate Registration		\$0	\$0	\$0	0.00%
53	CIAC Depreciation Offset		-\$1,863	\$0	-\$1,863	0.00%

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
54	Depreciation		\$3,789	\$0	\$3,789	0.00%
55	TOTAL OTHER OPERATING EXPENSES		\$2,048	\$0	\$2,048	
56	TAXES OTHER THAN INCOME					
57	Real & Personal Property Taxes		\$0	\$0	\$0	0.00%
58	Taxes & Licenses (827)		\$105	\$0	\$105	0.00%
59	Payroll Taxes		\$0	\$0	\$0	0.00%
60	Social Security/Medicare (791)		\$379	\$0	\$379	0.00%
61	Unemployment Compensation (841)		\$49	\$0	\$49	0.00%
62	TOTAL TAXES OTHER THAN INCOME		\$533	\$0	\$533	
63	TOTAL OPERATING EXPENSES		\$13,674	\$0	\$13,674	
64	Interest Expense	(3)	\$1,301	\$0	\$1,301	0.00%
65	Return on Equity	(3)	\$970	\$0	\$970	0.00%
66	Income Taxes	(3)	\$241	\$0	\$241	0.00%
67	TOTAL INTEREST RETURN & TAXES		\$2,512	\$0	\$2,512	
68	TOTAL COST OF SERVICE		\$16,186	\$0	\$16,186	
69	Less: Miscellaneous Revenues		\$258	\$0	\$258	0.00%
70	COST TO RECOVER IN RATES		\$15,928	\$0	\$15,928	
71	INCREMENTAL INCREASE IN RATE REVENUES		<u><u>-\$759</u></u>			
72	PERCENTAGE OF INCREASE		<u><u>-4.48%</u></u>			
73	REQUESTED INCREASE IN REVENUES		\$6,600			

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

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$112,305	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$48,004	From Depreciation Reserve Schedule
3	Net Plant In Service	\$64,301	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$55,834	
	CIAC Depreciation	\$26,224	
5	Total Rate Base	\$34,691	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u>\$2,512</u>	



Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate of Return Including Income Tax - Water

	A		B	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	14.99% (1) & (2)	<u>14.12%</u>	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.93%	B1 + B2
4	Equity Tax Factor		1.2489	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		<u>2.80%</u>	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.49%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		<u>3.75%</u>	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		<u><u>7.24%</u></u>	B6+B7

To Rate Base Schedule

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

Equity Income Required      \$1,141  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$1,141	\$171
\$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
			<u>\$1,141</u>	<u>\$171</u>
			Consolidated Tax Rate:	
			Average Tax Rate:	0.1499

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$98,800	25.00%	11.18%	2.795%
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	\$296,399	75.00%	5.00%	3.750%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b><u>\$395,199</u></b>	<b><u>100.00%</u></b>		<b><u>6.545%</u></b>

To PreTax Return Rate Schedule

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

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$5,086			100.00%	\$5,086
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$5,086		\$0		\$5,086
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$250			100.00%	\$250
7	311.000	Structures & Improvements - SSP	\$0			100.00%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$14,022			100.00%	\$14,022
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$14,272		\$0		\$14,272
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$8,950			100.00%	\$8,950
16	325.100	Submersible Electric Pumping Equipment	\$10,587	P-16	\$1	100.00%	\$10,588
17	325.200	High Service or Booster Pumps	\$6,638	P-17	-\$748	100.00%	\$5,890
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$26,175		-\$747		\$25,428
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0			100.00%	\$0
25		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$6,518	P-29	\$1	100.00%	\$6,519
30	343.000	Transmission & Distribution Mains	\$40,417			100.00%	\$40,417
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$4,925	P-32	\$109	100.00%	\$5,034
33	346.000	Meters	\$2,446	P-33	\$42	100.00%	\$2,488
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations	\$9,310	P-35	\$516	100.00%	\$9,826
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$300			100.00%	\$300
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$63,916		\$668		\$64,584
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$3,837	P-42	-\$3,837	100.00%	\$0
43	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$0	P-45	\$31,672	2.27%	\$719
46		Other General Equipment	\$1,750	P-46	-\$1,750	100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0	P-48	\$466	100.00%	\$466
49	396.000	Power-Operated Equipment	\$0	P-49	\$1,750	100.00%	\$1,750
50	397.000	Communication Equipment	\$0			100.00%	\$0
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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
53		TOTAL GENERAL PLANT	\$5,587		\$28,301		\$2,935
54		TOTAL PLANT IN SERVICE	<u>\$115,036</u>		<u>\$28,222</u>		<u>\$112,305</u>

To Rate Base & Depreciation Schedules

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Schedule of Adjustments for Plant in Service - Water

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
P-16	Submersible Electric Pumping Equipment	325.100		\$1
	1. To reflect amount included in WM-2010-0288 order.		\$1	
P-17	High Service or Booster Pumps	325.200		-\$748
	1. To reflect adjustment included in WM-2010-0288 order.		-\$748	
P-29	Distribution Reservoirs & Standpipes	342.000		\$1
	1. To reflect amount included in WM-2010-0288 order.		\$1	
P-32	Services	345.000		\$109
	1. To reflect adjustment included in WM-2010-0288 order.		\$109	
P-33	Meters	346.000		\$42
	1. To reflect amount included in WM-2010-0288 order.		\$42	
P-35	Meter Installations	347.000		\$516
	1. To reflect amount included in WM-2010-0288 order.		\$516	
P-42	Structures & Improvements - GP	390.000		-\$3,837
	1. Remove for shed not transferred in WM-2012-0288.		-\$3,837	
P-45	Transportation Equipment - GP	392.000		\$31,672

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Schedule of Adjustments for Plant in Service - Water

A Plant Adjustment Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	1. To add 2008 Ford F250 to be used by operators in all regulated systems.		\$14,738	
	2. To add 2012 Ford F150 to be used for meter services.		\$16,934	
P-46	Other General Equipment			-\$1,750
	1. Adjust to move to account 396.00.		-\$1,750	
P-48	Laboratory Equipment	395.000		\$466
	1. Adjust back in water testing equipment included in WM-2012-0288 (in Other General Equipment).		\$466	
P-49	Power-Operated Equipment	396.000		\$1,750
	1. Purchase of Dixie Chopper mower (half of \$3,500 purchase price).		\$1,750	
<b>Total Plant Adjustments</b>				<b>\$28,222</b>

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$5,086	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		<b>TOTAL INTANGIBLE PLANT</b>	<u>\$5,086</u>		<u>\$0</u>
5		<b>SOURCE OF SUPPLY PLANT</b>			
6	310.000	Land & Land Rights - SSP	\$250	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$0	2.50%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0	0.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0	0.00%	\$0
10	314.000	Wells and Springs	\$14,022	2.00%	\$280
11	315.000	Infiltration Galleries & Tunnels	\$0	0.00%	\$0
12	316.000	Supply Mains	\$0	0.00%	\$0
13		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<u>\$14,272</u>		<u>\$280</u>
14		<b>PUMPING PLANT</b>			
15	321.000	Structures & Improvements - PP	\$8,950	2.50%	\$224
16	325.100	Submersible Electric Pumping Equipment	\$10,588	10.00%	\$1,059
17	325.200	High Service or Booster Pumps	\$5,890	6.70%	\$395
18	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
19	328.000	Other Pumping Equipment	\$0	0.00%	\$0
20		<b>TOTAL PUMPING PLANT</b>	<u>\$25,428</u>		<u>\$1,678</u>
21		<b>WATER TREATMENT PLANT</b>			
22	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0	2.50%	\$0
24	332.000	Water Treatment Equipment	\$0	2.90%	\$0
25		<b>TOTAL WATER TREATMENT PLANT</b>	<u>\$0</u>		<u>\$0</u>
26		<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>			
27	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$6,519	2.50%	\$163
30	343.000	Transmission & Distribution Mains	\$40,417	2.00%	\$808
31	344.000	Fire Mains	\$0	0.00%	\$0
32	345.000	Services	\$5,034	2.50%	\$126
33	346.000	Meters	\$2,488	10.00%	\$249
34	346.000	Meters- Plastic Chamber	\$0	0.00%	\$0
35	347.000	Meter Installations	\$9,826	2.50%	\$246
36	347.000	Meter Installations- Plastic	\$0	0.00%	\$0
37	348.000	Hydrants	\$300	2.00%	\$6
38	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
39		<b>TOTAL TRANS. &amp; DISTRIBUTION PLANT</b>	<u>\$64,584</u>		<u>\$1,598</u>

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		GENERAL PLANT			
41	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
42	390.000	Structures & Improvements - GP	\$0	2.50%	\$0
43	391.000	Office Furniture & Equipment	\$0	5.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0	14.30%	\$0
45	392.000	Transportation Equipment - GP	\$719	13.00%	\$93
46		Other General Equipment	\$0	0.00%	\$0
47	393.000	Stores Equipment	\$0	4.00%	\$0
48	395.000	Laboratory Equipment	\$466	5.00%	\$23
49	396.000	Power-Operated Equipment	\$1,750	6.70%	\$117
50	397.000	Communication Equipment	\$0	6.70%	\$0
51	398.000	Miscellaneous Equipment	\$0	0.00%	\$0
52	399.000	Other Tangible Property	\$0	0.00%	\$0
53		TOTAL GENERAL PLANT	\$2,935		\$233
54		Total Depreciation	\$112,305		\$3,789



Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$0			100.00%	\$0
8	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
9	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
10	314.000	Wells and Springs	\$5,468			100.00%	\$5,468
11	315.000	Infiltration Galleries & Tunnels	\$0			100.00%	\$0
12	316.000	Supply Mains	\$0			100.00%	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$5,468		\$0		\$5,468
14		PUMPING PLANT					
15	321.000	Structures & Improvements - PP	\$3,606			100.00%	\$3,606
16	325.100	Submersible Electric Pumping Equipment	\$12,875	R-16	-\$351	100.00%	\$12,524
17	325.200	High Service or Booster Pumps	\$5,074	R-17	-\$201	100.00%	\$4,873
18	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
19	328.000	Other Pumping Equipment	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$21,555		-\$552		\$21,003
21		WATER TREATMENT PLANT					
22	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
23	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
24	332.000	Water Treatment Equipment	\$0			100.00%	\$0
25		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
26		TRANSMISSION & DISTRIBUTION PLANT					
27	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
28	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
29	342.000	Distribution Reservoirs & Standpipes	\$3,177			100.00%	\$3,177
30	343.000	Transmission & Distribution Mains	\$11,776	R-30	-\$18	100.00%	\$11,758
31	344.000	Fire Mains	\$0			100.00%	\$0
32	345.000	Services	\$1,314	R-32	\$16	100.00%	\$1,330
33	346.000	Meters	\$1,664	R-33	-\$195	100.00%	\$1,469
34	346.000	Meters- Plastic Chamber	\$0			100.00%	\$0
35	347.000	Meter Installations	\$3,007	R-35	\$111	100.00%	\$3,118
36	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
37	348.000	Hydrants	\$127			100.00%	\$127
38	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
39		TOTAL TRANS. & DISTRIBUTION PLANT	\$21,065		-\$86		\$20,979
40		GENERAL PLANT					
41	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
42	390.000	Structures & Improvements - GP	\$912	R-42	-\$912	100.00%	\$0
43	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
44	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
45	392.000	Transportation Equipment - GP	\$45	R-45	\$6,661	2.27%	\$152
46		Other General Equipment	\$234	R-46	-\$234	100.00%	\$0
47	393.000	Stores Equipment	\$0			100.00%	\$0
48	395.000	Laboratory Equipment	\$0	R-48	\$109	100.00%	\$109
49	396.000	Power-Operated Equipment	\$0	R-49	\$293	100.00%	\$293
50	397.000	Communication Equipment	\$0			100.00%	\$0
51	398.000	Miscellaneous Equipment	\$0			100.00%	\$0
52	399.000	Other Tangible Property	\$0			100.00%	\$0

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
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
53		TOTAL GENERAL PLANT	\$1,191		\$5,917		\$554
54		TOTAL DEPRECIATION RESERVE	<u>\$49,279</u>		<u>\$5,279</u>		<u>\$48,004</u>

To Rate Base Schedule

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-16	Submersible Electric Pumping Equipment	325.100		-\$351
	1. To reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		-\$351	
R-17	High Service or Booster Pumps	325.200		-\$201
	1. To reflect adjustment included in WM-2012-0288 order.		-\$201	
R-30	Transmission & Distribution Mains	343.000		-\$18
	1. To reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		-\$18	
R-32	Services	345.000		\$16
	1. To reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		\$16	
R-33	Meters	346.000		-\$195
	1. To reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		-\$195	
R-35	Meter Installations	347.000		\$111
	1. To reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		\$111	

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-42	Structures & Improvements - GP	390.000		-\$912
	1. Remove depreciation reserve for shed not transferred in WM-2012-0288.		-\$912	
R-45	Transportation Equipment - GP	392.000		\$6,661
	1. To reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		-\$45	
	2. To add depreciation reserve on 2008 Ford F250 to be used by operators in all regulated systems.		\$6,706	
R-46	Other General Equipment			-\$234
	1. To remove depreciation reserve for mower reported in 396.000 account.		-\$234	
R-48	Laboratory Equipment	395.000		\$109
	1. Add back in water testing equipment included in WM-2012-0288 (in Other General Equipment).		\$109	
R-49	Power-Operated Equipment	396.000		\$293
	1. Add in depreciation reserve for purchase of Dixie Chopper mower.		\$293	
<b>Total Reserve Adjustments</b>				<b>\$5,279</b>

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Revenue Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		<b>ANNUALIZED REVENUES</b>					
Rev-2		Annualized Rate Revenues	\$16,725	Rev-2	-\$38	100.00%	\$16,687
Rev-3		Miscellaneous Revenues	\$100	Rev-3	\$158	100.00%	\$258
Rev-4		<b>TOTAL ANNUALIZED REVENUES</b>	<b>\$16,825</b>		<b>\$120</b>		<b>\$16,945</b>

Valley Woods Utility LLC (Water)  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Revenue Adjustment Schedule - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rev-2	Annualized Rate Revenues			-\$38
	1. To Annualize Rate Revenues		-\$38	
Rev-3	Miscellaneous Revenues			\$158
	1. To Annualize Miscellaneous Revenues		\$158	
<b>Total Revenue Adjustments</b>				<b>\$120</b>

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Residential 5/8"		Commercial 5/8"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	37		2	
3	Bills Per Year	12		12	
4	Customer Bills Per year	444		24	
5	Current Customer Charge	<u>\$15.97</u>		<u>\$15.97</u>	
6	Annualized Customer Charge Revenues		\$7,091		\$383
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	1,800,713		62,420	
9	Less: Base Gallons Included In Customer Charge	<u>437,570</u>		<u>14,590</u>	
10	Commodity Gallons	1,363,143		47,830	
11	Block 1, Commodity Gallons per Block	<u>1,363,143</u>		<u>47,830</u>	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>1,000</u>	
13	Block 1, Commodity Billing Units	1,363.14		47.83	
14	Block 1, Existing Commodity Charge	<u>\$4.26</u>		<u>\$4.26</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$5,807		\$204
16	<b>Total Annualized Water Rate Revenues</b>		<u><b>\$12,898</b></u>		<u><b>\$587</b></u>

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.

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Commercial 1"		Total	
		F Amount	G Amount	H Amount	I Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	1		40	
3	Bills Per Year	12			
4	Customer Bills Per year	12		480	
5	Current Customer Charge	<u>\$15.97</u>			
6	Annualized Customer Charge Revenues		\$192		\$7,666
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	718,490		2,581,623	
9	Less: Base Gallons Included In Customer Charge	<u>12,000</u>		464,160	
10	Commodity Gallons	706,490		2,117,463	
11	Block 1, Commodity Gallons per Block	706,490			
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>			
13	Block 1, Commodity Billing Units	706.49			
14	Block 1, Existing Commodity Charge	<u>\$4.26</u>			
15	Block 1, Annualized Commodity Charge Rev.		\$3,010		\$9,021
16	<b>Total Annualized Water Rate Revenues</b>		<u><b>\$3,202</b></u>		<u><b>\$16,687</b></u>

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.



**Valley Woods Utility LLC (Water)**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Miscellaneous Revenues Feeder - Water**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Connection Fees (Three Year Average)	\$158
2	Inspection Fees	\$100
3	Total Miscellaneous Revenues	<u>\$258</u>

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		<b>OPERATIONS EXPENSES</b>					
2		Management Salary (1)	\$0			100.00%	\$0
3		Operators Salary/Contract Services (1)	\$0			100.00%	\$0
4		Contract Labor (812)	\$7,910	W-4	-\$7,065	100.00%	\$845
5		Utilities (842) - Electric	\$3,201	W-5	-\$540	100.00%	\$2,661
6		Water Testing Expense (845)	\$200			100.00%	\$200
7		Chemicals (605)	\$0			100.00%	\$0
8		<b>TOTAL OPERATIONS EXPENSE</b>	<u>\$11,311</u>		<u>-\$7,605</u>		<u>\$3,706</u>
9		<b>MAINTENANCE EXPENSES</b>					
10		Outside Services Employed (1)	\$0			100.00%	\$0
11		Misc. Supplies	\$0			100.00%	\$0
12		System Maintenance	\$0			100.00%	\$0
13		<b>TOTAL MAINTENANCE EXPENSE</b>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
14		<b>CUSTOMER ACCOUNT EXPENSE</b>					
15		Salaries - Other (815) - Meter Reader	\$504	W-15	\$480	100.00%	\$984
16		Salary Vacation (820) - Meter Reader	\$0			100.00%	\$0
17		Salary Sick (822) - Meter Reader	\$0			100.00%	\$0
18		Hourly Wages (816) - Accounting and Collecting Labor	\$1,058	W-18	\$2,085	100.00%	\$3,143
19		Accounting Fees	\$0			100.00%	\$0
20		Billing & Collections	\$0			100.00%	\$0
21		Credit Card Fees (732)	\$188	W-21	-\$188	100.00%	\$0
22		Office Supplies	\$0			100.00%	\$0
23		Postage (796)	\$0	W-23	\$118	100.00%	\$118
24		Uncollectible Accounts	\$0			100.00%	\$0
25		Returned Check (714)	\$0	W-25	\$44	100.00%	\$44
26		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<u>\$1,750</u>		<u>\$2,539</u>		<u>\$4,289</u>
27		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
28		Administration & General Salary (1)	\$0			100.00%	\$0
29		Salaries - Officers (813)	\$0	W-29	\$825	100.00%	\$825
30		Office Utilities	\$0			100.00%	\$0
31		Telephone (830)	\$0	W-31	\$34	100.00%	\$34
32		Cell Phone (833)	\$40	W-32	\$724	100.00%	\$764
33		Vehicle Insurance	\$0			100.00%	\$0
34		Auto Expense (709)	\$52	W-34	\$52	100.00%	\$104
35		Gas & Oil (750)	\$424			100.00%	\$424
36		Medical Insurance	\$0			100.00%	\$0
37		Insurance (757)	\$0	W-37	\$61	100.00%	\$61
38		Rent (805)	\$144			100.00%	\$144
39		Other Misc. Expenses	\$0			100.00%	\$0
40		Water Co - VW (779)	\$668	W-40	-\$85	100.00%	\$583
41		Bank Service Charges (715)	\$0	W-41	\$23	100.00%	\$23
42		Outside Services (730)	\$88			100.00%	\$88
43		Legal (769)	\$0			100.00%	\$0
44		Dues & Subscriptions (739)	\$0			100.00%	\$0
45		Office Expense (783)	\$0	W-45	\$48	100.00%	\$48
46		Interest Expense (920)	\$1,212	W-46	-\$1,212	100.00%	\$0
47		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<u>\$2,628</u>		<u>\$470</u>		<u>\$3,098</u>
48		<b>OTHER OPERATING EXPENSES</b>					
49		MO DNR Fees	\$0			100.00%	\$0
50		Primacy Fee (798)	\$121	W-50	-\$121	100.00%	\$0
51		PSC Assessment (797)	\$677	W-51	-\$555	100.00%	\$122
52		Corporate Registration	\$0			100.00%	\$0
53		CIAC Depreciation Offset	\$0	W-53	-\$1,863	100.00%	-\$1,863
54		Depreciation	\$0	W-54	\$3,789	100.00%	\$3,789
55		<b>TOTAL OTHER OPERATING EXPENSES</b>	<u>\$798</u>		<u>\$1,250</u>		<u>\$2,048</u>

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
56		TAXES OTHER THAN INCOME					
57		Real & Personal Property Taxes	\$0			100.00%	\$0
58		Taxes & Licenses (827)	\$105			100.00%	\$105
59		Payroll Taxes	\$0			100.00%	\$0
60		Social Security/Medicare (791)	\$119	W-60	\$260	100.00%	\$379
61		Unemployment Compensation (841)	\$10	W-61	\$39	100.00%	\$49
62		TOTAL TAXES OTHER THAN INCOME	<u>\$234</u>		<u>\$299</u>		<u>\$533</u>
63		TOTAL OPERATING EXPENSES	<u>\$16,721</u>		<u>-\$3,047</u>		<u>\$13,674</u>

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>W-4</b>	<b>Contract Labor (812)</b>			<b>-\$7,065</b>
	1. To remove charges related to sewer and to remove costs associated with adding new operators to payroll. (Brooke Richter)		-\$7,065	
<b>W-5</b>	<b>Utilities (842) - Electric</b>			<b>-\$540</b>
	1. To include an annualized level of utility expense. (Brooke Richter)		-\$329	
	2. To include an annualized level of utility expense. (Brooke Richter)		-\$211	
<b>W-15</b>	<b>Salaries - Other (815) - Meter Reader</b>			<b>\$480</b>
	1. To include an annualized level of salary expense for Lana Baysinger. (Brooke Richter)		\$480	
<b>W-18</b>	<b>Hourly Wages (816) - Accounting and Collecting Labo</b>			<b>\$2,085</b>
	1. To include an annualized level of salary expense for Connie Long. (Brooke Richter)		\$47	
	2. To include an annualized level of salary expense for Donaleen Alexander. (Brooke Richter)		\$135	
	3. To include an annualized level of salary expense for an additional customer service representative. (Gary Banqert)		\$426	
	4. To include an annualized level of salary expense for a new operator. (David Spratt)		\$806	
	5. To include an annualized level of salary expense for a new assistant operator. (David Spratt)		\$684	
	6. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$13	

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-21	Credit Card Fees (732)			-\$188
	1. To remove credit card fees from test year. (Brooke Richter)		-\$188	
W-23	Postage (796)			\$118
	1. Adjust for annualized postage expense for Valley Woods Water bills. (Keith Foster)		\$118	
W-25	Returned Check (714)			\$44
	1. To include an annualized level of costs for returned checks. (Brooke Richter)		\$44	
W-29	Salaries - Officers (813)			\$825
	1. To include an annualized level of salary expense for Bert Brower. (Brooke Richter)		\$825	
W-31	Telephone (830)			\$34
	1. To annualize and reallocate telephone expenses between all regulated utilities. (Brooke Richter)		\$34	
W-32	Cell Phone (833)			\$724
	1. To annualize and reallocate cell phone expenses between all regulated utilities. (Brooke Richter)		\$724	
W-34	Auto Expense (709)			\$52
	1. To annualize and reallocate auto expenses between all regulated utilities. (Brooke Richter)		\$52	
W-37	Insurance (757)			\$61
	1. To annualize general liability insurance. (Brooke Richter)		\$61	

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-40	Water Co - VW (779)			-\$85
	1. To remove expenses without a copy of invoice to validate. (Brooke Richter)		-\$75	
	2. To remove mowing expenses to be performed by new operators. (Brooke Richter)		-\$10	
W-41	Bank Service Charges (715)			\$23
	1. To annualize and reallocate bank service charges between all regulated utilities. (Brooke Richter)		\$23	
W-45	Office Expense (783)			\$48
	1. To annualize and reallocate office expenses between all regulated utilities. (Keith Foster)		\$48	
W-46	Interest Expense (920)			-\$1,212
	1. To remove interest expense costs associated with a commercial loan related to capital structure. (Brooke Richter)		-\$1,212	
W-50	Primacy Fee (798)			-\$121
	1. To remove primacy fee expense. (Keith Foster)		-\$121	
W-51	PSC Assessment (797)			-\$555
	1. To annualize PSC Assessment. (Brooke Richter)		-\$555	
W-53	CIAC Depreciation Offset			-\$1,863
	1. Adjust to include test year CIAC depreciation offset. (Keith Foster)		-\$1,863	

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-54	Depreciation			\$3,789
	1. To Annualize Depreciation		\$3,789	
W-60	Social Security/Medicare (791)			\$260
	1. To include an annualized amount of Social Security/Medicare expense for Bert Brower. (Brooke Richter)		\$63	
	2. To include an annualized amount of Social Security/Medicare expense for Connie Long. (Brooke Richter)		\$4	
	3. To include an annualized amount of Social Security/Medicare expense for Donaleen Alexander. (Brooke Richter)		\$10	
	4. To include an annualized amount of Social Security/Medicare expense for an additional customer service representative. (Gary Bangert)		\$33	
	5. To include an annualized amount of Social Security/Medicare expense for Lana Baysinger. (Brooke Richter)		\$37	
	6. To include an annualized amount of Social Security/Medicare expense for a new operator. (David Spratt)		\$62	
	7. To include an annualized amount of Social Security/Medicare expense for a new assistant operator. (David Spratt)		\$52	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$1	
W-61	Unemployment Compensation (841)			\$39
	1. To include an annualized amount of FUTA and SUTA tax expense for Bert Brower. (Brooke Richter)		\$5	

Valley Woods Utility LLC (Water)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	2. To include an annualized amount of FUTA and SUTA tax expense for Connie Long. (Brooke Richter)		\$9	
	3. To include an annualized amount of FUTA and SUTA tax expense for Donaleen Alexander. (Brooke Richter)		\$3	
	4. To include an annualized amount of FUTA and SUTA tax expense for an additional customer service representative. (Gary Bangert)		\$5	
	5. To include an annualized amount of FUTA and SUTA tax expense for Lana Baysinger. (Brooke Richter)		\$7	
	6. To include an annualized amount of FUTA and SUTA tax expense for a new operator. (David Spratt)		\$5	
	7. To include an annualized amount of FUTA and SUTA tax expense for a new assistant operator. (David Spratt)		\$5	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		\$0	
<b>Total Expense Adjustments</b>				<b>-\$3,047</b>



**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2015-0192  
**Date Prepared:** September 1, 2015



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revision 2**

**STAFF ACCOUNTING SCHEDULES**

**VALLEY WOODS UTILITY LLC (SEWER)**

**CASE NO. WR-2015-0192**

**Jefferson City, Missouri**

**September 2015**

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Design Schedule - Sewer

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)	\$29,596			
Rev-3	Miscellaneous Revenues	(1)	\$0			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$29,596</u>			
1	OPERATIONS EXPENSES	(2)				
2	Management Salary		\$0	\$0	\$0	0.00%
3	Operators Salary / Contractor Services		\$0	\$0	\$0	0.00%
4	Contract Labor (812)		\$5,905	\$0	\$5,905	0.00%
5	Utilities (842) - Electric		\$498	\$0	\$498	0.00%
6	Sludge Removal		\$0	\$0	\$0	0.00%
7	Chemicals (605)		\$1,876	\$0	\$1,876	0.00%
8	TOTAL OPERATIONS EXPENSE		<u>\$8,279</u>	\$0	\$8,279	
9	MAINTENANCE EXPENSES					
10	Outside Services Employed		\$0	\$0	\$0	0.00%
11	System Repairs and Maintenance		\$0	\$0	\$0	0.00%
12	Supplies Expense		\$0	\$0	\$0	0.00%
13	TOTAL MAINTENANCE EXPENSE		<u>\$0</u>	\$0	\$0	
14	CUSTOMER ACCOUNT EXPENSE					
15	Salaries - Other (815) - Meter Reader		\$0	\$0	\$0	0.00%
16	Salary Vacation (820) - Meter Reader		\$0	\$0	\$0	0.00%
17	Salary Sick (822) - Meter Reader		\$0	\$0	\$0	0.00%
18	Hourly Wages (816) - Accounting and Collecting Labor		\$3,143	\$0	\$3,143	0.00%
19	Accounting Fees		\$0	\$0	\$0	0.00%
20	Billing & Collections		\$0	\$0	\$0	0.00%
21	Credit Card Fees (732)		\$0	\$0	\$0	0.00%
22	Office Supplies		\$0	\$0	\$0	0.00%
23	Postage (796)		\$118	\$0	\$118	0.00%
24	Uncollectible Accounts		\$0	\$0	\$0	0.00%
25	Returned Check (714)		\$44	\$0	\$44	0.00%
26	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$3,305</u>	\$0	\$3,305	
27	ADMINISTRATIVE & GENERAL EXPENSES					
28	Administration & General Salaries		\$0	\$0	\$0	0.00%
29	Salaries - Officers (813)		\$825	\$0	\$825	0.00%
30	Office Utilities		\$0	\$0	\$0	0.00%
31	Telephone (830)		\$0	\$0	\$0	0.00%
32	Cell Phone (833)		\$382	\$0	\$382	0.00%
33	Vehicle Insurance		\$0	\$0	\$0	0.00%
34	Auto Expense (709)		\$0	\$0	\$0	0.00%
35	Gas & Oil (750)		\$0	\$0	\$0	0.00%
36	Medical Insurance		\$0	\$0	\$0	0.00%
37	Insurance (757)		\$61	\$0	\$61	0.00%
38	Rent (805)		\$144	\$0	\$144	0.00%
39	Other Misc. Expenses		\$0	\$0	\$0	0.00%
40	Water Co - VW (779)		\$0	\$0	\$0	0.00%
41	Bank Service Charges (715)		\$23	\$0	\$23	0.00%
42	Outside Services (730)		\$88	\$0	\$88	0.00%
43	Legal (769)		\$0	\$0	\$0	0.00%
44	Dues & Subscriptions (739)		\$0	\$0	\$0	0.00%
45	Office Expense (783)		\$48	\$0	\$48	0.00%
46	Interest Expense (920)		\$0	\$0	\$0	0.00%
47	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$1,571</u>	\$0	\$1,571	
48	OTHER OPERATING EXPENSES					
49	MO DNR Fees		\$0	\$0	\$0	0.00%
50	Primacy Fee (798)		\$0	\$0	\$0	0.00%
51	PSC Assessment (797)		\$145	\$0	\$145	0.00%
52	Corporate Registration		\$0	\$0	\$0	0.00%

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Design Schedule - Sewer

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
53	CIAC Depreciation Offset		-\$3,610	\$0	-\$3,610	0.00%
54	Depreciation		\$6,356	\$0	\$6,356	0.00%
55	<b>TOTAL OTHER OPERATING EXPENSES</b>		<b>\$2,891</b>	<b>\$0</b>	<b>\$2,891</b>	
56	<b>TAXES OTHER THAN INCOME</b>					
57	Real & Personal Property Taxes		\$0	\$0	\$0	0.00%
58	Taxes & Licenses (827)		\$919	\$0	\$919	0.00%
59	Payroll Taxes		\$0	\$0	\$0	0.00%
60	Social Security/Medicare (791)		\$303	\$0	\$303	0.00%
61	Unemployment Compensation (841)		\$40	\$0	\$40	0.00%
62	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>\$1,262</b>	<b>\$0</b>	<b>\$1,262</b>	
63	<b>TOTAL OPERATING EXPENSES</b>		<b>\$17,308</b>	<b>\$0</b>	<b>\$17,308</b>	
64	Interest Expense	(3)	\$1,909	\$0	\$1,909	0.00%
65	Return on Equity	(3)	\$1,423	\$0	\$1,423	0.00%
66	Income Taxes	(3)	\$354	\$0	\$354	0.00%
67	<b>TOTAL INTEREST RETURN &amp; TAXES</b>		<b>\$3,686</b>	<b>\$0</b>	<b>\$3,686</b>	
68	<b>TOTAL COST OF SERVICE</b>		<b>\$20,994</b>	<b>\$0</b>	<b>\$20,994</b>	
69	Less: Miscellaneous Revenues		\$0	\$0	\$0	0.00%
70	<b>COST TO RECOVER IN RATES</b>		<b>\$20,994</b>	<b>\$0</b>	<b>\$20,994</b>	
71	<b>INCREMENTAL INCREASE IN RATE REVENUES</b>		<b>-\$8,602</b>			
72	<b>PERCENTAGE OF INCREASE</b>		<b>-29.06%</b>			
73	<b>REQUESTED INCREASE IN REVENUES</b>		<b>\$3,900</b>			

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

**Valley Woods Utility LLC (Sewer)**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Base Required Return on Investment Schedule - Sewer**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount
1	Plant In Service	\$196,886 From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$70,733</u> From Depreciation Reserve Schedule
3	Net Plant In Service	\$126,153
4	Other Rate Base Items:	\$0
	Contribution of Aid of Construction	-\$112,699
	CIAC Depreciation	\$37,466
5	Total Rate Base	<u>\$50,920</u>
6	Total Weighted Rate of Return Including Income Tax	<u>7.24%</u> From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$3,687</u></u>

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate of Return Including Income Tax - Sewer

		A	B	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	14.99% (1) & (2)	<u>14.12%</u>	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.93%	B1 + B2
4	Equity Tax Factor		1.2489	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		<u>2.80%</u>	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.49%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		<u>3.75%</u>	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		<u><u>7.24%</u></u>	B6+B7

To Rate Base Schedule

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

Equity Income Required \$1,674  
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$1,674	\$251
\$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
			<u>\$1,674</u>	<u>\$251</u>
			Consolidated Tax Rate:	
			Average Tax Rate: <span style="float: right;">0.1499</span>	

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Capital Structure Schedule - Sewer

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	\$98,800	25.00%	11.18%	2.795%
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	\$296,399	75.00%	5.00%	3.750%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<u><u>\$395,199</u></u>	<u><u>100.00%</u></u>		<u><u>6.545%</u></u>

To PreTax Return Rate Schedule

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Plant In Service - Sewer

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	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$350			100.00%	\$350
8	311.000	Structures & Improvements	\$6,283	P-8	-\$3,837	100.00%	\$2,446
9		TOTAL SOURCE OF SUPPLY PLANT	\$6,633		-\$3,837		\$2,796
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force	\$0			100.00%	\$0
12	352.200	Collection Sewers - Gravity	\$47,960	P-12	\$12,622	100.00%	\$60,582
13	353.000	Other Collection Plant Facilities	\$0			100.00%	\$0
14	354.000	Services to Customers	\$49,985	P-14	\$6,000	100.00%	\$55,985
15	355.000	Flow Measuring Devices	\$0			100.00%	\$0
16		TOTAL COLLECTION PLANT	\$97,945		\$18,622		\$116,567
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits	\$0			100.00%	\$0
19	363.000	Pumping Equipment (Elec., Diesel, other)	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$0		\$0		\$0
21		TREATMENT & DISPOSAL PLANT					
22	372.000	Oxidation Lagoon	\$0			100.00%	\$0
23	373.000	Treatment and Disposal Equipment	\$75,054			100.00%	\$75,054
24	373.100	Sewer Collection (Septic) Tanks	\$0			100.00%	\$0
25	374.000	Plant Sewer	\$0			100.00%	\$0
26	375.000	Outfall Sewer Lines	\$0			100.00%	\$0
27	376.000	Other Treatment & Disposal Plant Equip.	\$0			100.00%	\$0
28		TOTAL TREATMENT & DISPOSAL PLANT	\$75,054		\$0		\$75,054
29		GENERAL PLANT					
30	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
31	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$31,672	2.27%	\$719
33		Other General Equipment	\$500	P-33	-\$500	100.00%	\$0
34	396.000	Power-Operated Equipment	\$1,750			100.00%	\$1,750
35		TOTAL GENERAL PLANT	\$2,250		\$31,172		\$2,469
36		TOTAL PLANT IN SERVICE	\$181,882		\$45,957		\$196,886

To Rate Base & Depreciation Schedules

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
P-8	Structures & Improvements	311.000		-\$3,837
	1. Remove for shed not transferred in WM-2012-0288.		-\$3,837	
P-12	Collection Sewers - Gravity	352.200		\$12,622
	1. Adjust to reflect amount included in WM-2012-0288 order (not what was in 2011 Annual Report).		\$12,622	
P-14	Services to Customers	354.000		\$6,000
	1. Adjust to reflect amount included in WM-2012-0288 order (not what was in 2011 Annual Report).		\$6,000	
P-32	Transportation Equipment	392.000		\$31,672
	1. To add 2008 Ford F250 to be used by operators in all regulated systems.		\$14,738	
	2. To add 2012 Ford F150 to be used for meter services.		\$16,934	
P-33	Other General Equipment			-\$500
	1. Adjust to retire transferred mower replaced by Dixie Chopper.		-\$500	
<b>Total Plant Adjustments</b>				<b>\$45,957</b>



Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Depreciation Expense - Sewer

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	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	<u>\$0</u>		<u>\$0</u>
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land & Land Rights	\$350	0.00%	\$0
8	311.000	Structures & Improvements	\$2,446	2.50%	\$61
9		TOTAL SOURCE OF SUPPLY PLANT	<u>\$2,796</u>		<u>\$61</u>
10		COLLECTION PLANT			
11	352.100	Collection Sewers - Force	\$0	2.00%	\$0
12	352.200	Collection Sewers - Gravity	\$60,582	2.00%	\$1,212
13	353.000	Other Collection Plant Facilities	\$0	2.00%	\$0
14	354.000	Services to Customers	\$55,985	2.00%	\$1,120
15	355.000	Flow Measuring Devices	\$0	0.00%	\$0
16		TOTAL COLLECTION PLANT	<u>\$116,567</u>		<u>\$2,332</u>
17		PUMPING PLANT			
18	362.000	Receiving Wells and Pump Pits	\$0	0.00%	\$0
19	363.000	Pumping Equipment (Elec., Diesel, other)	\$0	0.00%	\$0
20		TOTAL PUMPING PLANT	<u>\$0</u>		<u>\$0</u>
21		TREATMENT & DISPOSAL PLANT			
22	372.000	Oxidation Lagoon	\$0	5.00%	\$0
23	373.000	Treatment and Disposal Equipment	\$75,054	5.00%	\$3,753
24	373.100	Sewer Collection (Septic) Tanks	\$0	2.00%	\$0
25	374.000	Plant Sewer	\$0	0.00%	\$0
26	375.000	Outfall Sewer Lines	\$0	0.00%	\$0
27	376.000	Other Treatment & Disposal Plant Equip.	\$0	0.00%	\$0
28		TOTAL TREATMENT & DISPOSAL PLANT	<u>\$75,054</u>		<u>\$3,753</u>
29		GENERAL PLANT			
30	391.000	Office Furniture & Equipment	\$0	5.00%	\$0
31	391.100	Office Computer & Electronic Equipment	\$0	14.30%	\$0
32	392.000	Transportation Equipment	\$719	13.00%	\$93
33		Other General Equipment	\$0	0.00%	\$0
34	396.000	Power-Operated Equipment	\$1,750	6.70%	\$117
35		TOTAL GENERAL PLANT	<u>\$2,469</u>		<u>\$210</u>
36		Total Depreciation	<u>\$196,886</u>		<u>\$6,356</u>

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Accumulated Depreciation Reserve - Sewer

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	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$0			100.00%	\$0
8	311.000	Structures & Improvements	\$1,492	R-8	-\$911	100.00%	\$581
9		TOTAL SOURCE OF SUPPLY PLANT	\$1,492		-\$911		\$581
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force	\$0			100.00%	\$0
12	352.200	Collection Sewers - Gravity	\$10,302	R-12	\$1,341	100.00%	\$11,643
13	353.000	Other Collection Plant Facilities	\$0			100.00%	\$0
14	354.000	Services to Customers	\$10,456	R-14	\$634	100.00%	\$11,090
15	355.000	Flow Measuring Devices	\$0			100.00%	\$0
16		TOTAL COLLECTION PLANT	\$20,758		\$1,975		\$22,733
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits	\$0			100.00%	\$0
19	363.000	Pumping Equipment (Elec., Diesel, other)	\$0			100.00%	\$0
20		TOTAL PUMPING PLANT	\$0		\$0		\$0
21		TREATMENT & DISPOSAL PLANT					
22	372.000	Oxidation Lagoon	\$0			100.00%	\$0
23	373.000	Treatment and Disposal Equipment	\$46,973			100.00%	\$46,973
24	373.100	Sewer Collection (Septic) Tanks	\$0			100.00%	\$0
25	374.000	Plant Sewer	\$0			100.00%	\$0
26	375.000	Outfall Sewer Lines	\$0			100.00%	\$0
27	376.000	Other Treatment & Disposal Plant Equip.	\$0			100.00%	\$0
28		TOTAL TREATMENT & DISPOSAL PLANT	\$46,973		\$0		\$46,973
29		GENERAL PLANT					
30	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
31	391.100	Office Computer & Electronic Equipment	\$0			100.00%	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$6,760	2.27%	\$153
33		Other General Equipment	\$151	R-33	-\$151	100.00%	\$0
34	396.000	Power-Operated Equipment	\$117	R-34	\$176	100.00%	\$293
35		TOTAL GENERAL PLANT	\$268		\$6,785		\$446
36		TOTAL DEPRECIATION RESERVE	\$69,491		\$7,849		\$70,733

To Rate Base Schedule

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Schedule of Adjustments for Accumulated Depreciation Reserve - Sewer

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-8	Structures & Improvements	311.000		-\$911
	1. Remove for shed not transferred in WM-2012-0288.		-\$911	
R-12	Collection Sewers - Gravity	352.200		\$1,341
	1. Adjust to reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		\$1,341	
R-14	Services to Customers	354.000		\$634
	1. Adjust to reflect depreciation reserve included in WM-2012-0288 order (not what was in 2011 Annual Report).		\$634	
R-32	Transportation Equipment	392.000		\$6,760
	1. Top add depreciation reserve on 2008 Ford F250 to be used by operators in all regulated systems.		\$6,760	
R-33	Other General Equipment			-\$151
	1. Remove depreciation reserve for retired transferred mower.		-\$151	
R-34	Power-Operated Equipment	396.000		\$176
	1. Add in depreciation reserve for purchase of Dixie Chopper mower.		\$176	
<b>Total Reserve Adjustments</b>				<b>\$7,849</b>

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Revenue Schedule - Sewer

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$19,909	Rev-2	\$9,687	100.00%	\$29,596
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$0	100.00%	\$0
Rev-4		TOTAL ANNUALIZED REVENUES	\$19,909		\$9,687		\$29,596

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Revenue Adjustment Schedule - Sewer

<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			\$9,687
	1. To Annualize Rate Revenues		\$9,687	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
	2. Description		\$0	
<b>Total Revenue Adjustments</b>				<b>\$9,687</b>

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Revenue Summary Schedule - Sewer

Line Number	A Description	Residential 5/8"		Commercial 5/8"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	37		2	
3	Bills Per Year	12		12	
4	Customer Bills Per year	444		24	
5	Current Customer Charge	<u>\$59.43</u>		<u>\$59.43</u>	
6	Annualized Customer Charge Revenues		\$26,387		\$1,426
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	<u>0</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	<u>\$0.00</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	<b>Total Annualized Sewer Rate Revenues</b>		<u><u>\$26,387</u></u>		<u><u>\$1,426</u></u>

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.

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Revenue Summary Schedule - Sewer

Line Number	A Description	Commercial 1"		Total	
		F Amount	G Amount	H Amount	I Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	1		40	
3	Bills Per Year	12			
4	Customer Bills Per year	12		480	
5	Current Customer Charge	<u>\$148.59</u>			
6	Annualized Customer Charge Revenues		\$1,783		\$29,596
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0			
12	Block 1, Number of Commodity Gallons per Unit	<u>0</u>			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	<u>\$0.00</u>			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	<b>Total Annualized Sewer Rate Revenues</b>		<u><b>\$1,783</b></u>		<u><b>\$29,596</b></u>

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.

**Valley Woods Utility LLC (Sewer)**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Miscellaneous Revenues Feeder - Sewer**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Description of Miscellaneous Revenue Item1	\$0
2	Description of Miscellaneous Revenue Item2	\$0
3	Total Miscellaneous Revenues	<u>\$0</u>



Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Sewer

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		<b>OPERATIONS EXPENSES</b>					
2		Management Salary	\$0			100.00%	\$0
3		Operators Salary / Contractor Services	\$0			100.00%	\$0
4		Contract Labor (812)	\$1,375	S-4	\$4,530	100.00%	\$5,905
5		Utilities (842) - Electric	\$476	S-5	\$22	100.00%	\$498
6		Sludge Removal	\$0			100.00%	\$0
7		Chemicals (605)	\$0	S-7	\$1,876	100.00%	\$1,876
8		<b>TOTAL OPERATIONS EXPENSE</b>	<u>\$1,851</u>		<u>\$6,428</u>		<u>\$8,279</u>
9		<b>MAINTENANCE EXPENSES</b>					
10		Outside Services Employed	\$0			100.00%	\$0
11		System Repairs and Maintenance	\$0			100.00%	\$0
12		Supplies Expense	\$0			100.00%	\$0
13		<b>TOTAL MAINTENANCE EXPENSE</b>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
14		<b>CUSTOMER ACCOUNT EXPENSE</b>					
15		Salaries - Other (815) - Meter Reader	\$504	S-15	-\$504	100.00%	\$0
16		Salary Vacation (820) - Meter Reader	\$0			100.00%	\$0
17		Salary Sick (822) - Meter Reader	\$0			100.00%	\$0
18		Hourly Wages (816) - Accounting and Collecting Labor	\$1,058	S-18	\$2,085	100.00%	\$3,143
19		Accounting Fees	\$0			100.00%	\$0
20		Billing & Collections	\$0			100.00%	\$0
21		Credit Card Fees (732)	\$188	S-21	-\$188	100.00%	\$0
22		Office Supplies	\$0			100.00%	\$0
23		Postage (796)	\$0	S-23	\$118	100.00%	\$118
24		Uncollectible Accounts	\$0			100.00%	\$0
25		Returned Check (714)	\$0	S-25	\$44	100.00%	\$44
26		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<u>\$1,750</u>		<u>\$1,555</u>		<u>\$3,305</u>
27		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
28		Administration & General Salaries	\$0			100.00%	\$0
29		Salaries - Officers (813)	\$0	S-29	\$825	100.00%	\$825
30		Office Utilities	\$0			100.00%	\$0
31		Telephone (830)	\$0			100.00%	\$0
32		Cell Phone (833)	\$0	S-32	\$382	100.00%	\$382
33		Vehicle Insurance	\$0			100.00%	\$0
34		Auto Expense (709)	\$0			100.00%	\$0
35		Gas & Oil (750)	\$0			100.00%	\$0
36		Medical Insurance	\$0			100.00%	\$0
37		Insurance (757)	\$0	S-37	\$61	100.00%	\$61
38		Rent (805)	\$144			100.00%	\$144
39		Other Misc. Expenses	\$0			100.00%	\$0
40		Water Co - VW (779)	\$0			100.00%	\$0
41		Bank Service Charges (715)	\$0	S-41	\$23	100.00%	\$23
42		Outside Services (730)	\$88			100.00%	\$88
43		Legal (769)	\$0			100.00%	\$0
44		Dues & Subscriptions (739)	\$0			100.00%	\$0
45		Office Expense (783)	\$0	S-45	\$48	100.00%	\$48
46		Interest Expense (920)	\$1,212	S-46	-\$1,212	100.00%	\$0
47		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<u>\$1,444</u>		<u>\$127</u>		<u>\$1,571</u>
48		<b>OTHER OPERATING EXPENSES</b>					
49		MO DNR Fees	\$0			100.00%	\$0
50		Primacy Fee (798)	\$0			100.00%	\$0
51		PSC Assessment (797)	\$0	S-51	\$145	100.00%	\$145
52		Corporate Registration	\$0			100.00%	\$0
53		CIAC Depreciation Offset	\$0	S-53	-\$3,610	100.00%	-\$3,610
54		Depreciation	\$0	S-54	\$6,356	100.00%	\$6,356
55		<b>TOTAL OTHER OPERATING EXPENSES</b>	<u>\$0</u>		<u>\$2,891</u>		<u>\$2,891</u>

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Schedule - Sewer

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
56		TAXES OTHER THAN INCOME					
57		Real & Personal Property Taxes	\$0			100.00%	\$0
58		Taxes & Licenses (827)	\$919			100.00%	\$919
59		Payroll Taxes	\$0			100.00%	\$0
60		Social Security/Medicare (791)	\$119	S-60	\$184	100.00%	\$303
61		Unemployment Compensation (841)	\$10	S-61	\$30	100.00%	\$40
62		TOTAL TAXES OTHER THAN INCOME	<u>\$1,048</u>		<u>\$214</u>		<u>\$1,262</u>
63		TOTAL OPERATING EXPENSES	<u>\$6,093</u>		<u>\$11,215</u>		<u>\$17,308</u>

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
<b>S-4</b>	<b>Contract Labor (812)</b>			<b>\$4,530</b>
	1. To add charges that were in water and remove costs associated with adding new operators to payroll. (Brooke Richter)		\$4,120	
	2. To transfer improperly booked expense from Taney County to Valley Woods Sewer. (Brooke Richter)		\$410	
<b>S-5</b>	<b>Utilities (842) - Electric</b>			<b>\$22</b>
	1. To include an annualized level of utility expense. (Brooke Richter)		\$22	
<b>S-7</b>	<b>Chemicals (605)</b>			<b>\$1,876</b>
	1. To include an annualized level of chemicals expense. (Jim Merciel)		\$1,876	
<b>S-15</b>	<b>Salaries - Other (815) - Meter Reader</b>			<b>-\$504</b>
	1. To remove test year expense for Lana Baysinger. (Brooke Richter)		-\$504	
<b>S-18</b>	<b>Hourly Wages (816) - Accounting and Collecting Labo</b>			<b>\$2,085</b>
	1. To include an annualized level of salary expense for Connie Long. (Brooke Richter)		\$47	
	2. To include an annualized level of salary expense for Donaleen Alexander. (Brooke Richter)		\$135	
	3. To include an annualized level of salary expense for an additional customer service representative. (Garv Banqert)		\$426	
	4. To include an annualized level of salary expense for a new operator. (David Spratt)		\$806	

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	5. To include an annualized level of salary expense for a new assistant operator. (David Spratt)		\$684	
	6. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$13	
<b>S-21</b>	<b>Credit Card Fees (732)</b>			<b>-\$188</b>
	1. To remove credit card fees from test year. (Brooke Richter)		-\$188	
<b>S-23</b>	<b>Postage (796)</b>			<b>\$118</b>
	1. Adjust for annualized postage expense for Valley Woods Sewer bills. (Keith Foster)		\$118	
<b>S-25</b>	<b>Returned Check (714)</b>			<b>\$44</b>
	1. To include an annualized level of costs for returned checks. (Brooke Richter)		\$44	
<b>S-29</b>	<b>Salaries - Officers (813)</b>			<b>\$825</b>
	1. To include an annualized level of salary expense for Bert Brower. (Brooke Richter)		\$825	
<b>S-32</b>	<b>Cell Phone (833)</b>			<b>\$382</b>
	1. To annualize and reallocate cell phone expenses between all regulated utilities. (Brooke Richter)		\$382	
<b>S-37</b>	<b>Insurance (757)</b>			<b>\$61</b>
	1. To annualize general liability insurance. (Brooke Richter)		\$61	
<b>S-41</b>	<b>Bank Service Charges (715)</b>			<b>\$23</b>

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	1. To annualize and reallocate bank service charges between all regulated utilities. (Brooke Richter)		\$23	
S-45	Office Expense (783)			\$48
	1. To annualize and reallocate office expenses between all regulated utilities. (Keith Foster)		\$48	
S-46	Interest Expense (920)			-\$1,212
	1. To remove interest expense costs associated with a commercial loan related to capital structure. (Brooke Richter)		-\$1,212	
S-51	PSC Assessment (797)			\$145
	1. To annualize PSC Assessment. (Brooke Richter)		\$145	
S-53	CIAC Depreciation Offset			-\$3,610
	1. Adjust to include test year CIAC depreciation offset. (Keith Foster)		-\$3,610	
S-54	Depreciation			\$6,356
	1. To Annualize Depreciation		\$6,356	
S-60	Social Security/Medicare (791)			\$184
	1. To include an annualized level of Social Security/Medicare expense for Bert Brower. (Brooke Richter)		\$63	
	2. To include an annualized level of Social Security/Medicare expense for Connie Long. (Brooke Richter)		\$4	
	3. To include an annualized level of Social Security/Medicare expense for Donaleen Alexander. (Brooke Richter)		\$10	

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	4. To include an annualized level of Social Security/Medicare expense for an additional customer service representative. (Gary Bangert)		\$33	
	5. To remove test year expense for Lana Baysinger. (Brooke Richter)		-\$39	
	6. To include an annualized level of Social Security/Medicare expense for a new operator. (David Spratt)		\$62	
	7. To include an annualized level of Social Security/Medicare expense for a new assistant operator. (David Spratt)		\$52	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		-\$1	
<b>S-61</b>	<b>Unemployment Compensation (841)</b>			<b>\$30</b>
	1. To include an annualized level of FUTA and SUTA tax expense for Bert Brower. (Brooke Richter)		\$5	
	2. To include an annualized level of FUTA and SUTA tax expense for Connie Long. (Brooke Richter)		\$9	
	3. To include an annualized level of FUTA and SUTA tax expense for Donaleen Alexander. (Brooke Richter)		\$3	
	4. To include an annualized level of FUTA and SUTA tax expense for an additional customer service representative. (Gary Bangert)		\$5	
	5. To remove test year expense for Lana Baysinger. (Brooke Richter)		-\$2	
	6. To include an annualized level of FUTA and SUTA tax expense for a new operator. (David Spratt)		\$5	

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	7. To include an annualized level of FUTA and SUTA tax expense for a new assistant operator. (David Spratt)		\$5	
	8. To remove test year expense for Kaitlin Walker. (Brooke Richter)		\$0	
<b>Total Expense Adjustments</b>				<b>\$11,215</b>

APPENDIX C  
RATE BASE WORKSHEET



**Bilyeu Ridge Water Company, LLC**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Base Required Return on Investment Schedule - Water**

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$129,902	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$72,119	From Depreciation Reserve Schedule
3	Net Plant In Service	\$57,782	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$110,633	
	CIAC Depreciation	\$72,658	
5	Total Rate Base	\$19,807	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$1,434	

**Midland Water Company, Inc.**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Base Required Return on Investment Schedule - Water**

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$118,085	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$39,068	From Depreciation Reserve Schedule
3	Net Plant In Service	\$79,017	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$100,593	
	CIAC Depreciation	\$64,408	
	Customer Deposits	-\$1,475	
5	Total Rate Base	<u>\$41,357</u>	
6	Total Weighted Rate of Return Including Income Tax	<u>7.24%</u>	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$2,995</u></u>	

Moore Bend Water Utility LLC  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Rate Base Required Return on Investment Schedule - Water

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$72,888	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$35,181	From Depreciation Reserve Schedule
3	Net Plant In Service	<u>\$37,707</u>	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	\$0	
	CIAC Depreciation	\$0	
5	Total Rate Base	<u>\$37,707</u>	
6	Total Weighted Rate of Return Including Income Tax	<u>7.24%</u>	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$2,730</u></u>	

Riverfork Water Company  
 Rate Case  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Rate Base Required Return on Investment Schedule - Water

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$284,241	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$179,238	From Depreciation Reserve Schedule
3	Net Plant In Service	\$105,003	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$57,220	
	CIAC Depreciation	\$40,680	
	Customer Deposits	-\$1,100	
5	Total Rate Base	<u>\$87,363</u>	
6	Total Weighted Rate of Return Including Income Tax	<u>7.24%</u>	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$6,326</u></u>	

**Taney County Water LLC**  
**Rate Case**  
 Tracking Number WR-2015-0192  
 Test Year Ending 12-31-2014 (Revision 2)  
 Rate Base Required Return on Investment Schedule - Water

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$546,857	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$322,741	From Depreciation Reserve Schedule
3	Net Plant In Service	\$224,116	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$248,508	
	CIAC Depreciation	\$197,915	
	Customer Deposits	-\$12,100	
5	Total Rate Base	\$161,423	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$11,689	

Valley Woods Utility LLC (Sewer)  
Rate Case  
Tracking Number WR-2015-0192  
Test Year Ending 12-31-2014 (Revision 2)  
Rate Base Required Return on Investment Schedule - Sewer

Line Number	A Rate Base Description	B Dollar Amount
1	Plant In Service	\$196,886 From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$70,733</u> From Depreciation Reserve Schedule
3	Net Plant In Service	\$126,153
4	Other Rate Base Items:	\$0
	Contribution of Aid of Construction	-\$112,699
	CIAC Depreciation	\$37,466
5	Total Rate Base	<u>\$50,920</u>
6	Total Weighted Rate of Return Including Income Tax	<u>7.24%</u> From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$3,687</u></u>

**Valley Woods Utility LLC (Water)**  
**Rate Case**  
**Tracking Number WR-2015-0192**  
**Test Year Ending 12-31-2014 (Revision 2)**  
**Rate Base Required Return on Investment Schedule - Water**

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$112,305	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$48,004	From Depreciation Reserve Schedule
3	Net Plant In Service	\$64,301	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$55,834	
	CIAC Depreciation	\$26,224	
5	Total Rate Base	\$34,691	
6	Total Weighted Rate of Return Including Income Tax	7.24%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u>\$2,512</u>	

APPENDIX D  
SCHEDULE OF DEPRECIATION RATES



**Bilyeu Ridge Water Company, LLC**  
**SCHEDULE of DEPRECIATION RATES**  
**(WATER Class C & D)**  
**WR-2015-0192 Attachment D**

NARUC USOA ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
<b>Source of Supply</b>			
311	Structures & Improvements	2.5%	44
314	Wells & Springs	2.0%	55
<b>Pumping Plant</b>			
321	Structures & Improvements	2.5%	44
325.1	Submersible Pumping Equipment	10.0%	12
325.2	High Service or Booster Pumping Equip.	6.7%	15
<b>Water Treatment Plant</b>			
331	Structures & Improvements	2.5%	44
332	Water Treatment Equipment	2.9%	35
<b>Transmission and Distribution</b>			
342	Distribution Reservoirs & Standpipes	2.5%	42
343	Transmission & Distribution Mains	2.0%	50
345	Customer Services	2.5%	40
346	Customer Meters, Bronze (Calibrate)	5.0%	20
346.1	Customer Meters, Plastic (Throw Aways)	10.0%	10
347	Customer Meter Pits & Installation	2.5%	40
348	Hydrants	2.0%	50
<b>General Plant CLASS C</b>			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

**Midland Water Company, Inc.**  
**SCHEDULE of DEPRECIATION RATES**  
**(WATER Class C & D)**  
**WR-2015-0192 Attachment D**

NARUC USOA ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
<b>Source of Supply</b>			
311	Structures & Improvements	2.5%	44
314	Wells & Springs	2.0%	55
<b>Pumping Plant</b>			
321	Structures & Improvements	2.5%	44
325.1	Submersible Pumping Equipment	10.0%	12
325.2	High Service or Booster Pumping Equip.	25.0%	4
<b>Water Treatment Plant</b>			
331	Structures & Improvements	2.5%	44
332	Water Treatment Equipment	2.9%	35
<b>Transmission and Distribution</b>			
342	Distribution Reservoirs & Standpipes	2.5%	42
343	Transmission & Distribution Mains	2.0%	50
345	Customer Services	2.5%	40
346	Customer Meters, Bronze (Calibrate)	5.0%	20
346.1	Customer Meters, Plastic (Throw Aways)	10.0%	10
347	Customer Meter Pits & Installation	2.5%	40
348	Hydrants	2.0%	50
<b>General Plant CLASS C</b>			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

**Moore Bend Water Utility, LLC**  
**SCHEDULE of DEPRECIATION RATES**  
**(WATER Class C & D)**  
**WR-2015-0192 Attachment D**

NARUC USOA ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
<b>Source of Supply</b>			
311	Structures & Improvements	2.5%	44
314	Wells & Springs	2.0%	55
<b>Pumping Plant</b>			
321	Structures & Improvements	2.5%	44
325.1	Submersible Pumping Equipment	10.0%	12
325.2	High Service or Booster Pumping Equip.	6.7%	15
<b>Water Treatment Plant</b>			
331	Structures & Improvements	2.5%	44
332	Water Treatment Equipment	2.9%	35
<b>Transmission and Distribution</b>			
342	Distribution Reservoirs & Standpipes	2.5%	42
343	Transmission & Distribution Mains	2.0%	50
345	Customer Services	2.5%	40
346	Customer Meters, Bronze (Calibrate)	5.0%	20
346.1	Customer Meters, Plastic (Throw Aways)	10.0%	10
347	Customer Meter Pits & Installation	2.5%	40
348	Hydrants	2.0%	50
<b>General Plant CLASS C</b>			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

**Riverfork Water Company**  
**SCHEDULE of DEPRECIATION RATES**  
**(WATER Class C & D)**  
**WR-2015-0192 Attachment D**

NARUC USOA ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
<b>Source of Supply</b>			
311	Structures & Improvements	2.5%	44
314	Wells & Springs	2.0%	55
<b>Pumping Plant</b>			
321	Structures & Improvements	2.5%	44
325.1	Submersible Pumping Equipment	10.0%	12
325.2	High Service or Booster Pumping Equip.	6.7%	15
<b>Water Treatment Plant</b>			
331	Structures & Improvements	2.5%	44
332	Water Treatment Equipment	2.9%	35
<b>Transmission and Distribution</b>			
342	Distribution Reservoirs & Standpipes	2.5%	42
343	Transmission & Distribution Mains	2.0%	50
345	Customer Services	2.5%	40
346	Customer Meters, Bronze (Calibrate)	5.0%	20
346.1	Customer Meters, Plastic (Throw Aways)	10.0%	10
347	Customer Meter Pits & Installation	2.5%	40
348	Hydrants	2.0%	50
<b>General Plant CLASS C</b>			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

**Taney County Water, LLC**  
**SCHEDULE of DEPRECIATION RATES**  
**(WATER Class C & D)**  
**WR-2015-0192 Attachment D**

NARUC USOA ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
<b>Source of Supply</b>			
311	Structures & Improvements	2.5%	44
314	Wells & Springs	2.0%	55
<b>Pumping Plant</b>			
321	Structures & Improvements	2.5%	44
325.1	Submersible Pumping Equipment	10.0%	12
325.2	High Service or Booster Pumping Equip.	6.7%	15
<b>Water Treatment Plant</b>			
331	Structures & Improvements	2.5%	44
332	Water Treatment Equipment	2.9%	35
<b>Transmission and Distribution</b>			
342	Distribution Reservoirs & Standpipes	2.5%	42
343	Transmission & Distribution Mains	2.0%	50
345	Customer Services	2.5%	40
346	Customer Meters, Bronze (Calibrate)	5.0%	20
346.1	Customer Meters, Plastic (Throw Aways)	10.0%	10
347	Customer Meter Pits & Installation	2.5%	40
348	Hydrants	2.0%	50
<b>General Plant CLASS C</b>			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

**Valley Woods Utility, LLC**  
**SCHEDULE of DEPRECIATION RATES**  
**(WATER Class C & D)**  
**WR-2015-0192 Attachment D**

NARUC USOA			AVERAGE
ACCOUNT		DEPRECIATION	SERVICE LIFE
NUMBER	ACCOUNT DESCRIPTION	RATE	(YEARS)
	<b>Source of Supply</b>		
311	Structures & Improvements	2.5%	44
314	Wells & Springs	2.0%	55
	<b>Pumping Plant</b>		
321	Structures & Improvements	2.5%	44
325.1	Submersible Pumping Equipment	10.0%	12
325.2	High Service or Booster Pumping Equip.	6.7%	15
	<b>WaterTreatment Plant</b>		
331	Structures & Improvements	2.5%	44
332	Water Treatment Equipment	2.9%	35
	<b>Transmission and Distribution</b>		
342	Distribution Reservoirs & Standpipes	2.5%	42
343	Transmission & Distribution Mains	2.0%	50
345	Customer Services	2.5%	40
346	Customer Meters, Bronze (Calibrate)	5.0%	20
346.1	Customer Meters, Plastic (Throw Aways)	10.0%	10
347	Customer Meter Pits & Installation	2.5%	40
348	Hydrants	2.0%	50
	<b>General Plant CLASS C</b>		
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

**Valley Woods Utility, LLC**  
**SCHEDULE of DEPRECIATION RATES**  
**(SEWER Class A & B)**  
**WR-2015-0192 Attachment D**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>DEPRECIATION RATE</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>
<b>COLLECTION PLANT</b>			
311/351	Structures & Improvements	2.5%	44
352.1	Collection Sewers (Force)	2.0%	50
352.2	Collection Sewers (Gravity)	2.0%	50
353	Services (A & B)	2.0%	50
<b>PUMPING PLANT</b> (non assigned)			
<b>TREATMENT &amp; DISPOSAL PLANT</b>			
372	Treatment & Disposal Facilities	5.0%	22
373	Plant Sewers (Septic Tanks)	2.0%	50
<b>GENERAL PLANT</b>			
390	Structures & Improvements	2.5%	44
391	Office Furniture & Equipment	5.0%	20
391.1	Office Electronic & Computer Equip.	14.3%	7
392	Transportation Equipment	13.0%	7
393	Stores Equipment	4.0%	25
394	Tools, Shop, and Garage Equipment	5.0%	18
395	Laboratory Equipment	5.0%	20
396	Power Operated Equipment	6.7%	13
397	Communication Equipment	6.7%	15

APPENDIX E  
EXAMPLE TARIFFS



Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

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
7	.....1.	Definitions
10	.....2.	General Rules and Regulations
11	.....3.	Company Employees and Customer Relations
12	.....4.	Applications for Service
13	.....5.	Inside Piping and Water Service Lines
16	.....6.	Improper or Excessive Use
17	.....7.	Discontinuance of Service by Company
22	.....8.	Termination of Water Service at Customer's Request
23	.....9.	Interruptions in Service
24	.....10.	Bills for Service
28	.....11.	Meters and Meter Installations
31	.....12.	Meter Tests and Test Fees
32	.....13.	Bill Adjustments Based on Meter Tests
33	.....14.	Extension of Water Mains

\* Indicates new rate or text  
+ Indicates change

Issue Date: September 14, 2015  
Month /Day/Year

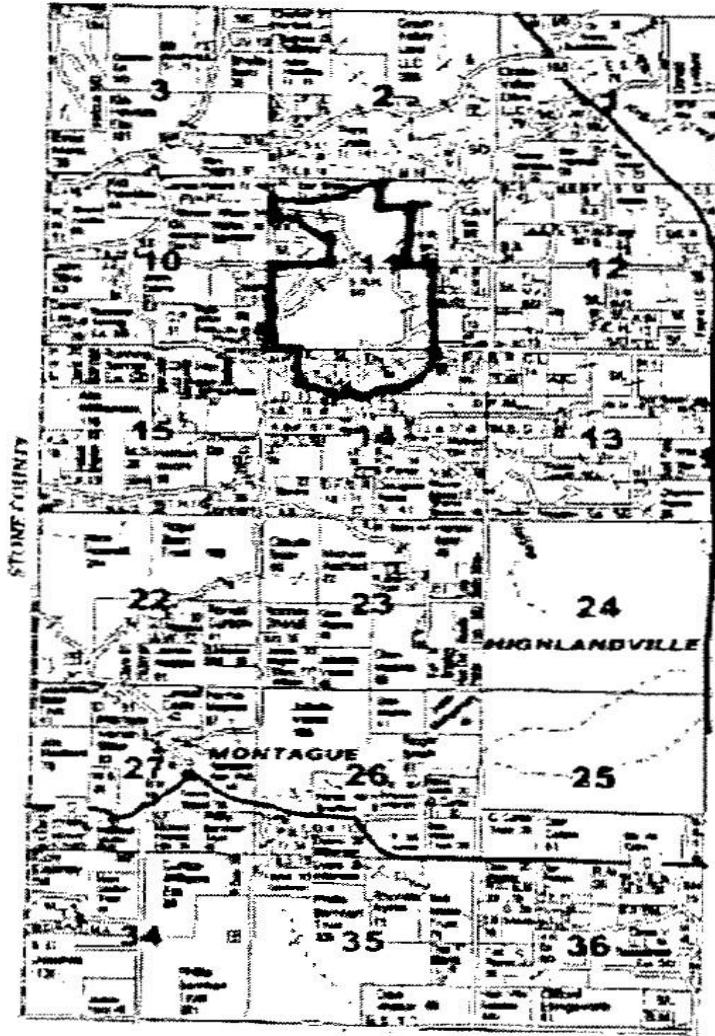
Effective Date: October 30, 2015  
Month /Day/Year

ISSUED BY Hollis H. "Bert" Brower / President PO Box 1080 Nixa, MO 65714-1080  
Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

Rules and Regulations Governing Rendering of  
Water Service

Map of Service Area



- \* Indicates new rate or text
- + Indicates change

Issue Date: September 14, 2015  
Month /Day/Year

Effective Date: October 30, 2015  
Month /Day/Year

ISSUED BY Hollis H. "Bert" Brower / President PO Box 1080 Nixa, MO 65714-1080  
Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

Rules and Regulations Governing Rendering of  
Water Service

Legal Description of Service Area

Part of the East Half of the Northwest Quarter (E 1/2 NW 1/4) of Section 11, Township 26N, Range 22W, Christian County, Missouri, described as beginning at the Southwest corner of said East Half of the Northwest Quarter; thence along the West line of said East Half of the Northwest Quarter N00°34'33"E 2105.92 feet; thence N80°44'49"E 658.45 feet; thence S 11°03'10"E 568.24 feet; thence N89°57' 51"E 576.67 feet to the East line of said East Half of the Northwest Quarter; thence along said East line S00°36'48"W 1620.01 feet to the South line of said East Half of the Northwest Quarter; thence West to the point of beginning.

Part of the West Half of the Northwest Quarter (W 1/2 NW 1/4) of Section 11, Township 26N, Range 22W, Christian County, Missouri, described as commencing at the Northwest corner of said Section 11 ; thence S00°32'15"W 665.95 feet to the Northwest corner of the South Half of the Northwest Quarter of the Northwest Quarter for a true point of beginning; Thence N87°42'17"E 1341.43 feet to the Northeast corner of said South Half of the Northwest Quarter of the Northwest Quarter; thence along the East line of said West Half of the Northwest Quarter S00°33'45"W 1097.26 feet; thence S67°46' W 295.82 feet; thence N26° 30' W 71.78 feet; thence N41°47' 30"W 247.18 feet; thence N57°46'W 318.32 feet; thence N08°45'55"W 93.91 feet to the North line of the Southwest Quarter of the Northwest Quarter; thence S87°58' 14"W 610.70 feet to the Southwest corner of the South Half of the Northwest Quarter of the Northwest Quarter; thence along the West line thereof N00°32'1 5"E 665.95 feet to the point of beginning.

The Southwest Quarter (SW 1/4) and the West Half of the Southeast Quarter (W 1/2 SE 1/4), all in Section 11, Township 26N, Range 22W, Christian County, Missouri.

The Northwest Quarter (NW 1/4) of Section 14, Township 26N, Range 22W, Christian County, Missouri, lying North of a county road; EXCEPT the West 605 feet thereof.

The Northwest Quarter of the Northeast Quarter (NW 1/4 NEI/4) of Section 14, Township 26N, Range 22W, Christian County, Missouri, lying North of a county road.

- \* Indicates new rate or text
- + Indicates change

Issue Date: September 14, 2015  
Month /Day/Year

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Name and Title of Issuing Officer Mailing Address



Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

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.	
Service Connection Inspection Fee See Rule 5 B. 2 and 5 B. 3.	\$25
Water Service Line Inspection Fee See Rule 5 C.	\$25
Turn-On Fee	\$30
Turn-Off Fee	\$30
On-site Collection Charge This charge will be added to the current bill if the Company personnel is on-site to disconnect the service when the Customer pays the bill. The disconnection fee may not be assessed if the service is not physically disconnected.	\$15
Meter Test Fee See Rule 12 B.	\$25
Late Charges The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.	\$5 or 3%

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Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

Rules and Regulations Governing Rendering of  
Water Service

Schedule of Service Charges continued

Returned Check Charges	\$29
Credit / Debit Card Charges	Not to exceed \$3 per transaction
Service Calls for Damages caused by Customer	Actual cost but not less than \$40

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Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

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 Bilyeu Ridge Water Company, LLC, 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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Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

Rules and Regulations Governing Rendering of  
Water Service

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. A "SEASONAL CUSTOMER" is a Customer who is absent from the premises and may turn off, or request the Company turn off, water service temporarily. All Rates, Rules and Regulations within this tariff continue to apply to "Seasonal Customers" during periods of seasonal absence or turn-off.
- M. 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.
- N. 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

- \* Indicates new rate or text
- + Indicates change

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Name and Title of Issuing Officer Mailing Address



Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

Rules and Regulations Governing Rendering of  
Water Service

contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.

- O. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.
- P. "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.
- Q. "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.
- R. 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.
- S. 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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ISSUED BY Hollis H. "Bert" Brower / President PO Box 1080 Nixa, MO 65714-1080  
Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

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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ISSUED BY Hollis H. "Bert" Brower / President PO Box 1080 Nixa, MO 65714-1080  
Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
Service Area: Unincorporated Area in Christian County, MO

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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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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Water Service

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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Water Service

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.
- 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

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Rules and Regulations Governing Rendering of  
Water Service

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 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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Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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

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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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 preceding 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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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,
    - c. Has an adequate and regular source of income; or

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Rules and Regulations Governing Rendering of  
Water Service

- 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.
- 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.

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- 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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Name and Title of Issuing Officer Mailing Address

Name of Utility: Bilyeu Ridge Water Company, LLC  
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Rules and Regulations Governing Rendering of  
Water Service

- 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 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

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Rules and Regulations Governing Rendering of  
Water Service

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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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.
  - 2. For single-family residential applicant(s) applying for service in areas that are

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Rules and Regulations Governing Rendering of  
Water Service

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.
3. The sum of all refunds to any applicant shall not exceed the total amount which the applicant(s) has paid.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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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
7	.....1.	Definitions
10	.....2.	General Rules and Regulations
11	.....3.	Company Employees and Customer Relations
12	.....4.	Applications for Service
13	.....5.	Inside Piping and Water Service Lines
16	.....6.	Improper or Excessive Use
17	.....7.	Discontinuance of Service by Company
22	.....8.	Termination of Water Service at Customer's Request
23	.....9.	Interruptions in Service
24	.....10.	Bills for Service
28	.....11.	Meters and Meter Installations
31	.....12.	Meter Tests and Test Fees
32	.....13.	Bill Adjustments Based on Meter Tests
33	.....14.	Extension of Water Mains

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Issue Date: September 14, 2015  
Month /Day/Year

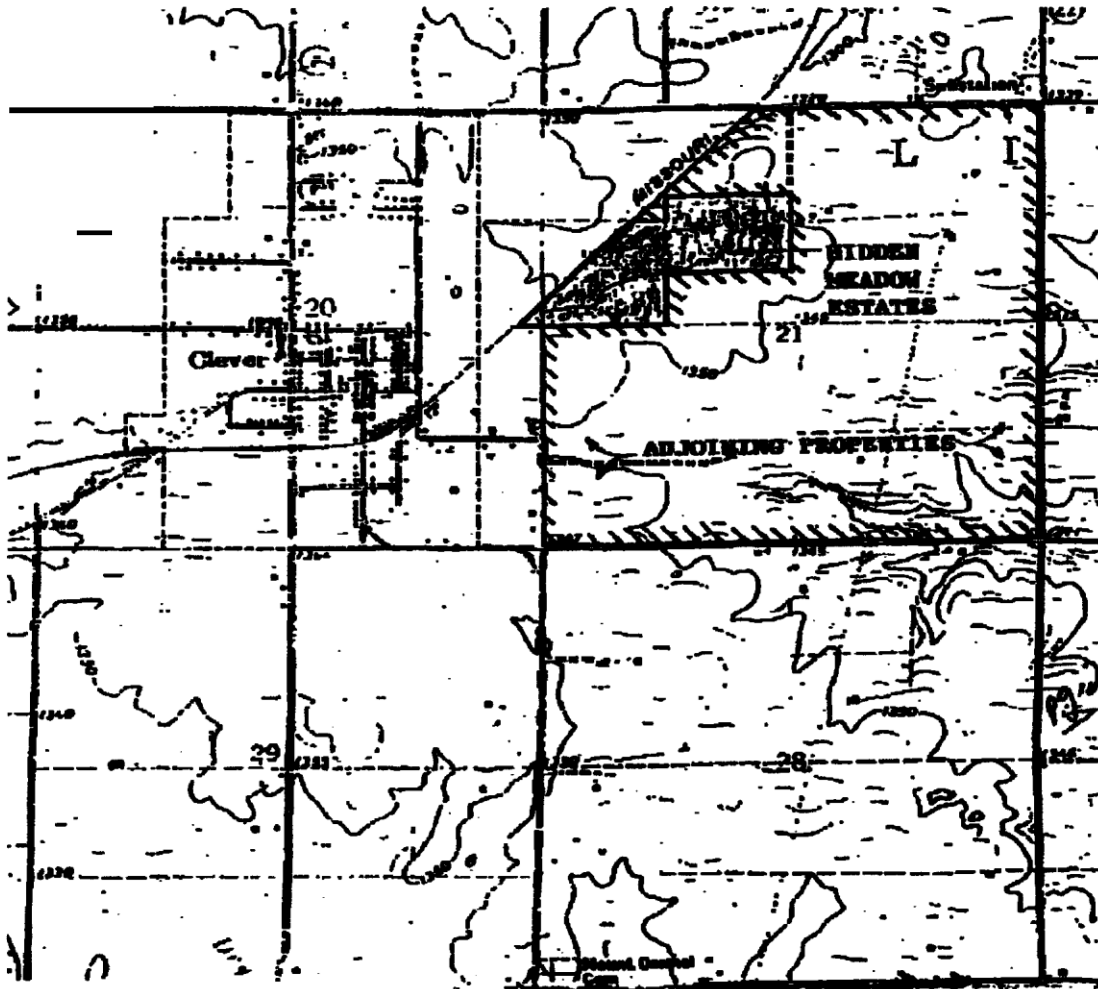
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Water Service

Map of Service Area



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Rules and Regulations Governing Rendering of  
Water Service

Legal Description of Service Area

Hidden Meadow Estates, a subdivision in Christian County, Missouri; and all that part of the remainder of Section 21, Township 27, Range 23 lying south and east of the old Missouri Pacific Railroad right-of-way, in Christian County, Missouri.

Boundary Description

From the Southwest corner of Section 21, Township 27, Range 23, Christian County, Missouri, then east along the section line to the southeast corner of said section, thence north along the section line to the northeast corner of said section, thence west along the section line to the eastern boundary of the old Missouri Pacific Railroad right-of-way, thence southwesterly along said boundary line to the most southwest corner of Hidden Meadow Estates, a subdivisions in Christian County, Missouri, thence due east to the western section line of said section, thence south along the section line to the point of beginning.

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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      \$9.49      (does not include any water)

Commodity Charge      \$4.71 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.	
Service Connection Inspection Fee See Rule 5 B. 2 and 5 B. 3.	\$25
Water Service Line Inspection Fee See Rule 5 C.	\$25
Turn-On Fee	\$30
Turn-Off Fee	\$30
On-site Collection Charge This charge will be added to the current bill if the Company personnel is on-site to disconnect the service when the Customer pays the bill. The disconnection fee may not be assessed if the service is not physically disconnected.	\$15
Meter Test Fee See Rule 12 B.	\$25
Late Charges The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.	\$5 or 3%

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Rules and Regulations Governing Rendering of  
Water Service

Schedule of Service Charges continued

Returned Check Charges	\$29
Credit / Debit Card Charges	Not to exceed \$3 per transaction
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 Midland Water Company, Inc, 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

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. A "SEASONAL CUSTOMER" is a Customer who is absent from the premises and may turn off, or request the Company turn off, water service temporarily. All Rates, Rules and Regulations within this tariff continue to apply to "Seasonal Customers" during periods of seasonal absence or turn-off.
- M. 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.
- N. 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

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Rules and Regulations Governing Rendering of  
Water Service

contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.

- O. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.
- P. "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.
- Q. "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.
- R. 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.
- S. 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  
Water Service

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  
Water Service

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  
Water Service

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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Name and Title of Issuing Officer Mailing Address



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Rules and Regulations Governing Rendering of  
Water Service

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.
- 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

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Water Service

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 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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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

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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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 preceding 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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Water Service

- 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,
    - c. Has an adequate and regular source of income; or

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Rules and Regulations Governing Rendering of  
Water Service

- 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.
- 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.

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Water Service

- 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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Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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 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

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Rules and Regulations Governing Rendering of  
Water Service

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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ISSUED BY Hollis H. "Bert" Brower / President PO Box 1080 Nixa, MO 65714-1080  
Name and Title of Issuing Officer Mailing Address

Name of Utility: Midland Water Company, Inc.  
Service Area: Unincorporated Area in Christian County, MO

Rules and Regulations Governing Rendering of  
Water Service

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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Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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.
  - 2. For single-family residential applicant(s) applying for service in areas that are

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Rules and Regulations Governing Rendering of  
Water Service

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.
3. The sum of all refunds to any applicant shall not exceed the total amount which the applicant(s) has paid.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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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
7	.....1.	Definitions
10	.....2.	General Rules and Regulations
11	.....3.	Company Employees and Customer Relations
12	.....4.	Applications for Service
13	.....5.	Inside Piping and Water Service Lines
16	.....6.	Improper or Excessive Use
17	.....7.	Discontinuance of Service by Company
22	.....8.	Termination of Water Service at Customer's Request
23	.....9.	Interruptions in Service
24	.....10.	Bills for Service
28	.....11.	Meters and Meter Installations
31	.....12.	Meter Tests and Test Fees
32	.....13.	Bill Adjustments Based on Meter Tests
33	.....14.	Extension of Water Mains

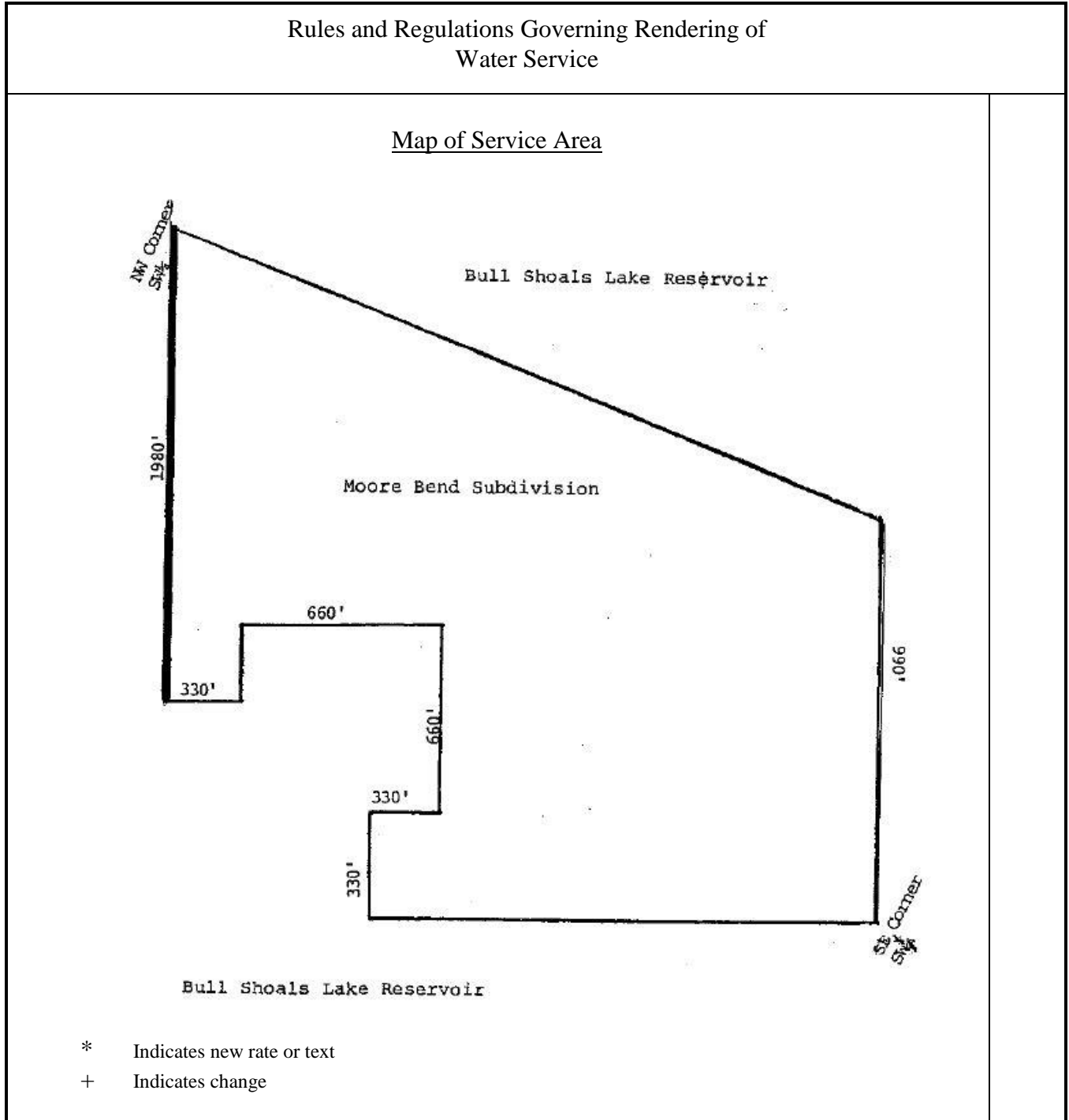
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Rules and Regulations Governing Rendering of  
Water Service

Legal Description of Service Area

All that part of the SW 1/4 of Section 34, Township 23, Range 20, in Taney County, Missouri, described as follows: Beginning at the SE corner of said SW 1/4, thence North 990 feet, thence Northwesterly to the NW corner of said SW 1/4, thence South 1980 feet, thence East 330 feet, thence North 330 feet, thence East 660 feet, thence South 660 feet, thence West 330 feet, thence South 330 feet to the South line of said SW 1/4, thence East to the point of beginning.

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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.	
Service Connection Inspection Fee See Rule 5 B. 2 and 5 B. 3.	\$25
Water Service Line Inspection Fee See Rule 5 C.	\$25
Turn-On Fee	\$30
Turn-Off Fee	\$30
On-site Collection Charge This charge will be added to the current bill if the Company personnel is on-site to disconnect the service when the Customer pays the bill. The disconnection fee may not be assessed if the service is not physically disconnected.	\$15
Meter Test Fee See Rule 12 B.	\$25
Late Charges The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.	\$5 or 3%

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Rules and Regulations Governing Rendering of  
Water Service

Schedule of Service Charges continued

Returned Check Charges	\$29
Credit / Debit Card Charges	Not to exceed \$3 per transaction
Service Calls for Damages caused by Customer	Actual cost but not less than \$40

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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 Moore Bend Water Utility, LLC, 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

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. A "SEASONAL CUSTOMER" is a Customer who is absent from the premises and may turn off, or request the Company turn off, water service temporarily. All Rates, Rules and Regulations within this tariff continue to apply to "Seasonal Customers" during periods of seasonal absence or turn-off.
- M. 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.
- N. 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

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Rules and Regulations Governing Rendering of  
Water Service

contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.

- O. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.
- P. "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.
- Q. "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.
- R. 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.
- S. 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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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  
Water Service

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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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  
Water Service

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

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.
- 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

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Rules and Regulations Governing Rendering of  
Water Service

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 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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Name and Title of Issuing Officer Mailing Address

Name of Utility: Moore Bend Water Utility, LLC  
Service Area: Moore Bend Subdivision, Taney County, MO

Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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

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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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 preceding 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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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,
    - c. Has an adequate and regular source of income; or

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Rules and Regulations Governing Rendering of  
Water Service

- 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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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 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

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Rules and Regulations Governing Rendering of  
Water Service

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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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.
  - 2. For single-family residential applicant(s) applying for service in areas that are

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Rules and Regulations Governing Rendering of  
Water Service

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.
3. The sum of all refunds to any applicant shall not exceed the total amount which the applicant(s) has paid.

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Name and Title of Issuing Officer Mailing Address



Name of Utility: Moore Bend Water Utility, LLC  
Service Area: Moore Bend Subdivision, Taney County, MO

Rules and Regulations Governing Rendering of  
Water Service

- 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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Name of Utility: Riverfork Water Company  
Service Area: Unincorporated Area in Stone County, MO

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
7	.....1.	Definitions
10	.....2.	General Rules and Regulations
11	.....3.	Company Employees and Customer Relations
12	.....4.	Applications for Service
13	.....5.	Inside Piping and Water Service Lines
16	.....6.	Improper or Excessive Use
17	.....7.	Discontinuance of Service by Company
22	.....8.	Termination of Water Service at Customer's Request
23	.....9.	Interruptions in Service
24	.....10.	Bills for Service
28	.....11.	Meters and Meter Installations
31	.....12.	Meter Tests and Test Fees
32	.....13.	Bill Adjustments Based on Meter Tests
33	.....14.	Extension of Water Mains

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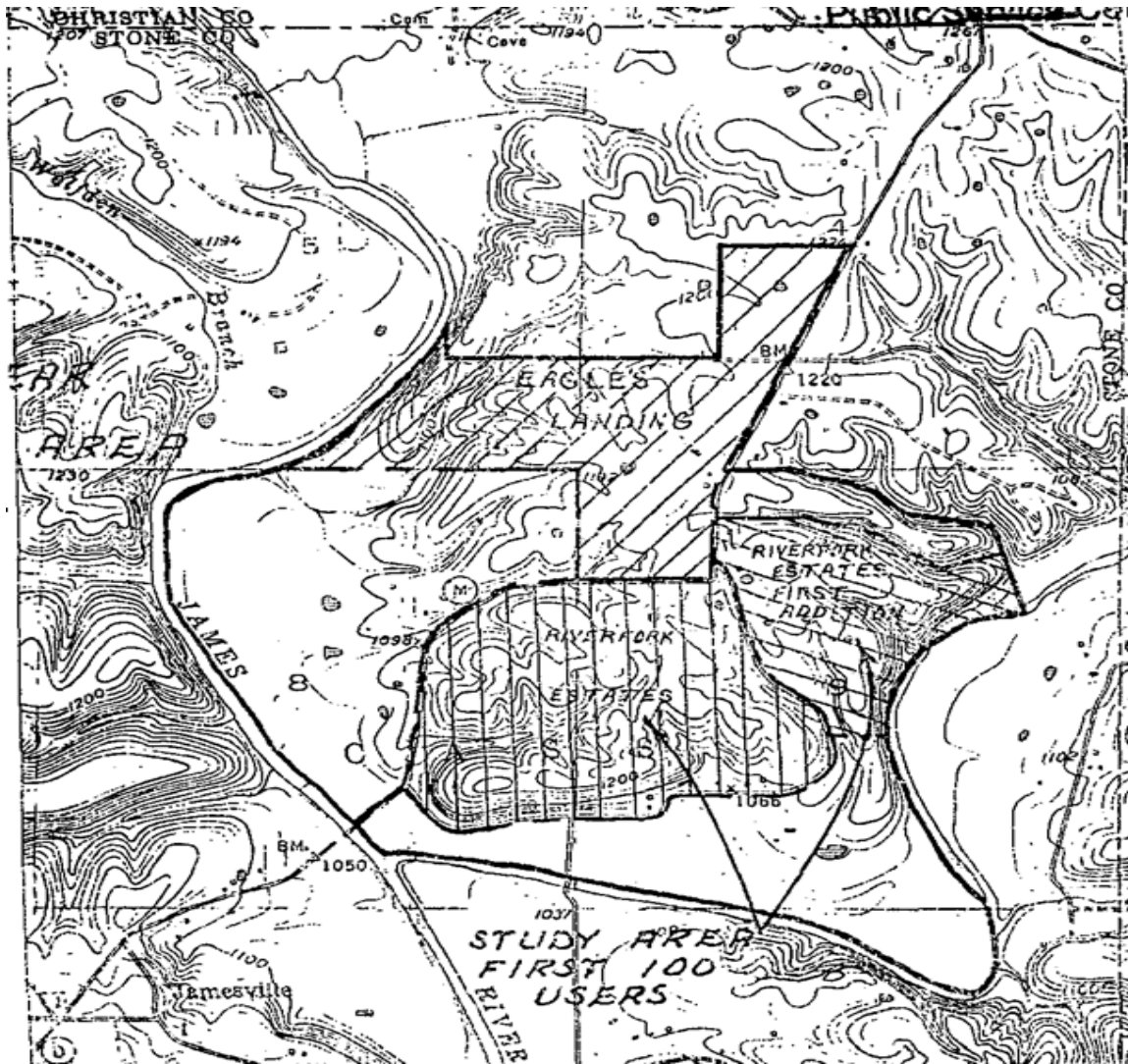
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Rules and Regulations Governing Rendering of  
Water Service

Map of Service Area



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Rules and Regulations Governing Rendering of  
Water Service

Legal Description of Service Area

A tract of land situated in Sections 4, 5, 8, 9, and 16 of Township 26 North, Range 22 West, Stone County, Missouri, being more particularly described as follows: Beginning at the intersection of the East Bank of the James River and the North Bank of Finley Creek in said Section 8; thence Northerly along said East Bank of the James River to a point where said East Bank intersects the West line of the NE 1/4 SE 1/4 in said Section 5, thence South along said West line to the Southwest corner of said NE 1/4 SE 1/4; thence East along the south line of said NE 1/4 SE 1/4 to the Southeast corner of said NE 1/4 SE 1/4; thence continue East along the South line of the NW 1/4 SW 1/4 of said Section 4 to the Southeast corner of said NE 1/4 SE 1/4; thence North along the East line of said NE 1/4 SE 1/4 to the Northeast corner of said NE 1/4 SE 1/4; thence East along the North line of the NE 1/4 SE 1/4 of said Section 4 to a point on the Westerly right-of-way line of M.S.H.D. No. "M"; thence Southwesterly along said West right-of-way line to a point on the North line of said Section 9, thence East along said North line, 650 feet, more or less to a point on the centerline of a large hollow; thence Southeasterly along said hollow centerline 2100 feet, more or less, thence S20°E, 1050 feet, more or less, to a point on the North bank of said Finley Creek; in said Section 9, thence along said North Bank in a Southerly and Westerly direction to the point of beginning.

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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.	
Service Connection Inspection Fee See Rule 5 B. 2 and 5 B. 3.	\$25
Water Service Line Inspection Fee See Rule 5 C.	\$25
Turn-On Fee	\$30
Turn-Off Fee	\$30
On-site Collection Charge This charge will be added to the current bill if the Company personnel is on-site to disconnect the service when the Customer pays the bill. The disconnection fee may not be assessed if the service is not physically disconnected.	\$15
Meter Test Fee See Rule 12 B.	\$25
Late Charges The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.	\$5 or 3%

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Rules and Regulations Governing Rendering of  
Water Service

Schedule of Service Charges continued

Returned Check Charges	\$29
Credit / Debit Card Charges	Not to exceed \$3 per transaction
Service Calls for Damages caused by Customer	Actual cost but not less than \$40

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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 Riverfork 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

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. A "SEASONAL CUSTOMER" is a Customer who is absent from the premises and may turn off, or request the Company turn off, water service temporarily. All Rates, Rules and Regulations within this tariff continue to apply to "Seasonal Customers" during periods of seasonal absence or turn-off.
- M. 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.
- N. 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

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Rules and Regulations Governing Rendering of  
Water Service

contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.

- O. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.
- P. "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.
- Q. "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.
- R. 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.
- S. 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  
Water Service

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  
Water Service

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  
Water Service

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

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.
- 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

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Rules and Regulations Governing Rendering of  
Water Service

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 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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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

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
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

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Name and Title of Issuing Officer Mailing Address

Name of Utility: Riverfork Water Company  
Service Area: Unincorporated Area in Stone County, MO

Rules and Regulations Governing Rendering of  
Water Service

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 preceding 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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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,
    - c. Has an adequate and regular source of income; or

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Rules and Regulations Governing Rendering of  
Water Service

- 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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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 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

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Rules and Regulations Governing Rendering of  
Water Service

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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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.
  - 2. For single-family residential applicant(s) applying for service in areas that are

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Rules and Regulations Governing Rendering of  
Water Service

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.
  3. The sum of all refunds to any applicant shall not exceed the total amount which the applicant(s) has paid.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Name and Title of Issuing Officer Mailing Address

Name of Utility: Taney County Water, LLC  
Service Area: All Missouri Service Areas

Rules and Regulations Governing Rendering of  
Water Service

INDEX

Sheet No.

- 1 ..... Index
- 2 ..... Map of Service Area
- 4 ..... Legal Description of Service Area
- 7 ..... Schedule of Rates
- 8 ..... Schedule of Service Charges

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

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Rules and Regulations Governing Rendering of  
Water Service

Map of Service Area (Lakeway)



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Month /Day/Year

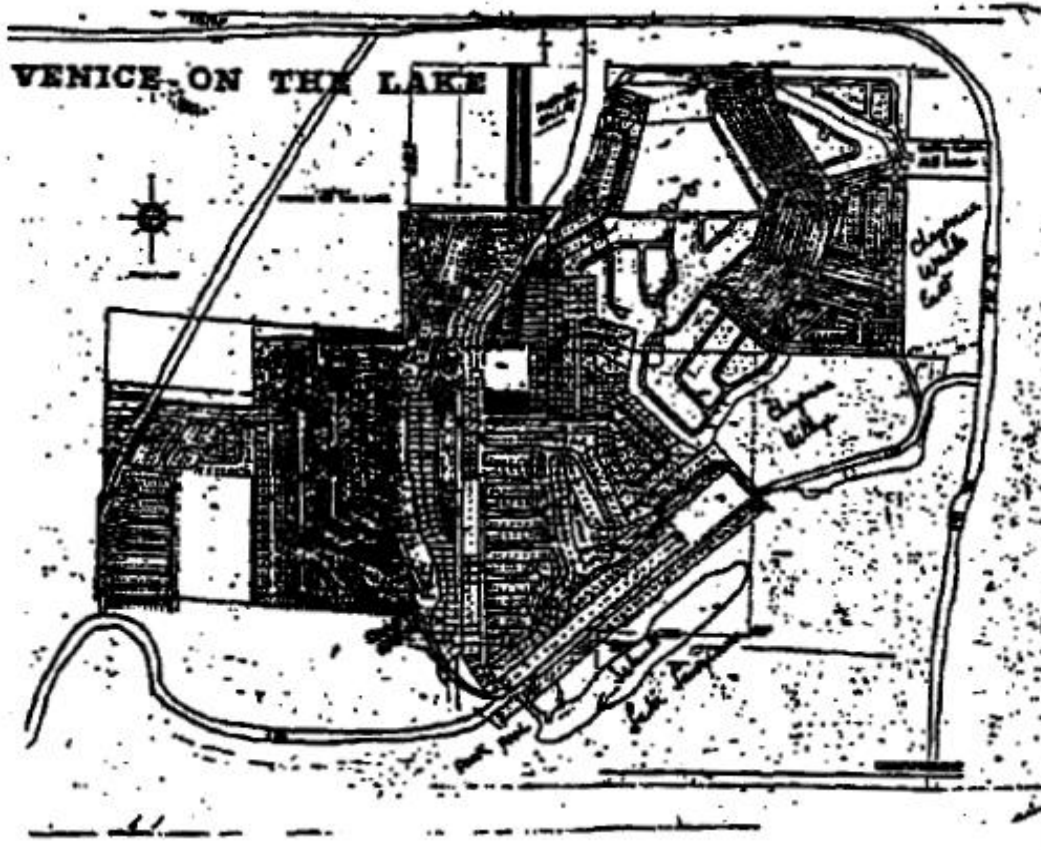
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ISSUED BY Hollis H. "Bert" Brower / President PO Box 1080 Nixa, MO 65714-1080  
Name and Title of Issuing Officer Mailing Address

Name of Utility: Taney County Water, LLC  
Service Area: All Missouri Service Areas

Rules and Regulations Governing Rendering of  
Water Service

Map of Service Area (Venice on the Lake)



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Legal Description of Service Area

LAKEWAY VILLAGE

A tract of land situated on Section 36, Township 24 North, Range 20 West, Taney County, Missouri, being all of the SW 1/4 and that part of the SW 1/4 of the NW 1/4 being more particularly described as follows: Beginning in the Northwest corner of the said SW 1/4 NW 1/4, thence S 89 degrees 50' 40" East along the North line of said SW 1/4 of the NW 1/4, 136.21 feet to a point on the centerline of the bed of the brunch; thence along said centerline as follows- S36 degrees 07' 34"E, 78.80 feet; thence S 22 degrees 02' 30" East. 186.08 feet; thence South 57 degrees 05' 00"East, 100.54 feet; thence South 71 degrees 59' 00" East, 210.81 feet; thence South 73 degrees 02' and 00" East 194.92 feet; thence South 7 degrees 41' 00" West 158.84 feet; thence South 13 degrees 57' 00" East, 256.58 feet; thence South 15 degrees 11' 30" West, 235.00 feet; thence South 21 degrees 02' 00", 93.37 feet; thence South 1 degree 50' 30" West, 75.44 feet to a point on the South line of said SW 1/4 of the NW 1/4; thence North 89 degrees 39' 19"West along said South line, 640.24 feet; thence North 0 degrees 00' 58" West 600.00 feet; thence North 89 degrees 39' 19" West, 11.00 feet; thence North 24 degrees 39' 21" West, 165.60 feet to a point on the West line of said SW 1/4 of the NW 1/4; thence North 0 degrees 00' 58"West along said West line, the NW 1/4 of the SE 1/4 lying West of U.S. Hwy. #160 (formerly M.S.H. #60) being more particularly described as follows: Beginning at the Northwest corner of said SW 1/4 of the NW 1/4; thence South 89 degrees 51' 13" South along the North line of said SW 1/4 of the NE 1/4, 808.31 feet to a point on the Westerly right of way line of U.S. Hwy. No. 160; thence Southerly along said right of way line as follows- along a 2.5421 curve to the right, 351.65 feet (said curve having a back tangent that bears North 23 degrees 30'03"East); thence South 32 degrees 26' 22" West, 251.77 feet; thence along a 6.7491 curve to the left, 715.90 feet to a point on the centerline of an intersecting road; thence South 67 degrees 48' 31" West (leaving said right of way line) along said centerline, 77.95 feet; thence along a 6.286351 curve to the left and along said centerline, 268.80 feet; thence South 50 degrees 54' 39" West along said centerline, 130.24 feet to a point on the West line of said NW 1/4 of the SE 1/4; thence North 0 degrees 10' 36" West along said West line, 114.17 feet; thence North 0 degrees 01' 46" West along the West line of said SW 1/4 of the NE 1/4, 1,318.07 feet to the point of beginning, containing in all a total of 191.43 acres, more or less, and known hereafter as Lakeway Village No. 1.

A tract of land being Lots 3 and 4 of the fractional SE 1/4 of Section 2, Township 23 North, Range 20 West, EXCEPT, that part taken by the U.S. Government for Bull Shoals Lake and also EXCEPT, the SE 1/4 of the SE 1/4 of the SE 1/4 of the SE 1/4 of said fractional SE 1/4 of Section2, Township 23 North, Range 20 West, and the West 1/2 of the SW 1/4 of Section 1, Township 23 North, Range 20 West, and all that part of the NW 1/4 of

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Rules and Regulations Governing Rendering of  
Water Service

Lakeway Legal Description (Cont'd)

Section 12, Township 23 North, Range 20 West described as follows: Beginning at the Southeast corner of said NW 1/4 of said Section 12; thence North to the Northeast corner of the said NW 1/4; thence West on the North line of said NW 1/4 1,815 feet; thence South to the South line of said NW 1/4 of said Section 12 thence East 1,815 feet to the point of beginning, all the above described land being in Taney County, Missouri. A tract of land being that part of the NE 1/4 of Section 2, Township 23 North, Range 20 West lying East of the U.S. Government lake line for Bull Shoals Lake, and the West 1/2 of the NW 1/4, the SE 1/4 of the NW 1/4, the SW 1/4 of the NE 1/4, the NW 1/4 of the SE 1/4, and the NE 1/4 of the SW 1/4 all in Section 1, Township 23 North, Range 20 West, Taney County, Missouri, EXCEPT for a 5 acre tract in the SW 1/4 of the NE 1/4 of Section 1, Township 23 North, Range 20 West, Taney County, Missouri containing 270 acres, more or less.

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Water Service

Legal Description of Service Area

VENICE ON THE LAKE

All of the South 1/2 of the SW 1/4 of the SE 1/4, the SE 1/4 of the SE 1/4 of Section 1, and the NE 1/4 of the NE 1/4 of Section 12, all in Township 23, Range 21 the NE 1/4 and the S 1/2 of the NW FRL 1/4 of Section 19, Township 24, Range 20, and the following described land lying above the elevation of 716.50 feet above mean sea level the SW FRL 1/4 except the following described parcel: Beginning at a point on the North line of Lot 1 SW 1/4, and said point being 715 feet East of the West quarter corner of said Fractional Section 19, and also being on the East right of way line of Public road as now located, thence South along said right of way line 400 feet, thence East 400 feet, thence North 400 feet to the North line of the aforesaid Lot 1, thence West 400 feet to the point of beginning, containing 3.67 acres; the West 1/2 of the SE 1/4 of Section I 9, except a parcel in the SW 1/4 of the SE 1/4 described as beginning at a point 70.3feet West to a point 81.8 feet South of the NE corner of the SW 1/4 of the SE 1/4 of Section 19; thence South 49 degrees West 726 feet, along the North side of Highway 176; thence North 41 degrees West 300 feet; thence North 49 degrees East 726 feet; thence South 41 degrees East 300 feet to the point of beginning with right of ingress and egress to the lake, the NE 1/4 of the SE 1/4 of Section 19, the NW 1/4 of the SE 1/4 of Section 20, lying West of a large hollow and that portion of the NW FRL 1/4 of Section 30, North of White River (Lake Taneycomo) lying East of a certain branch, all in Township 24, Range 20, Subject to a flowage deed to Empire District Electric Company waiving property damage in consideration of being licensed to use the land to the Water Level of the Lake formed by the dam; over the lands situated in the South 1/2 of Section 19, the NW 1/4 of the SW 1/4 of Section 20, and the NW FRL of Section 30. Also subject to rights of way deeds to the County of Taney and to the State of Missouri for road purposes. Subject to transmission line easement granted to KAMO Electric Cooperative Inc., over, upon and across the NW FRL 1/4 of Section 30, and the West 1/2 less the NW 1/4 of the NW 1/2 of Section 19, Township 24, Range 20. This deed is intended to give an assignment of the License now owned by the said George Puchta and the said Empire District Electric Company. There is excepted from said above described lands situated in the East 1/2 of the SE 1/4 of Section 19, Township 24, Range 20, the following described parcel, beginning at a point on the West tine thereof on the North side of State Highway "EE"; thence East following the North line of said Highway a distance of 140 feet; thence South 45 degrees 30' East to the South line of said Highway "EE" for a new point of beginning; thence following the South line of said Highway "EE" East a distance of 70 feet; thence South to Lake Taneycomo; thence following the meanders of Lake Taneycomo a Northwesterly direction to a point in a line running Southeasterly 54 degrees 30' from the point of beginning; thence Northwesterly 54 degrees 30' to the point of beginning.

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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.	
Service Connection Inspection Fee See Rule 5 B. 2 and 5 B. 3.	\$25
Water Service Line Inspection Fee See Rule 5 C.	\$25
Turn-On Fee	\$30
Turn-Off Fee	\$30
On-site Collection Charge This charge will be added to the current bill if the Company personnel is on-site to disconnect the service when the Customer pays the bill. The disconnection fee may not be assessed if the service is not physically disconnected.	\$15
Meter Test Fee See Rule 12 B.	\$25
Late Charges The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.	\$5 or 3%

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Rules and Regulations Governing Rendering of  
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Schedule of Service Charges continued

Returned Check Charges	\$29
Credit / Debit Card Charges	Not to exceed \$3 per transaction
Service Calls for Damages caused by Customer	Actual cost but not less than \$40

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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 Taney County Water, LLC, 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

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. A "SEASONAL CUSTOMER" is a Customer who is absent from the premises and may turn off, or request the Company turn off, water service temporarily. All Rates, Rules and Regulations within this tariff continue to apply to "Seasonal Customers" during periods of seasonal absence or turn-off.
- M. 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.
- N. 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

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Rules and Regulations Governing Rendering of  
Water Service

contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.

- O. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.
- P. "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.
- Q. "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.
- R. 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.
- S. 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  
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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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Water Service

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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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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Water Service

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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Water Service

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.
- 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

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Rules and Regulations Governing Rendering of  
Water Service

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 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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Water Service

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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Name and Title of Issuing Officer Mailing Address

Name of Utility: Taney County Water, LLC  
Service Area: All Missouri Service Areas

Rules and Regulations Governing Rendering of  
Water Service

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

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
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

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Water Service

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 preceding 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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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,
    - c. Has an adequate and regular source of income; or

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Rules and Regulations Governing Rendering of  
Water Service

- 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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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 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

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Rules and Regulations Governing Rendering of  
Water Service

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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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.
  - 2. For single-family residential applicant(s) applying for service in areas that are

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Service Area: All Missouri Service Areas

Rules and Regulations Governing Rendering of  
Water Service

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.
3. The sum of all refunds to any applicant shall not exceed the total amount which the applicant(s) has paid.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Name and Title of Issuing Officer Mailing Address

Name of Utility: Valley Woods Utility, LLC  
Service Area: Unincorporated Area in Christian, MO

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
7	.....1.	Definitions
10	.....2.	General Rules and Regulations
11	.....3.	Company Employees and Customer Relations
12	.....4.	Applications for Service
13	.....5.	Inside Piping and Water Service Lines
16	.....6.	Improper or Excessive Use
17	.....7.	Discontinuance of Service by Company
22	.....8.	Termination of Water Service at Customer's Request
23	.....9.	Interruptions in Service
24	.....10.	Bills for Service
28	.....11.	Meters and Meter Installations
31	.....12.	Meter Tests and Test Fees
32	.....13.	Bill Adjustments Based on Meter Tests
33	.....14.	Extension of Water Mains

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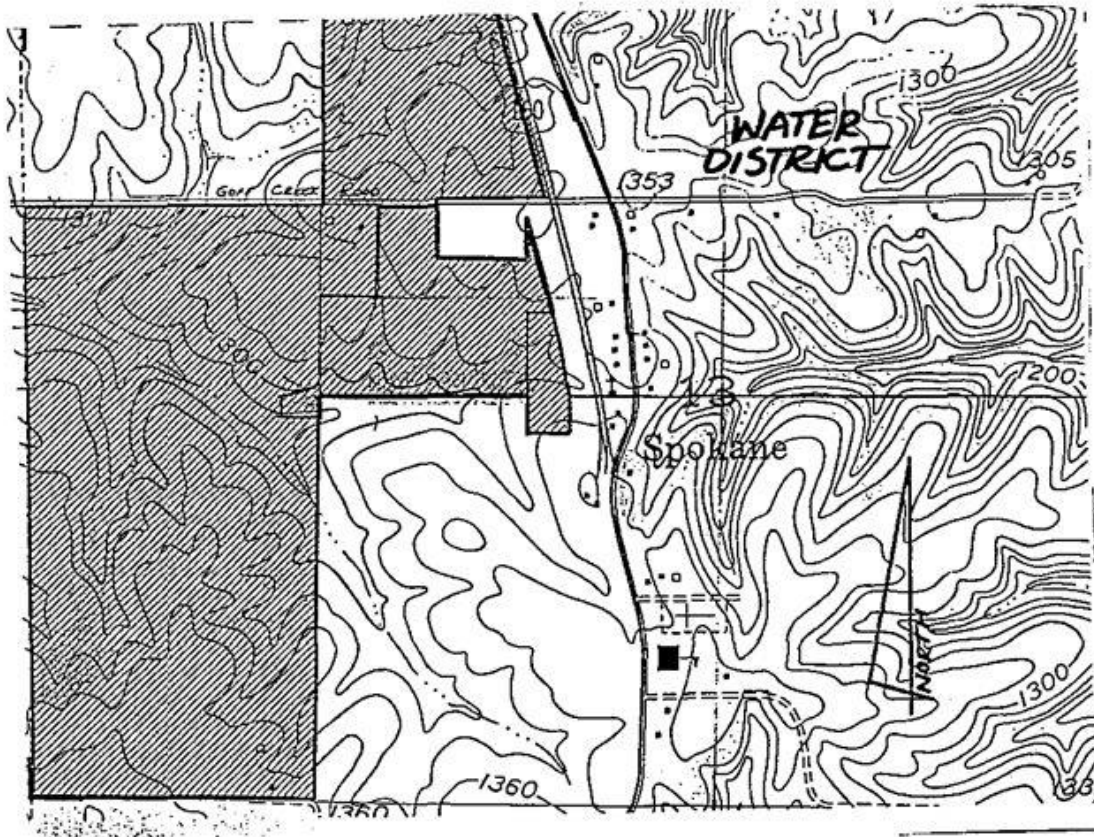
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Map of Service Area



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Water Service

Legal Description of Service Area

COMMENCING AT THE NORTHWEST CORNER OF SECTION 13, TOWNSHIP 25, RANGE 22, CHRISTIAN COUNTY, MISSOURI, SAID POINT ALSO BEING THE NORTHEAST CORNER OF SECTION 14; THENCE SOUTH ALONG THE WEST LINE OF SAID SECTION 13 TO THE NORTHEAST CORNER OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION 14; THENCE WEST ALONG THE NORTH LINE OF SAID SOUTHEAST QUARTER OF THE NORTHEAST QUARTER TO THE NORTHWEST CORNER OF SAID SOUTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE SOUTH ALONG THE WEST LINE OF SAID SOUTHEAST QUARTER OF THE NORTHEAST QUARTER TO THE SOUTHWEST CORNER OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 14; THENCE EAST ALONG THE SOUTH LINE OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER TO THE SOUTHEAST CORNER OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER; THENCE NORTH ALONG THE EAST LINE OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER TO THE NORTHEAST CORNER OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER; THENCE EAST ALONG THE SOUTH LINE OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 13 TO A POINT ON THE WEST LINE OF VALLEY WOODS PLAT NO. 1; THENCE SOUTH ALONG SAID WEST LINE TO THE SOUTH LINE OF SAID VALLEY WOODS PLAT NO. 1; THENCE EAST ALONG THE SOUTH LINE OF SAID VALLEY WOODS PLAT NO. 1 TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF MISSOURI HIGHWAY 160; THENCE NORTHWESTERLY ALONG SAID RIGHT-OF-WAY LINE TO THE NORTHERNMOST CORNER OF LOT 9 OF VALLEY WOODS PLAT NO. 2; THENCE SOUTH TO A POINT ON SAID LOT 9 VALLEY WOODS PLAT NO. 2; THENCE WEST TO THE SOUTHEAST CORNER OF LOT 13 IN SAID VALLEY WOODS PLAT NO. 2; THENCE NORTH ALONG THE EAST LINE OF SAID LOT 13 TO THE SOUTH LINE OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 13; THENCE EAST TO THE WEST RIGHT-OF-WAY LINE OF SAID MISSOURI HIGHWAY 160; THENCE NORTHWESTERLY ALONG SAID RIGHT-OF-WAY LINE TO THE NORTH LINE OF SAID SECTION 13; THENCE WEST ALONG SAID NORTH LINE TO THE POINT OF BEGINNING.

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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.	
Service Connection Inspection Fee See Rule 5 B. 2 and 5 B. 3.	\$25
Water Service Line Inspection Fee See Rule 5 C.	\$25
Turn-On Fee	\$30
Turn-Off Fee	\$30
On-site Collection Charge This charge will be added to the current bill if the Company personnel is on-site to disconnect the service when the Customer pays the bill. The disconnection fee may not be assessed if the service is not physically disconnected.	\$15
Meter Test Fee See Rule 12 B.	\$25
Late Charges The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.	\$5 or 3%

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Rules and Regulations Governing Rendering of  
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Schedule of Service Charges continued

Returned Check Charges	\$29
Credit / Debit Card Charges	Not to exceed \$3 per transaction
Service Calls for Damages caused by Customer	Actual cost but not less than \$40

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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 Valley Woods Utility, LLC, 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

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. A "SEASONAL CUSTOMER" is a Customer who is absent from the premises and may turn off, or request the Company turn off, water service temporarily. All Rates, Rules and Regulations within this tariff continue to apply to "Seasonal Customers" during periods of seasonal absence or turn-off.
- M. 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.
- N. 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

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Rules and Regulations Governing Rendering of  
Water Service

contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.

- O. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.
- P. "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.
- Q. "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.
- R. 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.
- S. 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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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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Water Service

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  
Water Service

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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Water Service

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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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.
- 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

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Rules and Regulations Governing Rendering of  
Water Service

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 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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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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Water Service

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
  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

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Rules and Regulations Governing Rendering of  
Water Service

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 preceding 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
  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

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Name and Title of Issuing Officer Mailing Address

Name of Utility: Valley Woods Utility, LLC  
Service Area: Unincorporated Area in Christian, MO

Rules and Regulations Governing Rendering of  
Water Service

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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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,
    - c. Has an adequate and regular source of income; or

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Rules and Regulations Governing Rendering of  
Water Service

- 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.
- 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.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

- 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 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

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Rules and Regulations Governing Rendering of  
Water Service

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  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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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Rules and Regulations Governing Rendering of  
Water Service

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.
  - 2. For single-family residential applicant(s) applying for service in areas that are

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Rules and Regulations Governing Rendering of  
Water Service

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.
3. The sum of all refunds to any applicant shall not exceed the total amount which the applicant(s) has paid.

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Rules and Regulations Governing Rendering of  
Water Service

- 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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Service Area: Unincorporated area in Christian County, MO

Rules Governing Rendering of  
Sewer 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

<u>Sheet Number</u>	<u>Rule Number</u>	<u>Rule Subject</u>
6 .....	1	Definitions
10 .....	2	General Matters
11 .....	3	Limited Authority of Company Employees
12 .....	4	Applications for Sewer Service
14 .....	5	Inside Piping and Customer Service Sewer
18 .....	6	Improper or Excessive Use
20 .....	7	Discontinuance of Service
27. ....	8	Termination of Service
28 .....	9	Interruptions in Service
29 .....	10	Bills for Service
33 .....	11	Extension of Collecting Sewers

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Month / Day / Year

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Month / Day / Year

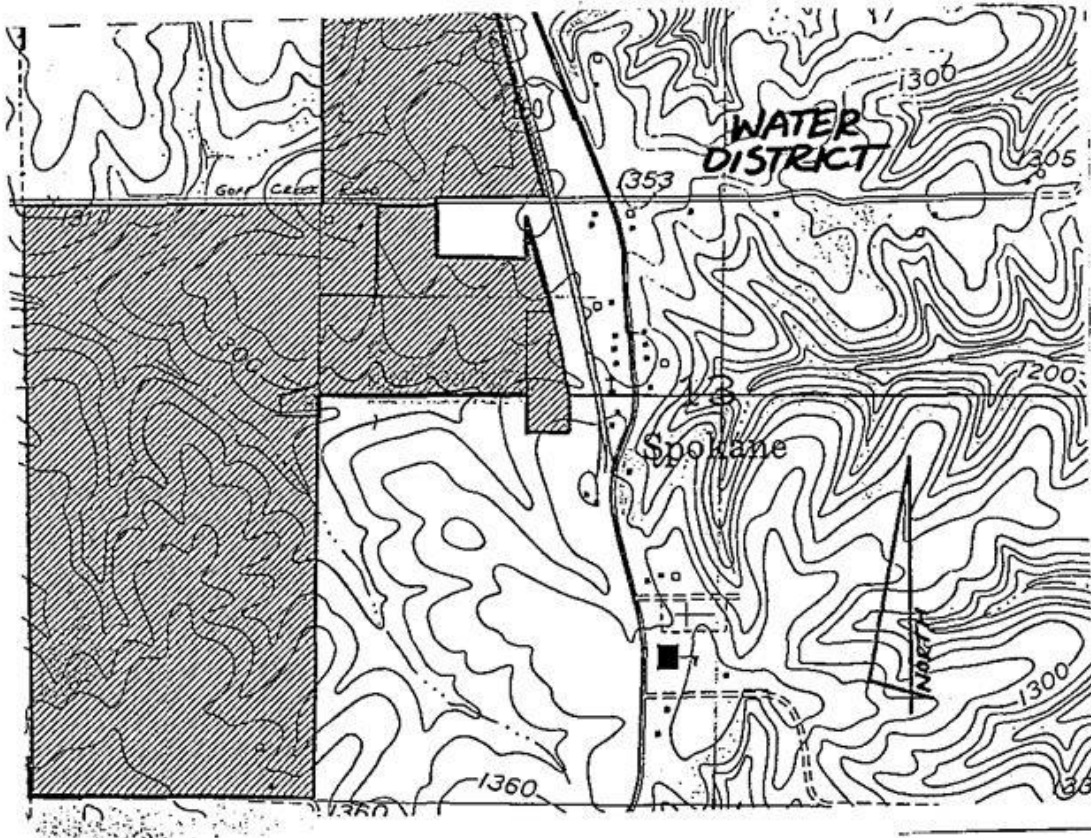
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Rules Governing Rendering of  
Sewer Service

Map of Service Area



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Rules Governing Rendering of  
Sewer Service

Legal Description of Service Area

COMMENCING AT THE NORTHWEST CORNER OF SECTION 13, TOWNSHIP 25, RANGE 22, CHRISTIAN COUNTY, MISSOURI, SAID POINT ALSO BEING THE NORTHEAST CORNER OF SECTION 14; THENCE SOUTH ALONG THE WEST LINE OF SAID SECTION 13 TO THE NORTHEAST CORNER OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION 14; THENCE WEST ALONG THE NORTH LINE OF SAID SOUTHEAST QUARTER OF THE NORTHEAST QUARTER TO THE NORTHWEST CORNER OF SAID SOUTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE SOUTH ALONG THE WEST LINE OF SAID SOUTHEAST QUARTER OF THE NORTHEAST QUARTER TO THE SOUTHWEST CORNER OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 14; THENCE EAST ALONG THE SOUTH LINE OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER TO THE SOUTHEAST CORNER OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER; THENCE NORTH ALONG THE EAST LINE OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER TO THE NORTHEAST CORNER OF SAID NORTHEAST QUARTER OF THE SOUTHEAST QUARTER; THENCE EAST ALONG THE SOUTH LINE OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 13 TO A POINT ON THE WEST LINE OF VALLEY WOODS PLAT NO. 1; THENCE SOUTH ALONG SAID WEST LINE TO THE SOUTH LINE OF SAID VALLEY WOODS PLAT NO. 1; THENCE EAST ALONG THE SOUTH LINE OF SAID VALLEY WOODS PLAT NO. 1 TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF MISSOURI HIGHWAY 160; THENCE NORTHWESTERLY ALONG SAID RIGHT-OF-WAY LINE TO THE NORTHERNMOST CORNER OF LOT 9 OF VALLEY WOODS PLAT NO. 2; THENCE SOUTH TO A POINT ON SAID LOT 9 VALLEY WOODS PLAT NO. 2; THENCE WEST TO THE SOUTHEAST CORNER OF LOT 13 IN SAID VALLEY WOODS PLAT NO. 2; THENCE NORTH ALONG THE EAST LINE OF SAID LOT 13 TO THE SOUTH LINE OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 13; THENCE EAST TO THE WEST RIGHT-OF-WAY LINE OF SAID MISSOURI HIGHWAY 160; THENCE NORTHWESTERLY ALONG SAID RIGHT-OF-WAY LINE TO THE NORTH LINE OF SAID SECTION 13; THENCE WEST ALONG SAID NORTH LINE TO THE POINT OF BEGINNING.

Schedule of Rates

- \* Indicates new rate or text
- + Indicates change

DATE OF ISSUE September 14, 2015  
Month / Day / Year

DATE EFFECTIVE October 30, 2015  
Month / Day / Year

ISSUED BY Hollis H. "Bert" Brower / President  
Name and Title of Issuing Officer

PO Box 1080 Nixa, MO 65714-1080  
Mailing Address



Name of Utility: Valley Woods Utility, LLC  
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Rules Governing Rendering of  
Sewer Service

**Availability:** This rate is available to any Customer adjacent to the Company's main sewer lines using sewer service. Each Customer will be billed with the rates below, as applicable.

Monthly Minimum Charge

Single Customer Monthly Charge:

Served by a 5/8" water meter	\$42.16 per month	+
Served by a 3/4" water meter	\$63.24 per month	+
Served by a 1" water meter	\$105.39 per month	+

**Taxes:** All applicable Federal, State, or local taxes shall be added separately to the bill in addition to the above charges.

Sewer bills will be prepared and distributed on a monthly billing cycle and will be rendered net, bearing the last date on which payment is due, all in accordance with Rule 9 hereafter.

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Schedule of Service Charges

Service charges to potential or existing customers of the Company's sewer service requesting or using services will be charged at the following rates:

Installation:

Charge for installation of sewer service connection and a septic tank located on each customer's property by the Company shall be the actual cost of the tank, tap-on parts and labor.

Inspections:

Fee for subsequent connection inspections shall be \$35.00.

Service Calls:

Repairs or maintenance made by the Company as a result of damage or misuse of Company property, or customer property, when requested by the customer shall be paid by the customer based upon the actual cost of labor and materials for said repairs or maintenance, but in no event shall be less than \$50.00.

Returned Check Charge:

A returned check charge of \$29.00 will be charged for any check returned to the Company unpaid.

Credit Card / Debit Card Charges:

Not to exceed \$3 per transaction.

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Rules Governing Rendering of  
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**Rule 1 Definitions**

- A. An "APPLICANT" is a person, firm, corporation, governmental body, or other entity that has applied for sewer service and/or an extension of collecting sewers along with additional plant facilities; two or more such entities may make one application for a sewer extension, and be considered one APPLICANT. An "ORIGINAL APPLICANT" is an APPLICANT who entered into any contract or agreement with the Company for an extension of collecting sewers and/or additional plant facilities, contributed funds or utility plant assets to the Company under the terms of the contract or agreement, and is eligible for refunds under the terms of the contract or agreement as additional Applicants connect to such extensions or plant facilities.
- B. "B.O.D" denotes Biochemical Oxygen Demand. It is the quantity of oxygen utilized in the biochemical oxidation of waste matter under standard laboratory conditions expressed in milligrams per liter.
- C. "C.O.D" denotes Chemical Oxygen Demand. It is the quantity of oxygen utilized in the chemical oxidation of waste matter under standard laboratory conditions, expressed in milligrams per liter.
- D. A "COLLECTING SEWER" is a pipeline, including force pipelines, gravity sewers, interceptors, laterals, trunk sewers, manholes, lampholes, and necessary appurtenances, including service tees, wyes and saddles, which is owned and maintained by the Company, located on public property or on private easements, and used to transport sewage waste from the Customer's service connection to the point of disposal. A "PRESSURE COLLECTING SEWER" is a collecting sewer pipeline, including tees, wyes, and saddles, operated under pressure from pump units owned and operated by customers connected to the pipeline, and is sometimes referred to generically as a COLLECTING SEWER.
- E. The "COMPANY" is Valley Woods Utility, LLC, acting through its officers, managers, or other duly authorized employees or agents.

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- F. A "CUSTOMER" is any person, firm, corporation or governmental body which has contracted with the Company for sewer service, or is receiving service from the Company, or whose facilities are connected for utilizing such service, and except for a guarantor is responsible for payment for service.
- G. The "DATE OF CONNECTION" shall be the date the permit for a service connection is issued by the Company. In the event no permit is taken and a service connection is made, the date of connection shall be determined based on available information, such as construction/occupancy permits, or water or electric service turn-on dates, or may be the date of commencement of construction of the building upon the property.
- H. 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.
- I. "DISCONTINUANCE OF SERVICE" is intentional cessation of the use of sewer service by action of the Company not at the request of the Customer. Such DISCONTINUANCE OF SERVICE may be accomplished by methods including physical disconnection of the service sewer, or turn-off of water service by the water utility at the request of the Company.
- J. "DOMESTIC SEWAGE" is sewage, excluding storm and surface water, resulting from normal household activities; and, "NON-DOMESTIC SEWAGE" is all sewage other than DOMESTIC SEWAGE including, but not limited to, commercial or industrial wastes. See Rule 7 - Improper or Excessive Use.
- K. A "FOUNDATION DRAIN" is a pipe installed inside or outside the foundation of a structure for the purpose of draining ground or subsurface water away from the foundation.

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- L. "pH" is the relative degree of acidity or alkalinity of water as indicated by the hydrogen ion concentration. pH is indicated on a scale reading from 1-14, with 7.0 being neutral, below 7.0 acid, and above 7.0 alkaline; more technically defined as the logarithm of the reciprocal of the hydrogen ion concentration.
- M. A "RETURNED CHECK" is a check that is returned to the Company from any bank unpaid for any reason.
- N. A "SADDLE" is a fitting that connects the Customer's Service Sewer to the collecting sewer whether it be a gravity collecting sewer or a pressure collecting sewer; the saddle clamps around the collecting sewer pipeline into which pipeline a hole is cut, and the Service Sewer is connected to the Saddle thereby connecting it to the collecting sewer.
- O. A "SERVICE CONNECTION" is the connection of a service sewer to the Company's collecting sewer either at the bell of a tee branch or wye branch, or the bell of a saddle placed on the barrel of the collecting sewer.
- P. A "SERVICE SEWER" or "CUSTOMER'S SERVICE SEWER" is a pipe with appurtenances installed, owned and maintained by the Customer, used to conduct sewage from the Customer's premises to the collecting sewer, excluding service tees, wyes or saddles. For Customers connected to a pressure collecting sewer and utilizing a pump unit, the portion of the Service Sewer between the pump unit and the collecting sewer is a pressurized portion of the Service Sewer. In addition to other parts and fittings this shall include a stop cock accessible to the Company for turn-off of sewage flow and a check valve to prevent backflow of waste-water under pressure in the pressure collecting sewer. The SERVICE SEWER is constructed, owned and maintained by the Customer.
- Q. 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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- R. A "TEE" is a three-way one-piece pipe fitting in the shape of the letter "T" that is a part of the Collecting Sewer pipeline and to which the Customer's Service Sewer is connected.
- S. "TERMINATION OF SERVICE" is the cessation of the use of sewer service requested by the Customer. Such TERMINATION OF SERVICE shall be accomplished by a method verified and recognized by the Company, and may include physical disconnection of the service sewer, termination or disconnection of water service by the water utility, or the Company's observation of non-occupancy of the unit served.
- T. The word "UNIT" or "LIVING UNIT" shall be used herein to define the premises or property of a single sewer user, whether or not that sewer user is the Customer. It shall pertain to any building whether multi-tenant or single occupancy, residential or commercial, 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.
- U. A "WYE" or "WYE BRANCH" or "Y" or "Y BRANCH" is a three-way one-piece pipe fitting in the shape of the letter "y" that is a part of the collecting sewer pipeline, and to which the Customer's service sewer is connected.

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**Rule 2 General Matters**

- A. Every applicant, upon signing an application for sewer service or any Customer accepting service rendered by the Company, 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 the numbered sheets of this tariff. The rates applicable to appropriate class of service in particular service areas are set forth in rate schedules and constitute a part of this tariff.
- C. The Company reserves the right, subject to approval from 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 or proper.
- D. After the effective date of these rules, all new facilities, construction contracts and written agreements shall conform to these Rules and Regulations, 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 conform with these Rules and Regulations may remain, if said facilities do not cause any service problems or improper use, and reconstruction is impractical.
- E. The point of sewer service provided by the Company shall be at the 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. Company personnel shall identify themselves and such inspections shall be conducted during reasonable hours.

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**Rule 3 Limited Authority Of Company Employees**

- A. Employees or agents of the Company are expressly forbidden to demand or accept any compensation for any service 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 letter or intent of these Rules and Regulations.
- C. The Company shall not be responsible for damages due to any failure to remove waste water from the premises, 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 because of any interruption of sewer service, or for damages caused by defective piping, fittings, fixtures or appliances on the Customer's premises and not owned by the Company.
- E. The Company shall not be liable for damages due to damages from Acts of God, civil disturbances, war, government actions, and other uncontrollable occurrences.

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**Rule 4 Applications For Sewer Service**

- A. A written application for service, signed by the Customer, and accompanied by the appropriate fees as provided in the Schedule of Rates, the Schedule of Service Charges, Rule 11 - Extension of Collecting Sewers, and other information required by these Rules, must be received from each Customer. Said application must be filed in writing three (3) business days in advance stating the street, house number, name of the applicant, name of the property owner, and the time, at which connection is to be made.
- B. The Company shall have the right to refuse service for failure to comply with the rules herein, or if the Customer owes a past due bill not in dispute for sewer service at any location within the Company's service area.
- C. In any case where a collecting sewer extension or unusual construction or equipment expense is necessary to furnish the service, the Company may require a contract for service specifying a reasonable period of time for the Company to provide the service.
- D. If the Customer is a tenant, the Company shall notify the owner of the property or owner's property manager or other agent, if known to the Company, that such owner or property manager may be responsible for payment of the sewer service bill associated with the application.
- E. A prospective Commercial or Industrial Customer shall, upon request of the Company, present in writing to the Company a list of devices that will discharge to the collecting sewers, the amount and specifications of any discharge, and the location of any buildings. The Company will then advise the Customer of the form and the character of the wastewater collection facilities available. If a sewer

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- extension as provided for in Rule 11 - Extension of Collecting Sewers will be necessary, or if the Customer will be required to own, operate, and maintain a pretreatment facility, the Customer will also be so advised.
- F. When sewer charges are based on water usage, the Company reserves the right to refuse sewer service to any applicant unless said applicant agrees to install a water meter accessible by the Company, so that there will be a basis for sewer charges. The Company and Customer may agree to an estimated water use amount, on an interim basis for a period not to exceed six (6) months, to allow time to install suitable metering equipment.
- G. The Company will determine or approve the location of the service connection. Service sewers will not be extended along public streets or roadways or through property of others in connecting with collecting sewers. If a service connection is requested at a point not already served by a collecting sewer of adequate capacity, the collecting sewer shall be extended in accordance with Rule 11 - Extension of Collecting Sewers, unless in the Company's judgment such a collecting sewer would serve no other future purpose and a service sewer may be constructed to serve the Customer's premises in a reasonable manner.
- H. A new service connection shall be authorized when all conditions in the above paragraphs, and Rule 5 – Inside Piping and Customer Service Sewer, regarding application, construction and inspection provisions, are met.
- I. No substantial addition to the water using equipment or appliances connected to the sewer system shall be made by Commercial or Industrial Customers except upon written notice to and with the written consent of the Company.

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**Rule 5 Inside Piping And Customer Service Sewer**

- A. The Customer is obligated to construct, repair, and maintain the service sewer from the collecting sewer to the building, and make the connection to the collecting sewer, with the approval of the Company. The Customer shall notify the Company prior to cleaning or repairing the service sewer.
- B. The company will locate the point on the collecting sewer to which the service connection will be made and, in consideration of the CIAC Charge, shall install and connect one septic tank of suitable capacity, the company service sewer between the septic tank and the company's collecting sewer which shall be located in a public street or easement, and all components necessary for installation. All taps and connections are to be done by the company.
- C. When a service sewer is to be connected to the collecting sewer, the plumber shall advise the Company twenty-four (24) hours in advance of when the connection is expected to be made so a representative of the Company can inspect the installation and connection. No backfill shall be placed until the work has been inspected by the Company. In the event the Customer or the Customer's agent shall damage a tee branch, wye branch or saddle, or cause damage to the collecting sewer, then the Customer shall be responsible for the cost to repair any such damage, including replacement of pipe or appurtenances as necessary.
- D. Plumbing specifications of all governmental agencies having jurisdiction, and these Rules and Regulations, in effect at the time of connection, must be met. The Company may deny service or may discontinue service where foundation drains, downspouts, or other sources of surface or storm water are permitted to enter the sewer system through either the inside piping or through the building sewer.
- E. A separate and independent service sewer shall generally be required for every building. Exceptions are:

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1. When one building stands at the rear of another building on an interior lot where a proper service sewer cannot be constructed through an adjoining easement. In that situation, the service sewer from the front building may be extended to the rear building and it will be considered as one service sewer.
  2. When two or more buildings are a part of a complex that cannot be subdivided.
- F. The customer service sewer between the unit or building and the septic tank shall drain into the tank, and shall be installed by and at the expense of the customer, subject to inspection by the company, and owned and maintained by the customer. Perforated drain field piping shall not be utilized for any portion of the service sewer. All excavations required for the installation of a customer service sewer shall be open trench work unless otherwise approved by the company. Pipe laying and backfill shall be performed in accordance with the latest published engineering specifications of the manufacturer of the materials used, and all applicable local plumbing codes. No backfill shall be placed until the work has been inspected by the company. In the event the customer or the customer's agent shall damage a septic tank, company service sewer, collecting sewer, fittings or appurtenances, then the customer shall be responsible for the cost to repair damage including replacement of parts and material as necessary.
- G. The gravity service sewer shall be constructed using ductile iron pipe, polyvinyl chloride pipe (PVC), ASTM specification or equal; or other suitable material approved by the Company. Only those jointing materials and methods that are approved by the Company may be used. Joints shall be tight and waterproof. Any part of the service sewer that is located within ten (10) feet of a water main or water service pipe shall be constructed of ductile iron or PVC pressure pipe. The pipe shall be bedded according to the manufacturer's specifications and on undisturbed earth or fill compacted to at least ninety-five percent (95%) proctor density. Fill may be non-organic soil or aggregate.
- H. The size and slope of the gravity service sewer shall be subject to the approval of the Company, but in no event shall the diameter be less than four (4) inches. The slope of such four (4) inch gravity sewer pipe shall not be less than one-eighth (1/8) inch per foot.

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- I. Whenever possible, the service sewer shall be brought to the building at an elevation below the basement floor. No building sewer shall be laid parallel to or within three (3) feet of any bearing wall except where the service sewer enters the building area. The depth shall be sufficient to afford protection from frost. The service sewer shall be laid at a uniform grade and in straight alignment insofar as possible. Changes in direction shall be made only with properly curved pipes and fittings.
- J. Existing service sewers may be used in connection with new buildings only when they are found on examination and test to meet all requirements of the Company.
- K. If a customer's premises cannot be served by adequate gravity flow, the customer shall install a pump unit at his own expense. Such an installation shall be in addition to, and separate from, the septic tank. No water operated sewage ejector shall be used. The location of the pump unit is subject to approval of the company on a case-by-case basis, and may be within the building or unit, on the customer service sewer, or on the company service sewer, but shall be upon the customer's property. The customer shall be responsible for maintenance or replacement of the pump, the pit and/or housing, the connections, any associated mechanical equipment, internal piping and valves, electrical supply, and electric controls. The pump unit is subject to inspection by the company at the time of installation, and at any subsequent reasonable time.
- L. In any building in which a building drain is too low to permit the required slope of the service sewer, sanitary sewage carried by such drain shall be lifted by approved artificial means and discharged to the service sewer. No water operated sewage ejector shall be used.
- M. All excavations required for the installation of a service sewer and connection to the collecting sewer shall be open trench work unless otherwise approved by the Company. Pipe laying and backfill shall be performed in accordance with the latest published engineering specifications of the manufacturer of the materials used, and all applicable local plumbing codes.

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- N. The connection of the service sewer to the collecting sewer shall be made at the tee branch or wye branch, if such branch is available at a suitable location. If the collecting sewer is vitrified clay pipe of twelve inch (12") diameter or less and there is no properly located tee branch or wye branch at a suitable location, such a branch shall be furnished and installed by the Customer at a location specified by the Company and by an installation method approved by the Company. If the collecting sewer is greater than twelve inches (12") in diameter, or is PVC of any size, a neat hole may be cut at a location specified by the Company, and a saddle shall be furnished installed by the Customer to which the service sewer will be connected. The invert of the service sewer at the point of connection shall be at the centerline or higher elevation of the collecting sewer. The connection shall be secure and watertight. The wye branch, tee branch, or saddle shall become a part of the Company's collecting sewer and owned by the Company after installation.
- O. Any change in the location of an existing service connection and/or service sewer requested by the Customer shall be made at the Customer's expense.
- P. Company personnel may not work on piping or facilities not owned by the Company, unless authorized by the Customer. Except, the Company will work on Customer-owned Pump Units as provided for within these Rules and Regulations.
- Q. 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.
- R. Customer Service Sewers may not be extended along public streets or roadways or through property of others in connecting with the Company's collecting sewers. The service sewer may, however, extend through the collecting sewer easement and roadway easement as necessary in order to be connected to a collecting sewer located across and adjacent to a street in front of the Customer's living unit. The service sewer must be laid in a straight line and at right angles to the collecting sewer and the face of the structure or as nearly so as possible. Any deviation from this because of physical obstruction will be at the discretion of the Company.

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**Rule 6 – Improper Waste or Excessive Use**

- A. In the event that the Customer to be served proposes to discharge, or actually consistently discharges, an abnormally high volume or strength of waste, the Company may require:
1. The Customer to install a pretreatment facility, grease trap or other device on the premises, to prevent the exceeding of discharge limits, or other adverse impacts upon the Company's system. The installation of any such device as well as its operation and maintenance shall be the responsibility of the Customer, and subject to approval and inspection by the Company.
  2. The Customer to enter into a special contract with the Company for treatment of the Customer's discharge, that could require an enlargement of the Company's existing sewage treatment plant or the construction of a temporary sewage treatment plant, and/or the construction or reconstruction of sewer lines or pump facilities, in a form approved by the Missouri Public Service Commission with a rate applicable to the Customer to be included within this Schedule of Rates, Rules, and Regulations, that is fair and reasonable to both parties and so as not to constitute a burden upon the Company or the existing Customers of the Company.
- B. No Customer shall discharge or cause to be discharged any storm water, surface water, ground water, swimming pool water, roof runoff, sub-surface drainage, or cooling water into the collecting sewers.
- C. The Customer shall not tamper with, by-pass, remove, or willfully damage a water meter that is used for calculation of sewer bills, or allow any such action.
- D. The Customer shall not attempt to discharge sewage either by an unauthorized service connection or direct unauthorized connection to a service sewer.
- E. Customers will not be permitted to allow discharge in any way from premises other than the service address, nor to permit the use of their drains or connections to the service

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Rules Governing Rendering of  
Sewer Service

sewer for waste discharge by others, without permission from the Company.

F. Except as may be provided in paragraph A.2., above, the Customer shall be required to take any action necessary to meet the following described wastewater limits before the wastewater is discharged into the collection sewer:

1. Maximum temperature of 150 degrees Fahrenheit.
2. Maximum strength of four-hundred (400) parts per million Biological Oxygen Demand (B.O.D.).
3. A maximum of one-hundred (100) parts per million, by weight, any fat, oil or grease.
4. A maximum of twenty-five (25) parts per million, by weight, any soluble oils.
5. No gasoline, benzene, naphtha, fuel oil, or other flammable or explosive liquid, solid or gas.
6. No garbage that has not been properly shredded.
7. No ashes, cinders, sand, mud, straw, shavings, metal, glass, rags, feathers, tar, plastics, wood or any other solid or viscous substance capable of causing obstruction to the flow in sewers or other interference with the proper operation of the sewer system.
8. No waste-water having a pH less than 5.0 or greater than 9.0, or having any other corrosive property, capable of causing damage or hazard to structures, equipment or personnel of the Company.
9. No waste-water containing heavy metals, toxic material, or Chemical Oxygen Demand (C.O.D.), in sufficient quantity to disrupt the operation of treatment facilities, or exceeding any limits which may be specified in a service contract for any such substance.

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Rules Governing Rendering of  
Sewer Service

**Rule 7 – Discontinuance of Service**

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.
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, for unauthorized resale of sewer service, or for any condition which adversely affects the safety of the Customer or other persons, or the integrity of the utility's sewer 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

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Rules Governing Rendering of  
Sewer Service

Company, any service charges for turn on/off or disconnection/reconnection within these Rules and Regulations shall not apply, and notice to the 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. Discontinuance of service may be accomplished by, but not limited to, physical disconnection or turn-off of the Customer's service sewer from the Company's collecting sewer. Discontinuance of sewer service for non-payment of a sewer bill may be accomplished by physical disconnection or turn-off, or discontinuance by turn-off of water service by the Customer's water utility at the request of the Company. In such cases where discontinuance is accomplished by turn-off of water service:

1. If sewer billing is combined with water billing, Customers will be notified by the water utility by the terms of its rules normally practiced for discontinuance of water service; or
2. If sewer billing is not combined with water billing, Customers will be notified by the terms of paragraphs F. and H., below, and not by those of any water utility.

C. Reconnection of any Customer after discontinuance of service by authority of this rule will be made subject to payment of the cost of reconnection.

D. Where the owner of rental property is the Customer and has been notified of the intent of disconnection, the tenants shall be given the opportunity in a reasonable and timely manner to pay delinquent bills in lieu of disconnection of service.

E. The Company may discontinue service for any of the following reasons:

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Rules Governing Rendering of  
Sewer Service

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 used for calculation of sewer bills 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.

F. 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 point of service, residence, or location. In the event of discontinuance or

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Rules Governing Rendering of  
Sewer Service

termination of service at a separate residential point of service, residence, or location in accordance with these rules, 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) service connection 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
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.

G. Unless discontinuance is accomplished by turn-off of water service and discontinuance notice is provided by the water utility, then at least thirty (30) days prior to discontinuance of service, the Company will mail a written notice to the Customer by certified mail, return receipt requested, with a copy of the notice sent to the Public Service Commission and a copy to the property owner if different than the Customer and if known by the Company. If the Company intends to discontinue service to a multi-tenant dwelling with occupants who are not

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Rules Governing Rendering of  
Sewer Service

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 preceding such a day. The thirty (30) day notice may be waived if there is any waste discharge that might be detrimental to the health and safety of the public, or cause damage to the sewer system. In the event of discontinuance of service without the thirty (30) day notice as above provided, the Customer and the Missouri Public Service Commission shall be notified immediately with a statement of the reasons for such discontinuance of service.

H. 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
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.

I. The Company shall make reasonable efforts to contact the Customer, at least

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Rules Governing Rendering of  
Sewer Service

- 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).
- J. 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.
- K. 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.
- L. The provisions of paragraphs I. and K., above, may be waived if safety of Company personnel while at the premises is a consideration.
- M. 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.

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Rules Governing Rendering of  
Sewer Service

- N. 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.
- O. The Company has the right to refuse or to discontinue service to any unit to protect itself against fraud or abuse.
- P. The Company shall deal with Customers and handle Customer accounts in accordance with the Missouri Public Service Commission's Utility Billing Practices.
- Q. Applicable Turn-off and turn-on charges are specified in the Schedule of Service Charges.

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Rules Governing Rendering of  
Sewer Service

**Rule 8 TERMINATION OF SERVICE**

- A. Termination of service at the Customer's request may be accomplished at the expense of the Customer. If termination of service must be accomplished by physical disconnection, the Customer shall notify the Company of the date and time of the disconnection in writing at least five (5) days prior to the disconnection. If termination is accomplished by turn-off of water service, such notice shall be on or before the date of the water turn-off. Service may not be terminated for one unit of a multi-unit building if the building is served by one service sewer, unless accomplished by turnoff of water service to that unit. The method used for termination of service shall be determined by the Company.
- B. A Customer may request temporary turn-off of water service or sewer service 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. A Customer who requests termination of sewer service, but returns to the premises and requests sewer 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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Rules Governing Rendering of  
Sewer Service

**Rule 9 Interruptions in Service**

- A. The Company reserves the right to limit sewer service in its collecting sewers at any time, in a reasonable and non-discriminatory manner, for the purpose of making repairs to the sewer system.
- B. Whenever service is limited for repairs, all Customers affected by such limitation will be notified in advance whenever it is practicable to do so. Every effort will be made to minimize limitation of service.
- C. No refunds of charges for sewer service will be made for limitations of service unless due to willful misconduct of the Company.
- D. 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 sewage discharge in a reasonable and non-discriminatory manner.

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Rules Governing Rendering of  
Sewer Service

**Rule 10 Bills for Service**

- A. The charges for sewer service shall be at the rates specified in the Schedule of Rates in these Rules and Regulations. Service charges for connection or disconnection are set forth in the Schedule of Service Charges.
- B. A Customer who has made application for, or who is or has been taking sewer service at one or more units connected to the collecting sewer, shall be held liable for payment of any applicable charges for service furnished to such units from the date of connection until the date requested by the Customer in writing for service to be terminated, or until service is discontinued by the Company.
- C. Bills for sewer service will be mailed or delivered to the Customer's last address as shown by the records of the Company, but failure to receive the bill will not relieve the Customer from the obligation to pay the same.
- D. Payments shall be made at the office of the Company or at a convenient location 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. Separate bills shall be rendered for each location at which sewer service is provided, even though one entity may be the Customer at such separate locations.
- G. The Company shall have the right to render bills monthly in advance, or on a

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Rules Governing Rendering of  
Sewer Service

monthly basis in arrears when the sewer charges are based on water usage. Bills shall have the due date indicated on the bill. Bills will be rendered net, bearing the last date on which payment will then be considered delinquent. The period after which the payment is considered delinquent is a minimum of 21 days after rendition of the bill. Bills unpaid after the stated due date will be delinquent and the Company shall have the right to discontinue service in accordance with Rule 8. 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 for the proportionate part of the monthly charge, or where water usage is the basis for the charge, at the appropriate rate for water used.
- I. Customers terminating after taking service for less than one month shall pay not less than the monthly minimum. The owner of the property served will be held responsible for ultimate payment of a bill. If the customer is a tenant of rental property, copies of all notices of violations of the rules, or of disconnection of service shall also be sent to the owner of the property if the owner is known to the Company.
- A. Unless sewer charges are billed in advance, the Company may require a security deposit or other guarantee as a condition of new service if the Customer:
  - 1. Has a past-due bill which accrued within the last five (5) years and, at the time of the request for service, remains unpaid and not in dispute with a utility for the provision of the same type of service; or,
  - 2. has, in an unauthorized manner, within the last five (5) years prior to

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Rules Governing Rendering of  
Sewer Service

applying for service, interfered with or diverted the service of a utility in the provision of the same type of service; 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,
  - c. Has an adequate and regular source of income; or
  - d. Can provide credit references from a commercial credit source.

B. Unless sewer charges are billed in advance, the Company may require a security deposit or other acceptable written guarantee of payment as a condition of continued or re-establishing service if 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 Customer has interfered with, diverted or, in an unauthorized manner, used utility service delivered to the customer's premises; 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. Prior to requiring a customer to post a deposit under this subsection, the utility shall send the customer a written notice explaining the utility's right to require a deposit or include such explanation with each written discontinuance notice.

C. 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.

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Rules Governing Rendering of  
Sewer Service

- D. 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.
- E. 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.
- F. 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.
- G. 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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Rules Governing Rendering of  
Sewer Service

**Rule 11 Extension Of Collecting Sewers**

- A. Collecting sewers will be extended within the Company's certificated service area, at the applicant's cost, if service is requested by the applicant at a location where facilities do not exist (the "applicant" is sometimes referred to in this rule as the "original applicant"). The applicant shall enter into a contract with the Company. The applicant may choose to have the Company perform all work under the terms and conditions of Paragraph C, following, or have a private contractor perform the work under the terms and conditions of Paragraph D, following. For purposes of this rule, an extension could include, in addition to a collecting sewer, one or more pump station or treatment plant facilities, as necessary to provide the service.
- B. The pipe used in making extensions shall be of a type and size which will be reasonably adequate for the area to be served. Such determination as to size and type of pipe shall be left solely to the judgment of the Company. If the Company desires a pipe size, lift station, treatment plant, or any other facility larger than reasonably required to provide service to the applicant, the additional cost due to larger size shall be borne by the Company.
- C. The Company will extend collecting sewers for the applicant under the following terms and conditions:
1. Upon receipt of written application for service as provided in Rule 4, Applications for Service, the Company will provide the applicant an itemized estimate of the cost of the proposed extension. Said estimate shall include the cost of all labor and materials required, including reconstruction of existing facilities if necessary, and the direct costs associated with supervision, engineering, permits, and bookkeeping.
  2. The applicant shall enter into a contract with the Company for the installation of said extension and shall tender to the Company a contribution-in-aid-of-construction equal to the amount determined in

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Rules Governing Rendering of  
Sewer Service

Paragraph C (1) above, plus any appropriate fees as provided in the Schedule of Rates or the Schedule of Service Charges.

3. If, as a result of reasonably unforeseen circumstances, the actual cost of the extension exceeds the estimated cost of the extension, the applicant shall pay the additional cost.
- D. When the applicant elects to construct an extension, the Company will connect said extension to its existing collecting sewers under the following terms and conditions:
1. Applicant shall enter into a contract with the Company which provides that the applicant construct said collecting sewers and/or other facilities to meet the requirements of all governmental agencies and the Company's rules. Plans for the extension shall be submitted to the Company for approval prior to construction. Applicant's choice of construction contractor is subject to approval by the Company. Applicant shall contribute said facilities to the Company with a detailed accounting of the actual cost of construction, and contribute to the Company the estimated reasonable cost of the Company's inspection.
  2. The Company, or its representative, shall have the right to inspect and test the extension prior to connecting it to the existing collecting sewers and acceptance of ownership.
  3. Connection of the extension to existing Company collecting sewers shall be made by, or under direct supervision of, the Company or its representative.
  4. The Company shall have the right to refuse ownership and responsibility for the sewer extension until applicant has met the contractual obligations as provided in Paragraph D (1).

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Rules Governing Rendering of  
Sewer Service

E. The cost to additional applicants connecting to the sewer contributed by the original applicant shall be as follows:

1. For a single-family residential applicant applying for service in a platted subdivision, the Company shall divide the actual cost of the extension, including income tax impact if any, by the number of lots abutting said extension to determine the per lot extension cost. When counting lots, corner lots which abut existing sewers shall be excluded.
2. For a single-family residential applicant requesting service to areas that are not platted in subdivision lots, the applicant's cost shall be equal to the total cost of the extension times 100 feet divided by the total length of the extension in feet.
3. For an industrial, commercial, or multi-family residential applicant, the cost will be equal to the amount calculated for a single-family residence in E (1) above or E (2) above, as appropriate, multiplied by a water usage factor. The water usage factor shall be determined by dividing the average monthly usage in gallons by 7,000 gallons, but shall not be less than 1.

F. Refunds of contributions shall be made to the original applicant as follows:

1. Should the actual cost of an extension constructed by the Company under Paragraph C, or actual costs for inspection by the Company under Paragraph D, above, be less than the estimated cost, the Company shall refund the difference as soon as the actual cost has been ascertained.
2. During the first ten years after the extension is completed, the Company will refund to the original applicant who paid for the extension monies collected from additional applicants in accordance with Paragraph E above.

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Mailing Address



Name of Utility: Valley Woods Utility, LLC  
Service Area: Unincorporated area in Christian County, MO

Rules Governing Rendering of  
Sewer Service

3. The sum of all refunds to the applicant shall not exceed the total contribution, including income tax and inspection costs associated with the extension, which the applicant has paid.
  4. If two or more entities are considered an original applicant, the refund shall be distributed to each entity based upon the percentage of the actual extension cost contributed by each entity.
- G. Any extension made under this rule shall be and remain the property of the Company in consideration of its perpetual upkeep and maintenance.
- H. The Company reserves the right to connect additional extensions to a collecting sewer contributed by the applicant. The connection of new customers to such additional extensions shall not entitle the applicant to any refund.

\* Indicates new rate or text  
+ Indicates change

DATE OF ISSUE September 14, 2015  
Month / Day / Year

DATE EFFECTIVE October 30, 2015  
Month / Day / Year

ISSUED BY Hollis H. "Bert" Brower / President  
Name and Title of Issuing Officer

PO Box 1080 Nixa, MO 65714-1080  
Mailing Address

APPENDIX F  
BILLING COMPARISON WORKSHEET

# BILYEU WATER COMPANY

## Residential Customer Bill Comparison-Water

### Rates for 5/8" Meter

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$11.56	\$17.22	\$2.39	\$3.56

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	\$ 11.56
Usage Charge	\$ 14.34
Total Bill	\$ 25.90

#### Proposed Rates

Customer Charge	\$ 17.22
Usage Charge	\$ 21.36
Total Bill	\$ 38.57

#### INCREASES

##### Customer Charge

\$ Increase	\$5.66
% Increase	48.93%

##### Usage Charge

\$ Increase	\$7.02
% Increase	48.93%

##### Total Bill

\$ Increase	\$12.67
% Increase	48.93%

# MIDLAND WATER COMPANY

## Residential Customer Bill Comparison-Water

### Rates for 5/8" Meter

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$9.35	\$9.49	\$4.64	\$4.71

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	\$ 9.35
Usage Charge	\$ 27.84
Total Bill	\$ 37.19

#### Proposed Rates

Customer Charge	\$ 9.49
Usage Charge	\$ 28.24
Total Bill	\$ 37.73

#### INCREASES

##### Customer Charge

\$ Increase	\$0.14
% Increase	1.45%

##### Usage Charge

\$ Increase	\$0.40
% Increase	1.45%

##### Total Bill

\$ Increase	\$0.54
% Increase	1.45%

# MOORE BEND WATER UTILITY, LLC

## Residential Customer Bill Comparison-Water

### Rates for 5/8" Meter

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$13.87	\$28.13	\$2.47	\$10.31

current service charge is monthly charge

usage rate is per 1,000 gallons used

### MONTHLY BILL COMPARISON

3,000 gallons/month usage

#### Current Rates

Customer Charge	\$ 13.87
Usage Charge	\$ 2.47
Total Bill	\$ 16.34

#### Proposed Rates

Customer Charge	\$ 28.13
Usage Charge	\$ 20.62
Total Bill	\$ 48.75

#### INCREASES

##### Customer Charge

\$ Increase	\$14.26
% Increase	102.79%

##### Usage Charge

\$ Increase	\$18.15
% Increase	734.74%

##### Total Bill

\$ Increase	\$32.41
% Increase	198.32%

# RIVERFORK WATER COMPANY

## Residential Customer Bill Comparison-Water

### Rates for 5/8" Meter

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$14.56	\$21.56	\$4.45	\$2.08

current service charge is monthly charge

usage rate is per 1,000 gallons used

### MONTHLY BILL COMPARISON

5,200 gallons/month usage

#### Current Rates

Customer Charge	\$ 14.56
Usage Charge	\$ 14.24
Total Bill	\$ 28.80

#### Proposed Rates

Customer Charge	\$ 21.56
Usage Charge	\$ 10.82
Total Bill	\$ 32.38

#### INCREASES

##### Customer Charge

\$ Increase	\$7.00
% Increase	48.06%

##### Usage Charge

\$ Increase	(\$3.42)
% Increase	-24.02%

##### Total Bill

\$ Increase	\$3.58
% Increase	12.42%

# TANEY COUNTY WATER, LLC

## Residential Customer Bill Comparison-Water

### Rates for 5/8" Meter

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$10.89	\$12.55	\$4.88	\$5.63

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	\$ 10.89
Usage Charge	\$ 29.28
Total Bill	\$ 40.17

#### Proposed Rates

Customer Charge	\$ 12.55
Usage Charge	\$ 33.76
Total Bill	\$ 46.31

#### INCREASES

##### Customer Charge

\$ Increase	\$1.66
% Increase	15.29%

##### Usage Charge

\$ Increase	\$4.48
% Increase	15.29%

##### Total Bill

\$ Increase	\$6.14
% Increase	15.29%

# VALLEY WOODS UTILITY, LLC

## Residential Customer Bill Comparison-Water

### Rates for 5/8" Meter

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$15.97	\$20.97	\$4.26	\$2.12

current service charge is monthly charge

usage rate is per 1,000 gallons used

### MONTHLY BILL COMPARISON

3,000 gallons/month usage

#### Current Rates

Customer Charge	\$ 15.97
Usage Charge	\$ 8.52
Total Bill	\$ 24.49

#### Proposed Rates

Customer Charge	\$ 20.97
Usage Charge	\$ 6.37
Total Bill	\$ 27.34

#### INCREASES

##### Customer Charge

\$ Increase	\$5.00
% Increase	31.30%

##### Usage Charge

\$ Increase	(\$2.15)
% Increase	-25.18%

##### Total Bill

\$ Increase	\$2.85
% Increase	11.65%



# VALLEY WOODS UTILITY, LLC

## Residential Customer Bill Comparison-Sewer

### Rates for 5/8" Meter

<u>Current Base</u>	<u>Proposed Base</u>
<u>Customer Charge</u>	<u>Customer Charge</u>
\$59.43	\$42.16

current service charge is monthly charge

### MONTHLY BILL COMPARISON

#### Current Rates

Customer Charge	\$ 59.43
Total Bill	\$ 59.43

#### Proposed Rates

Customer Charge	\$ 42.16
Total Bill	\$ 42.16

#### INCREASES

#### Customer Charge

\$ Increase	(\$17.27)
% Increase	-29.07%

#### Total Bill

\$ Increase	(\$17.27)
% Increase	-29.07%

APPENDIX G  
EMSU REPORT

**Engineering and Management Services Unit**

**Case No. WR-2015-0192**

**Ozark International, Inc.**

**Gary Bangert**

The Engineering and Management Services Unit (EMSU) staff of the Missouri Public Service Commission (“Commission”) initiated an informal review of the management and customer service as well as business processes, procedures, and practices of Ozark International, Inc. (“Company”) operating in Nixa, Missouri. The review was performed in response to Company’s request for a rate increase in: Valley Woods Utility, LLC, SR-2015-0198 & WR-2015-0197, Taney County Water, LLC, WR-2015-0196, Riverfork Water Company WR-2015-0195, Moore Bend Water Utility, LLC, WR-2015-0194, Midland Water Company, Inc. WR-2015-0193, Bilyeu Ridge Water Company, LLC, WR-2015-0192. The six water and one sewer cases were consolidated into Case No. WR-2015-0192. Each of these entities is a wholly-owned subsidiary of Ozark International, Inc., a Missouri general business corporation in good standing headquartered at 786 Croley Blvd., Nixa, MO 65714.

The EMSU staff examined the Company’s tariffs, Commission complaint and inquiry records, and other documentation related to the Company’s management and customer service as well as business operations. In preparation of this report, the EMSU staff submitted data requests to the Company on February 19, 2015, and conducted interviews with the Company in Nixa, Missouri, on May 14, 2015. The staff had made a prior recent visit to the Company on December 11, 2014, in response to Case No. WO-2015-0077, the sale case of Woodland Manor Water Company, LLC. The EMSU staff’s review resulted in the following recommendations for Company management in the consolidated Case No. WR-2015-0192. The Ozark International, Inc., regulated utilities are managed by one office and share the same office staff; therefore, the following five recommendations apply to each of the six water companies and one sewer company involved in the consolidated case.

**THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:**

1. Require all Company personnel to utilize time sheets to record the time associated with both regulated and non-regulated company work activities. This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0192.

2. Expand the current business office hours to provide customers not less than seven hours a day to transact business with the regulated companies, including a lunch hour for staff, such as 9 a.m. to 5 p.m. This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0192.
3. Ensure customers' bills clearly state the date of previous and ending meter readings and the physical address of the business office as required by Commission Rule 4 CSR 240-13.020(9). This recommendation should be completed within thirty (30) days of any Commission order issued in Case No. WR-2015-0192.
4. Process credit card payments at the time customers call with payment information and evaluate third-party vendors who could administer processing credit card payments in a timely, cost-effective manner. This recommendation should be completed within ninety (90) days of any Commission order issued in Case No. WR-2015-0192.
5. Develop and implement a process in compliance with Commission Rule 4 CSR 240-13.040(5) to ensure all customer complaints received by Company personnel are documented and maintained for at least two (2) years. Documentation shall include the customer name, address, nature of the complaint, date of occurrence, as well as an explanation of what the Company has done to address the complaint. This recommendation should be completed within thirty (30) days of the effective date of any Commission order issued in Case No. WR-2015-0192.

## **Overview**

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

The objectives of this review were to analyze and document management control processes, procedures, and practices used by the Company to ensure 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 information regarding the Company's customer service and business operations.

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

- Customer Billing
- Payment Remittance
- Credit and Collections

- Complaints and Inquiries
- Customer Communication

### **History**

The EMSU has performed a number of business and customer service reviews of the Company's various small utilities referenced in this case, starting in 2008. The six regulated companies involved in the consolidated Case No. WR-2015-0192 serve approximately 947 customers. Bilyeu Ridge Water Company, LLC, currently provides water service to 55 customers and Midland Water Company, Inc. provides water service to 94 customers. Both Bilyeu Ridge and Midland serve locations in Christian County, Missouri. Moore Bend Water Utility, LLC, provides water service to 90 customers in Taney County, Missouri. Riverfork Water Company, Inc., is located in Stone County, Missouri, and serves 135 water customers. Taney County Water, LLC, currently has 500 water service customers and Valley Woods Utility, LLC, currently serves 45 water service customers and 28 sewer service customers in Christian County, Missouri. Each of these small utilities is owned and operated by Ozark International, Inc., and operate out of an office in Nixa, Missouri. Midland Water Company, Inc., and Riverfork Water Company, Inc., have been owned by Ozark International, Inc., for approximately nine years. The other four regulated companies were purchased within the past two to five years. There have been no changes in office hours or staffing over the past nine years.

### **Overview**

The owner of Ozark International, Inc., currently owns and operates non-regulated companies in addition to the regulated companies involved in the current rate case. The business functions of the non-regulated companies and regulated companies are performed by the same office staff. The Company President/owner is responsible for operating the systems and keeping them in good working order, as well as complying with regulations of the Department of Natural Resources. The two office employees that devote part-time hours to the regulated companies are responsible for recording payments, credit and collections, responding to customer inquiries and complaints, and other functions of the Company. The Company uses employee time sheets for the two office employees and the meter reader. The time sheets list each utility in separate columns and the time spent for each. The time sheets allow for non-regulated work to be documented separately. Based on an EMSU staff review of a sample of time sheets, it appears

that time sheets are prepared by the two office employees and one meter reader. The time sheets completed by one office employee show both regulated and non-regulated company time while the time sheets prepared by the other office employee and meter reader show only regulated company time. The Company owner does not track time spent on the regulated or non-regulated utility companies.

The EMSU staff made two on-site visits to Ozark International, Inc. The first was December 11, 2014, in the context of Case No. WO-2015-0077 and the second visit on May 15, 2015, at which time the EMSU staff conducted interviews of the two office employees and of the Company's President/owner. At the time of the EMSU staff's visits, the Company was provided copies of the Commission rules pertaining to water and sewer companies. The Company indicated its office hours for all of its utility systems are from 9:00 a.m. to 1:00 p.m., Monday through Friday. The Company's business office is located at 786 Croley Blvd., Nixa, Missouri 65714.

### **Customer Billing**

Billing functions are performed by the two office employees. The Company provides customers a monthly bill that includes the present reading, the previous reading, number of gallons used and the corresponding amount of charges. Company contact information is provided on the bill including a mailing address and phone number; however, a physical address is not provided. For sewer customers, a total for sewer service is included in the charges for the current period as a single line item. Previous balances are noted as paid or past due on the bills as well. Customer bills are prepared on one master computer with two remote stations using an American Business utility program.

The Company indicates that meters are read the 3<sup>rd</sup> and 4<sup>th</sup> week of the month and bills are rendered to customers on the 1<sup>st</sup> of the following month. Customer billing statements indicate that bills are due on the 21<sup>st</sup> of the month although bills do not include the amount of any late fee if not paid by the 21<sup>st</sup> of the month.

Company personnel indicated that customer bills are noted when it is necessary to estimate meter readings. Company personnel could not provide the number of estimated meters but indicates that estimation occurs infrequently. The Company did not have an estimation procedure in its water tariff at the time of this review.

### **Payment Remittance**

Payments may be made by check, money order, auto payment in the office, and by calling in a credit card. Payments are normally posted to the customers' accounts once received. Payments received during the billing period are posted prior to generating new bills. The bills show any past due amounts on the customers' current month bills and requests the total amount due.

Company personnel assert that approximately 500 customers pay by check and about 250 use a credit card. The Company typically makes bank deposits on a daily basis.

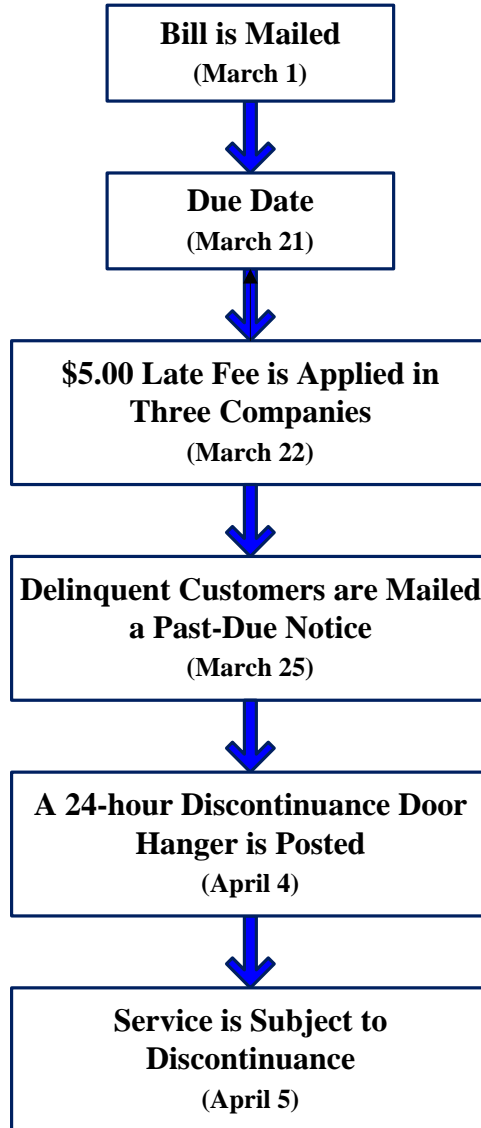
Company personnel represent that they often do not process credit card payments at the time customers call and provide credit card information. These payments are processed at a time that is more convenient for Company personnel. Credit card information called in by customers after business hours or when no one is available to answer the business phone is left on an answering machine. Company personnel indicate that credit card information taken over the phone by the Company is written down and destroyed later.

### **Credit and Collections**

Customers requesting service are required to complete a written application. A \$100.00 security deposit may be required as a condition for providing service. Company personnel indicate that deposits plus interest at 1% above the prime rate are returned to customers after 12 months of satisfactory payment history. The Company indicated that it rarely receives a returned check from customers. Some of the company's tariffs provide for a returned check charge of \$25.00 or \$29.00.

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 previously illustrated, customer bills are considered late on the 22<sup>nd</sup> of the month and the \$5.00 late fee included in some companies' tariffs is assessed. A 10-day past-due notice is sent on the 25<sup>th</sup> of the month. The past-due notice provides a date for potential discontinuance of service and encourages the customer to contact the office between 9:00 a.m. and 1:00 p.m. Monday through Friday to discuss payment arrangements. Approximately 10 days after the past-due notice is mailed, a door hanger is placed at the customer's property indicating that payment is due and should be paid in the office within 24 hours to avoid discontinuance. Company personnel represented that an average of 200 – 275 customers are delinquent each month and mailed a past-due notice. Of this number, approximately 70 customers have not paid 10 days



after the past-due notice is mailed and receive a door hanger notifying them of a potential discontinuance within 24 hours. Approximately 12 - 15 customers have their service discontinued each month for non-payment. Company personnel assert that service is generally restored on the same day the customer makes full payment on a delinquent account.

The Company does not use an outside collection agency to collect bad debts. Unpaid accounts for customers no longer in possession of the property are written-off as bad debt.

### **Complaints and Inquiries**

Customers may call or mail the Company with any inquiries or complaints. Most contacts begin with a phone call and are generally handled by office personnel the same day. The Company records some complaints and inquiries in the customers' files; however, no summary is kept of customer complaints.

A review of Commission complaint/inquiry records since 2013 showed there have been 29 complaints and 3 inquiries from customers of the six regulated companies owned by Ozark International, Inc. Of the 29 complaints, 20 have been from customers of Taney County Water, LLC. Two of the most common concerns expressed by customers were an inability to contact Company personnel and problems associated with making a credit card payment.

### **Customer Communication**

The Company has an information brochure which contains necessary information required by Commission Rule 4 CSR 240-13.040. The brochures are available to customers at the office and new customers receive one when applying for service. If necessary, the Company has the ability to provide messages to customers on their monthly billing statements. The Company did not hold public meetings in 2013, 2014, or 2015.

### **Findings, Conclusions, and Recommendations**

The following discussion presents a summary of the findings, conclusions, and recommendations pertaining to the Company's customer service operations. The information presented in this section focuses on the following issues that require Company management's attention:

- Time Records
- Staffing and Business Office Hours
- Customer Bill Format

- Credit Card Processing
- Complaint and Inquiry Documentation

### **Time Records**

Time sheets are not prepared by all Company personnel to record the time spent on regulated and non-regulated company work activity. The Company uses employee time sheets for the two office employees and the meter reader. The Company owner does not track time spent on the regulated or non-regulated utility companies. Based on an EMSU staff review of a sample of time sheets, it appears that the time sheets completed by one office employee show both regulated and non-regulated company time while the time sheets prepared by the other office employee and meter reader show only regulated company time. Calls handled by the main receptionist are not defined as non-regulated/regulated work; therefore, only regulated work is noted, but the potential for non-regulated work exists as there is only one receptionist in the office. As previously mentioned, none of the Company owner's time is tracked and identified as regulated or non-regulated work activity.

The lack of complete time records from all personnel who perform regulated and non-regulated company work activity hinders the ability of Company management to plan for appropriate staffing levels and associated costs of Company operations. Time records are useful in the regulatory process to support the pay and benefits that regulated utilities will receive in customer rates. An appropriate staffing level is a critical element for providing needed customer satisfaction and compliance with a number of Commission rules in 4 CSR 240-13 (Chapter 13).

### ***THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:***

*Require all Company personnel to utilize time sheets to record the time associated with both regulated and non-regulated company work activities. This recommendation should be completed within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0192.*

### **Staffing and Business Office Hours**

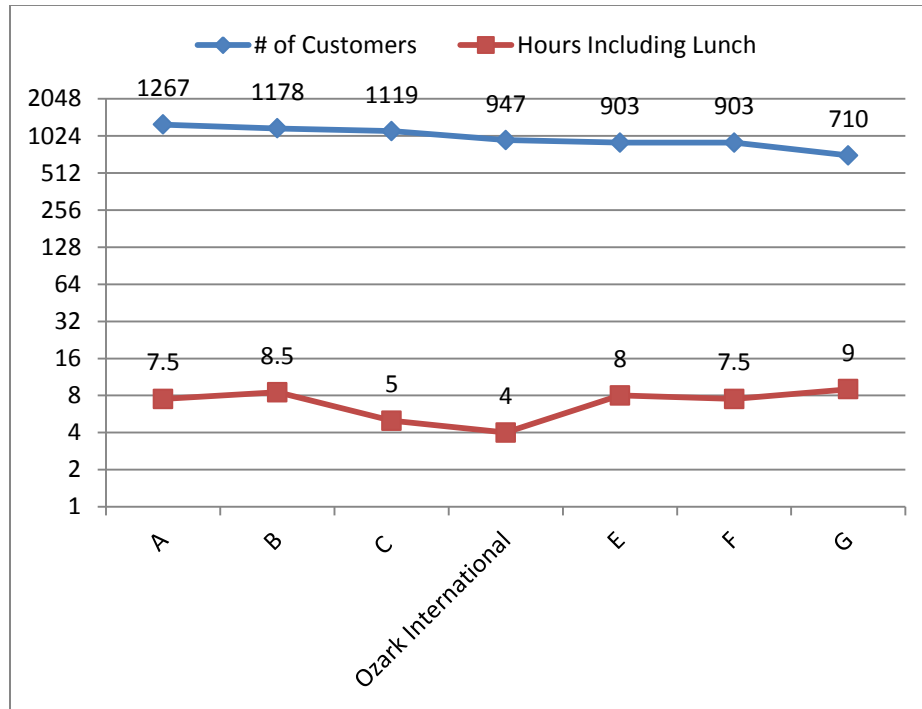
Business office staffing and hours of operation have not been modified to accommodate the increasing number of customers over the past nine years. The Company's owner acquired Midland Water Company, Inc., and Riverfork Water Company approximately nine years ago. These two companies currently serve a total of about 229 customers. The Company's owner has

purchased four additional regulated companies within the past two to five years currently serving an additional 690 water customers and 28 sewer customers. One of these four companies provides water and sewer service. Given a current total customer base of approximately 947, the business office is serving over four times the number of customers it was nine years ago with the same staffing level of two part-time personnel and the same business office hours of 9:00 a.m. to 1:00 p.m. One of the office personnel has regulated and non-regulated job requirements.

The EMSU staff examined the business office staffing levels and hours of operation at six other regulated, small water and sewer companies of comparable size operating in the State of Missouri. The following table illustrates the number of customers, number of business office staff, business office hours, and total business office hours for each of the companies including Ozark International, Inc.

<b>Company</b>	<b># of Customers</b>	<b>Office Staff</b>	<b>Hours</b>	<b>Hours Including Lunch</b>
A	1267	3	8:30 - 4	7.5
B	1178	1	7:30 - 4	8.5
C	1119	3	8 - 1	5
Ozark International	947	2	9 - 1	4
E	903	3	8 - 4	8
F	903	2	8 - 4:30	7.5
G	710	2	8 - 5	9

The following graph compares the number of customers served with the total number of hours the business office staff at each of the companies is available to its customers.



The previous illustration shows that of the six regulated utilities similar in size to Ozark International, Inc., it ranks fourth largest of those reviewed and offers 20% - 55% fewer business office hours to its customers than the other comparably-sized, regulated utilities.

The EMSU staff also reviewed the Commission customer complaints and inquiries since 2013 and the public comments received in the current consolidated Case No. WR-2015-0192. While customers stated a variety of concerns, one of the common issues was an inability to reach someone in the business office and not having calls returned.

Inadequate business office staffing levels and business hours can have a significant detrimental effect on customer service. Customers expect that adequate company personnel will be available during reasonable business hours to respond to their needs. These needs vary widely but include requesting service, reporting problems, paying bills, and asking a variety of questions. The availability of business office personnel is a basic requirement for ensuring that customer needs are resolved in a timely, satisfactory manner.

***THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:***

*Expand the current business office hours to provide customers not less than seven hours a day to transact business with the regulated companies, including a lunch hour for staff, such as 9 a.m. to 5 p.m. This recommendation should be completed*

within ninety (90) days of the effective date of any Commission order issued in Case No. WR-2015-0192.

### **Customer Bill Format**

Customers' bills do not include the dates associated with the beginning and ending meter readings or the physical address of the business office. Beginning and ending meter readings are included, but the dates associated with these readings are not provided. In addition, customer bills include a mailing address, but not the physical address of the Company's business office. Commission Rule 4 CSR 240-13.020(9) states "Every bill for residential utility service shall clearly state – (A) The beginning and ending meter readings of the billing period and the dates of these readings; ... (G) ... the address of the utility where the customer may initiate an inquiry or complaint ..."

Customers should be able to clearly see the date meters are read and the intervals between each reading. Inclusion of the physical address of the business office would facilitate customers' ability to contact Company personnel and may enable customers to remit payments in a timely manner.

### ***THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:***

Ensure customers' bills clearly state the date of previous and ending meter readings and the physical address of the business office as required by Commission Rule 4 CSR 240-13.020(9). This recommendation should be completed within thirty (30) days of any Commission order issued in Case No. WR-2015-0192.

### **Credit Card Processing**

The Company does not provide timely processing of credit card payments and has not conducted a recent evaluation of credit card vendors to take over the administration of credit card payments. Company personnel represent that credit card usage has grown more than any other form of customer payment. A data request response indicated that approximately 250 customers, over 26% of the total customers, pay using a credit card. The Company does not charge a customer fee to use a credit card although two of the regulated companies' tariffs provide for a \$3.00 fee.

While the Company accepts credit card numbers over the phone for customers to pay their bills, Company personnel do not routinely process payments while customers are on the

phone. Company personnel generally write down the credit card information and process payments at a later time when it is more convenient for office staff due to limited staffing and business office hours. The Company also permits credit cards numbers to be left on the company answering machine and processes an average of 30 – 35 credit card payments each month from customers who have chosen auto payment. Company personnel assert that credit card information is later blacked out and thrown away; however, this practice creates potential security risks to customers. Delayed processing increases the possibility some customers could incur a late fee if processing occurs after the due date. The EMSU staff reviewed several customer complaints regarding late fees being assessed when customers called prior to the due date, but because their debit or credit card was not processed immediately by the Company, the payment did not post, and a late fee was assessed. Company personnel represent that credit card charges are denied an average of 20 – 25 times each month and the company still incurs a charge for the denied payment. If customers were still on the phone when their payment was denied, they may choose to offer a different form of payment in order pay on time and possibly avoid a late fee. The Company could also exercise the option it has in some of the companies' tariffs to collect a credit card fee to recover the charge it incurs for these denied payments.

The Company's continued practice of administering its own credit card payments has negative consequences. As previously discussed, limited staffing and delayed processing creates additional costs and consumes Company and customer time that could be saved. The Company serves considerably more customers than it did 2 – 5 years ago and the use of an outside credit card administrator may be cost-effective. Company personnel assert that the use of credit card payments has grown considerably, so customers and the Company may benefit from a more efficient method to process credit card payments in a timely manner.

***THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:***

*Process credit card payments at the time customers call with payment information and evaluate third-party vendors who could administer processing credit card payments in a timely, cost-effective manner. This recommendation should be completed within ninety (90) days of any Commission order issued in Case No. WR-2015-0192.*

## **Complaint and Inquiry Documentation**

The Company does not keep a summary record of customer contacts involving complaints it receives. The Company records some complaints and inquiries in the customers' files; however, no summary is kept of customer complaints. These records generally consist of work orders that specify work that has been done related to customer contacts. Commission Rule 4 CSR 240-13.040(5) states "A utility shall maintain records on its customers for at least two (2) years which contain all information concerning - (B) The number and general description of complaints registered with the utility; ..." Commission Rule 4 CSR 240-13.040(6) goes on to say "The utility shall submit to the commission, upon request, a written summary of the information required by section (5) of this rule."

The availability of documented customer contact information would enable Company management to follow Commission rules and to evaluate why customers contact the Company, determine if any corrective measures could be taken to reduce customer contacts, and improve customer satisfaction. The availability of documentation regarding customer contacts would also help to show the Company's responsiveness in addressing customer issues.

### ***THE EMSU STAFF RECOMMENDS THAT COMPANY MANAGEMENT:***

*Develop and implement a process in compliance with Commission Rule 4 CSR 240-13.040(5) to ensure all customer complaints received by Company personnel are documented and maintained for at least two (2) years. Documentation shall include the customer name, address, nature of the complaint, date of occurrence, as well as an explanation of what the Company has done to address the complaint. This recommendation should be completed within thirty (30) days of the effective date of any Commission order issued in Case No. WR-2015-0192.*

## **Implementation Review**

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

APPENDIX H  
AUDITING UNIT RECOMMENDATION  
MEMORANDUM



**AUDITING and FINANCIAL ANALYSIS UNITS' RECOMMENDATION MEMORANDUM  
(THIRD REVISION)**

**FROM:** Keith Foster/Brooke Richter, Staff, Auditing Unit

**THROUGH:** Amanda McMellen, Co-Case Coordinator, Auditing Unit  
Mark Oligschlaeger, Manager, Auditing Unit

**TO:** David Spratt, Case Coordinator, Water and Sewer Unit

**CC:** Jim Russo, Rate & Tariff Examination Supervisor, Water and Sewer Unit  
Cydney Mayfield, Lead Attorney, Staff Counsel

**SUBJECT:** Auditing and Financial Analysis Units' Findings and the Recommended Cost of Service for Ozark International, Inc. in File No. WR-2015-0192 (Third Revision)

**DATE:** September 1, 2015

The Auditing Unit has conducted an audit for the February 9, 2015, rate increase requests by Ozark International, Inc. ("Ozark" or "Company") using a 12-month test year ended December 31, 2014. As further explained throughout this memorandum, Staff is recommending increases of: \$7,716 for Bilyeu Ridge Water Company, LLC or approximately 48.93%; \$482 for Midland Water Company, Inc. or approximately 1.43%; \$21,882 for Moore Bend Water Utility, LLC or approximately 142.78%; \$5,481 for Riverfork Water Company or approximately 10.54%; \$24,414 for Taney County Water, LLC or approximately 15.05%; and \$0 for Valley Woods Utility LLC water operations; and a *decrease* of \$8,602 for Valley Woods Utility LLC sewer operations or approximately negative 29.06%.

**BACKGROUND**

On February 9, 2015, Ozark filed seven (7) rate requests for its seven (7) regulated systems with the Missouri Public Service Commission ("Commission") as follows:

1. Bilyeu Ridge Water Company, LLC ("Bilyeu;" Case No. WR-2015-0192) to increase its annual water operating revenues by \$5,000, which represents approximately a thirty percent (30%) increase over its existing annual water operating revenues.
2. Midland Water Company, Inc. ("Midland;" Case No. WR-2015-0193) to increase its annual water operating revenues by \$9,000, which represents approximately a twenty-five percent (25%) increase over its existing annual water operating revenues.

3. Moore Bend Water Utility, LLC (“Moore Bend;” Case No. WR-2015-0194) to increase its annual water operating revenues by \$22,000, which represents approximately a two hundred and fifty percent (250%) increase over its existing annual water operating revenues.
4. Riverfork Water Company (“Riverfork;” Case No. WR-2015-0195) to increase its annual water operating revenues by \$5,400, which represents approximately a ten percent (10%) increase over its existing annual water operating revenues.
5. Taney County Water, LLC (“Taney County;” Case No. WR-2015-0196) to increase its annual water operating revenues by \$60,000, which represents approximately a thirty-five percent (35%) increase over its existing annual water operating revenues.
6. Valley Woods Utility LLC (“Valley Woods;” Case No. WR-2015-0197) to increase its annual water operating revenues by \$6,600, which represents approximately a forty percent (40%) increase over its existing annual water operating revenues.
7. Valley Woods Utility LLC (“Valley Woods;” Case No. SR-2015-0198) to increase its annual sewer operating revenues by \$3,900, which represents approximately a twenty percent (20%) increase over its existing annual sewer operating revenues.

On March 3, 2015, at Staff’s request, the Commission consolidated all seven rate cases into File No. WR-2015-0192 as “*In the Matter of the Rate Increase Requests of the Regulated Water and Sewer Utilities Owned and Operated by Ozark International, Inc.*” This is the first time the Company has submitted rate increase requests for all of its regulated utilities at one time, which was done at the request of Staff in its consideration of Ozark’s (as Woodland Manor Water Utility, LLC) joint request to acquire the assets of Woodland Manor Water Company, LLC in Case No. WO-2015-0077.

In addition, this is the first time the Company has submitted rate increase requests for three utilities since their acquisition: (1) Valley Woods in Case No. WM-2012-0288 certificate of convenience and necessity issued effective August 10, 2012; (2) Bilyeu in Case No. WM-2013-0329 certificate of convenience and necessity issued effective August 16, 2013; and (3) Moore Bend in Case No. WM-2012-0335 certificate of convenience and necessity issued effective October 19, 2013.

Staff would like to point out Ozark owns six regulated utilities and, on its books and records, allocates its revenues and expenses to the six separate regulated utilities. All six of the regulated utilities provide water services to its customers. One of the six, Valley Woods, also provides sewer services to its customers. Unlike Ozark, Staff allocates the Company’s revenue and expenses to each of the seven regulated systems (six water and one sewer), representing the seven filed rate increase requests. Therefore, the reader will note that in this memorandum when Staff refers to the Company’s allocated books and records, it will be referred to as “six regulated *utilities*” while Staff’s proposed allocations are to the “seven regulated *systems*.”

## **ORGANIZATIONAL STRUCTURE OF OZARK INTERNATIONAL**

The seven regulated systems for which rate increase requests were filed with the Commission are wholly owned by Ozark. Ozark also has four wholly-owned entities that are not regulated by the Commission. The four non-regulated entities are currently doing business as (d/b/a): Missouri Valley Environmental (Missouri Valley), Water Technology of the Ozarks (Water Technology), Lakeland Laboratories (Lakeland Lab), and North American Dioxide.

Corporate officers and stock ownership of Ozark is as follows:

Hollis (Bert) Brower, Jr. – President and majority owner (55%)

Mike Potter – Vice President and minority owner (35%)

Mark Heiskell – Secretary and minority owner (10%)

Bert Brower also wholly owns Brower Properties, a property management company, located in Springfield, Missouri. Brower Properties owns one office building in or near Avilla, Missouri and another office building in or near Nixa, Missouri, and leases them to the four non-regulated entities. The regulated utilities pay rent for their portion of the office space occupied at the Nixa location.

Missouri Valley is an industrial water treatment company located outside Avilla, Missouri, in a building leased to Missouri Valley by Brower Properties. Personnel there, including minority owners Mike Potter and Mark Heiskell, are exclusive to Missouri Valley and have no interaction with any other Ozark entities. No materials or services of Missouri Valley are shared with the regulated utilities. As such, no allocation of costs is necessary to the regulated utilities for this building.

Lakeland Lab is a Missouri State Certified water testing laboratory that provides analytical services to water and wastewater systems. Water Technology is a residential and light commercial water treatment company. Water Technology also provides full operational service to one non-regulated wastewater system (Indian Hills Resort) and two non-regulated water systems (Golden Oaks and Cape Fair Estates). In addition to the three systems being provided full operational service, Water Technology also provides chlorination and water testing services to another twenty non-regulated water systems. Lakeland Lab, Water Technology, and the regulated utilities are located in the office building located in Nixa, Missouri, that is owned by Brower Properties and leased to Lakeland Lab and Water Technology.

### **CAPITAL STRUCTURE**

David Murray of the Commission's Financial Analysis Unit recommends the use of a hypothetical capital structure consisting of 75% debt and 25% equity. The dollar amounts of debt and equity assumed to be supporting the Company's rate base is simply the percentage of each type of capital multiplied by Staff's calculated rate base for each regulated utility. Mr. Murray recommends a cost of debt of 5% be applied to the debt assumed in the capital structure

and a return on equity of 11.18% be applied to the equity assumed in the capital structure. Auditing Staff applied the overall rate of return of 7.24% to each regulated system's rate base to develop the recommended revenue requirement.

### **RATE BASE**

The rate base valuation in this case was made using the period ended December 31, 2014. Staff reviewed annual reports for each year since the last Commission-related case filing for each regulated utility through 2014, Staff workpapers and accounting schedules from the Exhibit Modeling System ("the EMS run") from prior cases, and related documents, including invoices and check registers supplied by the Company for the period of 2012-2014. It should be noted that invoices for 2014 were not provided to Staff until June 15, 2015, significantly longer than the 20-day turnaround required in Staff's original data request submitted to the Company on March 3, 2015. It should also be noted the Company's response to Staff's request for 2014 invoices was not complete, and Staff has yet to receive copies of the requested missing invoices. Upon review of the aforementioned documents that were provided, Staff identified areas of the Company's rate base valuations from previous cases that needed further investigation. Discrepancies Staff identified with rate base are further explained in the "plant-in-service (plant)", "accumulated depreciation reserve (reserve)" and "contributions in aid of construction (CIAC)," sections of this memorandum. Using the documentation identified above, Staff determined that the total net plant and the amount of net CIAC through the 12-month period ended December 31, 2014, resulted in the net original cost rate base that can be found on Accounting Schedule 2 for each regulated system.

### **Staff Adjustments to Plant and Reserve**

The Company's response to Staff's request for plant-in-service balances and depreciation reserve balances by description and category at December 31, 2014, was for Staff to obtain the data from page W-5 of the 2014 Annual Reports (where each regulated water utility identifies, by plant account, that utility's plant-in-service balances and plant additions and retirements that occurred during the reporting year, as well as depreciation reserve). In other words, the Company does not track plant balances separately. Staff obtained the workpapers created in the last case filed with the Commission for each of the regulated utilities. After confirming these workpapers accurately reflected what was in the final Commission order for each case, Staff used the plant and depreciation reserve balances established in each of these cases as a starting point for bringing them up to a current balance for comparison to the Company's balances filed with the 2014 Annual Reports. In nearly all cases, there was a disposition agreement between the Company and Staff, or a Commission order, where the Company agreed to or was ordered to use Staff's plant and depreciation reserve balances as the starting point the Company was to use from that point on, as updated in the Company's books and records. When Staff reviewed the Company's Annual Reports filed since a previous case, Staff found, in the majority of the regulated utilities, the Company had not used Staff's balances as a starting point. So, many of

Staff's adjustments to plant-in-service and depreciation reserve balances are due to the Company starting off with the incorrect balances and carrying those incorrect balances forward to subsequently filed Annual Reports.

For each regulated utility, Staff analyzed the plant activity recorded in the annual reports for each year since a utility's last Commission case to determine what additions and retirements had occurred up to December 31, 2014. Using this information, Staff reviewed any additions against invoices supporting the purchase, and, when in agreement, applied the addition to plant-in-service. In many cases, Staff had to determine if a plant addition included a retirement or an insurance reimbursement, and made adjustments to plant and accumulated depreciation reserve for the associated retirements and insurance reimbursements. If Staff could not find or were not provided with an invoice to support a plant addition, Staff did not include that addition to the plant balances. In some cases, Staff found, through its review of invoices, there were plant items that had not been reported in the Annual Reports that, in Staff's opinion, should have been. In these cases, Staff added the items to plant-in-service. Another recurring problem is the Company records all plant activity as an expense. Therefore, Staff included adjustments in its EMS runs to remove, from the appropriate test year expense category, the cost of any items Staff recorded to the appropriate plant accounts.

For this revision, Staff also updated the plant-in-service balances and, where appropriate, depreciation reserve balances in three areas. The first was for Moore Bend, in which Staff added the acquisition costs for the two parcels of land upon which the two supply wells sit. The Company's purchase of these properties was a condition of the Commission's approval of the transfer of assets in the WM-2012-0335 acquisition case. Staff did not include the Company's acquisition costs for a lot with a mobile home that is not necessary for ongoing utility operations. The second update was the addition of the costs for a 2012 Ford F150 purchased by the Company to be used by the meter reader. Although this was acquired in January 2015, one month outside of the test year, Staff determined this was a reasonable, prudent, and necessary expense that should be included in plant. No depreciation reserve was included for this plant asset since it does not start depreciating until 2015. Staff allocated the vehicle cost across all seven regulated systems based on the number of meters at each system. The third update to plant-in-service was for a 2008 Ford F250 vehicle that was acquired in the last Taney County rate case (WR-2012-0163) at which time the entire value was included in Taney County's plant-in-service. This truck will be used by the Company's operations employees at all seven regulated systems. Therefore Staff reallocated the plant-in-service and associated depreciation reserve amounts for this vehicle across all seven systems, based on the number of meters at each system.

### **Contributions in Aid of Construction and Depreciation Offset**

Contributions in Aid of Construction (CIAC), or contributed plant, are the investments made by the developers of the original water system that is contributed to the utility. New customers to

the water system also “contribute” certain plant costs, so Staff examines the Company’s records to see how much CIAC is added in a given year. No investment is made by the utility for plant contributed to the Company and, therefore, customers are not required to provide a return of this investment. Contributed plant reduces the rate base so customers' rates do not reflect any further recovery of the CIAC investment. Since customers typically pay for this part of the infrastructure through the purchase of the lots themselves they are not required to provide a return on CIAC plant and recovery of the CIAC plant.

As with the plant and depreciation reserve above, Staff confirmed these workpapers accurately reflected what was in the final Commission order from prior cases for each regulated utility. Staff also confirmed the total ending CIAC balance used in each case was an accurate starting point to compute CIAC through December 31, 2014. Staff also included in its analysis of rate base any changes to CIAC and CIAC-related depreciation reserve that occurred since prior Commission cases. All the changes to plant, reserve and CIAC-related activity are included in the rate base amount for each regulated system, except for Moore Bend which does not have a CIAC balance.

For this case, the total CIAC balances, Accumulated CIAC Related Depreciation Reserve, and CIAC balances are reflected in Staff’s Accounting Schedule 2.

### **Other Rate Base Items**

#### **Customer Deposits**

The amount of customer deposits shown on Accounting Schedule 2, Rate Base, represents an ending test year total, as of December 31, 2014, of outstanding customer deposits for only Midland, Riverfork, and Taney County. Customer deposits are funds received from customers as security against potential loss arising from failure to pay for utility service. Since the deposits are essentially customer loans available for use by the Company, Staff included an ongoing level to these three systems as an offset to rate base.

Interest on customer deposits is also included in the Company’s rates because the tariffs require the three systems to include accrued interest when customer deposits are refunded to the customers. The appropriate amount of interest to include in the Company’s expenses can be determined by review of the applicable sections of the current filed tariffs. Midland Water and Taney County’s tariffs state that, “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.” The prime rate in effect as of December 31, 2013 was 3.25%. One percent was added to this rate for a total of 4.25% interest rate on customer deposits. The Riverfork tariff states that, “Interest at the rate of 6% per annum compounded annually shall be payable on all deposits, but shall not accrue after the utility has made reasonable effort to return the deposit.” The amount of interest on customer deposits is included in Staff Accounting Schedule 9-1, Adjustments to the Income Statement.

## REVENUES

### Metered Sales to Residential and Commercial Customers

The Company provided Staff usage sales reports by month and by customer for 2013 and 2014 for Moore Bend, Riverfork, and Valley Woods, and for only 2014 for Bilyeu (Bilyeu was purchased in mid-2013). The Company also provided Staff leak reports for 2013 and 2014 for all regulated utilities except Bilyeu. However, a few months were not reported on some of the leak reports for some of the utilities.

According to the utilities' tariffs, there is a monthly minimum charge for 2,000 gallons and under for Moore Bend and Riverfork, and 1,000 gallons and under for Valley Woods. Any usage over the monthly minimum amount has a rate charged per 1,000 gallons. Based on this information Staff was able to use fifteen months' worth of available data provided by the Company to calculate an annualized level of revenue. Staff believes use of fifteen months of data for each regulated utility collection is appropriate so as to keep each regulated utility on a consistent basis.

According to the tariffs for Bilyeu, Midland, and Taney County, there is a customer charge to every customer, along with a specific commodity rate charged per 1,000 gallons used. The leak reports for these utilities are helpful to Staff because they provide the usage amount billed each month. Based on this information Staff was able to calculate a normalized amount of revenue. Staff believes use of twelve months of available data provided by the Company is appropriate for these three utilities to keep each regulated utility on a consistent basis.

Staff's annualized level of revenue is \$15,327.14 for Moore Bend, \$50,029.12 for Riverfork, and \$16,685.99 for Valley Woods. The normalized level of revenue is \$15,769.78 for Bilyeu, \$33,345.90 for Midland, and \$159,692.09 for Taney County. These revenues are reflected in Staff's Accounting Schedule 8, Adjustment Rev-2.

Valley Woods is the only Ozark regulated utility that has sewer revenues as well. Staff's sewer revenue was determined by computing the fixed minimum charges for the 37 Residential customers and two Commercial customers using 5/8" meter (current tariff rates of \$59.43), and one Commercial customer using 1" meter, (current tariff rate of \$148.59). The annualized sewer revenue amount included in Staff's revenue requirement is \$29,596.32.

### Other Operating Revenues

Another source of revenue for Taney County is based on an agreement with Taney County Utility (TCU), the previous owner of the water assets. As part of the sale agreement between Taney County and TCU, Taney County agreed to bill and collect sewer revenues for TCU's sewer customers. Taney County charges TCU a management fee of 10% of the total sewer revenues collected. The total sewer revenues less the 10% management fee are then remitted to

TCU. The amount of sewer revenues reflected in the Company's general ledger for the 12 month period ending December 31, 2014 totaled \$10,991.05. However, this appears to be an offset to the total revenues collected, perhaps representing the 90% forwarded to TCU. To determine exactly what the \$10,991.05 represents, Staff asked the Company to provide the monthly sewer reports for 2014 that were used to calculate the 10% management fee retained, and the Company has yet to provide the requested reports. Until the Company can provide these reports, Staff is unsure of exactly what the \$10,991.05 represents and what amount the Company retained as a management fee.

Staff kept connection fees at the test year level because of increasing revenues for Midland and Riverfork. Staff annualized connection fees for Taney County based on 85 customers at a \$30 flat fee. Staff believed it was necessary to use a three year average at \$157.69 for connection fees for Valley Woods because the revenues are so irregular and infrequent. Staff also included inspection fees of \$100.00 for Valley Woods. Lastly, the Company receives \$150 a month income for a tower lease from a wireless company. Staff included annualized wireless income for Riverfork at \$1,800.00. These amounts are included in Accounting Schedule 8, Adjustment Rev-9 to reflect amounts collected for these fees.

The Company had incorrectly placed some of the non-sufficient funds (NSF) and deposit refunds in miscellaneous revenues. Staff has adjusted these NSF out of miscellaneous revenues and into the returned check account, no. 714. Staff also adjusted the deposit refund amount out of the miscellaneous revenues account. Instead, the deposits were included in rate base and the interest on those deposits was included in the interest expense account no. 921.

## **EXPENSES**

Staff reviewed the level of expenses by each account for each regulated utility over calendar years 2012, 2013, and 2014. Each account was normalized or annualized on an individual basis and Staff made adjustments to include the most appropriate level of expenses for the revenue requirement calculation. In some cases, Staff included an adjustment to remove expenses for which no supporting invoice was provided by the Company to justify the expense.

### **Payroll and Employee Benefits**

In order to identify the amount of payroll costs to assign to each regulated utility Staff:

- Developed an understanding of the various entities Ozark International, Inc. owns, operates and provides operational services to.
- Determined what these entities do and how they interact with each other.
- Identified each individual employee's specific job duties and responsibilities.



Currently, Ozark's regulated utilities have four employees. The President is Bert Brower, along with an Accountant, a Meter Reader, and one Support Staff personnel. The Commission's Engineering and Management Services Unit is recommending the Company hire one additional employee as a Customer Service Representative and the Commission's Water and Sewer Unit is recommending the Company hire two Operators. These recommendations are discussed in more detail later in this memorandum. The payroll costs for these three new employees are included in Staff's cost of service.

A time allocation for each employee was determined to identify as best as possible how the employee's time was spent. Staff compiled information given by the Company through interviews, data requests, employee timesheets, and amounts charged to the various financial books for each entity, and broke down each employee's time between regulated and non-regulated activities. Each employee identified an approximate amount of time spent on the regulated and non-regulated entities. A percentage of each employee's time was used to allocate amount of hours worked to the regulated entities.

A further allocation had to be made to the individual utility operations of Bilyeu, Midland, Moore Bend, Riverfork, Taney County, and Valley Woods (water and sewer). To determine the proper allocation of costs, Staff examined many variables, including employee timesheets and number of meters. For Mr. Brower, Staff used the number of meters at each regulated utility to allocate his payroll costs among the seven regulated systems after identifying the amount which should be assigned to the regulated entities, since he does not fill out any timesheets. Staff decided the number of meters at each regulated utility would be the most accurate and consistent reflection of the number of customers for each of the regulated entities.

Other than Mr. Brower, all the other employees kept track of their regulated and non-regulated hours using timesheets. Accordingly, Staff used timesheet information to determine employee's time charges and related payroll expense.

There are two separate "working" functions for the employees of the seven different regulated systems. These functions are divided into administrative and operational functions. Bert Brower handles the day-to-day operational business duties of all seven regulated systems, as well as some of the job duties previously performed by a General Manager and Field Operator. With the addition of two new Operators, as proposed by the Commission's Water and Sewer Unit, Staff expects Mr. Brower's current duties to diminish, particularly in the area of field operations support. Administratively, the Company has an Accountant, as well as an employee who performs the clerical work, such as billing and customer service.

Staff initially met with the employees on its visit to the Company on Monday April 6, 2015 through Thursday April 9, 2015. During this site visit, Staff observed the working of the regulated utilities' office and discussed with the owner each employee's individual job duties.

Staff discussed with the individual employees the various responsibilities they perform to gain an understanding of their work.

Staff proposes an annual regulated allocated salary for Mr. Brower of \$36,400.00 further allocated by the number of meters to all seven regulated systems based on 2,080 full-time hours for the year, with only 50% of that time being used towards regulated activity. The Accountant's annual regulated allocated salary for all seven regulated systems as proposed by Staff is \$12,319.74. This number is allocated by employee timesheets, excluding any non-regulated hours worked. The support staff's annual regulated allocated salary for all seven regulated systems is \$11,025.00. This number is also allocated by employee timesheets, excluding any non-regulated hours worked. The last current employee for Ozark's regulated business is the Meter Reader, and the annual allocated salary for that position for the six regulated water systems is \$23,256.00. This amount is also allocated per employee timesheet information, excluding any non-regulated hours worked. Since there are no meters associated with the Valley Woods sewer system, no Meter Reader salary is allocated to that regulated system.

The Commission's Engineering and Management Services Unit has made a recommendation that Ozark hire a Customer Service Representative for increased office hours of 9:00 a.m. to 5:00 p.m., so there is a person in the office at all times to cover those hours and answer the phones. This employee is to be only used for the regulated utilities. The Missouri Economic Research and Information Center (MERIC) maintains a database frequently relied upon by Staff to determine a reasonable level of salary expense for water and sewer utility employees. According to MERIC, a Customer Service Representative in the Ozark region commonly receives a starting pay of \$9.04 per hour. This employee's annual allocated salary for the seven regulated systems would then be \$18,803.20. Staff allocated this payroll amount according to the number of meters at each regulated system.

The Commission's Water and Sewer Unit has made a recommendation that Ozark hire two full-time employees to perform the operational duties of the regulated systems: an Operator and an Assistant Operator. An explanation of the duties to be performed by these additional employees as well as how it would impact Mr. Brower's duties, is included in a separate memorandum submitted by the Water and Sewer Unit. Using MERIC the Water and Sewer Unit determined the Operator's annual allocated salary for the seven regulated systems to be \$35,526.00, which is comparable to the mean annual wage. The Water and Sewer Unit determined the Assistant Operator should earn a wage that falls between the entry level and the mean hourly wage for an annual allocated salary for the seven regulated systems of \$30,160.00. Staff allocated these payroll amounts according to the number of meters at each regulated system.

Staff is not aware of any employee benefits that are provided to the employees of Ozark's regulated utilities from Mr. Brower, and, therefore, no employee benefits were built into this case.

Staff has included an annualized amount of Social Security and Medicare taxes, and federal and state unemployment taxes. These expenses are reflected in Staff's Accounting Schedule 9, Adjustments W-60 and W-61.

Staff adjusted out any amount for Christmas Bonuses, as well as any costs associated with Sick and Vacation Leave. The leave amounts are already included in Staff's annualized payroll.

### **Contract Labor**

In addition to personnel mentioned above in payroll, all of the seven regulated systems employ additional outside contract labor (James "Shorty" Guerin) to perform major construction, maintenance, and repair activities. The Company's current management is responsible for the day-to-day operations of Taney County that was purchased with a water system in poor condition and, as a result, the Company has incurred significant expense to constantly repair that infrastructure. Staff has reviewed all invoices provided by the Company, and Staff has concluded that the amount reflected in the test year for Contract Labor does not accurately represent the current levels and expected on-going annual levels for outside services/labor costs. In addition to the constant repair of the Taney County system, another reason for this is because in the past Phil Thompson (former lead field operator) did some of the work that James Guerin has since taken over. In its cost of service, Staff has reflected the addition of two new Operators and the impact on contract labor expense by adjusting out some of the expenses that Mr. Guerin performed during the test year that. In the future, these services will be performed by the new operators as part of their day-to-day operational duties. Such activities include visiting well sites, meter reading, adding chlorine disinfectant to the solution tanks as needed, removing or replacing water meters, disconnecting and reconnecting services, etc. Mr. Guerin would still be responsible for any backhoe digging, anything involved with plumbing and repairing pipes and water lines, any electrician duties, and cleaning tanks and septic filters. So even though the current test year totals are high for contract labor, Staff has adjusted out the appropriate expenses related to adding the new Operators to develop a normalized level of contract labor expense.

### **Electricity Expense**

All seven regulated systems' electricity expenses were annualized based on the level of costs incurred for electric services. Electric services were received at Taney County's four well sites. White River Valley Electric Cooperative provides the electric service at the Lakeway and Honey Lane wells and The Empire District Electric Company provides the electric service at the Valley View and Red Rock wells. Accordingly, Staff charged this expense to Taney County at an annualized level. Bilyeu, Midland, Moore Bend, Riverfork, and Valley Woods received electric services at each of their well sites that are expensed at an annualized level. Midland also has electric services at a trailer owned by Brower Properties that Staff is disallowing since it is not used for the regulated business. White River Valley Electric Cooperative also provides the electric service at Bilyeu, Moore Bend, and Valley Woods well sites. Ozark Electric

Cooperative, Inc. provides the electric services at Riverfork and Midland. Valley Woods also had electric services at their sewer plant included at an annualized level.

### **PSC Assessment**

The PSC Assessment is a fee that every utility in the state of Missouri is assessed, by the Commission, for the provision of regulatory oversight of the utility industry within the state. Audit Staff used the most current fiscal year 2016 PSC Assessment provided by the Commission's Budget and Fiscal Services Unit.

### **Auto Expense**

After evaluating invoices for repairs of a 2008 Ford F250 truck, Staff is allowing these expenses as incurred for the Test Year ending December 31, 2014. This truck is used as the normal operator service vehicle for all seven regulated systems and the expense is allocated among each regulated system based on the number of meters.

### **Interest Expense**

The interest being expensed in the general ledger was adjusted out of the test year as it is used for a commercial loan that would normally be included in the Company's capital structure. The customer deposits interest expense is calculated for Midland, Taney County, and Riverfork and adjusted into Interest Expense account 921.

### **Dues and Subscriptions**

The Dues and Subscriptions for the test year ending December 31, 2014, have decreased for all seven regulated systems since the 2013. It doesn't appear the Company is currently participating in the American Water Works Association (AWWA) or other activities that it did in the 2013. The fees for Missouri Rural Water Association were misplaced in the Water Co. Expense account for Riverfork, and Staff adjusted these fees into the Dues and Subscription account for Riverfork. Staff applied another adjustment to Taney County's Dues and Subscriptions account to adjust out the refund for a fee paid twice in 2013.

### **Outside Services**

After reviewing invoices for outside services, Staff determined this account is mostly being used for expenses directly related to filing Annual Reports for each of the regulated utilities through Freelance Bookkeeping LLC. This account also consists of charges for Rozell Engineering Co. and for services from Abigail Long. Any Rozell Engineering Co. costs that were incorrectly expensed to this account were adjusted out and correctly adjusted into their respective plant accounts. The Company did not provide Staff any invoices for Abigail Long's expenses. So, Staff was unable to determine what services she performed. Staff then reviewed the outside services expense account for 2012 and 2013, and noticed there were no expenses for Abigail

Long either of those years. Therefore, Staff adjusted out the test year expenses from the Outside Services account.

### **Credit Card Fees**

A list of questions was submitted to the Company seeking clarification regarding the credit card fee process. The Company failed to respond to Staff's request of answers to the questions concerning this customer payment option. So, Staff is still unsure of how the Company determines the amounts withheld as collection fees, and how to calculate the fees between the utilities. Since the Company has the ability through its tariff to bill its customers up to \$3 per credit card transaction, but does not appear to be billing the customers for this credit card fee, Staff has come to the conclusion that the credit card fees expense amounts should be adjusted out of the test year.

### **Bank Service Charges**

The Company has a bank service charge every month, but it is only charged to Taney County. Staff has adjusted out all of these charges to Taney County, and correctly allocated them by number of meters to each of the seven regulated systems.

### **Returned Check Fees**

Staff has determined that not all returned check charges were correctly expensed to the correct account (714 - Returned Check), according to what the total should be on the bank statements. Staff then reviewed all other accounts and noticed these missing charges were incorrectly included in the 574 - 579 Income Accounts. Staff has now correctly adjusted these amounts out of their respective income accounts, and adjusted them into the returned check account.

### **Telephone Expense**

There are two accounts that AT&T is charging: Midland and Taney County. Midland's account is being charged for a monitoring system for the Midland well house. This account is only being charged to Midland, and was calculated at an annualized level, removing any late fees. The other account that AT&T is charging is only to Taney County. However, the account's phone number is the main office line for all the regulated utilities. Therefore, the total amount for Taney County is adjusted out and allocated between all seven regulated systems based on the number of meters.

### **Cell Phone Expense**

After reviewing three years' worth of data, Staff has determined that in 2012 and 2013, the Company allocated every invoice to each regulated utility. However, in 2014, the Company only allocated some invoices to just Taney County and Moore Bend, and only in October did the Company allocate the invoice to all six regulated utilities. This October invoice was the only

2014 cell phone invoice the Company provided Staff. Staff requested copies of the remaining 2014 invoices but the Company failed to provide them to Staff. Staff, therefore, decided to adjust out all of the cell phone expenses charged to Taney County and Moore Bend for 2014, and correctly allocate these expenses between all seven regulated systems. Staff determined the best way to allocate these expenses is by the number of wells at each regulated utility. While Staff was on the audit site, Staff learned that this Verizon bill is based on a \$25 flat charge to each well and is used for an electronic device at each well house to monitor the amount of water level in the wells. This was justified as a savings to the Company because it allows them to avoid sending someone out to check the well levels daily. There are also other charges tacked on for text messages sent to Mr. Brower to inform him when the well water is low.

### **General Maintenance Expense**

For the test year, Staff reviewed all invoices provided by the Company for anything charged to general maintenance expense accounts for all six regulated utilities (accounts 773 and 775 to 779). From these invoices provided, Staff calculated an annualized amount for these necessary expenses. Staff did ask the Company to provide all other invoices missing and the Company failed to provide those copies. Staff also asked the Company to provide all itemized receipts associated with the credit card purchases included on the Company's credit card invoices, but the Company failed to provide copies of these receipts. Staff adjusted out all general maintenance expenses for which a receipt or invoice was not provided because, without these, Staff could not validate the prudence or relevance of the amounts charged to the account. Staff also adjusted out any expenses that should have correctly been added to plant, any expenses that should be in office expense, any expenses related to mowing (since the new operators will be responsible for this duty), and any expenses that were unnecessary, such as personal items purchased regularly from a Nixa Hardware store.

### **Chemical Expense**

The Company does not have chemical expense booked in the test year, although it obtains through Water Technology products for use by four of its water systems and a product for use by the Valley Woods sewer system. The Company provided Staff with copies of the 2014 invoices for the water product (Novel Wash Bleach Vertex 10% Sodium Hypo). Staff allocated the total amount across the four water systems to which the product is applied based on the amounts reported in the Company's 2014 Annual Reports filed with the Commission. Staff from the Commission's Water and Sewer Unit provided estimates for the product (bio-neutralizer tablets) applied to the Valley Woods sewer system for which Staff applied as an adjustment to that system's chemical expense.

### **Legal Expense**

The Company had \$3,850 in legal costs booked in the test year account for Moore Bend. Staff reviewed the invoices associated with this expense and found that \$3,750 was related to legal

work performed on Commission Case No. WC-2015-0010. This was a complaint case filed by Staff. Because these costs were incurred due to Moore Bend's negligence in its duties as a regulated utility, Staff has removed this expense from the test year.

### **Office Expense**

Staff reviewed the test year office expense account and found that all but one transaction was booked to Taney County. In addition, there were similar expenses for Experian and American Business Systems that were booked to other accounts. Staff adjusted out the amounts booked to other accounts, and then included them in an adjustment that allocated all of the Office Expense costs to the seven regulated systems by number of meters.

### **Postage Expense**

Staff did not find any postage expense booked in the test year, so Staff included an adjustment to each regulated system's postage expense account an annualized amount of expense based on the number of customers at each utility. The expense for Valley Woods was split evenly between water and sewer because Staff assumed the customers each received one bill per month for both services.

### **Primacy Fees**

The Company is charged primacy fees by the Missouri Department of Natural Resources (DNR) that are recorded in a Primacy Fee account 798, which the Company passes on to collect from its regulated utilities' customers. Since Staff did not include the collection of these fees as Miscellaneous Revenue, Staff included an adjustment to remove the Primacy Fees expense from the test year.

### **Insurance Expense**

Staff made an adjustment to annualize and include general liability insurance to reflect the policy quoted on July 24<sup>th</sup>, 2015. Staff allocated this insurance expense based on the number of meters to each of the seven regulated systems.

### **Property Taxes**

Staff included an adjustment to Moore Bend's Taxes & Licenses (827) account to remove the 2014 property tax for the lot with a mobile home that is not necessary for ongoing utility operations.

## **AUDITING RECOMMENDATIONS**

1. The Auditing Staff recommends the Commission order the Company to implement the use of a Staff recommended vehicle log ninety (90) days after the effective date of this Report and Order.
2. The Auditing Staff recommends the Commission order the Company to maintain its plant and financial records in accordance with the Uniform System of Accounts (USOA) to include the proper recording of both direct and allocated charges with and between all the regulated utilities and all other Ozark International entities.
3. The Auditing Staff recommends the Commission order that within ninety (90) days after the effective date of this Report and Order the Company correct its books and records to reflect the adjusted plant, depreciation reserve and contributions in aid of construction balances reflected in Staff Accounting Schedules attached herein.
4. The Auditing Staff recommends the Company refund customer deposits when customers are in compliance with tariff requirements, in order to avoid excessive interest expense accumulation.
5. The Auditing Staff recommends that, with the assistance of Staff and the Office of Public Counsel, the Company develop and implement comprehensive allocation procedures to allocate costs and investment between regulated and non-regulated operations and between the various regulated entities, consistent with accounting and ratemaking practices.
6. The Auditing Staff recommends the Commission order that within ninety (90) days after the effective date of this Report and Order, the Company obtain contract agreements with each of its contractors to include explanations of expenses (charges), and provide copies of such agreements to the Manager of the Auditing Unit.



APPENDIX I  
WATER & SEWER UNIT MEMORANDUM

**REPORT OF WATER AND SEWER UNIT**  
**FIELD OPERATIONS AND TARIFF REVIEW**

**Case No. WR-2015-0192**  
**Ozark International, Inc.**

**David Spratt / James Russo**

**Overview**

Ozark International, Inc. (Ozark) is the parent company of six regulated utilities; five provide water only service and one provides water and sewer service. In total, Ozark provides utility service to approximately 900 customers. The utilities that Ozark owns are: Bilyeu Ridge Water Company, LLC; Midland Water Company; Moore Bend Water Utility, LLC; Riverfork Water Company; Taney County Water, LLC; and Valley Woods Utility, LLC, (collectively “utilities”) which provides water and sewer service. Ozark International, Inc. is also the parent company of several other business ventures, not regulated by the Public Service Commission, including Water Technology of the Ozarks, which provides residential and commercial water treatment equipment sales and services; Missouri Valley Environmental, which provides industrial water treatment products, manufacturing, sales and service; and Lakeland Laboratories, which provides analytical services to the water and wastewater systems market.

Hollis H. “Bert” Brower is the majority stockholder and President of the parent corporation Ozark International, Inc. Mr. Brower is also the Chief Operator of the utilities and manager of the office and personnel. He oversees the business operation, and operations of all of the utility systems. Ozark currently employs two part-time office staff to handle phone calls, billing, and paperwork for all of the business ventures; one meter reader to read the meters for billing purposes and hand out late notices and disconnect notices; and one contract employee to perform maintenance and assist Mr. Brower with the regulated utility operations as needed. Mr. Brower spends a lot of time out of the office visiting the utilities to ensure they are operating, as well as take samples as required by the Missouri Department of Natural Resources (DNR) to ensure the water quality meets standards. Ozark has been known to use field personnel from Water Technologies to assist in operator duties at the regulated utilities when needed. Staff has recommended to Ozark that additional personnel needs to be hired to handle the operations of the regulated utilities. Although routine maintenance and operations of the facilities are being performed, Staff recommends that two additional field workers should be hired and dedicated strictly to the regulated utilities to ensure that the operations are performed daily. Inadequate staffing and funding have prevented repairs and upgrades to the utilities from being performed in a timely fashion. This has caused serious issues with numerous outages and repairs that take longer to fix due to the lack of manpower. The utilities are making necessary repairs and additional upgrades as funds allow, but the list of needed repairs and replacements of system

components continues to grow, and the utilities appear to be unable to accomplish necessary work in a timely manner. Exact cost estimates have not been made for all of the improvements needed. The utilities are presently understaffed to adequately perform the daily operational tasks required at these six systems. As the systems age, they will require more maintenance and capital improvements.

### **Bilyeu Ridge Water Company, LLC**

Bilyeu Ridge Water Company, LLC (BRWC) currently serves 55 homes in the Bilyeu Ridge subdivision near Ozark, in Christian County. The system consists of a single-well that has the ability to produce approximately 36,000 gallons of water per day. The well was drilled in 1989 and the distribution system consists of approximately 16,625 feet of PVC pipe. Leaks, if any, are detected during system visits and meter reading. The water system does not, and currently is not required to, receive any treatment for disinfection. Water from the well is pumped into two 6,800 gallon ground storage tanks, for a total storage capacity of 13,600 gallons. The water pressure is created by two high service pumps that pump from the storage tanks into the distribution system through six hydropneumatic tanks for pressure normalization. The average daily usage for the system is about 10,700 gallons. The maximum daily recorded usage for the water system is 16,830 gallons. Based on the average daily usage, it appears that BRWC has adequate storage to meet DNR's water system design recommendation of storage volume of one day of average day usage as long as both tanks are in service.

The master meter is not working and should be replaced as soon as financially possible.

The exterior of the ground storage tanks appears to be in good condition with no paint chipping or rust spots. The exterior of the ground storage tanks was painted in 2012 but the inside has not been inspected. The interior of water storage tanks should be inspected at least every five years.

The ground storage tanks and four of the six bladder tanks are not valved in such a way that they can be isolated from the system in order to do repairs, inspections, and replacements. During Staff's inspection on February 2, 2015, at least three of the bladder tanks seemed to be water logged and need to be replaced. The bladder tanks need to be checked regularly to ensure that they are operating properly and have air in them. While the tanks are being replaced, Staff recommends that shut-off valves be installed to allow them to be isolated in the future from the distribution system in the event they require maintenance or removal so the water does not need to be turned off and customers will not be without water during that time.

The well vent is properly screened but is not turned down. Staff recommends that the well vent be turned in a downward direction to prevent dirt, debris, and splashing water from falling into the well and possibly contaminating the water supply.

Staff recommends the items below for BRWC to be included in the detailed list and timeline of projects to be completed by Ozark International, Inc.:

- Replace the master water meter in the well house.
- Have the interior of ground storage tanks inspected.
- Replace the bladder tanks that are water logged, or remedy the waterlogged condition.
- Valve off each individual bladder tank properly.
- Turn the well vent downward.

### **Midland Water Company**

Midland Water Company (MWC) serves approximately 95 homes in the Hidden Meadows subdivision near Clever, in Christian County. The system consists of a single-well with the ability to produce approximately 42,000 gallons of water per day. The water is disinfected with chlorine. The well was drilled in 1991 and the distribution system consists of approximately 12,840 feet of PVC pipe. The system is pressurized by two booster pumps and six bladder tanks. The ground storage tank is able to hold 10,000 gallons of water when full. Leaks, if any, are detected during system visits and meter reading.

The average daily usage for the system is about 21,569 gallons. The maximum daily recorded usage for the water system is 26,790 gallons. DNR has recommended in its inspection report that MWC add more storage for the water system. Based on the average daily usage, it is clear that the MWC has would not have sufficient storage to meet the DNR recommendation of one average day volume of water storage.

In June of 2009 the tank was drained and all sediment was cleaned from the inside of the tank. It was noted that the interior coating was poor and needed to be removed and recoated. Hydro-Spec, Inc., a consultant/contractor that works on water storage tanks, suggested in its report that the current tank “does not meet current Missouri DNR standards for potable water storage.” Staff recommends that MWC purchase a larger tank rather than trying to rehabilitate the existing tank, in order to properly take care of the tank condition and the inadequacy of its storage capacity.

The well house is deteriorating and needs to be repaired or replaced. Staff recommends that a new well house be built on the adjacent land that is owned by Ozark for ease of access to the well and protection of the water system.

Staff recommends the items below for MWC to be included in the detailed list and timeline of projects to be completed by Ozark International, Inc.:

- Replace the existing ground storage tank with a new larger storage tank.
- Build a new well house on the land owned by MWC next to the existing well house.

## **Moore Bend Water Utility, LLC**

Moore Bend Water Utility, LLC (MBWU) currently has 91 connections in the Moore Bend subdivision near Cedar Creek, in Taney County. The water system is a dual well system with the ability to produce approximately 57,600 gallons of water per day. The water is disinfected with chlorine. Prior to Ozark International, Inc. purchasing MBWU, the water system had been under a boil order due to an inspection of the wells that tested positive for e coli. Under a directive from DNR, MBWU installed new storage tanks in the well houses for chlorine detention time to ensure the water is fully disinfected rather than simply injecting chlorine at the wellhead as the water enters the distribution system as it had been previously. Mr. Brower has installed a remote monitoring system on each of the wells so chlorine levels can be monitored daily in accordance with DNR requirements. Remote monitoring was chosen because Ozark International, Inc. does not have the personnel to visit the well house each day to monitor chlorine. With remote monitoring the wells can be checked multiple times per day and a warning can be sent to the operator if the chlorine level becomes too high or too low at any given time. DNR has not approved this form of chlorine monitoring over daily checks by an operator and has chosen not to remove this water utility from its boil order. Staff is recommending that Ozark hire two additional operators to assist with the daily operations of its water systems.

The system is pressurized by one three horsepower high service pump at each well and bladder tanks. At the time of the inspection, some of the bladder tanks appeared to be water logged and not providing any use to the water distribution system. If the tanks are water logged then they need to be replaced.

Moore Bend is a recreational usage area with several part-time customers so the average daily usage is rather low. The two wells, each producing 20 gallons per minute, are able to produce enough water to keep up with demand. The bladder tanks and detention tanks do not provide an appreciable volume of storage. Each wellhouse has four 86 gallon bladder tanks and four new 119 gallon detention tanks to provide proper time for the water to be completely disinfected before entering the distribution system.

This is an older water system with wells drilled in 1960 and 1969 according to MBWU's annual report. The distribution system consists of approximately 2,785 feet of galvanized pipe and 12,530 feet of PVC pipe. Due to frequent main breaks and the poor condition of the pipe that is being repaired, Staff recommends that MBWU replace larger sections of main when working on leaks. MBWU should also replace mains rather than repairing them as multiple leaks occur in the same area.

Both of the well houses are deteriorating and are in need of repairs.

The previous owner prior to MBWU's acquisition had not been testing its water meters on an annual basis. According to 4 CSR 240 10.030 (38), each 5/8 inch water meter should be tested or replaced at ten year intervals. In order to "catch up" with the meter replacement program

MBWU should increase the number of meters replaced to twenty percent each year for the next five years. It is likely that many of the present meters under-register due to age, which could be reducing potential revenue MBWU could be earning for the water sold.

Staff recommends the items below for MBWU be included in the detailed list and timeline of projects to be completed by Ozark International, Inc.:

- Repair or replace the well houses.
- Replace the water logged bladder tanks or remedy the waterlogged condition.
- Institute a meter replacement program to replace all water meters in the next five years.

### **Riverfork Water Company**

Riverfork Water Company (RWC) currently serves 143 homes in the Riverfork Ranch Subdivision near Nixa, in Christian County. The system consist of a single well with the ability to produce approximately 86,400 gallons of water per day. The well was drilled in 1988. The distribution system consists of approximately 26,726 feet of PVC pipe. The system is pressurized by gravity from a 100 foot tall standpipe which is a storage tank that contains about 57,000 gallons of water when it is full. As the water level in the standpipe gets lower, the pressure is reduced to the customers. Leaks, if any, are detected during system visits and meter reading.

There have been some customer comments about low pressure. Staff has investigated by placing pressure recording devices on the water distribution system and, though the pressure has been low at times, the pressure has not been shown to fall below 20 pounds per square inch (psi). The pressure seems to be the lowest at a peak time in the morning when residents of the subdivision are both watering lawns and showering. The responsibility of providing good water pressure is ultimately that of the water provider so RWC has been attempting to provide additional water pressure to satisfy its customers. One possible way to increase water pressure would be for RWC to place properly functioning booster pumps on the distribution system, with associated correct piping, to increase the pressure and also permit more volume of the standpipe to be usable.

The standpipe is discolored and in need of painting and maintenance. Hydro-Spec, Inc. was called by RWC to do an inspection of the storage tank and of the distribution system in accordance with a recommendation from Staff during the 2009 rate case (WR-2009-0166). It was noted during the Hydro-Spec inspection that the interior coating was poor and needed to be removed and recoated, the exterior of the tank was peeling and rusted, and it was noted that the tank should be sandblasted and repainted. Other items listed in the Hydro-Spec report include: extend the overflow pipe to within 24 inches of the ground; the internal influent pipe should be extended to within 10-15 feet of the top of the tank for better chlorine dispersion, retention, and

circulation as well as decrease condensation on the exterior of the tank which will reduce algae growth and corrosion on the outside of the tank. Staff agrees with all of the above listed recommendations. The estimated cost from Hydro-Spec in 2009 was between \$45,000 and \$70,000.

Staff recommends the items below for RWC be included in the detailed list and timeline of projects to be completed by Ozark International, Inc.:

- Have the interior and exterior of standpipe cleaned and painted.
- Extend the overflow pipe and screen it.
- Extend the influent pipe inside the standpipe.
- Install booster pumps and associated improved piping in a way that increases the pressure to the customers.

### **Taney County Water, LLC**

Taney County Water, LLC (TCW) currently serves approximately 471 homes in Taney County. The system consists of four wells in three separate water systems named Valley View, Lakeway, and Venice on the Lake. The entire distribution systems combined for the three systems consists of 116,562 feet of PVC. These water systems are relatively old and the water mains were not installed very deep. As a result of this, pipes break easily and broken pipes cause customers to be without water. TCW continues to find leaks and sections of main that are very shallow and not bedded properly. During the time of any break the crew may be working on and has taken the time and incurred an expense to open a ditch, TCW should use that opportunity to replace larger sections of main to begin to remove old pipe and bury them to a proper depth as multiple leaks occur in the same area and continue to bury replacement water mains deep enough in the ground to protect them from freezing and from breaking when large vehicles drive over them.

#### Lakeway

The Lakeway system, near Kissee Mills, serves approximately 90 customers. This well was drilled in 1980 to a depth of 720 feet. The 20 horsepower motor in the Lakeway well pump produces about 95 gallons per minute. The system has an 86 foot tall standpipe which holds approximately 24,000 gallons of water when full, and maintains system pressure by gravity. There is adequate storage for average day use if the pump were to stop working.

The standpipe has been painted about a third of the way up. The interior and the remainder of the exterior of the standpipe should be inspected, cleaned, and painted.

#### Venice on the Lake

The Venice on the Lake system, near Rockaway Beach, is the largest of the TCW systems with approximately 370 customers. There are two separate water systems in this service area. One

system has two wells, referred to as the Red Rock well and the Honey Lane well. The other smaller, stand-alone system, Valley View Road, only has one well.

Red Rock, the larger of the two wells, was drilled in 1979 to a depth of 720 feet. The three-phase 30 horse power motor on the well pump produces about 90 gallons per minute. This well has the ability to produce about 55,000 gallons of water per day. The ground storage tank, which is located at the highest elevation in the system, contains about 20,000 gallons of water when it is full. Most of the homes receive adequate water pressure by gravity but six of the homes are at the same elevation as the tank and require additional pressure from a booster station.

There are noticeable leaks around the Red Rock well house inside the well house and around the storage tank. These leaks should be fixed immediately.

The chlorine is not being vented properly. Metal parts and items inside the well house are showing signs of corrosion from the chlorine. A valve on the sample tap at the Red Rock well broke because it was so corroded. The sample tap will need to be replaced when the leak is fixed.

The Honey Lane well provides water to this system and could be considered a back-up well except it only provides water at a rate of about 20 gallons per minute and could not provide the normal amount of water to the entire system needed for 370 customers if the Red Rock well was not in operation. This well is estimated to have been drilled in 1969 to a depth of 465 feet for the homes near its proximity. This well has an 86 gallon bladder tank to assist in maintaining pressure on the system.

The sanitary seal on top of the well head at Honey Lane is cracked and needs to be replaced. Silicone caulk needs to be used to seal around the electrical wires where they enter the well head to prevent possible contamination from entering the well.

Although this water system has two wells, the Honey Lane well is not of adequate capacity to provide water service in the event of failure of the Red Rock well. For this reason, the ground storage tank at the Red Rock well should have capacity to provide enough water for the system in the event of a power outage or pump failure, but it does not.

The Valley View Road system is within TCW's Venice on the Lake service area but is a stand-alone water system. It is the smallest of the systems and provides water service to approximately 11 homes. This well was drilled in 1969 to a depth of 480 feet. The one horsepower motor in the Valley View well produces about 20 gallons per minute which is adequate for the small number of customers on this well, pumping directly into four bladder tanks inside the well house.

All of the well houses in the TCW system are in need of repair. The dog houses, which are smaller structures that house the well heads, need to be repaired and locked to prevent access to the well head.



Staff recommends the items below for TCW be included in the detailed list and timeline of projects to be completed by Ozark International, Inc.:

- Repair or replace all of the well houses at TCW.
- Repair and lock the dog houses over all of the well heads.
- Vent chlorine properly to the outside at all of the well houses.
- Repair the leaks inside the well house and storage tank at Red Rock.
- Replace the cracked sanitary seal over the Honey Lane well head.
- Seal electric wire entrance on well head at Honey Lane with silicone caulk.

### **Valley Woods Utility, LLC**

#### Valley Woods Utility, LLC Water

Valley Woods Utility, LLC (VWU) is a combination water and sewer utility. It has approximately 42 water connections in the Valley Woods subdivision near Spokane, in Christian County. The well was drilled in 1995 to a depth of 848 feet. The customers include residences in a subdivision, five mobile homes, a restaurant, KAMO Power, a concrete statuary retailer, and a beauty salon. The source of supply is a single-well with the ability to produce approximately 216,000 gallons of water per day. The ground storage tank can hold approximately 8,800 gallons of water when full. The average daily consumption of water in this system in 2013 was 7,731 gallons. Pressure is provided to the system by two high service pumps pumping into four bladder tanks. The distribution system consists of approximately 8,278 feet of PVC pipe. Leaks are detected during system visits and meter reading. The water is not disinfected with chlorine.

In late 2014 there were two pipe breaks inside the well house which were attributed to vibrations of the well pump motor. The well pump was pulled and the pump company repaired a broken mount that it believed was causing the vibrations. As an additional precaution, a new section of galvanized pipe was placed inside the well house in the location where the PVC pipe had broken twice before.

A failed booster pump was replaced in February of 2015 and the pump company suggested that the other booster pump was not operating properly and should be replaced as well. The operator, who should be visiting the system daily, should be keeping a daily log of well use and should pay even more attention to the motors if one is suspected of failing.

During the time the booster pump was replaced, the pump company noticed one of the bladder tanks was water logged and took it offline. This should be replaced or remedied as soon as possible.

Staff recommends the items below for VWU be included in the detailed list and timeline of projects to be completed by Ozark International, Inc.:

- Maintain the lawn mowing around the well house.
- Monitor the well house daily to watch for any other breaks inside the well house.
- Replace the booster pump if it is not operating properly.
- Replace the water logged bladder tank.

### Valley Woods Utility, LLC Waste Water System

The waste water system utilizes a “STEG” (Septic Tank Effluent Gravity) collection system, and a “RSF” (recirculating sand filter) treatment facility. Although VWU has 41 water customers, it reports that it has 25 sewer customers. Each sewer customer, by the terms of VWU’s tariff, is required to have a septic tank on their premises, which retains the solids and provides partial sewage treatment. Staff and VWU believe that some customers in the service area may be connected to the sewer system without a septic tank in their premises as required by VWU’s tariff, which may be allowing more solids in the system and may require the septic tank at the head of the sand filter to require solids removal more often than should be necessary, due to a large amount of solids getting into the collection system. Partially treated liquid waste flows from customers’ septic tanks to and through the collection system by gravity, to a VWU-owned septic tank at the head of VWU’s treatment facility for further treatment and solids retention. The solids settle in this septic tank, and the liquid effluent is then distributed over the facility’s rock bed media, allowing the water to trickle through the rock for further treatment, and into a recirculation tank. A portion of the filtered wastewater is recirculated back to the rock bed media and a portion is discharged as effluent to the receiving stream. The effluent is chlorinated and dechlorinated before it exits the treatment facility. This treatment system has exceeded the effluent limits as prescribed by the operating permit issued by DNR for BOD for all of 2013 to the present. Mr. Brower has had some work performed on the facilities

There will be new effluent limits proposed by DNR on the VWU’s discharge permit in the near future which will involve ammonia, phosphorous, and nitrogen. This RSF facility may not be able to reduce these nutrients to a level that will meet the new permit limits. VWU is consulting with an engineer to consider subsurface land application of the effluent after treatment through the RSF rather than discharge to a stream. VWU has purchased some land nearby that could be used for irrigation.

VWU maintains the customers’ septic tanks by cleaning the filters inside twice a year and by pumping the septic tanks to remove solids at least every three years. In order to maintain the sand filter as well as possible VWU needs to continue to clean the filters and pump the septic tanks routinely. VWU should notify customers when the tanks are pumped or the filters are cleaned. If excessive grease or paper products are found in any septic tank then the customer also needs to be informed of that as well.

VWU needs to check with the home owners who do not have septic tanks to find out why there is not a septic tank between the home and the collecting sewer, as required. VWU should also see what needs to be done and undertake action or enforcement to ensure that a septic tank is installed where necessary.

Staff recommends the items below for Valley Woods Sewer be included in the detailed list and timeline of projects to be completed by Ozark International, Inc.:

- Visit the RSF treatment facility daily to check operations, effluent, chlorination tablets, dechlorination tablets, and vegetation growth on media beds.
- Maintain grass and vegetation.
- Clean septic tanks and filters as scheduled. Notify Customers when a service is provided.
- Determine which homes are on the system but not paying properly.

## **TARIFF REVIEW**

Tariffs will be all updated to include all Chapter 13 rules and to make the tariffs as consistent as possible for the all of the different service areas. Some of the tariffs have been updated recently but others have not been updated since Ozark purchased the systems. All service charges have been reviewed and Staff is recommending the service charges be consistent between the tariffs. (Russo)

## **RATE DESIGN**

Rate structure for three water systems (Moore Bend 2,000 gallons, Riverfork 2,000 gallons and Valley Woods 1,000 gallons) currently includes a minimum amount of usage in the customer charge. Staff has discussed eliminating the minimum usage amount included in these customer charges with Mr. Brower. This change to include zero usage will make the rate structures consistent with all of the water systems. In addition to streamlining the billing system for Ozark International, Inc., Staff believes the elimination of a minimum amount of usage in the customer charge will lead to water conservation.

Staff reviewed the costs for the three water systems listed above and assigned an appropriate level of those costs to the customer charge and the commodity charge. Generally, the costs associated with serving the customer directly were allocated to the base customer charge and the costs that tend to vary with the quantity of water produced were assigned to the commodity charge.

Staff reviewed but did not make any changes to the current rate structure for the remaining water systems (Bilyeu, Midland and Taney County). Staff is recommending each of these systems

current customer and commodity charge be increased by an equal percentage. In addition, the Company's Valley Woods sewer system's rate structure consists of a monthly customer charge only and Staff is not recommending any changes to its structure at this time. (Russo)

## **CONCLUSION AND RECOMMENDATIONS**

### **Conclusion**

With approximately 947 customers, Water & Sewer Unit Staff (WSU) believes that Ozark is understaffed to perform the operational duties of the regulated systems. Due to the insufficient number of employees hired, Ozark has been deficient in its daily operations. Employees have been borrowed from some of the other businesses to perform basic routine tasks for the regulated water businesses such as maintenance. The result is that the systems are not visited daily as they should be due to a lack of dedicated regulated employees, time, and money.

Presently Mr. Brower is performing the day to day field operations as well as managing the office personnel. Staff recommends that Ozark hire two field operators to perform the required operational duties such as: ensuring the facilities are operating properly, taking water samples to be tested by DNR, reading or replacing meters, fixing leaks, keeping well log information, and maintaining the grounds at each facility among other duties. With two operators in the field, Mr. Brower would be able to oversee the office staff and assist the field operators as needed.

The WSU believes Mr. Brower's time would be better spent overseeing operations from the office and working on mapping, monitoring remote reads from the office, answering customer questions, planning operations, and working on website development. Mr. Brower has a mapping program and should be able to map out all of his systems with some help from his employees. A good map of the systems would give Ozark the ability to see where flush valves and shut-off valves could be installed or where the system could be looped to prevent dead-end mains. Some of the systems do not have flush valves on the dead ends and some of the systems do not have valves where they are needed to sectionalize the system and minimize customer outages in the event of a main break or repair.

All of the regulated utilities that Ozark currently operates are older systems that need constant repair, maintenance, and upgrades. It will require a significant investment to rehabilitate. Ozark has taken note of concerns listed by Staff and DNR and it has begun to make a list of all of the rehabilitation that needs to be performed. Estimates have not yet been received for the costs associated with the work required, but Ozark will need to make a large investment to perform all of the maintenance work that has been recommended. Ozark realizes that it will require a third party to perform the rehabilitation effort so the field personnel can perform their duties as needed to keep up daily operations.

### **Staff Recommendations for Ozark International, Inc.**

The Staff of the Water and Sewer Unit makes the following recommendations:

- Based on the number of customers and the amount of work that needs to be performed on a daily basis, Staff recommends that a full time licensed operator be hired as well as an assistant operator to be fully dedicated to the regulated water business. The licensed operator should receive wages that are comparable to the mean annual wage compiled by the Missouri Economic Research and Information Center (MERIC) so the company can hire and retain a qualified operator. The assistant operator should be given a wage that falls between the entry level and the mean hourly wage as provided by MERIC data. Staff recommends a starting wage of \$14 per hour. Staff also recommends that the employee be get an operator’s certificate within the first year of service. The chart below is the 2013 MERIC data for the southwest region of the state of Missouri.

Area	Year	SOC Code	Occupation	Employment	Hourly Wage (mean)	Hourly Wage (entry)	Hourly Wage (experience)	Annual Wage (mean)	Annual Wage (entry)	Annual Wage (experience)	Wage Error
Southwest Region	2013	51-8031	Water and Wastewater Treatment Plant and System Op	100	\$17.08	\$12.00	\$19.62	\$35,526.00	\$24,963.00	\$40,808.00	4.8%

- Due to the extent of the work that needs to be performed on these systems owned by Ozark, in addition to daily operations, Staff recommends that within one hundred eighty (180) days that Ozark provide a detailed list and timeline of when the projects the projects listed above will be completed.
- Staff recommends that within one hundred eighty (180) days that Ozark consult with independent companies that specializes in restoring water systems and provide bids for each project along with the project list to the manager of the water and sewer unit. Having an independent company contracted to perform large maintenance projects will allow Ozark personnel time to perform the normal daily routines necessary to keep the water and sewer utilities operating.
- Staff recommends that within sixty (60) days that well logs be kept at the well house which include the master meter reading, the electric meter reading, the gallons pumped per minute, and any maintenance that is performed. These well logs should be filled out each time the well house is visited.
- In the event of a water outage or boil advisory notice, customers need to be made aware. Signs are currently placed in certain areas which complies with DNR regulations. There are not enough employees of Ozark to hang boil advisory notices door to door in larger systems because of other daily operations and duties that need to be performed. Staff

recommends, beginning with the next outage, that more signs are placed and that they are made more noticeable. Signs should be placed at each entrance to the system and major intersections. Staff also recommends that an effort is made to find a way to individually notify each customer, in addition to the signs, whether by mail, local news, door hanger, website, social media, or even using an automated call system. Businesses like restaurants and beauty shops should be notified by phone immediately. In the matter of health and safety, Staff believes extra precautions should be taken to alert the public since one method of notification may not reach everyone.

APPENDIX J  
SUMMARY OF EVENTS

Ozark International  
Case #WR-2015-0192  
Summary of Case Events

Date Filed	February 9, 2015
Day 150	September 8, 2015
Extension?	Yes
If yes, why?	To gather more information

Amount Requested:

Bilyeu Ridge Water Company LLC	\$5,000
Midland Water Company	\$9,000
Moore Bend Water Utility LLC	\$22,000
Riverfork Water Company	\$5,400
Taney County Water LLC	\$60,000
Valley Woods Utility LLC-Water	\$6,600
Valley Woods Utility LLC-Sewer	\$3,900
Total	\$111,900

Amount Agreed Upon:

Bilyeu Ridge Water Company LLC	\$7,716
Midland Water Company	\$482
Moore Bend Water Utility LLC	\$21,882
Riverfork Water Company	\$5,481
Taney County Water LLC	\$24,414
Valley Woods Utility LLC-Water	\$0
Valley Woods Utility LLC-Sewer	(\$8,602)
Total	\$51,373

Item(s)/Dollar(s) Driving Rate Increase

Adding two operators and one office person as well as replacing parts and main repairs

Number of Customers:

Bilyeu Ridge Water Company LLC	55
Midland Water Company	95
Moore Bend Water Utility LLC	91
Riverfork Water Company	143
Taney County Water LLC	471
Valley Woods Utility LLC-Water	42
Valley Woods Utility LLC-Sewer	31
Total	928

Return on Equity	11.18%
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Assessments Current	Yes *
Annual Reports Filed	Yes
Statement of Revenue Filed	Yes
Other Open Cases before Commission	No

Status with Secretary of State	Good
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DNR Violations

See Water & Sewer Unit  
Memorandum

Significant Service/Quality Issues

See Water & Sewer Unit  
Memorandum

\* 2014 Assessment Ledger shows an amount of \$86.26 still owed by Bilyeu Water prior to the sale to Bilyeu Ridge Water Company, LLC on 8/6/13

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

In the Matter of the Rate Increase Requests     )  
of the Regulated Water and Sewer Utilities     )  
Owned and Operated by Ozark                     )  
International, Inc.                                     )                     Case No. WR-2015-0192

**AFFIDAVIT OF JAMES M. RUSSO**

State of Missouri     )  
                                   ) ss.  
County of Cole        )

**AFFIDAVIT**

**COMES NOW** James M. Russo and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached Small Company Revenue Increase Disposition and Agreement and that the same is true and correct according to his best knowledge and belief.

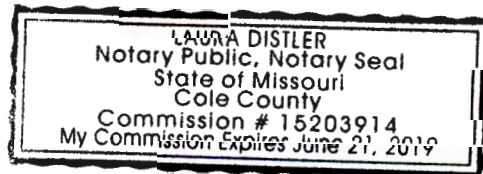
Further the Affiant sayeth not.

  
\_\_\_\_\_  
**James M. Russo**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 9<sup>th</sup> day of September, 2015.

  
\_\_\_\_\_  
NOTARY PUBLIC



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

In the Matter of the Rate Increase Requests     )  
of the Regulated Water and Sewer Utilities     )  
Owned and Operated by Ozark                     )  
International, Inc.                                     )                     Case No. WR-2015-0192


**AFFIDAVIT OF DAVID SPRATT**

State of Missouri     )  
                                   ) ss.  
County of Cole        )

**AFFIDAVIT**

**COMES NOW** David Spratt and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached Small Company Revenue Increase Disposition and Agreement and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

  
\_\_\_\_\_  
**David Spratt**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 9th day of September, 2015.

  
\_\_\_\_\_  
NOTARY PUBLIC

