

Exhibit No.:
Issue(s): *Non-Unanimous
Disposition Agreement*
Witness: *James A. Busch*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *WR-2020-0275*
Date Testimony Prepared: *October 22, 2020*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

WATER and SEWER DEPARTMENT

DIRECT TESTIMONY

OF

JAMES A. BUSCH

ELM HILLS UTILITY OPERATING COMPANY, INC.

CASE NO. WR-2020-0275

Jefferson City, Missouri
October 2020

1 A. Yes. The cases in which I have filed testimony before the Commission are
2 listed on Schedule JAB-d1 attached to this testimony.

3 Q. What is the purpose of your direct testimony?

4 A. The purpose of my direct testimony is to support the Non-Unanimous
5 Disposition Agreement entered into between Staff and Elm Hills Utility Operating Company,
6 Inc. (Elm Hills or Company), filed by Staff on September 9, 2020, in Case No. WR-2020-0275.
7 I will also sponsor the various reports developed by Staff in the course of its audit and
8 investigation, and attached to the Non-Unanimous Disposition Agreement, that support Staff's
9 position in this case. The Non-Unanimous Disposition Agreement, along with the various
10 reports and documents developed by Staff, are attached to my testimony as Schedule JAB-d2.

11 Q. Can you briefly describe the Staff-Assisted Rate Case Rule 20 CSR
12 4240-10.075?

13 A. Yes. The Staff-Assisted Rate Case Rule (Rule) became effective on May 30,
14 2018. This Rule was an update of a prior Small Utility Rate Case Procedure rule.

15 Pursuant to the rule, upon the commencement of a small utility rate case, Staff must
16 conduct an investigation of the utility's request. Staff's investigation may include a review of
17 any and all information and materials related to the utility's cost of providing service and its
18 operating revenues, the design of the utility's rates, the utility's charges and fees, all provisions
19 of the utility's tariffs, and any operational or customer service issues that are discovered during
20 the investigation.¹

¹ 20 CSR 4240-10.075 (8) (A).

1 The rule further states that not later than 90 days after the case has been opened, Staff
2 shall provide to all parties a report of its preliminary results, including its audit, investigation,
3 analysis, and workpapers.²

4 Generally, after this report is submitted, all parties will provide comments and
5 suggestions to Staff for consideration.

6 Then, at Day 120 of the rate case timeline, Staff must propose an initial, confidential,
7 settlement proposal to all parties. This proposal will address all areas of the rate increase,
8 including, but not limited to revenue requirement, rates, and any tariff changes. Staff is also
9 required to provide its workpapers to the parties.³

10 As contemplated by rule, everything attached, or included with, Staff's settlement offer
11 is strictly intended for settlement negotiations only.⁴

12 Within ten days of Staff's settlement offer, all other parties are required to state
13 whether they agree or not with Staff. If no agreement is reached, further settlement negotiations
14 are conducted.⁵

15 Finally, by Day 150, a Disposition Agreement is anticipated between at least Staff and
16 the utility. This may be a full or a partial disposition agreement. However, it is also possible
17 that an agreement cannot be reached; in that case, Staff would file a motion with the
18 Commission indicating an evidentiary hearing is necessary.⁶

² 20 CSR 4240-10.075 (8) (F).

³ 20 CSR 4240-10.075 (9).

⁴ 20 CSR 4240-10.075 (9) (B).

⁵ 20 CSR 4240-10.075 (9) (C).

⁶ 20 CSR 4240-10.075 (11).

1 If a party does not agree to the proposed settlement, any non-signatory party has
2 five days to file a pleading regarding its position regarding the Disposition Agreement and
3 whether or not the non-signatory party requests an evidentiary hearing.⁷

4 Q. Briefly provide a background of Case No. WR-2020-0275.

5 A. On March 6, 2020, Elm Hills filed for a rate increase under the provisions of the
6 Staff-Assisted Rate Case Rule 20 CSR 4240-10.075. With its request, Elm Hills requested an
7 increase in water revenues of \$135,745, and an increase in sewer revenues of \$393,919. Each
8 request was given its own case number, but after a motion to consolidate, the requests were
9 consolidated under the case number, WR-2020-0275.

10 Under the Rule, a local public hearing (LPH) is to be held within sixty days of the filing
11 of the request, unless it is determined by the parties that a LPH is unnecessary.⁸ In this case, a
12 request was made to delay any LPH due to the beginning of the Covid-19 pandemic and the
13 uncertainty surrounding how to conduct LPHs under CDC and State of Missouri guidelines.
14 However, pursuant to the Commission's June 17, 2020, order, a Virtual Public Hearing (VPH)
15 was held on July 14, 2020.

16 During the pendency of the rate case, Staff, in consultation with the Company, filed for
17 two separate extensions, as allowed by rule,⁹ for the filing of the Disposition Agreement. On
18 September 2, 2020, Elm Hills filed for a waiver to extend the filing date of the Disposition
19 Agreement, which was granted by the Commission. On September 9, 2020, a Non-Unanimous
20 Disposition Agreement was filed between Staff and Elm Hills. Attached to the Agreement,

⁷ 20 CSR 4240-10.075 (11) (D).

⁸ 20 CSR 4240-10.075 (6).

⁹ 20 CSR 4240-10.075 (5) (A).

1 among other items, were reports produced by Staff's Auditing, Customer Experience, and
2 Water and Sewer Departments supporting Staff's case.

3 On September 14, 2020, the Public Counsel filed a pleading indicating its objection to
4 the Non-Unanimous Disposition Agreement and requesting an evidentiary hearing.

5 Q. What issues did Public Counsel indicate it particularly opposed?

6 A. In its pleading filed on September 18, 2020, Public Counsel indicated that it
7 opposes the overall rate of return calculation that was agreed to by Staff and the Company.
8 Public Counsel also, in that same pleading, indicated that the rate of return calculation be the
9 sole issue for the evidentiary hearing.

10 Q. What is your role in the rate case process?

11 A. As Manager of the Water and Sewer Department, I have general supervisory
12 responsibilities for all rate cases filed by water and sewer utilities regulated by the Commission.
13 Under the Staff-Assisted Rate Case Rule, I assign a member of my staff to be the Case Manager
14 of the rate case to supervise the various other Staff members assigned to the case.
15 In consultation with the Case Manager, managers of various other Staff departments, Staff
16 Counsel, and Staff upper management, I review Staff's progress and various positions that Staff
17 will propose. I review all reports that Staff prepares starting with the Day 90 report, through
18 our Settlement Offer, and ultimately, I sign the Disposition Agreement on behalf of Staff.

19 Q. What was the ultimate revenue requirement agreed to between Staff and
20 Elm Hills?

21 A. For the water system, the agreed upon revenue requirement is \$106,563. This
22 represents an increase of \$77,818 over current water revenues.

1 For the sewer system, the agreed upon revenue requirement is \$515,956. This represents
2 an increase of \$389,369 over current sewer revenues.

3 Q. What was the agreed to rate of return agreed to between Staff and Elm Hills?

4 A. In this case, Staff and Elm Hills agreed to a range of 9.5% - 10.0% rate of return.
5 This range was based on a capital structure of 50% debt and 50% equity. The cost of debt range
6 was determined to be between 7.5% and 8.0%, and the return on equity range was determined
7 to be between 11.5% and 12.0%.

8 Q. Why did Staff and Elm Hills agree to a range for rate of return rather than a
9 specific rate of return?

10 A. In any determination of revenue requirement, there are various components that
11 make up the overall amount. Some of these components include rate base, salaries, maintenance
12 expense, etc. Another major component is rate of return. Ultimately, when the various parties
13 are negotiating a revenue requirement settlement, the parties can agree to the ultimate revenue
14 requirement even though there are differences in the various ratemaking components. Since
15 the only number that is truly necessary in order to establish rates is the revenue requirement,
16 the specific values of certain components are not necessary to be agreed upon. However, Staff
17 recognizes that the Commission and/or other parties are interested in the general rate of return
18 and return on equity that is agreed upon. Thus, Staff and Elm Hills, through negotiations, were
19 able to agree on a range of rate of return and return on equity.

20 Q. Has Public Counsel indicated what it believes an appropriate rate of return
21 should be for Elm Hills in this proceeding?

1 A. I am not familiar with Public Counsel's recommendation of an appropriate rate
2 of return in this matter. Staff anticipates Public Counsel will reveal its recommendation in its
3 direct testimony.

4 Q. Who performed Staff's rate of return calculation?

5 A. Staff expert Peter Chari of Staff's Financial Analysis Department
6 prepared Staff's rate of return, cost of debt, return on equity, and capital structure analysis
7 in this proceeding. Mr. Chari's analysis is contained in the Rate of Return and Capital
8 Structure section in Staff's Auditing Department Review and Audit (*see* pages 13-14 of
9 Schedule JAB-d2).

10 Q. What was Staff's recommendation for rate of return and capital structure in
11 this matter?

12 A. As a result of its investigation and audit of Elm Hills' request to increase
13 its water and sewer revenues, Staff recommended a rate of return of 9.51% calculated based on
14 a return on equity of 11.51%, a cost of debt of 7.51%, and a hypothetical capital structure of
15 50% debt and 50% equity.

16 Q. Is the Non-Unanimous Disposition Agreement entered into by Staff and Elm
17 Hills consistent with Staff's recommended rate of return and capital structure in this matter?

18 A. Yes. The range agreed to within the Agreement incorporates Staff's
19 recommended rate of return, and is based upon a capital structure identical to that recommended
20 by Staff.

21 Q. What other Staff members contributed to Staff's audit and investigation?

1 A. The following Staff members worked on Staff's audit and investigation:

2 Case Manager – Curt B. Gateley

3 Auditing -- Courtney Barron, Amanda C. McMellen, Angela Niemeier,
4 and Ashley Sarver

5 Customer Experience – Tammy Huber

6 Engineering Analysis – David T. Buttig, PE

7 Water and Sewer – Andrew Harris and Daronn A. Williams.

8 Affidavit signed by each participating Staff member is attached to my testimony as
9 Schedule JAB-d3.

10 Should any party address items in testimony or if the Commission has any questions
11 regarding any specific aspects of Staff's report and investigation that any of the above Staff
12 Members participated on, those witnesses will file the appropriate testimony, and/or will be
13 made available at the hearing.

14 Q. What is Staff's recommendation?

15 A. Staff recommends that the Commission approve the Non-Unanimous
16 Stipulation and Agreement filed on September 9, 2020.

17 Q. Does this conclude your Direct testimony?

18 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Elm Hills Utility Operating)
Company, Inc.'s Request for a Water and) Case No. WR-2020-0275
Sewer Rate Increase)

AFFIDAVIT OF JAMES A. BUSCH

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COME NOW JAMES A. BUSCH and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Direct Testimony of James A. Busch*; and that the same is true and correct according to his best knowledge and belief, under penalty of perjury.

Further the Affiants sayeth not.

/s/ James A. Busch
_____)
JAMES A. BUSCH

**Cases of Filed Testimony
James A. Busch**

<u>Company</u>	<u>Case No.</u>
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GO-98-484
Laclede Gas Company	GR-98-374
St. Joseph Light & Power	GR-99-246
Laclede Gas Company	GT-99-303
Laclede Gas Company	GR-99-315
Fiber Four Corporation	TA-2000-23; et al
Missouri-American Water Company	WR-2000-281/SR-2000-282
Union Electric Company, d/b/a AmerenUE	GR-2000-512
St. Louis County Water	WR-2000-844
Empire District Electric Company	ER-2001-299
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329
Laclede Gas Company	GO-2000-394
Laclede Gas Company	GR-2001-629
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company, d/b/a AmerenUE	EC-2001-1
Laclede Gas Company	GR-2002-356
Empire District Electric Company	ER-2002-424
Southern Union Company	GM-2003-0238
Aquila, Inc.	EF-2003-0465
Missouri-American Water Company	WR-2003-0500
Union Electric Company, d/b/a AmerenUE	GR-2003-0517
Aquila, Inc.	ER-2004-0034
Aquila, Inc.	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Empire District Electric Company	ER-2004-0570
Aquila, Inc.	EO-2002-0384
Aquila, Inc.	ER-2005-0436
Empire District Electric Company	ER-2006-0315
Kansas City Power & Light Company	ER-2006-0314
Union Electric Company, d/b/a AmerenUE	ER-2007-0002
Aquila, Inc.	EO-2007-0395
Missouri-American Water Company (Live)	WC-2009-0277
Missouri-American Water Company	WR-2010-0131
Review of Economic, Legal and Policy Considerations Of District Specific Pricing and Single Tariff Pricing (Live)	SW-2011-0103
Timber Creek Sewer Company	SR-2011-0320
Missouri-American Water Company	WR-2011-0337

<u>Company</u>	<u>Case No.</u>
Emerald Pointe Utility Company	SR-2013-0016
City of Pevely and CPWSD C-1 of Jefferson County	WC-2014-0018
Hickory Hills Water and Sewer Company, Inc.	SR-2014-0166/WR-2014-0167
Peaceful Valley Service Company (Live)	SR-2014-0153/WR-2014-0154
Central Rivers Wastewater Utility	SR-2014-0247
Missouri-American Water Company	WR-2015-0301
Ridge Creek Water, LLC	WO-2017-0236
Missouri-American Water Company	WO-2018-0059
Missouri-American Water Company	WR-2017-0285
Liberty Utilities (Missouri Water), LLC and Ozark	WM-2018-0023
Liberty Utilities (Missouri Water), LLC	WR-2018-0170
Osage Utility Operating Company (Live)	WA-2019-0185

**NONUNANIMOUS DISPOSITION AGREEMENT REGARDING DISPOSITION OF
SMALL UTILITY COMPANY REVENUE INCREASE REQUEST**

ELM HILLS UTILITY OPERATING COMPANY, INC.

MO PSC FILE NO. WR-2020-0275

BACKGROUND

Elm Hills Utility Operating Company, Inc. ("Company") initiated the small company revenue increase request ("Request") for water and sewer service that 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 20 CSR 4240-10.075, Small Utility Rate Case Procedure ("Small Company Procedure"). In its request letter, which was received at the Commission's offices on March 6, 2020, the Company set forth its request for an increase of \$135,745 in its total annual water service operating revenues and \$393,919 increase in sewer operating revenues. The Company also acknowledged that the design of its customer rates, its service charges, its customer service practices, its general business practices and its 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 127 water customers and 378 sewer customers.

Pursuant to the provisions of the Staff Assisted Rate Case 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.)

Upon completion of its 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 resolution of the Company's Request.

RESOLUTION OF THE COMPANY'S RATE INCREASE REQUEST¹

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

- (1) The agreed upon water revenue requirement increase of \$77,818 added to the level of previous revenues of \$28,745 results in overall annual revenues of \$106,563. The agreed upon sewer revenue requirement increase of \$389,369 added to the level of previous revenues of \$126,587 results in overall annual revenues of \$515,956. These revenue requirements are just and reasonable and designed to recover the Company's cost of service. These amounts are shown on the ratemaking income statements found in Attachment A;
- (2) The Auditing Department conducted a full and complete audit of the Company's books and records using the 12-month period ended December 31, 2019, updated to March 31, 2020, as the basis for the revenue requirement determined above. The audit findings can be found in Attachments B and C;
- (3) The agreed upon net rate base is \$343,843 for water and \$1,607,013 for sewer. The development of this amount is shown on the rate base worksheet that is found in Attachment C. These amounts are included in the audit work papers in the ultimate determination of the revenue requirement shown in (1) above;
- (4) For purposes of calculating the revenue requirement, the signatories used estimates of an overall rate of return within a range of 9.50% to 10.00%, calculated based on a hypothetical capital structure consisting of 50% debt and 50% equity, with a cost of debt within a range of 7.50% to 8.00% and a return on equity within a range of 11.5% to 12.00%;
- (5) The schedule of depreciation rates in Attachment D includes the depreciation rates used by Staff in its revenue requirement analysis and shall be the prescribed schedule of water/sewer plant depreciation rates for the Company;
- (6) To allow the Company the opportunity to collect the revenue requirement agreed to in (1) above, the rates as shown on Attachment E 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;
- (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 substantially in the form set out in the example tariff sheet(s) attached as Attachment G. The proposed tariffs will contain a set of consolidated rates for sewer customers in the Twin Oaks/Preserve, Rainbow Acres, State Park Village, and Missouri Utilities service areas. The proposed tariff revisions will bear an effective date of not earlier than October 17, 2020;

¹ Staff and the Company note that if this matter is determined as a result of an evidentiary hearing process, reasonable rate case expenses would need to be added to the identified revenue requirements.

(8) The current PSC MO No. 1 and 2 tariffs will be cancelled and replaced by PSC MO Numbers 3 and 4, which are included in the example tariff described above;

(9) Within six (6) months of the effective date of an order approving this Disposition Agreement, the Company agrees to have installed meters measuring flows into and out of the Elm Hills Mobile Home Park. Within three (3) years of the effective date of an order approving this Disposition Agreement, the Company agrees to have made necessary repairs and installations such that all other water customers are served by functioning meters, with the exception of those commercial customers for which the installation of meters is infeasible. The Company will provide Staff and OPC a diagram/illustration of the suspected location of main(s) running through the Elm Hills Mobile Home Park and proposed metering locations for that facility;

(10) Within ninety (90) days of the effective date of an order approving this Disposition Agreement, the Company shall implement the following recommendations and provide proof of implementing the recommendations to the Manager of the Commission's Auditing Department:

(a) The Company will begin tracking all work conducted on its behalf by Central States Water Resources, Inc. in the form of a time record. This time record will include a description of the job performed, length of time to complete, name/title of the employee who conducted the work, and tracked by each system. The time record information should be maintained in sufficient detail to capture the amount of time each employee spends on operation and maintenance activities, as opposed to construction activities. The Company also agrees that detailed timesheets will be maintained for any future employees Central States Water Resources, Inc. may retain;

(b) The Company shall document (i) on each water system invoice when each item is placed into plant in service following the Missouri Department of Natural Resources' final inspection and sign-off; and (ii) on each sewer system invoice when each item on the invoice is placed into plant in service following the engineer's sealed MDNR certificate of completion; and

(c) The Company shall maintain a spreadsheet for Plant Additions and Retirement of Property (including book cost of plant retired, cost of removal, or salvage credit) along with supporting documentation (i.e. invoices) to ensure all plant assets are properly reflected in future rate case proceedings. This spreadsheet should reconcile to the invoices provided by vendor (refer to (b) listed above).

(11) The Company will modify its Operations and Maintenance (O&M) contractor bidding process, as necessary, to reflect the following principles agreed to by the parties to this Disposition Agreement:

(a) The Company will send a single RFP to pre-qualified prospective contractors that lists all the systems that the Company seeks bids for and then requests separate bids for the operation of each system followed by an aggregate

- bid where the bidder lists all systems the bidder is willing to bid on and provides the total combined bid for that aggregate;
- (b) The Company will expand the bidding pool to reach as many prospective bidders as possible;
 - (c) The Company will provide a place on the RFP response for bidders to include services outside the scope requested and estimates for the same;
 - (d) The Company will provide a place on the RFP response for bidders to indicate any point where the bid does not include items otherwise required by the RFP along with an explanation for their omission and an estimate of the cost to include those items; and
 - (e) The Company will request bidders provide references and evaluate those references as needed.
- (12) 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 Disposition Agreement. The notice shall include a summary of the impact of the proposed rates on an average residential customer's bill, and specifically address the transition to metered rates for applicable flat rate customers, as well as the anticipated approximate dates for the transition for different customer types.
- (13) Staff may conduct follow-up reviews of the Company's operations to ensure that the Company has complied with the provisions of this Disposition Agreement;
- (14) The Company and Staff agree that they have read the foregoing 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 parties; and that the Company freely and voluntarily enters into this Disposition Agreement; and
- (15) The above agreements satisfactorily resolve all issues identified by Staff and the Company regarding the Company's request, except as otherwise specifically stated herein additional matters.

Additional Matters

Other than the specific conditions agreed upon and expressly set out herein, the terms of this Disposition Agreement reflect compromises between the Staff and the Company, and no party has agreed to any particular ratemaking principle in arriving at the amount of the annual operating revenue increase specified herein.

The results of Staff's inspections and review of the Company's operation of its facilities can be found in the Customer Experience Department Report and Water and Sewer Department Report, Attachments H and I, respectively. Staff has completed a Summary of Case Events and has included that summary as Attachment J to this Disposition Agreement.

The Company and Staff acknowledge that Staff will be filing this Disposition Agreement,

and the attachments hereto, in the existing case and that the Company will file the proposed tariff revisions called for in the agreement. 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 and without waiving the confidentiality of the facts and positions disclosed in the course of settlement, Staff shall have the right to provide an oral explanation to support its entering into this Disposition Agreement, if the Commission requests one 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 and without waiving the confidentiality of the facts and positions disclosed in the course of settlement, Staff will be available to answer Commission questions regarding this Disposition Agreement. To the extent reasonably practicable, Staff shall provide the Company with advance notice of any such agenda meeting so that it may have the opportunity to be present and/or represented at the meeting.

SIGNATURES

Agreement Signed and Dated:



Michael Duncan
Vice President
Elm Hills Utility Operating Company, Inc.

9-9-2020

Date

Jim Busch
Manager – Water & Sewer Department
Missouri Public Service Commission Staff

Date

List of Attachments

- Attachment A – Ratemaking Income Statements
- Attachment B – Auditing Department Report
- Attachment C – EMS Runs
- Attachment D – Schedules of Depreciation Rates
- Attachment E – Rate Design Worksheets
- Attachment F – Billing Comparison Worksheets
- Attachment G – Example Tariffs
- Attachment H – CXD Report
- Attachment I – Water and Sewer Department Report
- Attachment J – Summary of Events

SIGNATURES

Agreement Signed and Dated:

Michael Duncan
Vice President
Elm Hills Utility Operating Company, Inc.



Jim Busch
Manager – Water & Sewer Department
Missouri Public Service Commission Staff

Date

09/09/2020

Date

List of Attachments

- Attachment A – Ratemaking Income Statements
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Disposition Agreement Attachment A
Ratemaking Income Statement

Missouri Utilities

Water Rate Making Income Statement

Operating Revenues at Current Rates

1			
2			
3	Total Operating Revenues	\$	28,745
4	* See "Revenues - Current Rates" for Details.		

Cost of Service			Customer	Commodity
<u>Item</u>	<u>Amount</u>		Charge	Charge
5	Source of Supply	\$ 2,011	1.00 \$	2,011 \$ -
6	Pumping Expenses	\$ 4,134	0.00 \$	- \$ 4,134
7	Water Treatment	\$ 28,101	0.20 \$	5,620 \$ 22,481
8	Transmission & Distribution	\$ 1,053	1.00 \$	1,053 \$ -
9	Customer Accounts	\$ 4,855	1.00 \$	4,855 \$ -
10	Customer Service	\$ -	\$	- \$ -
11	Sales Promotion	\$ -	\$	- \$ -
12	Administrative & General Expenses	\$ 12,552	0.50 \$	6,276 \$ 6,276
13	Depreciation	\$ 13,584	1.00 \$	13,584 \$ -
14	Other Operating Expense	\$ 1,380	1.00 \$	1,380 \$ -
15	Sub-Total Operating Expenses	\$ 67,670		\$ 34,779 \$ 32,891
16	Income Taxes	\$ 6,194	0.50 \$	3,097 \$ 3,097
17	Interest Expense	\$ 12,911	0.60 \$	7,747 \$ 5,164
18	Return on Equity	\$ 19,788	0.60 \$	11,873 \$ 7,915
19	Total Cost of Service	\$ 106,563		\$ 57,496 \$ 49,067
20	Cost to recover in rates	\$ 106,563		\$ 57,496 \$ 49,067
21	Overall Revenue Increase Needed	\$ 77,818		

MO Utilities, Rainbow Acres, State Park Village, and Twin Oaks

Sewer Rate Making Income Statement

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	126,587
2	Other Operating Revenues *	\$	2,542
3	Total Operating Revenues	\$	129,129

4 * See "Revenues - Current Rates" for Details

5

Cost of Service

	Item		Amount
8	Collection Operation Expenses	\$	-
9	Collection Maintenance Expense	\$	9,313
10	Pumping Operations Expense	\$	1,973
11	Pumping Maintenance Expense	\$	3,656
12	Treatment Operations Expenses	\$	116,216
13	Treatment Maintenance Expenses	\$	1,969
14	Customer Account Expense	\$	13,725
15	Administration & General Expenses	\$	98,842
16	Depreciation Expense	\$	85,653
17	Other Operating Expenses	\$	5,375
18	Sub-Total Operating Expenses	\$	336,722
19	Income Tax	\$	28,950
21	Interest Expense	\$	60,343
22	Return on Equity	\$	92,484
23	Total Cost of Service	\$	518,499
24	Cost to Recover in Rates	\$	515,957
25	Overall Revenue Increase Needed	\$	389,369

Disposition Agreement Attachment B
Auditing Department Report

AUDITING DEPARTMENT REVIEW AND AUDIT

Elm Hills Utility Operating Company, Inc. (“Elm Hills” or “Company”) is a regulated public water and sewer utility that provides water service to approximately 127 customers in four certificated service areas of Pettis County and sewer service to approximately 378 sewer customers in the service areas of Pettis and Johnson counties.

The Commission’s *Order Approving Stipulation and Agreement, Granting CCN and Transfer of Assets* in Case No. SM-2017-0150, effective September 29, 2017, granted the transfer of the utility assets of Missouri Utilities Company (“Missouri Utilities” or “MUC”) to Elm Hills and granted certificates of convenience and necessity (“CCN”) for Elm Hills to install, acquire, build construct, own operate, control, manage and maintain systems in the areas that had been served by Missouri Utilities and State Park Village. The Commission Order in Case No. SA-2018-0313, granted Elm Hills a CCN to provide sewer service within the Twin Oaks (or “The Preserve”) and Rainbow Acres properties, effective September 22, 2018.

On March 6, 2020, Elm Hills filed for a general rate increase to its water and sewer rates under the Commission’s Staff Assisted Rate Case Procedure, 20 CSR 4240-10.075, requesting increases in its annual operating revenues of \$135,745 for water service and \$393,919 for sewer services. Elm Hills provides water and sewer service to the following five systems:

Water / Sewer	System Name	Water Customers	Sewer Customers
Water & Sewer	Missouri Utilities Company	127	128
Sewer	State Park Village		162
Sewer	Rainbow Acres		44
Sewer	Twin Oaks/Preserve		44

REVENUE INCREASE RECOMMENDATION

The Auditing Department Staff (“Audit Staff”) reviewed the books and records including the general ledgers and invoices (if applicable) of the Company and Central States Water Resources (“CSWR”), the parent company of Elm Hills, from January 2017 through March 31, 2020. The Audit Staff’s activities in this case provide a reasonable basis for the recommendation presented in this Report. Based upon the examination of the Company’s activities, the Audit Staff’s cost of service calculation reflects the need for increases in annual revenues in the amount of \$77,818 for water and \$389,369 for sewer. It is the Audit Staff’s opinion that these revenue requirement recommendations are reasonable for the 120-Day audit/investigation results given the current operating environment of the Company and the information provided and reviewed in the audit to date. Attached to this Report are Audit Staff’s Accounting Schedules.

TEST YEAR AND UPDATE PERIOD

The test year for this case is the 12-months ending December 31, 2019, updated for known and measurable changes through March 31, 2020. The completion date for construction projects to be included in this case is May 20, 2020.

RATE OF RETURN AND CAPITAL STRUCTURE

The Commission’s Financial Analysis Department provided the Audit Staff with a rate of return recommendation. To recommend an allowed rate of return (“ROR”), Staff of the Financial Analysis Department examined the financial risk and business risk of Elm Hills. Using the S&P May 27, 2009 Credit Rating Criteria, Staff now assigns a Financial Risk Profile (“FRP”) of ‘Highly Leveraged’ and a Business Risk Profile (“BRP”) of ‘Satisfactory’ to Elm Hills.

Because capital structure plays an important role in ratemaking, Staff’s decision to assign Elm Hills an FRP of ‘Highly Leveraged’ is guided by the fact that Elm Hills is capitalized by about 94% long-term debt and about 6% equity. According to S&P May 27, 2009 Credit Rating Criteria, a company capitalized with more than 60% debt is considered ‘Highly Leveraged’.

An appropriate BRP for Elm Hills is “Satisfactory”. Staff changed its BRP estimation of “Weak” as reflected in its Day 90 recommendation after making a more detailed review of the S&P Credit Rating methodology. After its review, it appears that Staff previously gave too much weight to the past poor financial results of Elm Hills (i.e., Elm Hills’ reported negative profits). Determination of credit ratings is done by considering both retrospective and prospective factors. While Elm Hills reported negative profits and earnings before interest, taxes, depreciation and amortization (EBITDA) in the past, an increase in rates to better match its cost of service can be

reasonably expected to improve a utility's financial position.¹ Elm Hills is now seeking to raise its rates to cover its costs of operation and, as a result, the Staff expects that the Commission will allow Elm Hills to charge reasonable rates that will be enough to cover its costs of operation, and provide it an opportunity to earn a reasonable rate of return. Prospectively, this gives Elm Hills an opportunity for a much brighter financial position. Additionally, Elm Hills reported that it has not seen significant impact from the COVID-19 pandemic as of yet.² All these mitigating factors led Staff to change its earlier estimation of Elm Hills BRP.

Determination of BRP being mostly qualitative, some perspective from S&P Credit ratings was important in guiding Staff's analysis. S&P Credit Ratings assigns a BRP of 'Excellent' to major Water and Wastewater utilities. Regulated utilities and holding companies that are utility-focused virtually always fall in the upper range ("Excellent" or "Strong") of business risk profile.³ In Staff's reasonable estimation, a BRP of "Satisfactory" is consistent with Elm Hills' overall business risk.

With an estimated 'FRP/BRP' of "Highly Leveraged"/"Satisfactory", Staff assigns a credit rating of "B+" to Elm Hills.⁴ A credit rating of "B+" corresponds to a debt cost of 7.51%. Staff adds a risk premium of 4% to the debt cost to get a return on equity ("ROE") of 11.51% as prescribed by the Bond Yield plus Risk Premium method.⁵

Staff will use the same hypothetical capital structure ordered by the Commission in its decision in rate Case No. WR-2017-0259 for Indian Hills Utility Operating Company, Inc., another subsidiary of CSWR.

With this, Staff recommends an ROR of 9.51% calculated based on an ROE of 11.51%, debt cost of 7.51%, and a hypothetical capital structure of 50% debt and 50% equity. More details are found in Staff's workpapers.

RATE BASE

Staff included in its cost of service all capital improvements completed by the Company and in service as of March 31, 2020. Elm Hills' net rate base is approximately \$1,950,856 (water \$343,843 and sewer \$1,607,013). To update Elm Hills' rate base, Staff researched the Nonunanimous Stipulation and Agreement for Case No. SM-2017-0150, which states that the rate

¹ After Elm Hills' sister company, Indian Hills, had its rates increased in Case No. WR-2017- 0259 Indian Hills' financial position as reflected in EBITDA results went from negative to positive.

² Response to DR. No. 0112

³ U.S. Utilities Ratings Analysis Now Portrayed In The S&P Corporate Ratings Matrix, November 30, 2007.

⁴ S&P May 27, 2009 Credit Matrix

⁵ Analysis of Equity Investments: Valuation (2002) by John D. Stowe, Thomas R. Robinson, Jerald E. Pinto and Dennis W. McLeavey (Used as part of the curriculum in the Chartered Financial Analyst Program).

base for State Park Village Sewer and Missouri Utilities at acquisition was \$0.00. In the Staff Recommendation Memorandum for Case No. SA-2018-0313, Staff also determined the rate base for Rainbow Acres and Twin Oaks/Preserve to be \$0.00 at acquisition.

Staff updated these amounts through May 20, 2020, the deadline for completed construction to be included in the case. In order to ensure accuracy of the Company's plant in service and accumulated depreciation reserve balances for Elm Hills, Staff reviewed all invoices relating to the additions of plant in service for the water and sewer improvements. Staff requested additional information from the Company for invoices that lacked description of work performed, as without this information Staff was unable to assign these to plant subaccounts. With response to Staff Data Request No. 0066.3 and information provided by the Company in an email response on Friday May 22, 2020, Staff was able to break several of these invoices into plant subaccounts. In the email, the Company explained that they had allocated these costs between different systems and sub accounts. For example, an invoice for Engineering Inspection could be for multiple projects. Therefore, it would be appropriate to spread the cost across several subaccounts, rather than just one. Staff allocated these across the plant subaccounts. However, there are remaining invoices for which Staff did not receive sufficient information and could not be broken out to subaccounts; those invoices were disallowed from plant. Staff notes that there may be some documentation concerning plant valuation that it did not receive.

Staff reviewed the invoices provided by the Company on June 22, 2020. This was the first opportunity that Staff had to review Pre Survey Investments (PSI) for Elm Hills. Staff has included PSI in plant. PSI are organizational fees that CSWR accumulated prior to acquiring Elm Hills. Staff disallowed invoices submitted as PSI if the expense was a normal reoccurring expense that is built into rates such as, primacy fees and Nitor billing expense. Staff also reviewed six Construction Work in Progress (CWIP) invoices. Five of these invoices, totaling \$14,072, were disallowed. As of May 22, 2020, these plant items were not transferred to plant in service⁶. Staff will not include these invoices since the response date of May 22, 2020 was after the deadline for completed construction to be included in the case.

As a result of the review of the invoices and general ledger related to capital expenditures, in general, Staff made the following adjustments:

- 1) Reduced booked values for any costs associated with current construction, Construction Work In Progress ("CWIP").
- 2) Reduced booked values for any costs not related to Elm Hills.
- 3) Reclassified some items between expense and capital, which had been recorded to the incorrect account(s).

⁶ May 22, 2020 response to Staff Data Request No. 0063.3.

- 4) Included a 20-year amortization of organizational costs that was booked to National Association of Regulatory Utility Commissions (“NARUC”) Uniform Systems of Accounts (“USOA”) Account 301, Organization.
- 5) Included the capitalized portion of payroll expenses allocated to each system based on each system’s plant as a percentage of total plant.
- 6) Staff included in capital costs an allowance for funds used during construction (AFUDC). AFUDC was calculated by applying Staff’s recommended long-term debt rate to monthly capital expenditures.

In response to Staff Data Request No’s. 0059, 0060, 0061, and 0062, the Company states no Contributions in Aid of Construction (“CIAC”), Customer Advances, Customer Deposits, or Inventories have been booked. In November 2019, the Company began booking Prepayments in Missouri Utilities Water, Missouri Utilities Sewer, and State Park Village service areas.

DEPRECIATION

Staff’s Engineering Analysis Department reviewed existing depreciation rates for Elm Hills in conjunction with plant and depreciation reserve balances. Staff is proposing changes to the depreciation rates currently in effect for Elm Hills.

Because Elm Hills has made, and will continue to make, substantial capital improvements to most of its water and sewer systems, Staff proposes uniform depreciation rates for these systems’ accounts so the new assets can properly be evaluated in the future. The recommended depreciation rates can be found in attachments A and B.

CORPORATE ALLOCATION

CSWR is a corporation that currently owns five regulated Missouri utility operating companies (Hillcrest Utility Operating Company, Inc., Raccoon Creek Utility Operating Company, Inc., Indian Hills Operating Company, Inc., Elm Hills Utility Operating Company, Inc., and Confluence Rivers Operating Company, Inc.) along with systems in Arkansas, Tennessee, Kentucky, Louisiana, and Texas. Each operating system has specific costs that are directly assigned on its books and records, therefore requiring no allocation. However, CSWR incurs other costs (i.e.: payroll, outside services, employee benefits, rent, etc.) that are common to all of CSWR’s service areas and that need to be allocated between the various regulated companies, and nonregulated operations (i.e., its acquisition activities). Staff excluded costs that were for expansion activities or were directly assigned to a state other than Missouri. Staff allocated 1.72% of the remaining corporate costs to Elm Hills. This allocation factor was based on the number of CSWR (current and acquisitions) customers for all systems as of March 31, 2020, compared to the Elm Hills

customer numbers at the same point. In addition, after corporate costs are allocated to Elm Hills, they must be allocated between the Elm Hills’ systems. Staff allocated Elm Hills’ corporate costs between these systems by using Staff’s most current customer numbers for each of these systems. As a result, Staff’s allocation factors for these systems are as follows:

System Name	Water Allocation Percentage	Sewer Allocation Percentage
Missouri Utilities Company	25.15%	25.35%
State Park Village		32.08%
Rainbow Acres		8.71%
Twin Oaks/Preserve		8.71%

REVENUES

Monthly Customer Charge Revenue

Elm Hills has one water system and four sewer systems. The water system bills have a fixed portion and a variable commodity portion. The four sewer system bills have fixed monthly customer charges. For purposes of annualizing water and sewer monthly charges for revenues, Staff used customer numbers as of March 31, 2020. These customer numbers were multiplied by the current monthly tariff rate and then multiplied by 12 to derive the annualized customer charge for revenues.

Water Commodity Revenues

In response to Staff Data Request No. 0031, the Company responded that Missouri Utilities Water had no functioning meters, so there is no commodity usage data per customer. To determine water commodity revenue for Missouri Utilities Water, Staff averaged the total monthly commodity usage and divided by the number of customers. The Company provided the total monthly commodity usage in an email on April 20, 2020.

Other Water and Wastewater Revenues

An additional source of revenue for Elm Hills is miscellaneous revenues which consists of: reconnect fees, disconnect fees, inspection, and water revenues. Primacy fees were excluded from expenses as a pass through expense. Therefore, these were excluded from revenue as well. Staff reviewed the Company’s general ledger for the miscellaneous revenue accounts. Staff has included the Company’s updated miscellaneous revenues amounts for the 12 months ending March 31, 2020. In Staff Data Request No. 0031, Staff requested information concerning late fees as well. Staff sent Data Request No. 0031.1, when it noted a difference in the amount shown in the response to Data Request No. 0031 for Miscellaneous Revenues compared to the amount for that item in the General Ledger. The Company responded that the data request response did not include late

fees. Staff submitted another Data Request No. 0032.2, to specifically request late fee amounts. The Company responded to Staff Data Request No. 0032.2 on June 2, 2020. Staff analysis of late fees revealed a downward trend, so Staff included the test year for the annualized late fee revenue.

OPERATING EXPENSES

Payroll, Payroll Tax, and 401(k)

Elm Hills does not have any direct employees. Employees of CSWR manage Elm Hills. As of March 31, 2020, CSWR has twenty-nine employees. However, CSWR employees informed Staff in discussions following their response to Data Request No. 0036, that they do not complete timesheets on a regular basis. So, the actual hours spent by these employees on Elm Hills could not be calculated.

Staff compared each employee's base salary as of March 2020 against the annual wage for similar occupations listed on the Missouri Economic Research and Information Center (MERIC) website to determine if CSWR employees' pay scale was comparable to salaries paid within the St. Louis Region. Staff's analysis determined that the base salary for each employee was not comparable to the annual wage for the mean (average) individual in the same occupation according to the MERIC database. Therefore, Staff made adjustments to CSWR's payroll to align each individual's salary within the average MERIC levels.

Due to the lack of timesheets, Staff could not verify the amount of time CSWR employees worked for Elm Hills. Therefore, for all CSWR employees, except Ms. Rehan Gerges, Staff applied the corporate allocation factor to determine payroll for Elm Hills. Staff was provided an accounting responsibility breakdown for Ms. Gerges, who is responsible for maintaining the accounting records and transactions for Elm Hills, Hayden's Place, St. Joseph's Glen, Eagle Ridge, and Oak Hill.⁷ Staff calculated her allocation factor using the customer numbers for each area she was assigned. Staff applied an allocation factor of 32.05% for Ms. Gerges's work on Elm Hills.

To account for the amount of labor that is associated with construction activities, Staff applied an estimated operation and maintenance (O&M) expense ratio to the CSWR employee's payroll expense. Since CSWR did not provide adequate timesheets, Staff estimated a 75% O&M expense ratio for all employees. The capitalized portion (25%) was included in plant in service as described in the Rate Base section above. Staff calculated payroll taxes based on Staff's annualized base salary and the current tax rates. In addition, CSWR has a 401k plan for its employees. CSWR matches up to 3% of each employee's pay for the Company 401k plan which Staff has included into its cost of service for Elm Hills using Staff's annualized salary.

Employee Benefits

⁷ Arkansas CSWC, LLC owns Hayden's Place, St. Joseph's Glen, Eagle Ridge, and Oak Hill.

CSWR provides medical, dental, vision, and life insurance for its employees. Staff reviewed all of the policies and invoices for the benefits in the test year period through March 31, 2020, in order to determine the level of insurance that should be included in the cost of service.

CSWR is paying 99% of the premiums for health, dental, and vision insurance, leaving only 1% to be paid by the employee. All other Missouri utilities of which Staff is aware require their employees to assume a greater percentage of responsibility for health benefits. Staff included 90% of the employees' premiums and disallowed 100% of family premiums. Therefore, Staff annualized only the employees' health, dental, and vision insurance by multiplying 90% of the monthly premium in effect as of March 2020 by 12 months to arrive at a recommended annual amount.

CSWR provides its employees life insurance based on the last two years of their salary. Staff reviewed other utilities' level of life insurance and determined a two year salary basis was reasonable. However, Mr. Josiah Cox, CSWR's President, is provided an additional insurance policy with premiums paid by CSWR. Staff believes this amount of coverage to be excessive. So, Staff made an adjustment to remove the premiums for this policy. Staff also annualized Accidental Death & Dismemberment, Long Term Disability, and Short Term Disability based on Staff's calculated salary amounts.

Workman's Compensation Insurance

For Workman's Compensation Insurance, Staff included the premium paid during the test year, then applied the corporate allocation factor of 1.72% to determine the amount to be included in the cost of service for Elm Hills.

Bank Fees

Staff reviewed the consolidated analysis statements provided by the Company in response to Staff Data Request No. 0022. Staff removed fees associated with transfers, fraud prevention services, deposited items returned unpaid, and "on us items," which are fees incurred when an item that is deposited is drawn on another Enterprise Bank account. Staff has included an annualized and normalized level of all other bank fees based off the most current twelve months of statement analysis's provided by the Company.

Billing Expense

MuniBilling is a utility accounting system that was previously used by Elms Hills to process customer billing and record customer notes. Elm Hills switched to Starnik as a billing software program effective for the February 2020 billing cycle. Elm Hills currently pays a \$6 fee annually per customer to Starnik. Elm Hills also uses Nitor Billing Services, LLC (Nitor) in conjunction with Starnik; Nitor is in charge of billing, payment collection, customer service, and coordination services for Elm Hill's customers. Nitor charges for the preparation and sending of customer bills

at the rate of \$2 per customer. This fee includes postage and materials for billing each customer. Elm Hills also uses Public Water Supply District No. 3 to supply water services to Elm Hill's sewer treatment plants. Public Water Supply District No. 3 also helps maintain a current monthly list of customers for \$100 a month. Staff annualized the Starnik billing software, Nitor Billing charges, and the Public Water Supply District No. 3 water services to calculate the level of customer billing expense to be included in the cost of service. Staff has removed all merchant fees, payment processing, one time fees, and customer side fees from this annualized number.

Department of Natural Resource ("DNR") Fees

Staff reviewed invoices regarding DNR expense for Account 928.1 for Elm Hills systems from January 1, 2017, through March 31, 2020. Staff included the annual state operating permit required by DNR and the other DNR expense incurred for the twelve months ending March 31, 2020, in their annualized level for this expense. Staff removed one-time primacy fees and permit transfer fees.

PSC Assessment

Staff reflected the most current Missouri Public Service Commission Assessment for the fiscal year 2020. For the systems that do not yet have a current assessment (Twin Oaks), Staff calculated an annual assessment by multiplying annualized revenues by the Commission's water/sewer assessment factor.

Rate Case Expense

At this time, Elm Hills has provided one invoice for rate case expense for this rate case. The invoice provided was for legal fees incurred by Elm Hills for the use of an outside attorney. Staff has disallowed this invoice because CSWR has internal counsel. Russ Mitten is the General Counsel for CSWR and Staff has included a portion of his salary in this rate case. The use of outside counsel while having in house counsel for a utility of this size is not necessary. The small water and sewer rate case proceedings are designed to prevent the utility from incurring sizeable costs for rate case proceedings. Many small water and sewer companies file for rate cases under the small water and sewer rate case proceedings without ever incurring legal costs while also not having in house attorneys.

Uncollectible Account / Bad Debts Expenses

During the test year, Elm Hills recorded \$82 in uncollectible expense and Staff believes the test year level reflects an ongoing level of expense. Therefore, no adjustments were made.

Outside Services - CSWR

Accounting/Auditor

Staff reviewed the invoices regarding financial statements and tax return fees for Account 923.5 for CSWR. Staff is allowing the costs associated with the audit of financial statements as of the

year ending December 31, 2018, and the 2017 corporate and partnership tax return preparation and review. Staff used the previously determined corporate allocation factor of 1.72% to allocate the cost to Elm Hills.

Outside Services – Elm Hills

Staff has reviewed general ledger Account 923 (including subaccounts) and supporting invoices for the period of January 1, 2017, through March 31, 2020 (39 months in total). For each subaccount, if there was an upward trend in expense level, Staff used the 12 months ending March 31, 2020, (the update period) as its normalized level for that subaccount. If there was no trend or a downward trend, Staff used a 39 month average to determine its normalized level for the subaccount. Staff excluded amounts for which the company did not provide invoices. Staff also removed non-reoccurring expenses, plant, invoices for holding companies, and Facebook advertising.

For one sub account (Account 923.1, Bank Fees), Staff only received one invoice. Staff normalized this cost by dividing the invoice amount by two because the service is not utilized by the Company very frequently.

Operations, Pumping, and Treatment

All the Elm Hills systems currently have a contract with Midwest Water Operations, LLC (“Midwest Water”) to operate and maintain the water and sewer systems, including required testing. The effective date for all these contracts is December 10, 2018, with a two year term. The contract amount for Missouri Utilities (sewer and water) and State Park Village is \$5,280 split equally between the systems. The Rainbow Acres and Twin Oaks contract amount is \$1,725 a month for each system. Staff annualized these monthly contract amounts and included these amounts in their annualized level of this expense.

Staff also reviewed invoices regarding operations, pumping, and treatment expense for Accounts 642, 722, and 742 for Elm Hills’ systems from January 1, 2017, through March 31, 2020. For Accounts 642 and 742, Staff annualized a 39 month average for the non-contract portion of the invoices and included this in their annualized level of this expense. For Account 722, Staff included the non-contract portion of the amount for the twelve months ending March 31, 2020, in their annualized level of this expense. Staff removed any mark-ups charged by Midwest Water for reimbursable expenses. The contract between Midwest Water and Elm Hills states that no markup will be charged on reimbursable expenses. Staff also removed any fees that should be included in determining late charges including door hangers for late payments and customer shut-offs/turn-ons for non-payment.

Repairs and Maintenance Expense

Staff reviewed invoices regarding repairs and maintenance expense for Accounts 673, 675, 712, 713, 732, and 752 for Elm Hills systems from January 1, 2017, through March 31, 2020. For Accounts 673, 675, 713, and 752, Staff annualized this cost using a 39 month average. For Accounts 712 and 732, Staff included the repairs and maintenance expense incurred for the twelve months ending March 31, 2020, in their annualized level for these accounts. Staff excluded general ledger entries for which the company did not provide invoices, any mark-ups charged by Midwest Water, customer side fees, work orders, vehicle use, non-reoccurring expenses, shut offs, door hangers, mileage, and plant. Staff included sewer backup charges, labor, costs of using jetter, lodging, and plumbing expenses in their annualized number.

Purchased Water

Staff reviewed invoices regarding purchased water for Account 602 for Elm Hills systems from January 1, 2017, through March 31, 2020. Staff annualized a 39 month average to determine their annualized level for purchased water. Staff removed general ledger entries for which the company did not provide invoices, corporate invoices, and late fees.

Communication Expense

CSWR has a policy which reimburses certain individual employees for their cell phone bills. Staff examined the amounts of AT&T Wireless, Spectrum and 8x8 Inc. payments made by CSWR during the test year and update period. Staff is disallowing half of the expense for all bills that CSWR has paid to reimburse employees for their cell phones bills, as the phones are used for both personal and business matters. Staff annualized all communication expense by developing a monthly level using the data that was available in the general ledger and the Company invoices. Staff then applied the previously determined corporate allocation factor of 1.72% to CSWR's communication expense for Elm Hills.

Property Insurance

CSWR has Property, Environmental, and Excess Liability over General Liability Insurance in place for all its operating systems. Staff reviewed the current insurance policies regarding insurance expense for Accounts 924.2 and 924.4 for Elm Hills systems. Staff calculated an allocation percentage by summing each systems value/coverage divided by the total value of all the systems. For Account 924.2, Staff applied each systems allocation percentage to the total cost of Colony and RUSI insurance to determine their annualized level for each system. For Account 924.4, Staff applied each systems allocation percentage to the total costs of Lloyds of London insurance to determine their annualized level for each system.

Property Taxes

Staff has reviewed all receipts paid in 2019 for property tax and real estate taxes provided in the response to Staff Data Request No. 0048. Staff determined the test year level represents and ongoing level of expense. Therefore, no adjustment was made.

Electricity Expense

Staff has reviewed the electric bills for each system to determine the amount of electricity expense to include in the rate for water and sewer operation. Staff reviewed the submitted invoices from January 1, 2018, to March 31, 2020. Staff annualized the electricity expense based on the trend determined for each system.

Fuel and Power Purchased for Pumping

Elm Hills sent Staff an email stating they started recording Account 721 general ledger entries in Account 743 beginning September 2019. Staff's annualized level for Account 721 is zero since Staff moved all the 721 general ledger entries to Account 743 Fuel & Power Sewage T and P.

Chemicals

Staff used the test year amounts for chemical expense because invoices were only provided for this time period. Staff removed any mark-ups charged by Midwest Water, any expenses that were not related to chemicals and any amounts charged to other systems not related to Elm Hills.

Travel Expenses

Staff reviewed monthly expense reports and receipts for travel expenses. Staff removed any non-recurring expense, if the travel was not for Elm Hills, and for employees who are not included in payroll. Staff allocated the total to the systems based on the customer numbers.

Miscellaneous Expense

Staff reviewed invoices regarding miscellaneous expense for Accounts 643, and 744 for the period of January 1, 2017, through March 31, 2020. For Account 643, Staff included the miscellaneous expense incurred for the twelve months ending March 31, 2020, in their annualized level for this account. For Account 744, Staff used a 39 month average to calculate an annualized level of this expense. Staff also included in these accounts amortizations of a regulatory asset that the Commission ordered in case No. SM-2017-0150, as described below. Staff removed any mark-ups charged by Midwest Water. Staff also removed invoices for Public Water Supply Dist. No. 3 because this is included in billing expense.

In Case No. SM-2017-0150, Elm Hills obtained a CCN for Missouri Utilities and State Park Village. Elm Hills and Missouri Utilities agreed to a purchase price that was based on the outstanding debts owed by Missouri Utilities; however, the Parties agreed that payment of these debts by Elm Hills should not be included in rate base. Instead, Elm Hills should be authorized to establish a regulatory asset and allowed to amortize the asset. The Commission ordered this regulatory asset to be recorded on the Company's balance sheet in the amount of approximately \$50,000, split equally between Missouri Utilities water and sewer systems, with this amount to be amortized to expense over a five year period. This amortization would begin the month after the

closing of the sale. The closing of the sale occurred in October 2017 and Elm Hills started amortizing the regulatory asset in November 2017.

Additional Adjustments

Staff has excluded from the cost of service those amounts related to: 1) late payment on invoices; 2) missing invoices; 3) non-reoccurring expenses; and 4) rounded up billing for electricity expense.

Audit Staff Recommendations for Elm Hills:

1. The Company should begin tracking all work conducted on its behalf by Central States Water Resources, Inc. in the form of a Time Record. This time record will include a description of the job performed, length of time to complete, name/title of the employee who conducted the work, and tracked by each system. The time record information should be maintained in sufficient detail to capture the amount of time each employee spends on operation and maintenance activities, as opposed to construction activities. The Company also agrees that detailed timesheets will be maintained for any future employees Elm Hill's Utility Operating Company, Inc. may retain. **This recommendation should be completed within ninety (90) days of any Commission order issued in this Case No. WR-2020-0275.**

2. The Company shall document on each invoice when each item on the invoice is placed into inventory and then subsequently the date when the item is placed into plant in service. **This recommendation should be completed within ninety (90) days of any Commission order issued in this Case, No. WR-2020-0275**

3. The Company shall immediately maintain a spreadsheet for Plant Additions and Retirement of Property (including book cost of plant retired, cost of removal, or salvage credit) along with supporting documentation (i.e. invoices) to ensure all plant assets are properly reflected in future rate case proceedings. This spreadsheet should reconcile to the invoices provided by vendor (refer to #2 listed above). **This recommendation should be completed within ninety (90) days of any Commission order issued in this Case, No. WR-2020-0275.**

Disposition Agreement Attachment C

EMS Runs

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 9.51% Return	<u>C</u> 9.51% Return	<u>D</u> 9.51% Return
1	Net Orig Cost Rate Base	\$343,843	\$343,843	\$343,843
2	Rate of Return	9.51%	9.51%	9.51%
3	Net Operating Income Requirement	\$32,699	\$32,699	\$32,699
4	Net Income Available	-\$26,567	-\$26,567	-\$26,567
5	Additional Net Income Required	\$59,266	\$59,266	\$59,266
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,194	\$6,194	\$6,194
8	Current Income Tax Available	-\$12,358	-\$12,358	-\$12,358
9	Additional Current Tax Required	\$18,552	\$18,552	\$18,552
10	Revenue Requirement	\$77,818	\$77,818	\$77,818
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$77,818	\$77,818	\$77,818

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
WATER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$353,104
2	Less Accumulated Depreciation Reserve		\$10,117
3	Net Plant In Service		\$342,987
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Contributions in Aid of Construction Amortization		\$0
7	Materials & Supplies		\$0
8	Prepayments		\$521
9	Prepayments (CSWR)		\$335
10	TOTAL ADD TO NET PLANT IN SERVICE		\$856
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$0
13	State Tax Offset		\$0
14	City Tax Offset		\$0
15	Interest Expense Offset		\$0
16	Contributions in Aid of Construction		\$0
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	TOTAL SUBTRACT FROM NET PLANT		\$0
20	Total Rate Base		\$343,843

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

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Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$23,169	P-2	\$0	\$23,169		\$0	\$23,169
3	302.000	Franchises	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$23,169		\$0	\$23,169		\$0	\$23,169
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$40,689	P-7	\$0	\$40,689		\$0	\$40,689
8	311.000	Structures and Improvements - SSP	\$8,608	P-8	\$0	\$8,608		\$0	\$8,608
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	314.000	Wells and Springs	\$46,137	P-10	\$0	\$46,137		\$0	\$46,137
11	316.000	Supply Mains	\$58,882	P-11	\$0	\$58,882		\$0	\$58,882
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$0	\$154,316		\$0	\$154,316
13		PUMPING PLANT							
14	321.000	Structures and Improvements - PP	\$0	P-14	\$0	\$0		\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0		\$0	\$0
16	325.000	Electric Pumping Equipment	\$13,533	P-16	\$0	\$13,533		\$0	\$13,533
17	325.200	Booster Pump Equip	\$0	P-17	\$0	\$0		\$0	\$0
18		TOTAL PUMPING PLANT	\$13,533		\$0	\$13,533		\$0	\$13,533
19		WATER TREATMENT PLANT							
20	332.000	Water Treatment Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
22		TRANSMISSION & DIST. PLANT							
23	341.000	Structures and Improvements - TDP	\$3,229	P-23	\$0	\$3,229		\$0	\$3,229
24	342.000	Distribution Reservoirs and Standpipes	\$42,980	P-24	\$0	\$42,980		\$0	\$42,980
25	343.000	Transmission and Distribution Mains	\$77,344	P-25	\$0	\$77,344		\$0	\$77,344
26	344.000	Fire Mains	\$0	P-26	\$0	\$0		\$0	\$0
27	345.000	Services	\$0	P-27	\$0	\$0		\$0	\$0
28	346.000	Meters	\$0	P-28	\$0	\$0		\$0	\$0
29	347.000	Meter Installations	\$0	P-29	\$0	\$0		\$0	\$0
30	348.000	Hydrants	\$0	P-30	\$0	\$0		\$0	\$0
31		TOTAL TRANSMISSION & DIST. PLANT	\$123,553		\$0	\$123,553		\$0	\$123,553
32		GENERAL PLANT							
33	390.000	Structures and Improvements - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	391.000	Office Furniture and Equipment	\$209	P-34	\$0	\$209		\$0	\$209
35	391.100	Office Furniture and Equipment (IT)	\$0	P-35	\$0	\$0		\$0	\$0
36	392.000	Transportation Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	393.000	Stores Equipment	\$0	P-37	\$0	\$0		\$0	\$0
38	394.000	Tools, Shop and Garage Equipment	\$0	P-38	\$0	\$0		\$0	\$0
39	395.000	Laboratory Equipment	\$0	P-39	\$0	\$0		\$0	\$0
40	396.000	Power Operated Equipment	\$0	P-40	\$0	\$0		\$0	\$0
41	397.000	Communication Equipment	\$38,324	P-41	\$0	\$38,324		\$0	\$38,324
42	398.000	Misc. Equipment	\$0	P-42	\$0	\$0		\$0	\$0
43		TOTAL GENERAL PLANT	\$38,533		\$0	\$38,533		\$0	\$38,533
44		TOTAL PLANT IN SERVICE	\$353,104		\$0	\$353,104		\$0	\$353,104

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Water Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$23,169	20.00%	\$4,634
3	302.000	Franchises	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$23,169		\$4,634
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$40,689	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$8,608	2.50%	\$215
9	312.000	Collecting & Impounding Reservoirs	\$0	0.00%	\$0
10	314.000	Wells and Springs	\$46,137	2.00%	\$923
11	316.000	Supply Mains	\$58,882	2.00%	\$1,178
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$2,316
13		PUMPING PLANT			
14	321.000	Structures and Improvements - PP	\$0	0.00%	\$0
15	323.000	Other Power Production Equipment	\$0	0.00%	\$0
16	325.000	Electric Pumping Equipment	\$13,533	10.00%	\$1,353
17	325.200	Booster Pump Equip	\$0	0.00%	\$0
18		TOTAL PUMPING PLANT	\$13,533		\$1,353
19		WATER TREATMENT PLANT			
20	332.000	Water Treatment Equipment	\$0	0.00%	\$0
21		TOTAL WATER TREATMENT PLANT	\$0		\$0
22		TRANSMISSION & DIST. PLANT			
23	341.000	Structures and Improvements - TDP	\$3,229	2.51%	\$81
24	342.000	Distribution Reservoirs and Standpipes	\$42,980	2.50%	\$1,075
25	343.000	Transmission and Distribution Mains	\$77,344	2.00%	\$1,547
26	344.000	Fire Mains	\$0	0.00%	\$0
27	345.000	Services	\$0	0.00%	\$0
28	346.000	Meters	\$0	0.00%	\$0
29	347.000	Meter Installations	\$0	0.00%	\$0
30	348.000	Hydrants	\$0	0.00%	\$0
31		TOTAL TRANSMISSION & DIST. PLANT	\$123,553		\$2,703
32		GENERAL PLANT			
33	390.000	Structures and Improvements - GP	\$0	0.00%	\$0
34	391.000	Office Furniture and Equipment	\$209	4.78%	\$10
35	391.100	Office Furniture and Equipment (IT)	\$0	0.00%	\$0
36	392.000	Transportation Equipment	\$0	0.00%	\$0
37	393.000	Stores Equipment	\$0	0.00%	\$0
38	394.000	Tools, Shop and Garage Equipment	\$0	0.00%	\$0

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Water Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
39	395.000	Laboratory Equipment	\$0	0.00%	\$0
40	396.000	Power Operated Equipment	\$0	0.00%	\$0
41	397.000	Communication Equipment	\$38,324	6.70%	\$2,568
42	398.000	Misc. Equipment	\$0	0.00%	\$0
43		TOTAL GENERAL PLANT	\$38,533		\$2,578
44		Total Depreciation	<u>\$353,104</u>		<u>\$13,584</u>

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$3,454	P-2	\$0	\$3,454		\$0	\$3,454
3	302.000	Franchises	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$3,454		\$0	\$3,454		\$0	\$3,454
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$160	P-8	\$0	\$160		\$0	\$160
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	314.000	Wells and Springs	\$688	P-10	\$0	\$688		\$0	\$688
11	316.000	Supply Mains	\$878	P-11	\$0	\$878		\$0	\$878
12		TOTAL SOURCE OF SUPPLY PLANT	\$1,726		\$0	\$1,726		\$0	\$1,726
13		PUMPING PLANT							
14	321.000	Structures and Improvements - PP	\$0	P-14	\$0	\$0		\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0		\$0	\$0
16	325.000	Electric Pumping Equipment	\$1,009	P-16	\$0	\$1,009		\$0	\$1,009
17	325.200	Booster Pump Equip	\$0	P-17	\$0	\$0		\$0	\$0
18		TOTAL PUMPING PLANT	\$1,009		\$0	\$1,009		\$0	\$1,009
19		WATER TREATMENT PLANT							
20	332.000	Water Treatment Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
22		TRANSMISSION & DIST. PLANT							
23	341.000	Structures and Improvements - TDP	\$60	P-23	\$0	\$60		\$0	\$60
24	342.000	Distribution Reservoirs and Standpipes	\$801	P-24	\$0	\$801		\$0	\$801
25	343.000	Transmission and Distribution Mains	\$1,153	P-25	\$0	\$1,153		\$0	\$1,153
26	344.000	Fire Mains	\$0	P-26	\$0	\$0		\$0	\$0
27	345.000	Services	\$0	P-27	\$0	\$0		\$0	\$0
28	346.000	Meters	\$0	P-28	\$0	\$0		\$0	\$0
29	347.000	Meter Installations	\$0	P-29	\$0	\$0		\$0	\$0
30	348.000	Hydrants	\$0	P-30	\$0	\$0		\$0	\$0
31		TOTAL TRANSMISSION & DIST. PLANT	\$2,014		\$0	\$2,014		\$0	\$2,014
32		GENERAL PLANT							
33	390.000	Structures and Improvements - GP	\$0	P-33	\$0	\$0		\$0	\$0
34	391.000	Office Furniture and Equipment	\$0	P-34	\$0	\$0		\$0	\$0
35	391.100	Office Furniture and Equipment (IT)	\$0	P-35	\$0	\$0		\$0	\$0
36	392.000	Transportation Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	393.000	Stores Equipment	\$0	P-37	\$0	\$0		\$0	\$0
38	394.000	Tools, Shop and Garage Equipment	\$0	P-38	\$0	\$0		\$0	\$0
39	395.000	Laboratory Equipment	\$0	P-39	\$0	\$0		\$0	\$0
40	396.000	Power Operated Equipment	\$0	P-40	\$0	\$0		\$0	\$0
41	397.000	Communication Equipment	\$1,914	P-41	\$0	\$1,914		\$0	\$1,914
42	398.000	Misc. Equipment	\$0	P-42	\$0	\$0		\$0	\$0
43		TOTAL GENERAL PLANT	\$1,914		\$0	\$1,914		\$0	\$1,914
44		TOTAL DEPRECIATION RESERVE	\$10,117		\$0	\$10,117		\$0	\$10,117

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$9,952	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$9,952	100.00%	\$16,623	\$26,575	See Note(1)	See Note(1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	0.00%	\$1,810	\$1,810		
Rev-4	0.000	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	0.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	0.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	0.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	0.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$182			Rev-9		\$182	100.00%	\$178	\$360		
Rev-10		TOTAL OPERATING REVENUES	\$10,134					\$10,134		\$18,611	\$28,745		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$2,582	\$0	\$2,582	E-2	-\$571	\$2,011	100.00%	\$0	\$2,011	\$0	\$2,011
3	612.000	Maint. of Collecting and Impounding Reservoirs	\$0	\$0	\$0	E-3	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
4	614.000	Maint. of Wells & Springs	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,582	\$0	\$2,582		-\$571	\$2,011		\$0	\$2,011	\$0	\$2,011
6		PUMPING EXPENSES											
7	623.000	Fuel or Power Purchased for Pumping	\$3,829	\$0	\$3,829	E-7	\$305	\$4,134	100.00%	\$0	\$4,134	\$0	\$4,134
8	633.000	Maint. of Pumping Equipment	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9		TOTAL PUMPING EXPENSES	\$3,829	\$0	\$3,829		\$305	\$4,134		\$0	\$4,134	\$0	\$4,134
10		WATER TREATMENT EXPENSES											
11	641.000	Chemicals	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
12	642.000	Operation Labor & Expenses	\$22,244	\$0	\$22,244	E-12	\$635	\$22,879	100.00%	\$0	\$22,879	\$0	\$22,879
13	643.000	Miscellaneous Expenses	\$5,233	\$0	\$5,233	E-13	-\$11	\$5,222	100.00%	\$0	\$5,222	\$0	\$5,222
14	652.000	Maintenance of Water Treatment Equipment	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
15		TOTAL WATER TREATMENT EXPENSES	\$27,477	\$0	\$27,477		\$624	\$28,101		\$0	\$28,101	\$0	\$28,101
16		TRANSMISSION & DIST. EXPENSES											
17	666.000	Rents - TDE	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18	671.000	Maint. of Structures and Improvements	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	673.000	Maint. of Transmission & Distribution Mains	\$154	\$0	\$154	E-19	\$895	\$1,049	100.00%	\$0	\$1,049	\$0	\$1,049
20	675.000	Maint. of Services - TDE	\$29	\$0	\$29	E-20	-\$25	\$4	100.00%	\$0	\$4	\$0	\$4
21	676.000	Maint. of Meters - TDE	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	678.000	Maint. of Miscellaneous Plant	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23		TOTAL TRANSMISSION & DIST. EXPENSES	\$183	\$0	\$183		\$870	\$1,053		\$0	\$1,053	\$0	\$1,053
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Billing	\$3,891	\$0	\$3,891	E-25	-\$81	\$3,810	100.00%	\$0	\$3,810	\$0	\$3,810
26	903.100	Billing-CSWR	\$470	\$0	\$470	E-26	-\$470	\$0	0.00%	\$0	\$0	\$0	\$0
27	903.200	Postage-CSWR	\$768	\$0	\$768	E-27	-\$768	\$0	0.00%	\$0	\$0	\$0	\$0
28	903.280	Bank Fees	\$1,195	\$0	\$1,195	E-28	-\$124	\$1,071	100.00%	\$0	\$1,071	\$0	\$1,071
29	903.280	Bank Fees-CSWR	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30	904.000	Uncollectible Accounts	-\$26	\$0	-\$26	E-30	\$0	-\$26	100.00%	\$0	-\$26	\$0	-\$26
31		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,298	\$0	\$6,298		-\$1,443	\$4,855		\$0	\$4,855	\$0	\$4,855
32		ADMIN. & GENERAL EXPENSES											
33	920.000	Admin. & General Salaries-CSWR	\$744,855	\$744,855	\$0	E-33	-\$743,904	\$951	100.00%	\$0	\$951	\$951	\$0
34	921.000	Office Supplies & Expense	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	921.000	Office Supplies & Expense-CSWR	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
36	921.110	Office Supp Exp (Meal,Travel)-CSWR	\$82,948	\$0	\$82,948	E-36	-\$82,762	\$186	100.00%	\$0	\$186	\$0	\$186

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor	Juris.
37	921.500	Office Supp Exp (Communication)-CSWR	\$5,446	\$0	\$5,446	E-37	-\$5,386	\$60	100.00%	\$0	\$60	\$0	\$60	
38	921.800	Office Supplies Expense	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
39	921.800	Office Supplies Expense-CSWR	\$9,257	\$0	\$9,257	E-39	-\$9,235	\$22	100.00%	\$0	\$22	\$0	\$22	
40	923.100	Outside Services (Bank Fees)	\$5	\$0	\$5	E-40	\$10	\$15	100.00%	\$0	\$15	\$0	\$15	
41	923.100	Outside Services (Bank Fees)-CSWR	\$412	\$0	\$412	E-41	-\$405	\$7	100.00%	\$0	\$7	\$0	\$7	
42	923.300	Outside Services (Engg Consult)	\$1,159	\$0	\$1,159	E-42	-\$1,159	\$0	0.00%	\$0	\$0	\$0	\$0	
43	923.300	Outside Services (Engg Consult)-CSWR	\$6,482	\$0	\$6,482	E-43	-\$6,482	\$0	0.00%	\$0	\$0	\$0	\$0	
44	923.400	Outside Services (Legal Fees)	\$580	\$0	\$580	E-44	-\$552	\$28	100.00%	\$0	\$28	\$0	\$28	
45	923.400	Outside Services (Legal Fees)-CSWR	\$17,756	\$0	\$17,756	E-45	-\$17,755	\$1	100.00%	\$0	\$1	\$0	\$1	
46	923.500	Outside Services (Auditor/Accountant)	\$873	\$0	\$873	E-46	-\$722	\$151	100.00%	\$0	\$151	\$0	\$151	
47	923.500	Outside Services (Auditor/Accountant)-CSWR	\$36,170	\$0	\$36,170	E-47	-\$35,891	\$279	100.00%	\$0	\$279	\$0	\$279	
48	923.600	Outside Services (Manage Consult)	\$841	\$0	\$841	E-48	-\$841	\$0	0.00%	\$0	\$0	\$0	\$0	
49	923.600	Outside Services (Manage Consult)-CSWR	\$244,029	\$0	\$244,029	E-49	-\$244,029	\$0	0.00%	\$0	\$0	\$0	\$0	
50	923.800	Outside Services (Payroll Fees)-CSWR	\$1,023	\$0	\$1,023	E-50	-\$1,012	\$11	100.00%	\$0	\$11	\$0	\$11	
51	923.900	Outside Services (IT)	\$175	\$0	\$175	E-51	\$404	\$579	100.00%	\$0	\$579	\$0	\$579	
52	923.900	Outside Services (IT)-CSWR	\$74,827	\$0	\$74,827	E-52	-\$74,278	\$549	100.00%	\$0	\$549	\$0	\$549	
53	924.200	Property Insurance (Environmental)	\$513	\$0	\$513	E-53	\$1,818	\$2,331	100.00%	\$0	\$2,331	\$0	\$2,331	
54	924.200	Property Insurance (Environmental)-CSWR	\$65,373	\$0	\$65,373	E-54	-\$65,373	\$0	0.00%	\$0	\$0	\$0	\$0	
55	924.300	Property Insurance (Worker's Comp)-CSWR	\$13,053	\$0	\$13,053	E-55	-\$12,903	\$150	100.00%	\$0	\$150	\$0	\$150	
56	924.400	Property Insurance (Commercial)	\$8,584	\$0	\$8,584	E-56	-\$3,285	\$5,299	100.00%	\$0	\$5,299	\$0	\$5,299	
57	924.400	Property Insurance (Commercial)-CSWR	-\$29,899	\$0	-\$29,899	E-57	\$29,899	\$0	0.00%	\$0	\$0	\$0	\$0	
58	926.000	Employee Benefits (Other)-CSWR	\$6,671	\$6,671	\$0	E-58	-\$6,671	\$0	0.00%	\$0	\$0	\$0	\$0	
59	926.100	Employee Benefits (Keyman)-CSWR	\$952	\$952	\$0	E-59	-\$952	\$0	0.00%	\$0	\$0	\$0	\$0	
60	926.200	Employee Benefits (Healthcare)-CSWR	\$106,723	\$106,723	\$0	E-60	-\$105,924	\$799	100.00%	\$0	\$799	\$799	\$0	
61	926.300	Employee Benefits (401k)-CSWR	\$31,537	\$31,537	\$0	E-61	-\$31,155	\$382	100.00%	\$0	\$382	\$382	\$0	
62	926.400	Employee Benefits (Life/STD/LTD/AD)-CSWR	\$5,434	\$5,434	\$0	E-62	-\$5,348	\$86	100.00%	\$0	\$86	\$86	\$0	
63	926.700	Employee Benefits (EE Training & Tuition Reimb.)-CSWR	\$4,845	\$4,845	\$0	E-63	-\$4,826	\$19	100.00%	\$0	\$19	\$19	\$0	
64	928.000	Regulatory Expense (Other)-CSWR	\$0	\$0	\$0	E-64	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
65	928.100	Regulatory Expense (DNR)	\$578	\$0	\$578	E-65	-\$378	\$200	100.00%	\$0	\$200	\$0	\$200	
66	928.100	Regulatory Expense (DNR)-CSWR	\$9	\$0	\$9	E-66	-\$9	\$0	0.00%	\$0	\$0	\$0	\$0	
67	928.200	Regulatory Expense (PSC Assessment)	\$69	\$0	\$69	E-67	\$0	\$69	100.00%	\$0	\$69	\$0	\$69	
68	928.200	Regulatory Expense (PSC Assessment)-CSWR	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
69	928.300	Regulatory Expense (Rate Case Expense)	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
70	928.400	Regulatory Expense (Bus License)	\$0	\$0	\$0	E-70	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
71	928.400	Regulatory Expense (Bus License)-CSWR	\$225	\$0	\$225	E-71	-\$223	\$2	100.00%	\$0	\$2	\$0	\$2	
72	930.200	Misc. General Expense	\$0	\$0	\$0	E-72	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
73	930.200	Misc. General Expense-CSWR	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	
74	931.000	Rents-CSWR	\$23,689	\$0	\$23,689	E-74	-\$23,313	\$376	100.00%	\$0	\$376	\$0	\$376	
75		TOTAL ADMIN. & GENERAL EXPENSES	\$1,465,194	\$901,017	\$564,177		-\$1,452,642	\$12,552		\$0	\$12,552	\$2,237	\$10,315	
76		DEPRECIATION EXPENSE												
77	0.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	0.00%	\$13,584	\$13,584	See note (1)	See note (1)	
78		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$13,584	\$13,584	\$0	\$0	
79		OTHER OPERATING EXPENSES												
80	408.100	Taxes (Other)-CSWR	\$150	\$150	\$0	E-80	-\$150	\$0	0.00%	\$0	\$0	\$0	\$0	
81	408.120	SS & Medicare-CSWR	\$50,118	\$50,118	\$0	E-81	-\$49,145	\$973	100.00%	\$0	\$973	\$973	\$0	
82	408.140	Unemployment Tax-CSWR	\$1,541	\$1,541	\$0	E-82	-\$1,303	\$238	100.00%	\$0	\$238	\$238	\$0	
83	408.160	Property Tax	\$162	\$0	\$162	E-83	\$0	\$162	100.00%	\$0	\$162	\$0	\$162	
84	408.160	Property Tax-CSWR	\$379	\$0	\$379	E-84	-\$372	\$7	100.00%	\$0	\$7	\$0	\$7	
85		TOTAL OTHER OPERATING EXPENSES	\$52,350	\$51,809	\$541		-\$50,970	\$1,380		\$0	\$1,380	\$1,211	\$169	

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
86		TOTAL OPERATING EXPENSE	\$1,557,913	\$952,826	\$605,087		-\$1,503,827	\$54,086		\$13,584	\$67,670	\$3,448	\$50,638
87		NET INCOME BEFORE TAXES	-\$1,547,779	\$0	\$0		\$0	-\$43,952		\$5,027	-\$38,925	\$0	\$0
88		INCOME TAXES											
89	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-89	See note (1)	\$0	0.00%	-\$12,358	-\$12,358	See note (1)	See note (1)
90		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		-\$12,358	-\$12,358	\$0	\$0
91		DEFERRED INCOME TAXES											
92	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-92	See note (1)	\$0	0.00%	\$0	\$0	See note (1)	See note (1)
93	0.000	Amortization of Deferred ITC	\$0			E-93		\$0	0.00%	\$0	\$0		
94		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
95		NET OPERATING INCOME	-\$1,547,779	\$0	\$0		\$0	-\$43,952		\$17,385	-\$26,567	\$0	\$0

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$16,623	\$16,623
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$16,623	
Rev-3	Commercial	0.000	\$0	\$0	\$0	\$0	\$1,810	\$1,810
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$1,810	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$178	\$178
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$178	
E-2	Purchased Water	602.000	\$0	-\$571	-\$571	\$0	\$0	\$0
	1. Adjustment for Purchased Water. (Barron)		\$0	-\$571		\$0	\$0	
E-7	Fuel or Power Purchased for Pumping	623.000	\$0	\$305	\$305	\$0	\$0	\$0
	1. Adjustment for fuel/electricity. (Niemeier)		\$0	\$305		\$0	\$0	
E-12	Operation Labor & Expenses	642.000	\$0	\$635	\$635	\$0	\$0	\$0
	1. Adjustment for operations. (Barron)		\$0	\$635		\$0	\$0	
E-13	Miscellaneous Expenses	643.000	\$0	-\$11	-\$11	\$0	\$0	\$0
	1. Adjustment for miscellaneous expense. (Barron)		\$0	-\$11		\$0	\$0	
E-19	Maint. of Transmission & Distribution Mains	673.000	\$0	\$895	\$895	\$0	\$0	\$0
	1. Adjustment for repairs and maintenance. (Barron)		\$0	\$895		\$0	\$0	
E-20	Maint. of Services - TDE	675.000	\$0	-\$25	-\$25	\$0	\$0	\$0
	1. Adjustment for Maint. Of Services (Barron)		\$0	-\$25		\$0	\$0	
E-25	Billing	903.100	\$0	-\$81	-\$81	\$0	\$0	\$0
	1. Adjustment for billing expense. (Barron)		\$0	-\$81		\$0	\$0	
E-26	Billing-CSWR	903.100	\$0	-\$470	-\$470	\$0	\$0	\$0
	1. Adjustment for billing. (Sarver)		\$0	-\$470		\$0	\$0	
E-27	Postage-CSWR	903.200	\$0	-\$768	-\$768	\$0	\$0	\$0
	1. Adjustment for postage. (Sarver)		\$0	-\$768		\$0	\$0	
E-28	Bank Fees	903.280	\$0	-\$124	-\$124	\$0	\$0	\$0
	1. Adjustment for bank fees. (Barron)		\$0	-\$124		\$0	\$0	
E-33	Admin. & General Salaries-CSWR	920.000	-\$743,904	\$0	-\$743,904	\$0	\$0	\$0
	1. Adjustment for payroll expense. (Sarver)		-\$743,904	\$0		\$0	\$0	

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-36	Office Supp Exp (Meal,Travel)-CSWR	921.110	\$0	-\$82,762	-\$82,762	\$0	\$0	\$0
	1. Adjustment for meal and travel. (Sarver)		\$0	-\$82,762		\$0	\$0	
E-37	Office Supp Exp (Communication)-CSWR	921.500	\$0	-\$5,386	-\$5,386	\$0	\$0	\$0
	1. Adjustment for communication. (Sarver)		\$0	-\$5,386		\$0	\$0	
E-39	Office Supplies Expense-CSWR	921.800	\$0	-\$9,235	-\$9,235	\$0	\$0	\$0
	1. Adjustment for office supplies expense. (Sarver)		\$0	-\$9,235		\$0	\$0	
E-40	Outside Services (Bank Fees)	923.100	\$0	\$10	\$10	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	\$10		\$0	\$0	
E-41	Outside Services (Bank Fees)-CSWR	923.100	\$0	-\$405	-\$405	\$0	\$0	\$0
	1. Adjustment for bank fees. (Sarver)		\$0	-\$405		\$0	\$0	
E-42	Outside Services (Engg Consult)	923.300	\$0	-\$1,159	-\$1,159	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	-\$1,159		\$0	\$0	
E-43	Outside Services (Engg Consult)-CSWR	923.300	\$0	-\$6,482	-\$6,482	\$0	\$0	\$0
	1. Adjustment for consultant. (Sarver)		\$0	-\$6,482		\$0	\$0	
E-44	Outside Services (Legal Fees)	923.400	\$0	-\$552	-\$552	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	-\$552		\$0	\$0	
E-45	Outside Services (Legal Fees)-CSWR	923.400	\$0	-\$17,755	-\$17,755	\$0	\$0	\$0
	1. To include business fee. (Sarver)		\$0	-\$17,755		\$0	\$0	
E-46	Outside Services (Auditor/Accountant)	923.500	\$0	-\$722	-\$722	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	-\$722		\$0	\$0	
E-47	Outside Services (Auditor/Accountant)-CSWR	923.500	\$0	-\$35,891	-\$35,891	\$0	\$0	\$0
	1. To include financial statement and tax return. (Sarver)		\$0	-\$35,891		\$0	\$0	
E-48	Outside Services (Manage Consult)	923.600	\$0	-\$841	-\$841	\$0	\$0	\$0
	1. Adjustment for Outside Services. (Barron)		\$0	-\$841		\$0	\$0	
E-49	Outside Services (Manage Consult)-CSWR	923.600	\$0	-\$244,029	-\$244,029	\$0	\$0	\$0
	1. Adjustment for management consultant. (Sarver)		\$0	-\$244,029		\$0	\$0	
E-50	Outside Services (Payroll Fees)-CSWR	923.800	\$0	-\$1,012	-\$1,012	\$0	\$0	\$0
	1. Adjustment for payroll fees. (Sarver)		\$0	-\$1,012		\$0	\$0	

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-51	Outside Services (IT)	923.900	\$0	\$404	\$404	\$0	\$0	\$0
	1. Adjustment for Outside Services. (Barron)		\$0	\$404		\$0	\$0	
E-52	Outside Services (IT)-CSWR	923.900	\$0	-\$74,278	-\$74,278	\$0	\$0	\$0
	1. Adjustment for IT services. (Sarver)		\$0	-\$74,278		\$0	\$0	
E-53	Property Insurance (Environmental)	924.200	\$0	\$1,818	\$1,818	\$0	\$0	\$0
	1. Adjustment for Insurance. (Barron)		\$0	\$1,818		\$0	\$0	
E-54	Property Insurance (Environmental)-CSWR	924.200	\$0	-\$65,373	-\$65,373	\$0	\$0	\$0
	1. Adjustment for insurance. (Sarver)		\$0	-\$65,373		\$0	\$0	
E-55	Property Insurance (Worker's Comp)-CSWR	924.300	\$0	-\$12,903	-\$12,903	\$0	\$0	\$0
	1. Adjustment for insurance. (Sarver)		\$0	-\$12,903		\$0	\$0	
E-56	Property Insurance (Commercial)	924.400	\$0	-\$3,285	-\$3,285	\$0	\$0	\$0
	1. Adjustment for Property Insurance. (Barron)		\$0	-\$3,285		\$0	\$0	
E-57	Property Insurance (Commercial)-CSWR	924.400	\$0	\$29,899	\$29,899	\$0	\$0	\$0
	1. Adjustment for Property Insurance. (Sarver)		\$0	\$29,899		\$0	\$0	
E-58	Employee Benefits (Other)-CSWR	926.000	-\$6,671	\$0	-\$6,671	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$6,671	\$0		\$0	\$0	
E-59	Employee Benefits (Keyman)-CSWR	926.100	-\$952	\$0	-\$952	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$952	\$0		\$0	\$0	
E-60	Employee Benefits (Healthcare)-CSWR	926.200	-\$105,924	\$0	-\$105,924	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$105,924	\$0		\$0	\$0	
E-61	Employee Benefits (401k)-CSWR	926.300	-\$31,155	\$0	-\$31,155	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$31,155	\$0		\$0	\$0	
E-62	Employee Benefits (Life/STD/LTD/AD)-CSWR	926.400	-\$5,348	\$0	-\$5,348	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$5,348	\$0		\$0	\$0	
E-63	Employee Benefits (EE Training & Tuition Reimb.)-CSWR	926.700	-\$4,826	\$0	-\$4,826	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$4,826	\$0		\$0	\$0	
E-65	Regulatory Expense (DNR)	928.100	\$0	-\$378	-\$378	\$0	\$0	\$0
	1. Adjustment for regulatory expense. (Barron)		\$0	-\$378		\$0	\$0	

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-66	Regulatory Expense (DNR)-CSWR	928.100	\$0	-\$9	-\$9	\$0	\$0	\$0
	1. Adjustment for regulatory expense (DNR). (Sarver)		\$0	-\$9		\$0	\$0	
E-71	Regulatory Expense (Bus License)-CSWR	928.400	\$0	-\$223	-\$223	\$0	\$0	\$0
	1. Adjustment for business license. (Sarver)		\$0	-\$223		\$0	\$0	
E-74	Rents-CSWR	931.000	\$0	-\$23,313	-\$23,313	\$0	\$0	\$0
	1. Adjustment for rent. (Sarver)		\$0	-\$23,313		\$0	\$0	
E-77	Depreciation Expense, Dep. Exp.	0.000	\$0	\$0	\$0	\$0	\$13,584	\$13,584
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$13,584	
E-80	Taxes (Other)-CSWR	408.100	-\$150	\$0	-\$150	\$0	\$0	\$0
	1. Adjustment for Taxes (Other). (Sarver)		-\$150	\$0		\$0	\$0	
E-81	SS & Medicare-CSWR	408.120	-\$49,145	\$0	-\$49,145	\$0	\$0	\$0
	1. Adjustment for social security and Medicare tax. (Sarver)		-\$49,145	\$0		\$0	\$0	
E-82	Unemployment Tax-CSWR	408.140	-\$1,303	\$0	-\$1,303	\$0	\$0	\$0
	1. Adjustment for unemployment tax. (Sarver)		-\$1,303	\$0		\$0	\$0	
E-84	Property Tax-CSWR	408.160	\$0	-\$372	-\$372	\$0	\$0	\$0
	1. Adjustment for property tax. (Sarver)		\$0	-\$372		\$0	\$0	
E-89	Current Income Taxes	0.000	\$0	\$0	\$0	\$0	-\$12,358	-\$12,358
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$12,358	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$18,611	\$18,611
Total Operating & Maint. Expense			-\$949,378	-\$554,449	-\$1,503,827	\$0	\$1,226	\$1,226

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Water - Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 9.51% Return	E 9.51% Return	F 9.51% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$38,925	\$38,893	\$38,893	\$38,893
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$13,584	\$13,584	\$13,584	\$13,584
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$13,584	\$13,584	\$13,584	\$13,584
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of		\$12,911	\$12,911	\$12,911	\$12,911
7	Tax Straight-Line Depreciation		\$13,584	\$13,584	\$13,584	\$13,584
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$26,495	\$26,495	\$26,495	\$26,495
9	NET TAXABLE INCOME		-\$51,836	\$25,982	\$25,982	\$25,982
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$51,836	\$25,982	\$25,982	\$25,982
12	Deduct Missouri Income Tax at the Rate of		-\$1,864	\$934	\$934	\$934
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$49,972	\$25,048	\$25,048	\$25,048
15	Federal Income Tax at the Rate of		-\$10,494	\$5,260	\$5,260	\$5,260
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		-\$10,494	\$5,260	\$5,260	\$5,260
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		-\$51,836	\$25,982	\$25,982	\$25,982
21	Deduct Federal Income Tax at the Rate of		-\$5,247	\$2,630	\$2,630	\$2,630
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		-\$46,589	\$23,352	\$23,352	\$23,352
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of		-\$1,864	\$934	\$934	\$934
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		-\$51,836	\$25,982	\$25,982	\$25,982
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	City Taxable Income		-\$51,836	\$25,982	\$25,982	\$25,982
32	Subtract City Income Tax Credits					
33	City Income Tax at the Rate of		\$0	\$0	\$0	\$0
35	SUMMARY OF CURRENT INCOME TAX					
36	Federal Income Tax		-\$10,494	\$5,260	\$5,260	\$5,260
37	State Income Tax		-\$1,864	\$934	\$934	\$934
38	City Income Tax		\$0	\$0	\$0	\$0
39	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$12,358	\$6,194	\$6,194	\$6,194
40	DEFERRED INCOME TAXES					
41	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
42	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
43	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
44	TOTAL INCOME TAX		-\$12,358	\$6,194	\$6,194	\$6,194

Federal Tax Table

Federal Taxable Income	-\$49,972	\$25,048	\$25,048	\$25,048
15% on first \$50,000	-\$7,496	\$3,757	\$3,757	\$3,757
25% on next \$25,000	\$0	\$0	\$0	\$0

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Water - Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 9.51% Return	E 9.51% Return	F 9.51% Return
	34% > \$75,000 < \$100,001		\$0	\$0	\$0	\$0
	39% > \$100,000 < \$335,001		\$0	\$0	\$0	\$0
	34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		-\$7,496	\$3,757	\$3,757	\$3,757

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Residential Water Revenue Feeder

Line Number	A Meter Size	Block Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Monthly Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Commodity Rate per Gallons in J	J Gallons Per Commodity Rate	K Annualized Commodity Revenues (B*G*I)/J	
1	WATER RATES												
2	5/8"		0	121	12	1,452	\$6.34	\$10,741	52,980	6,410,580	\$2.47	1,000	\$15,834
3	TOTAL WATER RATES			121		1,452		\$10,741		\$6,410,580			\$15,834
4	TOTAL ALL CATEGORIES			121		1,452		\$10,741		6,410,580			\$15,834

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Commercial Water Revenue Feeder

Line Number	A Meter Size	Block Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Monthly Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Commodity Rate per Gallons in J	J Gallons Per Commodity Rate	K Annualized Commodity Revenues (B*G*I)/J
1	COMMERCIAL 1 INCH METER											
2	1"	1	6	12	72	\$14.24	\$1,025	52,980	317,880	\$2.47	1,000	\$785
3	TOTAL COMMERCIAL 1 INCH METER		<u>6</u>		<u>72</u>		<u>\$1,025</u>		<u>\$317,880</u>			<u>\$785</u>
4	TOTAL ALL CATEGORIES		<u><u>6</u></u>		<u><u>72</u></u>		<u><u>\$1,025</u></u>		<u><u>317,880</u></u>			<u><u>\$785</u></u>

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Revenue Requirement

Line Number	A Description	B 9.51% Return	C 9.51% Return	D 9.51% Return
1	Net Orig Cost Rate Base	\$1,607,013	\$1,607,013	\$1,607,013
2	Rate of Return	9.51%	9.51%	9.51%
3	Net Operating Income Requirement	\$152,826	\$152,826	\$152,826
4	Net Income Available	-\$146,615	-\$146,615	-\$146,615
5	Additional Net Income Required	\$299,441	\$299,441	\$299,441
6	Income Tax Requirement			
7	Required Current Income Tax	\$28,950	\$28,950	\$28,950
8	Current Income Tax Available	-\$60,978	-\$60,978	-\$60,978
9	Additional Current Tax Required	\$89,928	\$89,928	\$89,928
10	Revenue Requirement	\$389,369	\$389,369	\$389,369
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$389,369</u>	<u>\$389,369</u>	<u>\$389,369</u>

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
SEWER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,704,222
2	Less Accumulated Depreciation Reserve		\$99,336
3	Net Plant In Service		\$1,604,886
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Contributions in Aid of Construction Amortization		\$0
7	Materials & Supplies		\$0
8	Prepayments		\$1,129
9	Prepayments (CSWR)		\$998
10	TOTAL ADD TO NET PLANT IN SERVICE		\$2,127
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$0
13	State Tax Offset		\$0
14	City Tax Offset		\$0
15	Interest Expense Offset		\$0
16	Contributions in Aid of Construction		\$0
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	TOTAL SUBTRACT FROM NET PLANT		\$0
20	Total Rate Base		\$1,607,013

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$49,000	P-2	\$0	\$49,000		\$0	\$49,000
3	302.000	Franchises	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$49,000		\$0	\$49,000		\$0	\$49,000
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0		\$0	\$0
9	352.000	Collection Sewers	\$0	P-9	\$0	\$0		\$0	\$0
10	352.100	Collection Sewers - Force	\$41,983	P-10	\$0	\$41,983		\$0	\$41,983
11	352.200	Collection Sewers - Gravity	\$8,631	P-11	\$0	\$8,631		\$0	\$8,631
12	353.000	Services to Customers	\$0	P-12	\$0	\$0		\$0	\$0
13	354.000	Flow Measuring Devices	\$16,411	P-13	\$0	\$16,411		\$0	\$16,411
14		TOTAL COLLECTION PLANT	\$67,025		\$0	\$67,025		\$0	\$67,025
15		SYSTEM PUMPING PLANT							
16	362.000	Receiving Wells	\$0	P-16	\$0	\$0		\$0	\$0
17	363.000	Electric Pumping Equipment	\$14,009	P-17	\$0	\$14,009		\$0	\$14,009
18		TOTAL SYSTEM PUMPING PLANT	\$14,009		\$0	\$14,009		\$0	\$14,009
19		TREATMENT & DISPOSAL PLANT							
20	370.000	Land and Land Rights - TDP	\$88,246	P-20	\$0	\$88,246		\$0	\$88,246
21	371.000	Structures and Improvements - TDP	\$176,344	P-21	\$0	\$176,344		\$0	\$176,344
22	372.000	Treatment & Disposal Equip.	\$1,252,351	P-22	\$0	\$1,252,351		\$0	\$1,252,351
23	372.100	Oxidation Lagoons	\$0	P-23	\$0	\$0		\$0	\$0
24	373.000	Plant Sewers	\$1,700	P-24	\$0	\$1,700		\$0	\$1,700
25		TOTAL TREATMENT & DISPOSAL PLANT	\$1,518,641		\$0	\$1,518,641		\$0	\$1,518,641
26		GENERAL PLANT							
27	390.000	Structures and Improvements - GP	\$0	P-27	\$0	\$0		\$0	\$0
28	391.000	Office Furniture and Equipment	\$622	P-28	\$0	\$622		\$0	\$622
29	391.100	Office Furniture and Equipment (IT)	\$0	P-29	\$0	\$0		\$0	\$0
30	392.000	Transportation Equipment	\$0	P-30	\$0	\$0		\$0	\$0
31	393.000	Stores Equipment	\$0	P-31	\$0	\$0		\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	P-32	\$0	\$0		\$0	\$0
33	395.000	Laboratory Equipment	\$0	P-33	\$0	\$0		\$0	\$0
34	396.000	Power Operated Equipment	\$0	P-34	\$0	\$0		\$0	\$0
35	397.000	Communication Equipment	\$54,925	P-35	\$0	\$54,925		\$0	\$54,925
36	398.000	Misc. Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37		TOTAL GENERAL PLANT	\$55,547		\$0	\$55,547		\$0	\$55,547
38		TOTAL PLANT IN SERVICE	\$1,704,222		\$0	\$1,704,222		\$0	\$1,704,222

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Sewer Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$49,000	20.00%	\$9,800
3	302.000	Franchises	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$49,000		\$9,800
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	\$0	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$0	0.00%	\$0
9	352.000	Collection Sewers	\$0	0.00%	\$0
10	352.100	Collection Sewers - Force	\$41,983	2.00%	\$840
11	352.200	Collection Sewers - Gravity	\$8,631	2.00%	\$173
12	353.000	Services to Customers	\$0	0.00%	\$0
13	354.000	Flow Measuring Devices	\$16,411	3.30%	\$541
14		TOTAL COLLECTION PLANT	\$67,025		\$1,554
15		SYSTEM PUMPING PLANT			
16	362.000	Receiving Wells	\$0	0.00%	\$0
17	363.000	Electric Pumping Equipment	\$14,009	10.00%	\$1,401
18		TOTAL SYSTEM PUMPING PLANT	\$14,009		\$1,401
19		TREATMENT & DISPOSAL PLANT			
20	370.000	Land and Land Rights - TDP	\$88,246	0.00%	\$0
21	371.000	Structures and Improvements - TDP	\$176,344	3.70%	\$6,525
22	372.000	Treatment & Disposal Equip.	\$1,252,351	5.00%	\$62,618
23	372.100	Oxidation Lagoons	\$0	0.00%	\$0
24	373.000	Plant Sewers	\$1,700	2.53%	\$43
25		TOTAL TREATMENT & DISPOSAL PLANT	\$1,518,641		\$69,186
26		GENERAL PLANT			
27	390.000	Structures and Improvements - GP	\$0	0.00%	\$0
28	391.000	Office Furniture and Equipment	\$622	5.14%	\$32
29	391.100	Office Furniture and Equipment (IT)	\$0	0.00%	\$0
30	392.000	Transportation Equipment	\$0	0.00%	\$0
31	393.000	Stores Equipment	\$0	0.00%	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	0.00%	\$0
33	395.000	Laboratory Equipment	\$0	0.00%	\$0
34	396.000	Power Operated Equipment	\$0	0.00%	\$0
35	397.000	Communication Equipment	\$54,925	6.70%	\$3,680
36	398.000	Misc. Equipment	\$0	0.00%	\$0
37		TOTAL GENERAL PLANT	\$55,547		\$3,712
38		Total Depreciation	\$1,704,222		\$85,653

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$10,712	P-2	\$0	\$10,712		\$0	\$10,712
3	302.000	Franchises	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$10,712		\$0	\$10,712		\$0	\$10,712
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0		\$0	\$0
9	352.000	Collection Sewers	\$0	P-9	\$0	\$0		\$0	\$0
10	352.100	Collection Sewers - Force	\$1,252	P-10	\$0	\$1,252		\$0	\$1,252
11	352.200	Collection Sewers - Gravity	\$21	P-11	\$0	\$21		\$0	\$21
12	353.000	Services to Customers	\$0	P-12	\$0	\$0		\$0	\$0
13	354.000	Flow Measuring Devices	\$67	P-13	\$0	\$67		\$0	\$67
14		TOTAL COLLECTION PLANT	\$1,340		\$0	\$1,340		\$0	\$1,340
15		SYSTEM PUMPING PLANT							
16	362.000	Receiving Wells	\$0	P-16	\$0	\$0		\$0	\$0
17	363.000	Electric Pumping Equipment	\$2,088	P-17	\$0	\$2,088		\$0	\$2,088
18		TOTAL SYSTEM PUMPING PLANT	\$2,088		\$0	\$2,088		\$0	\$2,088
19		TREATMENT & DISPOSAL PLANT							
20	370.000	Land and Land Rights - TDP	\$0	P-20	\$0	\$0		\$0	\$0
21	371.000	Structures and Improvements - TDP	\$8,800	P-21	\$0	\$8,800		\$0	\$8,800
22	372.000	Treatment & Disposal Equip.	\$71,384	P-22	\$0	\$71,384		\$0	\$71,384
23	372.100	Oxidation Lagoons	\$0	P-23	\$0	\$0		\$0	\$0
24	373.000	Plant Sewers	\$63	P-24	\$0	\$63		\$0	\$63
25		TOTAL TREATMENT & DISPOSAL PLANT	\$80,247		\$0	\$80,247		\$0	\$80,247
26		GENERAL PLANT							
27	390.000	Structures and Improvements - GP	\$0	P-27	\$0	\$0		\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	P-28	\$0	\$0		\$0	\$0
29	391.100	Office Furniture and Equipment (IT)	\$0	P-29	\$0	\$0		\$0	\$0
30	392.000	Transportation Equipment	\$0	P-30	\$0	\$0		\$0	\$0
31	393.000	Stores Equipment	\$0	P-31	\$0	\$0		\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	P-32	\$0	\$0		\$0	\$0
33	395.000	Laboratory Equipment	\$0	P-33	\$0	\$0		\$0	\$0
34	396.000	Power Operated Equipment	\$0	P-34	\$0	\$0		\$0	\$0
35	397.000	Communication Equipment	\$4,949	P-35	\$0	\$4,949		\$0	\$4,949
36	398.000	Misc. Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37		TOTAL GENERAL PLANT	\$4,949		\$0	\$4,949		\$0	\$4,949
38		TOTAL DEPRECIATION RESERVE	\$99,336		\$0	\$99,336		\$0	\$99,336

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$124,715	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$124,715	100.00%	\$1,872	\$126,587	See Note(1)	See Note(1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	0.00%	\$0	\$0		
Rev-4	0.000	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$1,778			Rev-5		\$1,778	100.00%	\$764	\$2,542		
Rev-6		TOTAL OPERATING REVENUES	\$126,493					\$126,493		\$2,636	\$129,129		
1		COLLECTION MAINT. EXPENSES											
2	712.000	Maintenance of Collection Sewers	\$300	\$0	\$300	E-2	\$1,341	\$1,641	100.00%	\$0	\$1,641	\$0	\$1,641
3	713.000	Maintenance of Servcies to Customers	\$19,831	\$0	\$19,831	E-3	-\$12,159	\$7,672	100.00%	\$0	\$7,672	\$0	\$7,672
4		TOTAL COLLECTION MAINT. EXPENSES	\$20,131	\$0	\$20,131		-\$10,818	\$9,313		\$0	\$9,313	\$0	\$9,313
5		PUMPING OPERATIONS EXPENSES											
6	721.000	Fuel and Power Purchased for Pumping	\$781	\$0	\$781	E-6	-\$781	\$0	0.00%	\$0	\$0	\$0	\$0
7	722.000	Pumping Labor and Expenses	\$1,523	\$0	\$1,523	E-7	\$450	\$1,973	100.00%	\$0	\$1,973	\$0	\$1,973
8		TOTAL PUMPING OPERATIONS EXPENSES	\$2,304	\$0	\$2,304		-\$331	\$1,973		\$0	\$1,973	\$0	\$1,973
9		PUMPING MAINTENANCE EXPENSES											
10	732.000	Maintenance of Pumping Equipment	\$3,262	\$0	\$3,262	E-10	\$394	\$3,656	100.00%	\$0	\$3,656	\$0	\$3,656
11		TOTAL PUMPING MAINTENANCE EXPENSES	\$3,262	\$0	\$3,262		\$394	\$3,656		\$0	\$3,656	\$0	\$3,656
12		TREAT. & DISP. OPER. EXPENSE											
13	741.000	Chemicals	\$3,158	\$0	\$3,158	E-13	\$232	\$3,390	100.00%	\$0	\$3,390	\$0	\$3,390
14	742.000	Treatment Labor and Expense	\$87,033	\$0	\$87,033	E-14	-\$634	\$86,399	100.00%	\$0	\$86,399	\$0	\$86,399
15	743.000	Fuel & Power Sewage - T&P	\$20,131	\$0	\$20,131	E-15	\$708	\$20,839	100.00%	\$0	\$20,839	\$0	\$20,839
16	744.000	Miscellaneous Expenses	\$6,036	\$0	\$6,036	E-16	-\$448	\$5,588	100.00%	\$0	\$5,588	\$0	\$5,588
17		TOTAL TREAT. & DISP. OPER. EXPENSE	\$116,358	\$0	\$116,358		-\$142	\$116,216		\$0	\$116,216	\$0	\$116,216
18		TREAT. & DISP. MAINT. EXPENSES											
19	752.000	Maintenance of Treatment and Disposal Plant	\$4,359	\$0	\$4,359	E-19	-\$2,390	\$1,969	100.00%	\$0	\$1,969	\$0	\$1,969
20		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,359	\$0	\$4,359		-\$2,390	\$1,969		\$0	\$1,969	\$0	\$1,969
21		CUSTOMER ACCOUNTS EXPENSE											
22	903.100	Billing	\$15,578	\$0	\$15,578	E-22	-\$5,150	\$10,428	100.00%	\$0	\$10,428	\$0	\$10,428
23	903.100	Billing-CSWR	\$1,398	\$0	\$1,398	E-23	-\$1,398	\$0	0.00%	\$0	\$0	\$0	\$0
24	903.200	Postage-CSWR	\$2,287	\$0	\$2,287	E-24	-\$2,287	\$0	0.00%	\$0	\$0	\$0	\$0
25	903.280	Bank Fees	\$3,558	\$0	\$3,558	E-25	-\$370	\$3,188	100.00%	\$0	\$3,188	\$0	\$3,188
26	903.280	Bank Fees-CSWR	\$0	\$0	\$0	E-26	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$109	\$0	\$109	E-27	\$0	\$109	100.00%	\$0	\$109	\$0	\$109
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$22,930	\$0	\$22,930		-\$9,205	\$13,725		\$0	\$13,725	\$0	\$13,725
29		ADMIN. & GENERAL EXPENSES											
30	920.000	Admin. & General Salaries-CSWR	\$2,216,970	\$2,216,970	\$0	E-30	-\$2,188,574	\$28,396	100.00%	\$0	\$28,396	\$28,396	\$0
31	921.000	Office Supplies & Expense	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32	921.000	Office Supplies & Expense-CSWR	\$0	\$0	\$0	E-32	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
33	921.110	Office Supp Exp (Meal,Travel)-CSWR	\$246,886	\$0	\$246,886	E-33	-\$246,209	\$677	100.00%	\$0	\$677	\$0	\$677
34	921.500	Office Supp Exp (Communication)-CSWR	\$16,210	\$0	\$16,210	E-34	-\$16,032	\$178	100.00%	\$0	\$178	\$0	\$178
35	921.800	Office Supplies Expense	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
36	921.800	Office Supplies Expense-CSWR	\$27,552	\$0	\$27,552	E-36	-\$27,486	\$66	100.00%	\$0	\$66	\$0	\$66
37	923.100	Outside Services (Bank Fees)	\$15	\$0	\$15	E-37	\$30	\$45	100.00%	\$0	\$45	\$0	\$45
38	923.100	Outside Services (Bank Fees)-CSWR	\$1,228	\$0	\$1,228	E-38	-\$1,204	\$24	100.00%	\$0	\$24	\$0	\$24
39	923.300	Outside Services (Engg Consult)	\$7,077	\$0	\$7,077	E-39	-\$7,037	\$40	100.00%	\$0	\$40	\$0	\$40

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
40	923.300	Outside Services (Engg Consult)-CSWR	\$19,293	\$0	\$19,293	E-40	-\$19,293	\$0	0.00%	\$0	\$0	\$0	\$0
41	923.400	Outside Services (Legal Fees)	\$4,614	\$0	\$4,614	E-41	-\$4,531	\$83	100.00%	\$0	\$83	\$0	\$83
42	923.400	Outside Services (Legal Fees)-CSWR	\$52,850	\$0	\$52,850	E-42	-\$52,848	\$2	100.00%	\$0	\$2	\$0	\$2
43	923.500	Outside Services (Auditor/Accountant)	\$2,597	\$0	\$2,597	E-43	-\$2,149	\$448	100.00%	\$0	\$448	\$0	\$448
44	923.500	Outside Services (Auditor/Accountant)-CSWR	\$107,654	\$0	\$107,654	E-44	-\$106,823	\$831	100.00%	\$0	\$831	\$0	\$831
45	923.600	Outside Services (Manage Consult)	\$2,501	\$0	\$2,501	E-45	-\$2,501	\$0	0.00%	\$0	\$0	\$0	\$0
46	923.600	Outside Services (Manage Consult)-CSWR	\$726,321	\$0	\$726,321	E-46	-\$726,321	\$0	0.00%	\$0	\$0	\$0	\$0
47	923.800	Outside Services (Payroll Fees)-CSWR	\$3,046	\$0	\$3,046	E-47	-\$3,013	\$33	100.00%	\$0	\$33	\$0	\$33
48	923.900	Outside Services (IT)	\$0	\$0	\$0	E-48	\$1,259	\$1,259	100.00%	\$0	\$1,259	\$0	\$1,259
49	923.900	Outside Services (IT)-CSWR	\$222,713	\$0	\$222,713	E-49	-\$221,080	\$1,633	100.00%	\$0	\$1,633	\$0	\$1,633
50	924.200	Property Insurance (Environmental)	\$1,528	\$0	\$1,528	E-50	\$14,792	\$16,320	100.00%	\$0	\$16,320	\$0	\$16,320
51	924.200	Property Insurance (Environmental)-CSWR	\$194,574	\$0	\$194,574	E-51	-\$194,574	\$0	0.00%	\$0	\$0	\$0	\$0
52	924.300	Property Insurance (Worker's Comp)-CSWR	\$38,849	\$0	\$38,849	E-52	-\$38,402	\$447	100.00%	\$0	\$447	\$0	\$447
53	924.400	Property Insurance (Commercial)	\$25,550	\$0	\$25,550	E-53	\$11,543	\$37,093	100.00%	\$0	\$37,093	\$0	\$37,093
54	924.400	Property Insurance (Commercial)-CSWR	-\$88,992	\$0	-\$88,992	E-54	\$88,992	\$0	0.00%	\$0	\$0	\$0	\$0
55	926.000	Employee Benefits (Other)-CSWR	\$19,854	\$19,854	\$0	E-55	-\$19,854	\$0	0.00%	\$0	\$0	\$0	\$0
56	926.100	Employee Benefits (Keyman)-CSWR	\$2,835	\$2,835	\$0	E-56	-\$2,835	\$0	0.00%	\$0	\$0	\$0	\$0
57	926.200	Employee Benefits (Healthcare)-CSWR	\$317,649	\$317,649	\$0	E-57	-\$315,269	\$2,380	100.00%	\$0	\$2,380	\$2,380	\$0
58	926.300	Employee Benefits (401k)-CSWR	\$93,867	\$93,867	\$0	E-58	-\$92,731	\$1,136	100.00%	\$0	\$1,136	\$1,136	\$0
59	926.400	Employee Benefits (Life/STD/LTD/AD)-CSWR	\$16,175	\$16,175	\$0	E-59	-\$15,920	\$255	100.00%	\$0	\$255	\$255	\$0
60	926.700	Employee Benefits (EE Training & Tuition Reimb.)-CSWR	\$14,419	\$14,419	\$0	E-60	-\$14,364	\$55	100.00%	\$0	\$55	\$55	\$0
61	928.000	Regulatory Expense (Other)-CSWR	\$0	\$0	\$0	E-61	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
62	928.100	Regulatory Expense (DNR)	\$7,072	\$0	\$7,072	E-62	-\$1,543	\$5,529	100.00%	\$0	\$5,529	\$0	\$5,529
63	928.100	Regulatory Expense (DNR)-CSWR	\$27	\$0	\$27	E-63	-\$27	\$0	0.00%	\$0	\$0	\$0	\$0
64	928.200	Regulatory Expense (PSC Assessment)	\$776	\$0	\$776	E-64	\$11	\$787	100.00%	\$0	\$787	\$0	\$787
65	928.200	Regulatory Expense (PSC Assessment)-CSWR	\$0	\$0	\$0	E-65	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
66	928.300	Regulatory Expense (Rate Case Expense)	\$0	\$0	\$0	E-66	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
67	928.400	Regulatory Expense (Bus License)	\$0	\$0	\$0	E-67	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
68	928.400	Regulatory Expense (Bus License)-CSWR	\$671	\$0	\$671	E-68	-\$665	\$6	100.00%	\$0	\$6	\$0	\$6
69	930.200	Misc. General Expense	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	930.200	Misc. General Expense-CSWR	\$0	\$0	\$0	E-70	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
71	931.000	Rents-CSWR	\$70,508	\$0	\$70,508	E-71	-\$69,389	\$1,119	100.00%	\$0	\$1,119	\$0	\$1,119
72		TOTAL ADMIN. & GENERAL EXPENSES	\$4,372,889	\$2,681,769	\$1,691,120		-\$4,274,047	\$98,842		\$0	\$98,842	\$32,222	\$66,620
73		DEPRECIATION EXPENSE											
74	0.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	0.00%	\$85,653	\$85,653	See note (1)	See note (1)
75		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$85,653	\$85,653	\$0	\$0
76		OTHER OPERATING EXPENSES											
77	408.100	Taxes (Other)-CSWR	\$446	\$446	\$0	E-77	-\$446	\$0	0.00%	\$0	\$0	\$0	\$0
78	408.120	SS & Medicare-CSWR	\$149,170	\$149,170	\$0	E-78	-\$146,274	\$2,896	100.00%	\$0	\$2,896	\$2,896	\$0
79	408.140	Unemployment Tax-CSWR	\$4,588	\$4,588	\$0	E-79	-\$3,881	\$707	100.00%	\$0	\$707	\$707	\$0
80	408.160	Property Tax	\$1,753	\$0	\$1,753	E-80	\$0	\$1,753	100.00%	\$0	\$1,753	\$0	\$1,753
81	408.160	Property Tax-CSWR	\$1,128	\$0	\$1,128	E-81	-\$1,109	\$19	100.00%	\$0	\$19	\$0	\$19
82		TOTAL OTHER OPERATING EXPENSES	\$157,085	\$154,204	\$2,881		-\$151,710	\$5,375		\$0	\$5,375	\$3,603	\$1,772
83		TOTAL OPERATING EXPENSE	\$4,699,318	\$2,835,973	\$1,863,345		-\$4,448,249	\$251,069		\$85,653	\$336,722	\$35,825	\$215,244
84		NET INCOME BEFORE TAXES	-\$4,572,825	\$0	\$0		\$0	-\$124,576		-\$83,017	-\$207,593	\$0	\$0
85		INCOME TAXES											

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
86	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-86	See note (1)	\$0	0.00%	-\$60,978	-\$60,978	See note (1)	See note (1)
87		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		-\$60,978	-\$60,978	\$0	\$0
88		DEFERRED INCOME TAXES											
89	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-89	See note (1)	\$0	0.00%	\$0	\$0	See note (1)	See note (1)
90	0.000	Amortization of Deferred ITC	\$0			E-90		\$0	0.00%	\$0	\$0		
91		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
92		NET OPERATING INCOME	-\$4,572,825	\$0	\$0		\$0	-\$124,576		-\$22,039	-\$146,615	\$0	\$0

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$1,872	\$1,872
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,872	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	\$764	\$764
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$764	
E-2	Maintenance of Collection Sewers	712.000	\$0	\$1,341	\$1,341	\$0	\$0	\$0
	1. Adjustment for Maintenance of Collection Sewers. (Barron)		\$0	\$1,341		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-3	Maintenance of Servcies to Customers	713.000	\$0	-\$12,159	-\$12,159	\$0	\$0	\$0
	1. Adjustment for repairs and maintenance. (Barron)		\$0	-\$12,159		\$0	\$0	
E-6	Fuel and Power Purchased for Pumping	721.000	\$0	-\$781	-\$781	\$0	\$0	\$0
	1. Adjustment for Fuel and Power Purchased for Pumping. (Barron)		\$0	-\$506		\$0	\$0	
	1. Adjustment for Fuel and Power Purchased for Pumping. (Barron)		\$0	-\$275		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-7	Pumping Labor and Expenses	722.000	\$0	\$450	\$450	\$0	\$0	\$0
	1. Adjustment to operations. (Barron)		\$0	\$450		\$0	\$0	
E-10	Maintenance of Pumping Equipment	732.000	\$0	\$394	\$394	\$0	\$0	\$0
	1. Adjustment for Maintenance of Pumping Equipment. (Barron)		\$0	\$394		\$0	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-13	Chemicals	741.000	\$0	\$232	\$232	\$0	\$0	\$0
	1. Adjustment for chemicals. (Barron)		\$0	\$232		\$0	\$0	
E-14	Treatment Labor and Expense	742.000	\$0	-\$634	-\$634	\$0	\$0	\$0
	1. Adjustment to operations. (Barron)		\$0	-\$634		\$0	\$0	
E-15	Fuel & Power Sewage - T&P	743.000	\$0	\$708	\$708	\$0	\$0	\$0
	1. Adjustment for fuel/electricity. (Niemeier)		\$0	\$708		\$0	\$0	
E-16	Miscellaneous Expenses	744.000	\$0	-\$448	-\$448	\$0	\$0	\$0
	1. Adjustment for miscellaneous expense. (Barron)		\$0	-\$448		\$0	\$0	
E-19	Maintenance of Treatment and Disposal Plant	752.000	\$0	-\$2,390	-\$2,390	\$0	\$0	\$0
	1. Adjustment for repairs and maintenance. (Barron)		\$0	-\$2,390		\$0	\$0	

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-22	Billing	903.100	\$0	-\$5,150	-\$5,150	\$0	\$0	\$0
	1. Adjustment for billing expense. (Barron)		\$0	-\$5,150		\$0	\$0	
E-23	Billing-CSWR	903.100	\$0	-\$1,398	-\$1,398	\$0	\$0	\$0
	1. Adjustment for billing. (Sarver)		\$0	-\$1,398		\$0	\$0	
E-24	Postage-CSWR	903.200	\$0	-\$2,287	-\$2,287	\$0	\$0	\$0
	1. Adjustment for postage. (Sarver)		\$0	-\$2,287		\$0	\$0	
E-25	Bank Fees	903.280	\$0	-\$370	-\$370	\$0	\$0	\$0
	1. Adjustment for bank fees. (Barron)		\$0	-\$370		\$0	\$0	
E-30	Admin. & General Salaries-CSWR	920.000	-\$2,188,574	\$0	-\$2,188,574	\$0	\$0	\$0
	1. Adjustment for payroll expense. (Sarver)		-\$2,188,574	\$0		\$0	\$0	
E-33	Office Supp Exp (Meal,Travel)-CSWR	921.110	\$0	-\$246,209	-\$246,209	\$0	\$0	\$0
	1. Adjustment for meal and travel. (Sarver)		\$0	-\$246,209		\$0	\$0	
E-34	Office Supp Exp (Communication)-CSWR	921.500	\$0	-\$16,032	-\$16,032	\$0	\$0	\$0
	1. Adjustment for communication. (Sarver)		\$0	-\$16,032		\$0	\$0	
E-36	Office Supplies Expense-CSWR	921.800	\$0	-\$27,486	-\$27,486	\$0	\$0	\$0
	1. Adjustment for office supplies expense. (Sarver)		\$0	-\$27,486		\$0	\$0	
E-37	Outside Services (Bank Fees)	923.100	\$0	\$30	\$30	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	\$30		\$0	\$0	
E-38	Outside Services (Bank Fees)-CSWR	923.100	\$0	-\$1,204	-\$1,204	\$0	\$0	\$0
	1. Adjustment for bank fees. (Sarver)		\$0	-\$1,204		\$0	\$0	
E-39	Outside Services (Engg Consult)	923.300	\$0	-\$7,037	-\$7,037	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	-\$7,037		\$0	\$0	
E-40	Outside Services (Engg Consult)-CSWR	923.300	\$0	-\$19,293	-\$19,293	\$0	\$0	\$0
	1. Adjustment for consultant. (Sarver)		\$0	-\$19,293		\$0	\$0	
E-41	Outside Services (Legal Fees)	923.400	\$0	-\$4,531	-\$4,531	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	-\$4,531		\$0	\$0	
E-42	Outside Services (Legal Fees)-CSWR	923.400	\$0	-\$52,848	-\$52,848	\$0	\$0	\$0
	1. To include business fee. (Sarver)		\$0	-\$52,848		\$0	\$0	

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-43	Outside Services (Auditor/Accountant)	923.500	\$0	-\$2,149	-\$2,149	\$0	\$0	\$0
	1. Adjustment for outside services. (Barron)		\$0	-\$2,149		\$0	\$0	
E-44	Outside Services (Auditor/Accountant)-CSWR	923.500	\$0	-\$106,823	-\$106,823	\$0	\$0	\$0
	1. To include financial statement and tax return. (Sarver)		\$0	-\$106,823		\$0	\$0	
E-45	Outside Services (Manage Consult)	923.600	\$0	-\$2,501	-\$2,501	\$0	\$0	\$0
	1. Adjustment for Outside Services. (Barron)		\$0	-\$2,501		\$0	\$0	
E-46	Outside Services (Manage Consult)-CSWR	923.600	\$0	-\$726,321	-\$726,321	\$0	\$0	\$0
	1. Adjustment for management consultant. (Sarver)		\$0	-\$726,321		\$0	\$0	
E-47	Outside Services (Payroll Fees)-CSWR	923.800	\$0	-\$3,013	-\$3,013	\$0	\$0	\$0
	1. Adjustment for payroll fees. (Sarver)		\$0	-\$3,013		\$0	\$0	
E-48	Outside Services (IT)	923.900	\$0	\$1,259	\$1,259	\$0	\$0	\$0
	1. Adjustment for Outside Services. (Barron)		\$0	\$1,259		\$0	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-49	Outside Services (IT)-CSWR	923.900	\$0	-\$221,080	-\$221,080	\$0	\$0	\$0
	1. Adjustment for IT services. (Sarver)		\$0	-\$221,080		\$0	\$0	
E-50	Property Insurance (Environmental)	924.200	\$0	\$14,792	\$14,792	\$0	\$0	\$0
	1. Adjustment for Insurance. (Barron)		\$0	\$14,792		\$0	\$0	
E-51	Property Insurance (Environmental)-CSWR	924.200	\$0	-\$194,574	-\$194,574	\$0	\$0	\$0
	1. Adjustment for insurance. (Sarver)		\$0	-\$194,574		\$0	\$0	
E-52	Property Insurance (Worker's Comp)-CSWR	924.300	\$0	-\$38,402	-\$38,402	\$0	\$0	\$0
	1. Adjustment for insurance. (Sarver)		\$0	-\$38,402		\$0	\$0	
E-53	Property Insurance (Commercial)	924.400	\$0	\$11,543	\$11,543	\$0	\$0	\$0
	1. Adjustment for Property Insurance. (Barron)		\$0	\$11,543		\$0	\$0	
E-54	Property Insurance (Commercial)-CSWR	924.400	\$0	\$88,992	\$88,992	\$0	\$0	\$0
	1. Adjustment for Property Insurance. (Sarver)		\$0	\$88,992		\$0	\$0	
E-55	Employee Benefits (Other)-CSWR	926.000	-\$19,854	\$0	-\$19,854	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$19,854	\$0		\$0	\$0	
E-56	Employee Benefits (Keyman)-CSWR	926.100	-\$2,835	\$0	-\$2,835	\$0	\$0	\$0

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment for employee benefits. (Sarver)		-\$2,835	\$0		\$0	\$0	
E-57	Employee Benefits (Healthcare)-CSWR	926.200	-\$315,269	\$0	-\$315,269	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$315,269	\$0		\$0	\$0	
E-58	Employee Benefits (401k)-CSWR	926.300	-\$92,731	\$0	-\$92,731	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$92,731	\$0		\$0	\$0	
E-59	Employee Benefits (Life/STD/LTD/AD)-CSWR	926.400	-\$15,920	\$0	-\$15,920	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$15,920	\$0		\$0	\$0	
E-60	Employee Benefits (EE Training & Tuition Reimb.)-CSWR	926.700	-\$14,364	\$0	-\$14,364	\$0	\$0	\$0
	1. Adjustment for employee benefits. (Sarver)		-\$14,364	\$0		\$0	\$0	
E-62	Regulatory Expense (DNR)	928.100	\$0	-\$1,543	-\$1,543	\$0	\$0	\$0
	1. Adjustment for regulatory expense. (Barron)		\$0	-\$1,543		\$0	\$0	
E-63	Regulatory Expense (DNR)-CSWR	928.100	\$0	-\$27	-\$27	\$0	\$0	\$0
	1. Adjustment for regulatory expense (DNR). (Sarver)		\$0	-\$27		\$0	\$0	
E-64	Regulatory Expense (PSC Assessment)	928.200	\$0	\$11	\$11	\$0	\$0	\$0
	1. Adjustment for regulatory expense. (Barron)		\$0	\$11		\$0	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-68	Regulatory Expense (Bus License)-CSWR	928.400	\$0	-\$665	-\$665	\$0	\$0	\$0
	1. Adjustment for business license. (Sarver)		\$0	-\$665		\$0	\$0	
E-71	Rents-CSWR	931.000	\$0	-\$69,389	-\$69,389	\$0	\$0	\$0
	1. Adjustment for rent. (Sarver)		\$0	-\$69,389		\$0	\$0	
E-74	Depreciation Expense, Dep. Exp.	0.000	\$0	\$0	\$0	\$0	\$85,653	\$85,653
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$85,653	
E-77	Taxes (Other)-CSWR	408.100	-\$446	\$0	-\$446	\$0	\$0	\$0
	1. Adjustment for Taxes (Other). (Sarver)		-\$446	\$0		\$0	\$0	
E-78	SS & Medicare-CSWR	408.120	-\$146,274	\$0	-\$146,274	\$0	\$0	\$0
	1. Adjustment for social security and Medicare tax. (Sarver)		-\$146,274	\$0		\$0	\$0	
E-79	Unemployment Tax-CSWR	408.140	-\$3,881	\$0	-\$3,881	\$0	\$0	\$0
	1. Adjustment for unemployment tax. (Sarver)		-\$3,881	\$0		\$0	\$0	

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Sewer - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-81	Property Tax-CSWR	408.160	\$0	-\$1,109	-\$1,109	\$0	\$0	\$0
	1. Adjustment for property tax. (Sarver)		\$0	-\$1,109		\$0	\$0	
E-86	Current Income Taxes	0.000	\$0	\$0	\$0	\$0	-\$60,978	-\$60,978
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$60,978	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$2,636	\$2,636
Total Operating & Maint. Expense			-\$2,800,148	-\$1,648,101	-\$4,448,249	\$0	\$24,675	\$24,675

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Sewer Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 9.51% Return	E 9.51% Return	F 9.51% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$207,593	\$181,776	\$181,776	\$181,776
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$85,653	\$85,653	\$85,653	\$85,653
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$85,653	\$85,653	\$85,653	\$85,653
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of		\$60,343	\$60,343	\$60,343	\$60,343
7	Tax Straight-Line Depreciation		\$85,653	\$85,653	\$85,653	\$85,653
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$145,996	\$145,996	\$145,996	\$145,996
9	NET TAXABLE INCOME		-\$267,936	\$121,433	\$121,433	\$121,433
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$267,936	\$121,433	\$121,433	\$121,433
12	Deduct Missouri Income Tax at the Rate of		-\$5,963	\$4,365	\$4,365	\$4,365
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$261,973	\$117,068	\$117,068	\$117,068
15	Federal Income Tax at the Rate of		-\$55,015	\$24,585	\$24,585	\$24,585
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		-\$55,015	\$24,585	\$24,585	\$24,585
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		-\$267,936	\$121,433	\$121,433	\$121,433
21	Deduct Federal Income Tax at the Rate of		-\$27,508	\$12,293	\$12,293	\$12,293
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		-\$240,428	\$109,140	\$109,140	\$109,140
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of		-\$5,963	\$4,365	\$4,365	\$4,365
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		-\$267,936	\$121,433	\$121,433	\$121,433
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	City Taxable Income		-\$267,936	\$121,433	\$121,433	\$121,433
32	Subtract City Income Tax Credits					
33	City Income Tax at the Rate of		\$0	\$0	\$0	\$0
35	SUMMARY OF CURRENT INCOME TAX					
36	Federal Income Tax		-\$55,015	\$24,585	\$24,585	\$24,585
37	State Income Tax		-\$5,963	\$4,365	\$4,365	\$4,365
38	City Income Tax		\$0	\$0	\$0	\$0
39	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$60,978	\$28,950	\$28,950	\$28,950
40	DEFERRED INCOME TAXES					
41	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
42	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
43	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
44	TOTAL INCOME TAX		-\$60,978	\$28,950	\$28,950	\$28,950

Federal Tax Table

Federal Taxable Income	-\$261,973	\$117,068	\$117,068	\$117,068
15% on first \$50,000	-\$29,160	\$17,561	\$17,561	\$17,561
25% on next \$25,000	-\$10,124	\$0	\$0	\$0

Elm Hills Utility Operating Company, Inc

Case No. WR-2020-0275

0

Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020

Sewer Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 9.51% Return	E 9.51% Return	F 9.51% Return
	34% > \$75,000 < \$100,001		-\$8,500	\$0	\$0	\$0
	39% > \$100,000 < \$335,001		-\$810	\$0	\$0	\$0
	34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		-\$48,594	\$17,561	\$17,561	\$17,561

Elm Hills Utility Operating Company, Inc
Case No. WR-2020-0275
0
Test Year Ending Dec. 31, 2019, Update Period Ending March 31, 2020
Residential Sewer Revenue Feeder

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volmetric Rate per Gallons in I	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J	
1	FLAT RATE											
2	Missouri Utilities	128	12	1,536	\$19.21	\$29,507	0	0	\$0.00	0	\$0	
3	Rainbow Acres	44	12	528	\$15.00	\$7,920	0	0	\$0.00	0	\$0	
4	State Park Village	162	12	1,944	\$45.00	\$87,480	0	0	\$0.00	0	\$0	
5	Twin Oaks/Preserve	1	12	12	\$140.00	\$1,680	0	0	\$0.00	0	\$0	
6	TOTAL FLAT RATE	335		4,020		\$126,587		\$0			\$0	
7	TOTAL ALL CATEGORIES	335		4,020		\$126,587		0			\$0	
											Annualized Volumetric Revenues	\$0
											Annual Customer Charge Revenues	\$126,587
											Total Annualized Revenues	\$126,587

Disposition Agreement Attachment D

Schedules of Depreciation Rates

Elm Hills Utility Operating Company
SCHEDULE of DEPRECIATION RATES
(SEWER Class A & B)
SR-2020-0275

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>DEPRECIATION RATE</u>
COLLECTION PLANT		
351	Structures & Improvements	4.0%
352.1	Collection Sewers (Force)	2.0%
352.2	Collection Sewers (Gravity)	2.0%
353	Services (A & B)	2.0%
354	Flow Measurement Devices	3.3%
PUMPING PLANT		
361	Structures & Improvements	4.0%
362	Receiving Wells	4.0%
363	Electric Pumping Equipment	10.0%
TREATMENT & DISPOSAL PLANT		
371	Structures & Improvements	3.7%
372	Treatment & Disposal Facilities	5.0%
372.1	Oxidation Lagoons	4.0%
373	Plant Sewers	2.5%
374	Outfall Sewer Lines	2.0%
GENERAL PLANT		
390	Structures & Improvements	2.5%
391	Office Furniture & Equipment	5.0%
391.1	Office Electronic & Computer Equip.	14.3%
392	Transportation Equipment	13.0%
393	Stores Equipment	4.0%
394	Tools, Shop, and Garage Equipment	5.0%
395	Laboratory Equipment	5.0%
396	Power Operated Equipment	6.7%
397	Communication Equipment	6.7%

Elm Hills Utility Operating Company

SCHEDULE of DEPRECIATION RATES

(WATER Class A & B)

WR-2020-0275

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>DEPRECIATION RATE</u>
SOURCE OF SUPPLY		
311	Structures & Improvements	2.5%
312	Collecting & Impoundment Reservoirs	2.0%
313	Lake, River & Other Intakes	2.5%
314	Wells & Springs	2.0%
316	Supply Mains	2.0%
PUMPING PLANT		
321	Structures & Improvements	2.5%
325	Electric Pumping Equipment	10.0%
325.1	Submersible Pumping Equipment	10.0%
325.2	High Service or Booster Pumping Equip.	6.7%
325.3	Shaft-driven Pumping Equipment	5.0%
326	Diesel Pumping Equipment	2.7%
328	Other Pumping Equipment	4.0%
328.1	Gas Pumping Equipment	3.3%
WATER TREATMENT PLANT		
331	Structures & Improvements	2.5%
332	Water Treatment Equipment	2.9%
TRANSMISSION AND DISTRIBUTION		
341	Structures & Improvements	2.5%
342	Distribution Reservoirs & Standpipes	2.5%
343	Transmission & Distribution Mains	2.0%
345	Customer Services	2.5%
346	Customer Meters, Bronze (Calibrate)	3.3%
346.1	Customer Meters, Plastic (Throw Aways)	10.0%
347	Customer Meter Pits & Installation	2.5%
348	Hydrants	2.0%
GENERAL PLANT		
390	Structures & Improvements	2.5%
391	Office Furniture & Equipment	5.0%
391.1	Office Electronic & Computer Equip.	14.3%
392	Transportation Equipment	13.0%
393	Stores Equipment	4.0%
394	Tools, Shop, Garage Equipment	5.0%
395	Laboratory Equipment	5.0%
396	Power Operated Equipment	6.7%
397	Communication Equipment	6.7%

Disposition Agreement Attachment E
Rate Design Worksheets

Missouri Utilities

Development of Tariffed Rates-Water

Revenues Generated by Current Tariffed Rates	\$ 26,724
Agreed-Upon Overall Revenue Increase	\$ 77,818
Percentage Increase Needed	291.190%

Metered Customer Rates

Meter Size	Current Customer Charge*	Proposed Customer Charge		
5/8"	\$ 7.13	\$ 68.84		
1"	\$ 14.24	\$ 137.68		
1 1/2"	\$ -	\$ 344.20		
2"	\$ -	\$ 550.71		
3"	\$ -	\$ 1,032.59		
4"	\$ -	\$ 1,720.98		
6"	\$ -	\$ 3,441.96		
Customer Charge	Number	Factor	Customer Equivalents	Factored Customer Charge
5/8"	25	1	25.0	\$ 68.84
1"	12	2	24.0	\$ 137.68
1 1/2"	0	5	0.0	\$ 344.20
2"	0	8	0.0	\$ 550.71
3"	2	15	30.0	\$ 1,032.59
4"	0	25	0.0	\$ 1,720.98
6"	1	50	50.0	\$ 3,441.96
	40		129.0	
 Cost to recover in rates		 \$ 106,563	 \$ 68.84	

*5/8" Current customer charge represented here as a simple average of the two former customer charges. This representation is for illustrative purposes only, and is not used in the calculation of future rates on this page.

MO Utilities, Rainbow Acres, State Park Village, and Twin Oaks

Development of Tariffed Rates-Sewer

Current Revenue	\$ 126,587
Agreed-Upon Overall Revenue Increase	\$ 389,369
Percentage Increase Needed	307.590%

Customer Rates

	Current Customer Charge	Proposed Customer Charge
Mo Utilities	\$ 19.21	\$ 113.75
Rainbow Acres	\$ 15.00	\$ 113.75
State Park Village	\$ 45.00	\$ 113.75
Twin Oaks/Preserve	\$ 3.18	\$ 113.75
Total # of customers		378
Cost to Recover in Rates		\$ 515,957
Resulting Rate		\$ 113.75

Disposition Agreement Attachment F
Billing Comparison Worksheets

Missouri Utilities

Residential Customer Bill Comparison-Water

Rates for 5/8" Meter

Customer	Current Customer Charge	Proposed Customer Charge	Current Usage Rate	Proposed Usage Rate
5/8"	\$ 7.13	\$ 35.49	\$ 2.47	\$ 8.10

MONTHLY BILL COMPARISON

Usage assumed at 3,800 gallons/month

Monthly Billing

Current Rates

Customer Charge	\$ 7.13
Usage Charge	\$ 10.87
Total Bill	\$ 18.00

Proposed Rates

Customer Charge	\$ 35.49
Usage Charge	\$ 30.79
Total Bill	\$ 66.28

INCREASES

Customer Charge

\$ Increase	\$28.36
% Increase	397.77%

Usage Charge

\$ Increase	\$19.92
% Increase	183%

Total Bill

\$ Increase	\$48.28
% Increase	268.27%

MO Utilities, Rainbow Acres, State Park Village, and Twin Oaks

Residential Customer Bill Comparison-Sewer

Rates for 5/8" Meter

<u>Customer</u>	<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>\$ Increase</u>	<u>Percent Increase</u>
Mo Utilities	\$ 19.21	\$ 113.75	\$ 94.54	492.12%
Rainbow Acres	\$ 15.00	\$ 113.75	\$ 98.75	658.31%
State Park Village	\$ 45.00	\$ 113.75	\$ 68.75	152.77%
Twin Oaks/Preserve	\$ 3.18	\$ 113.75	\$ 110.57	3475.83%

Note that Twin Oaks/Preserve customers were not previously individually billed for sewer service. The current rates are an estimate based on

Disposition Agreement Attachment G

Example Tariffs

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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
71.	Definitions
102.	General Rules and Regulations
113.	Company Employees and Customer Relations
124.	Applications for Service
135.	Inside Piping and Water Service Lines
176.	Improper or Excessive Use
187.	Discontinuance of Service by Company
238.	Termination of Water Service at Customer's Request
249.	Interruptions in Service
2510.	Bills for Service
2911.	Meters and Meter Installations
3212.	Meter Tests and Test Fees
3313.	Bill Adjustments Based on Meter Tests
3414.	Extension of Water Mains

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
71 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service

Map of Service Area



- * Indicates new rate or text
- + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
72 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service

Legal Description of Service Area

MISSOURI UTILITIES:

The area served is part of Pettis County, Missouri and being more particularly described as follows:

Beginning at the southeast corner of Section 17, Township 45 North, Range 21 West; thence along the south line of said Section 17, Westerly 1270.37 feet more or less to the east right-of-way line of U.S. Route 65; thence along said east right-of-way of U.S. Route 65, Northerly 1337.80 feet more or less; thence leaving said east right-of-way line of U.S. Route 65, S86°43'00"E 2566.03 feet more or less the west right-of-way line of South Park Avenue; thence along said west right-of-way line of South Park Avenue, Southerly 1871.35 feet more or less; thence leaving said west right-of-way line of South Park Avenue, N88°59'58"W 1299.44 feet more or less to the west line of Section 21; thence along said west line of Section 21, Northerly 598.08 feet more or less to the point of beginning, containing 95.32 acres more or less.

- * Indicates new rate or text
- + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
73 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

**Rules and Regulations Governing Rendering of
Water Service**

Schedule of Rates

AVAILABILITY – This rate is available to all residential (“domestic”), commercial, industrial, and other public authority metered customers.

MINIMUM CUSTOMER CHARGE – The minimum charge for water service available through the facilities of the Company for the billing period and for the meter size furnished the customer charge is:

<u>Meter Size</u>	<u>Monthly Billing</u>
5/8”	\$35.49
1”	\$88.73
1 ½	\$177.46
2”	\$283.93
3”	\$532.37
4”	\$887.28
6”	\$1,774.56

COMMODITY CHARGE – In addition to the Minimum Customer Charge, the Commodity Charge for all water used registered by the meter is or \$8.10 per 1,000 gallons.

Existing customers as of the effective date of this tariff without a meter, or with a non-functioning meter, will be charged a Flat Rate of as shown below until such time the meter is replaced. When a non- functioning meter is replaced with a functioning meter, the Minimum Customer Charge per meter size and the Commodity Charge will be applied to the next billing period.

Single Family Residential	5/8”	\$68.84
Multifamily, Six-Plex	1”	\$137.68
Commercial	1”	\$137.68
Apartment Buildings	3”	\$1,032.59
Mobile Home Park	6”	\$3,441.96

* Indicates new rate or text

+ Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
74 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
<p><u>New Service Connection Fee</u> _____</p> <p>Actual Cost</p> <p>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.</p>	
<p><u>Service Connection Inspection Fee</u> _____</p> <p>See Rule 5 B. 2 and 5 B. 3.</p>	\$82.50
<p><u>Water Service Line Inspection Fee</u></p> <p>See Rule 5 C.</p>	\$25
<p><u>Turn-On/Turn-Off (Requested by the Customer)</u></p> <p>8 am to 5 pm Monday through Friday (scheduled 24 hours in advance) \$27.50</p>	
<p>Before 8 am and after 5 pm, Saturdays/Sundays, or scheduled less than 24 hours in advance</p>	\$164.00
<p><u>Turn-On/Turn-Off Associated With Non-Payment</u></p>	\$27.50
<p><u>On-site Collection Charge</u></p> <p>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.</p>	\$27.50
<p><u>Meter Test Fee</u></p> <p>See Rule 12 B.</p>	\$120
<p><u>Late Charges</u></p> <p>The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.</p>	\$5 or 3%
<p>* Indicates new rate or text</p> <p>+ Indicates change</p>	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
75 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service

Schedule of Service Charges continued

Returned Check Charges	\$25
Service Calls for Damages caused by Customer	Actual cost but not less than \$40

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
76 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service

Rule 1 DEFINITIONS

- A. The "COMPANY" is Elm Hills Utility Operating Company, Inc., acting through its officers, managers, or other duly authorized employees or agents.
- B. 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.
- C. 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.
- D. 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.
- E. 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.
- F. "DISCONTINUANCE OF SERVICE" is the intentional cessation of service by the Company not requested by the Customer.
- G. 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 throughout the Company's service area.
- H. 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

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
77 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service

outdoor meter setting, or inside the Customer's building where the water service line enters through a foundation wall.

- I. 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.
J. A "RETURNED CHECK" is a check that is returned to the Company from any bank unpaid for any reason.
K. 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.
L. The "SERVICE CONNECTION" is the pipeline connecting the main to the Customer's water service line and includes the curb stop, or outdoor meter setting and all necessary appurtenances located at or near the property line, or at the property line if there is no curb stop or outdoor meter setting. If the property line is in a street, and if the curb stop or meter setting is not located near the edge of the street abutting the Customer's property, the service connection shall be deemed to end at the edge of the street abutting the Customer's property. The service connection shall be owned and maintained by the Company.
M. A "SUBDIVISION" is any land in the state of Missouri which is divided or proposed to be divided into two or more lots or other divisions of land, whether contiguous or not, or uniform in size or not, for the purpose of sale or lease, and includes resubdivision thereof.
N. "TERMINATION OF SERVICE" is cessation of service requested by the Customer.

* Indicates new rate or text
+ Indicates change

Issue Date: Month /Day/Year

Effective Date: Month /Day/Year

ISSUED BY Name and Title of Issuing Officer

Mailing Address
78 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service

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

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
79 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
80 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
81 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
82 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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 ten (10) 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 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 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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
83 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
<p>The Service Connection Inspection Fee as specified in the Schedule of 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.</p> <p>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.</p> <p>E. 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.</p> <p>F. 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.</p> <p>G. 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.</p> <p>H. 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.</p> <p>* Indicates new rate or text + Indicates change</p>	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
84 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
<p>I. The Company will not install a service connection to a vacant lot if such lot is not intended and recognized by the Company to be for intermittent use such as camping or picnic activity in a recreational subdivision, and the Customer installs a frost-free lockable hydrant at any point of use.</p> <p>J. 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.</p> <p>K. 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.</p> <p>L. 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.</p> <p>M. 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</p> <p>* Indicates new rate or text + Indicates change</p>	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
85 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
shall be approved by the Company.	
* Indicates new rate or text + Indicates change	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
86 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
87 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: 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

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 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
88 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
<p style="text-align: center;">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.</p> <p>B. None of the following shall constitute sufficient cause for the Company to discontinue service:</p> <ol style="list-style-type: none"> 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 <p>* Indicates new rate or text + Indicates change</p>	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
89 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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

* Indicates new rate or text

+ Indicates change

Issue Date: Month /Day/Year

Effective Date: Month /Day/Year

ISSUED BY Name and Title of Issuing Officer

Mailing Address 90 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
<p style="text-align: center;">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.</p> <p>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).</p> <p>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.</p> <p>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.</p> <p>H. The provisions of paragraphs C. and E. above may be waived if safety of Company personnel while at the premises is a consideration.</p> <p>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.</p> <p>* Indicates new rate or text + Indicates change</p>	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
91 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
93 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
94 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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. New Builds or new constructions will be metered right away while existing customers will remain at a flat rate until such time a new meter can be installed. Customer will then move to metered rate.
- C. The owner of the premises, the occupant and the user of the service shall be jointly and severally liable to pay for the water service to such premises; and the service is furnished to the premises by CSWR only upon the condition that the owner of the premises, occupant and user of the services are jointly and severally liable to CSWR. In accordance with 20 CSR 4240-13.050, debts incurred by one tenant will not be conveyed to a successive tenant. This provision is applicable only to new accounts established after the effective date of this tariff sheet.
- D. 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.
- E. 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,

* Indicates new rate or text

+ Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
95 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
<p>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.</p> <p>F. 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.</p> <p>G. 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.</p> <p>H. 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.</p> <p>I. 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.</p> <p>J. The Company may require a security deposit or other guarantee as a condition of new service if the Customer:</p> <ol style="list-style-type: none"> 1. Still has an unpaid account with a utility providing the same type of service <p>* Indicates new rate or text + Indicates change</p>	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
96 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service	
<p>accrued within the last five (5) years; or,</p> <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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. <p>K. The Company may require a security deposit or other acceptable written guarantee of payment as a condition of continued service if:</p> <ol style="list-style-type: none"> 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. <p>L. 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.</p> <p>M. 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</p> <p>* Indicates new rate or text + Indicates change</p>	

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
97 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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 change outs. 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.

* Indicates new rate or text
+ Indicates change

Issue Date: Month /Day/Year

Effective Date: Month /Day/Year

ISSUED BY Name and Title of Issuing Officer

Mailing Address
99 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
100 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service

apply. If a Customer refuses to provide an accessible location for a meter as determined by the Company, the Company will notify the Staff of the Water and Sewer Unit of the Missouri Public Service Commission before ultimately refusing service or proceeding to discontinue service.

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

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
101 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
102 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
103 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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.

* Indicates new rate or text
 + Indicates change

Issue Date: _____
Month /Day/Year

Effective Date: _____
Month /Day/Year

ISSUED BY _____
Name and Title of Issuing Officer

Mailing Address
104 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules and Regulations Governing Rendering of Water Service															
<p>2. For single-family residential applicant(s) applying for service in areas that are unplatted in subdivision lots, an applicant(s) cost shall be equal to the total cost of the main extension divided by the total length of the main extension in feet times one hundred (100) feet.</p> <p>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:</p> <table style="margin-left: auto; margin-right: auto; border: none;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Meter Size</u></th> <th style="text-align: center; padding: 5px;"><u>Flow Factor</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">5/8"</td> <td style="text-align: center; padding: 5px;">1</td> </tr> <tr> <td style="text-align: center; padding: 5px;">1"</td> <td style="text-align: center; padding: 5px;">2.5</td> </tr> <tr> <td style="text-align: center; padding: 5px;">1 1/2"</td> <td style="text-align: center; padding: 5px;">5</td> </tr> <tr> <td style="text-align: center; padding: 5px;">2"</td> <td style="text-align: center; padding: 5px;">8</td> </tr> <tr> <td style="text-align: center; padding: 5px;">3"</td> <td style="text-align: center; padding: 5px;">15</td> </tr> <tr> <td style="text-align: center; padding: 5px;">4"</td> <td style="text-align: center; padding: 5px;">25</td> </tr> </tbody> </table> <p>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:</p> <ol style="list-style-type: none"> 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 <p>* Indicates new rate or text + Indicates change</p>	<u>Meter Size</u>	<u>Flow Factor</u>	5/8"	1	1"	2.5	1 1/2"	5	2"	8	3"	15	4"	25	
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Name and Title of Issuing Officer

Mailing Address
105 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service																																									
<u>INDEX</u>																																									
Sheet No.																																									
1	Index																																								
2	Map of Service Area																																								
12	Legal Description of Service Area																																								
24	Schedule of Rates																																								
25	Schedule of Service Charges																																								
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Month Day Year

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ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Map of Service Area: Missouri Utilities



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Month Day Year

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Month Day Year

ISSUED BY _____
name of officer title

address
108 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Map of Service Area

STATE PARK VILLAGE



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109 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

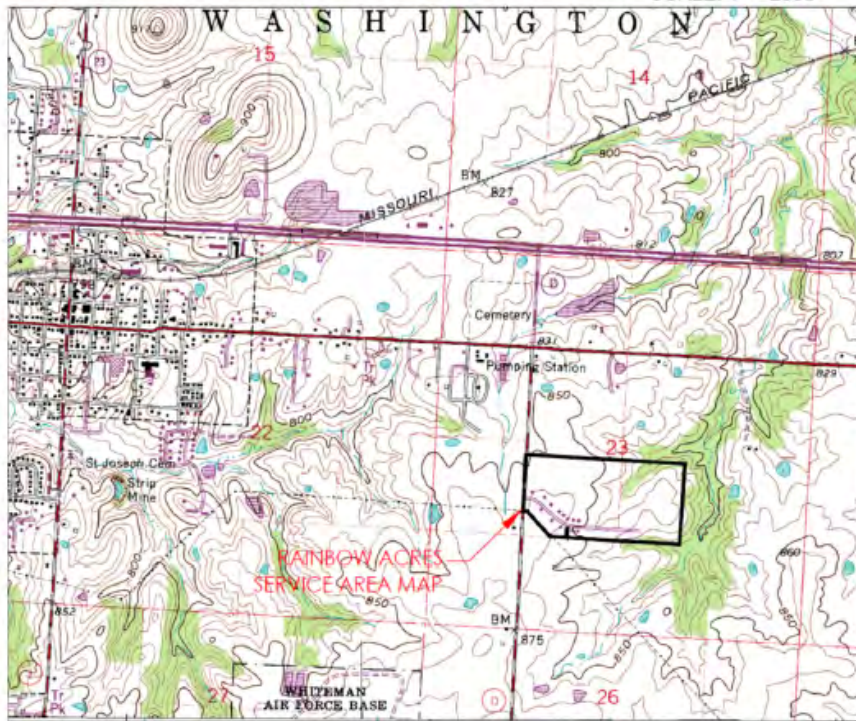
Map of Service Area

RAINBOW ACRES:

SERVICE AREA MAP FOR RAINBOW ACRES KNOB NOSTER, MO (KNOB NOSTER QUAD MAP)



SCALE: 1" = 2000'



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Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

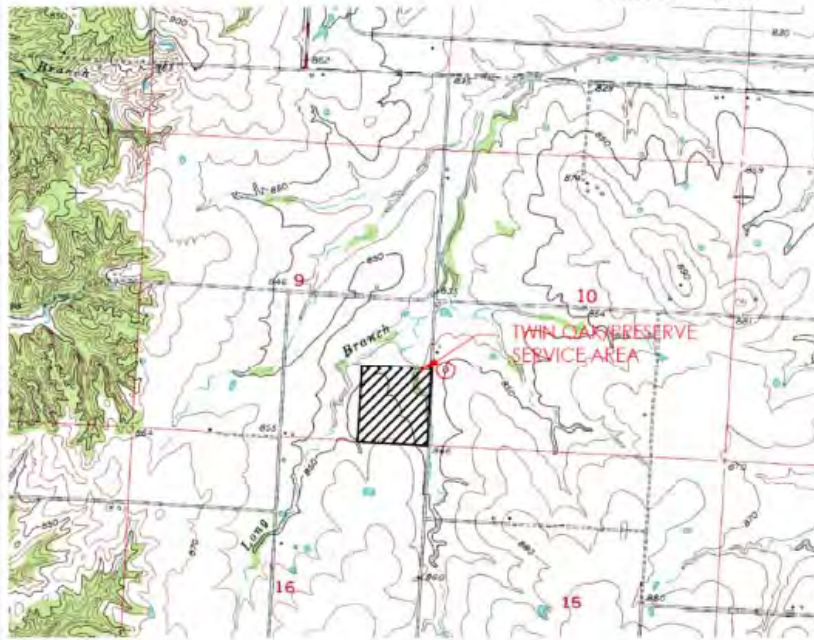
Map of Service Area

TWIN OAKS/PRESERVE:

SERVICE AREA MAP FOR TWIN OAKS/PRESERVE KNOB NOSTER, MO (KNOB NOSTER QUAD MAP)



SCALE: 1" = 2000'



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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Map of Service Area

Map of Berkshire Glen/Walnut Hills Estates Service Area

As modified in Case No. SA-2017-0013



Location Map

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

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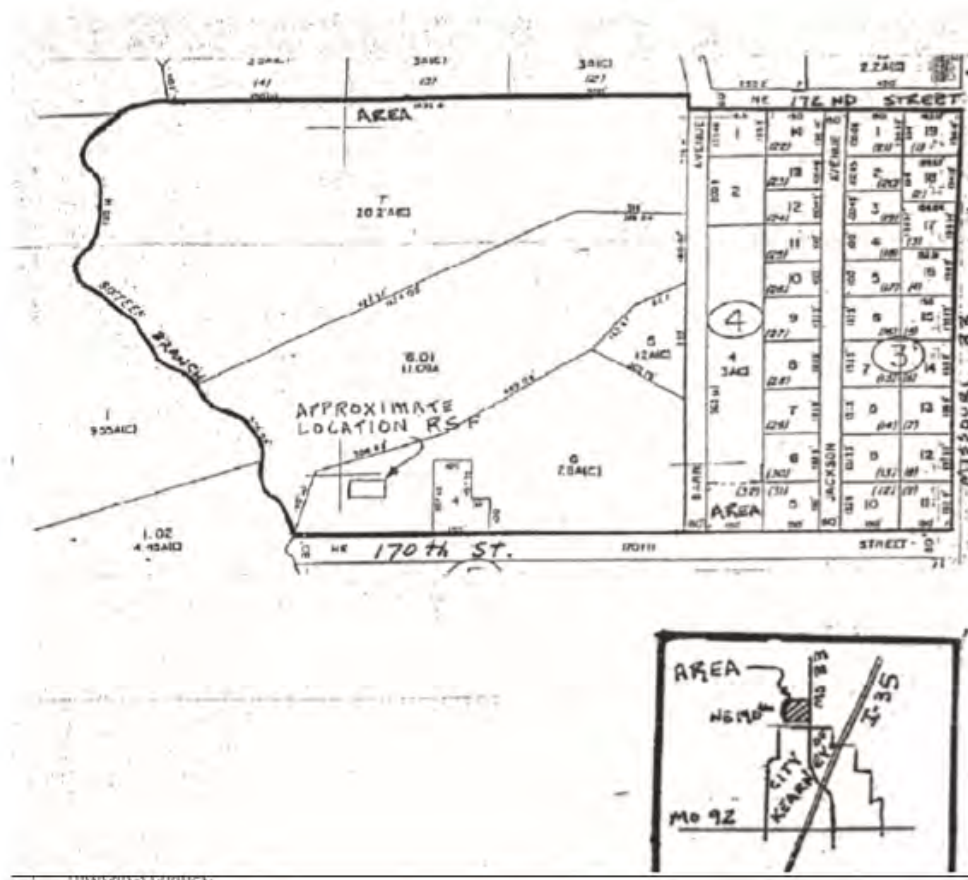
Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Map of Service Area

Name of Utility: Elm Hills Utility Operating Company, Inc.
Service Area: Parts of Unincorporated Clay, Clinton, Johnson, Pettis and Ray Counties

Map of BAR-B Acres Service Area



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Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address
113 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Map of Service Area



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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

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name of officer title

address
114 - Schedule JAB-d2

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Service Area: Missouri Service Areas

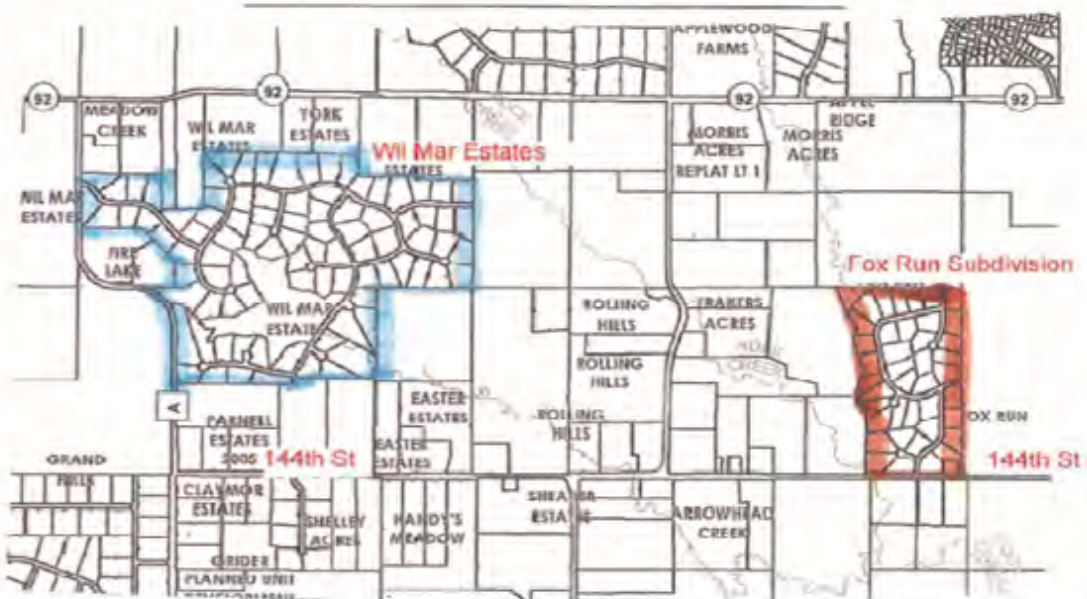
Rules Governing Rendering of Sewer Service

Map of Service Area

Name of Utility: Elm Hills Utility Operating Company, Inc.
Service Area: Parts of Unincorporated Clay, Clinton, Johnson, Pettis and Ray Counties

Map of Wil-Mar Estates and Fox Run Subdivision Service Areas

As modified in Case No. SA-2017-0013



DATE OF ISSUE _____
Month Day Year

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Month Day Year

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name of officer title

address
115 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

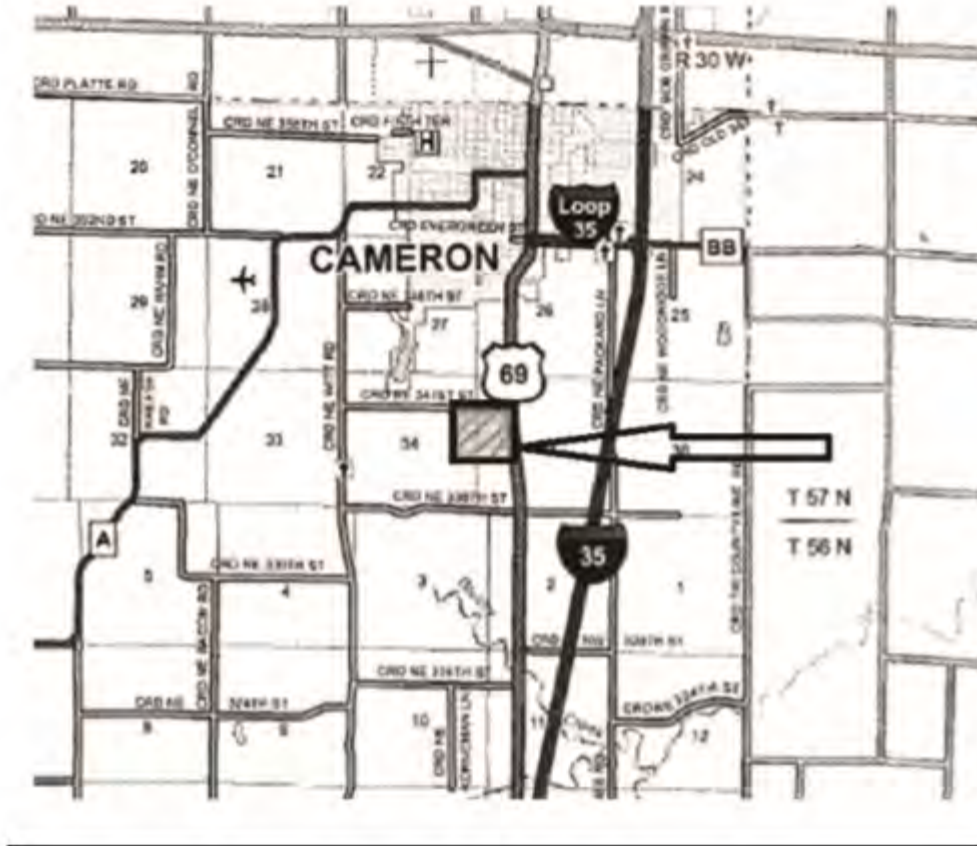
Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Map of Service Area

Name of Utility: Elm Hills Utility Operating Company, Inc.
Service Area: Parts of Unincorporated Clay, Clinton, Johnson, Pettis and Ray Counties

Map of Country Hills Service Area



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Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Map of Service Area

Name of Utility: Elm Hills Utility Operating Company, Inc.
Service Area: Parts of Unincorporated Clay, Clinton, Johnson, Pettis and Ray Counties

Map of Private Gardens-Prairie Field Service Area



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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Legal Description of Service Area</u>	
<p>MISSOURI UTILITIES:</p> <p>The area served is part of Pettis County, Missouri and being more particularly described as follows:</p> <p>Beginning at the southeast corner of Section 17, Township 45 North, Range 21 West; thence along the south line of said Section 17, Westerly 1270.37 feet more or less to the east right-of-way line of U.S. Route 65; thence along said east right-of-way line of U.S. Route 65, Northerly 1337.80 feet more or less; thence leaving said east right-of-way line of U.S. Route 65, S86°43'00"E 2566.03 feet more or less the west right-of-way line of South Park Avenue; thence along said west right-of-way line of South Park Avenue, Southerly 1871.35 feet more or less; thence leaving said west right-of-way line of South Park Avenue, N88°59'58"W 1299.44 feet more or less to the west line of Section 21; thence along said west line of Section 21, Northerly 598.08 feet more or less to the point of beginning, containing 95.32 acres more or less.</p>	
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name of officer title

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Legal Description of Service Area

STATE PARK VILLAGE SERVICE AREA DESCRIPTION

The area served is part of Johnson County, Missouri and being more particularly described as follows:

Commencing from the northwest corner of Section 36, Township 46 North, Range 25 West; thence Southerly along the west section line of Section 36, 60.33 feet to the south right-of-way line of Missouri Route "DD" and being the point of beginning; thence along said south right-of-way line of Missouri Route "DD", Easterly 1320.63 feet more or less; thence leaving said south right-of-way line of Missouri Route "DD", S2°37'40"W 1139.96 feet; thence S2°37'40"W 100.41 feet; thence S2°49'03"W 835.40 feet; thence S2°50'38"W 509.14 feet; thence S89°43'51"W 10.35 feet; thence S8°36'00"W 880.31 feet to the north right-of-way line of SE 150 Road; thence along said north right-off-way line of SE 150 Road, Westerly 1334.81 feet more or less; thence leaving said north right-of-way line of SE 150 Road, N2°14'58"E 1213.37 feet; thence N65°38'42"W 700.22 feet; thence N2°48'11"E 101.46 feet; thence N54°37'45"W 349.35 feet; thence N88°10'22"W 75.87 feet; thence S2°48'10"W 7.00 feet; thence N88°10'22"W 82.18 feet; thence N67°50'44"W 28.65 feet; thence N72°31'41"W 183.62 feet; thence N2°00'17"E 665.42 feet; thence S88°10'22"E 735.88 feet; thence S86°54'05"E 49.13 feet to the east right-of-way line of SE 591 Road; thence along said east right-of-way line of SE 591 Road, Northerly 522.54 feet more or less to the south right-of-way line of Missouri Route "DD"; thence along said south right-of-way line of Missouri Route "DD", Easterly 541.71 feet more or less to the point of beginning, containing 135.88 acres more or less.

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Legal Description of Service Area</u>	
<p>RAINBOW ACRES SERVICE AREA DESCRIPTION:</p> <p>The area served is part of Johnson County, Missouri and being more particularly described as follows:</p> <p>Beginning at the center of Section 23, Township 46 North, Range 24 West; thence along the north line of the Southeast Quarter of said Section 23, Easterly 1321.56 feet; thence S3°04'05"W 1321.55 feet; thence N87°37'41"W 952.35 feet; thence S3°58'30"W 3.29 feet; thence N87°07'20"W 910.02 feet; thence N3°58'30"E 150.00 feet; thence N87°07'20"W 10.00 feet; thence S3°58'30"W 150.00 feet; thence N87°07'20"W 268.70 feet; thence N43°07'20"W 550.10 feet; thence N87°12'00"W 75.10 feet to the east right-of-way line of Missouri Route "D"; thence along said east right-of-way line of Missouri Route "D", Northerly 930.34 feet more or less to the intersection of said east right-of-way line of Missouri Route "D" with the north line of the Southwest Quarter of said Section 23; thence along the north line of said Section 23, Easterly 1303.55 feet to the point of beginning, containing 76.89 acres more or less.</p> <p style="margin-top: 20px;">* Indicates new rate or text + Indicates change</p>	

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Legal Description of Service Area</u>	
<p>TWIN OAKS/PRESERVE SERVICE AREA DESCRIPTION:</p> <p>The area served is part of Johnson County, Missouri and being more particularly described as follows:</p> <p>Commencing from the southwest corner of the Southeast Quarter of Section 9, Township 45 North, Range 24 West; thence along the south line of said Southeast Quarter of Section 9, Easterly 1319.48 feet to the point of beginning; thence leaving said south line of said Southeast Quarter of Section 9, N0°26'16"E 1318.73 feet; thence S89°14'45"E 1258.65 feet to the west right-of-way line of Missouri Route 23; thence along said west right-of-way line of Missouri Route 23, Southerly 1317.44 feet more or less to the intersection of said west right-of-way line of Missouri Route 23 with the south line of said Southeast Quarter of Section 9; thence along the south line of said Southeast Quarter of Section 9, Westerly 1278.70 feet more or less to the point of beginning, containing 38.61 acres more or less.</p>	
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Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Legal Description of Service Area</u>	
<p>BERKSHIRE GLEN/WALNUT HILLS ESTATES DESCRIPTION:</p> <p>Generally includes all of the W 1/2 of the SE 1/4 of section 17, and, the East 1/2 of the SW 1/4 of Section 17, T52N, R31W, Clay County, Missouri, Lying west of Interstate I-35 highway and North of 120th Street, containing about 153 acres. This service area is about 1.5 miles North of Liberty, MO.</p> <p>More particularly described as: Beginning at the Center of said Section 17, thence North 89° 31' 56" East 1303.1 feet; thence South 0° 08' 01" West 1626 feet; thence South 22° West 1107 feet (generally along the I-35 Right-of-Way); thence West along 120th Street approximately 2186 feet; thence North 2647 feet; thence East 1323 feet to the Point of Beginning</p>	
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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Legal Description of Service Area</u>	
<p>BAR-B ACRES SERVICE AREA DESCRIPTION:</p> <p>An area located approximately 2.5 miles north of Kearney, Missouri, in Clay County, generally described as that portion of the north half of the southwest quarter of Section 15, Township 53 North, Range 31 West, which is north of 170th Street, west of State Route 33, south of 172nd Street, and east of Sixteen Branch tributary to Clear Creek.</p> <p>More specifically described as follows: Beginning at the northeast corner of the Southwest Quarter of Section 15, Township 53 North, Range 31 West, thence due west (in line with 172nd Street) approximately 2400 feet to the center of Sixteen Branch tributary to Clear Creek, thence meandering south and east along said Sixteen Branch to 170th Street, thence due east approximately 1800 feet to State Route 33, thence due north along State Route 33 to the Point-of-Beginning (also the junction of State Route 33 and 172nd Street), encompassing approximately 63 acres in Clay County, Missouri.</p>	
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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Legal Description of Service Area

COUNTRYSIDE MEADOWS SUBDIVISION SERVICE AREA DESCRIPTION:

Generally, includes all of the area south of Missouri State Route 210 and north of West 84th Street and West of the eastern section line of Section 7, Township 51 North, Range 28 West, Ray County, Missouri. All that portion of the N1/2 NE1/4, of Section 7, Township 51 North, Range 28 West, 5th Principal Meridian, Ray County, Missouri, lying Southwesterly of a line drawn parallel with and distant 150.0 feet Southeasterly of Burlington Northern Railroad Company's Main Track Centerline, as now located and constructed

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Legal Description of Service Area

WIL-MAR ESTATES SUBDIVISION AREA DESCRIPTION

General Description:

A subdivision located approximately three miles West of Kearney Missouri, South from Missouri State Highway 92 on State Highway A 1/2 mile to the entrance of subdivision. This service area includes platted lots of Wil Mar Estates and Wil Mar Estates First Plat.

Legal Description:

Those portions of Section 36 T53N, R32W and Section 31, T53N, R31 W of the 5th P.M., Clay County, Missouri, described as follows: Beginning at the E 1/4 corner of said Section 36 (also the W 1/4 corner of said Section 31), thence N00-23-23E, 406.78 feet along the East line of said Section 36 (also the West line of said Section 31), thence N47-57-00W, 620.51 feet; thence S89-55-28W, 810.59 feet to the Easterly right of way line of Missouri Highway "A"; thence N00-02-35E, 614.49 feet along said r.o.w. line; thence N00-03-00E, 174.61 feet along said r.o.w. line; thence N89-55-28E, 1106.74 feet; thence S00-23-23 W, 496.42 feet; thence N89-55-01E, 550.00 feet; thence N00-23-23E, 791.44 feet; thence S89-00-27E, 2096.26 feet; thence South 285.56 feet; thence East 783.20 feet; thence S00-04-00W, 49.11 feet; thence S89-05-15E, 764.29 feet to the East line of the W 1/2 of the NE 1/4 of said Section 31; thence S00-04-00W, 1517.95 feet along said East line to the SE corner of said W 1/2 NE 1/4; thence S89-54-12W, 1317.50 feet to the center of said Section 31; thence S00-00-10W, 1281.28 feet along the East line of the SW 1/4 of said Section 31; thence N89-46-58W, 1060.40 feet; thence South 100.00 feet; thence N89-46-58W, 1615.01 feet to the Easterly right of way line of Missouri Highway "A"; thence N00-06-49W, 793.93 feet along said r.o.w. line; thence along a curve to the left having a radius of 607.96 feet, through a central angle of 70-27-13, an arc distance of 747.58 feet along said r.o.w. line to the North line of the SE 1/4 of said Section 36; thence

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Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Legal Description of Service Area

FOX RUN SUBDIVISION AREA DESCRIPTION

General Description:

A subdivision located approximately 1/2 Mile West of Kearney Missouri on Missouri Highway 92, south on Nations Road 1 Mile, East on 144th street to the entrance of a 40 lot subdivision. This area generally includes the East 1/2 of the S.E. Quarter of Section 32, township 53N, Range 31W in Clay County Missouri.

Legal Description:

All that part of the Southeast Quarter of Section 32, Township 53, Range 31 in Clay County, Missouri described as follows: Beginning at the Southeast corner of the Southeast Quarter of said Section 32; thence North 89 degrees 45 minutes 16 seconds West along the South line of the Southeast Quarter of said Section 32, a distance of 50.00 feet; thence North 00 degrees 08 minutes 21 seconds West, a distance of 208.71 feet; thence North 89 degrees 45 minutes 18 seconds West, a distance of 208.71 feet; thence South 00 degrees 08 minutes 21 seconds East, a distance of 208.71 feet to a point on the South line of the Southeast Quarter of said Section 32; thence North 80 degrees 45 minutes 16 seconds West along the South line of the Southeast Quarter of said Section 32, a distance of 1024.48 feet; thence North 00 degrees 57 minutes 15 seconds West, a distance of 944.34 feet; thence North 50 degrees 12 minutes 27 seconds West, a distance of 180.72 feet; thence North 26 degrees 06 minutes 49 seconds West, a distance of 115.00 feet; thence North 21 degrees 34 minutes 02 seconds East, a distance of 196.46 feet; thence North 13 degrees 11 minutes 28 seconds East, a distance of 88.35 feet; thence North 78 degrees 19 minutes 20 seconds East, a distance of 287.04 feet; thence Northwesterly along a curve to the right, having an initial tangent bearing of North 12 degrees 15 minutes 28 seconds West and a radius of 480.00 feet, an arc distance of

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DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

ISSUED BY name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

FOX RUN SUBDIVISION CONTINUED

4.86 feet; thence North 11 degrees 40 minutes 40 seconds West, a distance of 87.22 feet; thence North 78 degrees 19 minutes 20 seconds East, a distance of 285.00 feet; thence North 57 degrees 31 minutes 40 seconds East, a distance of 195.14 feet; thence South 11 degrees 40 minutes 40 seconds East, a distance of 331.84 feet; thence North 64 degrees 48 minutes 34 seconds East, a distance of 213.17 feet; thence North 00 degrees 09 minutes 34 seconds West, a distance of 133.92 feet; thence South 80 degrees 28 minutes 55 seconds East, a distance of 416.71 feet to a point on the East line of the Southeast Quarter of said Section 32; thence South 00 degrees 08 minutes 21 seconds East along the East line of the Southeast Quarter of said Section 32, a distance of 1566.06 feet to the Point of Beginning. Said tract of land contains 46.71 acres more or less.

- * Indicates new rate or text
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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

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Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Legal Description of Service Area</u>	
<p>COUNTRY HILLS SUBDIVISION AREA DESCRIPTION</p> <p>This service area in Clinton County, Missouri approximately a mile south of Cameron, Missouri, is Located in Sections 34 and 35 Township 57 North, Range 30 West and contains approximately 180 acres.</p> <p>Generally described as: Having a North boundary of the NE 341 Street, an East boundary of Missouri Highway 69, a South boundary of the south line (extended) of the north half of the southwest quarter of Section 35, and a West boundary of west line (extended) of northeast quarter of the southeast quarter of Section 34.</p> <p>Specifically described as: The Point of Beginning is the intersection of the centerline of U.S. Highway 69 and the south line of the north half of the southwest quarter of section 35, township 57 north, range 30 west; thence west along the south line of said north half of the southwest quarter of section 35 and continuing along the south line of the north half of the southeast quarter of section 34, township 57 north, range 30 west approximately 2,940 feet to the southwest corner of the northeast quarter of the southeast quarter of Section 34, township 57 north, range 30 west; thence north along the quarter section line approximately 2,700 feet to the centerline of NE 341 Street; thence east along the centerline of said NE 341 Street approximately 2,800 feet to centerline of U.S. Highway 69; thence South along the centerline of U.S. Highway 69 approximately 2,700 feet to the south line of the</p> <p style="margin-top: 20px;">* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

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name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Legal Description of Service Area</u>	
<p>REVISED PRIVATE GARDENS SERVICE AREA DESCRIPTION:</p> <p>The area served is part of Clay County, Missouri and being more particularly described as follows:</p> <p>Beginning at the southwest corner of Section 20, Township 52 North, Range 31 West; thence north along said section line 1814.95 feet; thence west 2624.80 feet to the west line of the Southeast Quarter of Section 19; thence north along said west line 828.16 feet to the northwest corner of the Southeast Quarter of Section 19; thence west 697.40 feet; thence north 1770.72 feet; thence N15°58'59"E 210.39 feet; thence north 625.00 feet to the south right-of-way line of NE 120 Street; thence east along said south right-of-way line 660.00 feet; thence leaving said south right-of-way line, south along the quarter section line 1104.87 feet; thence east 2858.21 feet to the centerline of Lightburne-Plattsburg Road; thence southwesterly along said centerline 854.48 feet; thence leaving said centerline, east 313.50 feet; thence N6°17'57"E 207.77 feet; thence east 2101.77 feet to the west right-of-way line of Interstate 35; thence southwesterly along said west right-of-way line 3774.40 feet to the intersection of said west right-of-way line with the south line of said Section 20; thence west along said section line 1393.89 feet to the point of beginning, containing 350.19 acres more or less.</p> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Schedule of Rates</u>	
<p>AVAILABILITY – This rate is available to all residential (“domestic”), commercial, industrial, and other public authority customers.</p> <p>Rate For Missouri Utilities, State Park Village, Rainbow Acres, and Twin Oaks/Preserve: \$113.75.</p> <p>Rates for Berkshire Glen/Walnut Hills Estates, Bar-B Acres, Countryside Meadows Subdivision, Wil-Mar Estates Subdivision, Fox Run Subdivision, Country Hills Subdivision, and Private Gardens-Prairie Field</p> <p>Single Family Rate: \$44.81 per month</p> <p>Single family, duplex unit or unit of a multi-unit building where water utility service is or is not provided through individual water meters.</p> <p>Commercial Rate: \$44.81 per month plus \$2.50 per thousand gallons used over 6500 gallons/month</p>	
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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address
130 - Schedule JAB-d2

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Schedule of Service Charges</u>	
<u>Construction inspection charge per connection</u>	\$82.50
<u>New connection, disconnect and recommend charge</u>	Actual Cost
<u>Late Fee</u>	\$5.00 or 3%
The late charge is calculated monthly with the greater amount above being added to the delinquent bill in accordance with Rule 10 G.	
<u>Returned Check Charge</u>	\$25.00
<u>Turn-On/Turn-Off (Requested by the Customer)</u>	
8 am to 5 pm Monday through Friday (scheduled 24hrs in advance)	\$27.50
Before 8 am and after 5 pm, Saturdays/Sundays, or scheduled less than 24 hours in advance	\$164.00
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Month Day Year

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Month Day Year

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name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

SCHEDULE OF SERVICE CHARGES (cont.)

Schedule of Service Charges for Berkshire Glen/Walnut Hills Estates, Bar-B Acres, Countryside Meadows Subdivision, Wil-Mar Estates Subdivision, Fox Run Subdivision, Country Hills Subdivision, and Private Gardens-Prairie Field

SERVICE CONNECTION CONSTRUCTION

For STEP, STEG or gravity service - includes installation of new saddle, or new wye or tee, as appropriate, installed on the collecting sewer, construction and connection of the Company-owned service connection pipeline to the saddle, wye, or stub, as applicable, any miscellaneous materials, and all labor and equipment required to complete the connection. This charge does not apply if a pre-existing existing service connection is used, or if a service connection was constructed as a stub-out along with a collecting sewer extension \$690.00

INSPECTION CHARGES

STEP system installation customer service line installation, connection inspection, and startup/operation inspection pursuant to Rule 5B and/or Rule 6H includes inspection of - collection tank; repairable parts; electrical connections and wiring from the house to the pump controls at the tank including circuit breaker box; service sewer from the house plumbing to the collection tank as applicable; and service sewer from the collection tank to the service connection or to service sewer stub from the collecting sewer if one exists. STEG system installation and connection inspection - includes inspection of - collection tank, service sewer from the house plumbing to the collection tank, and service sewer from the collection tank to the service connection or to service sewer stub. \$125.00

Gravity service sewer inspection - includes inspection of - service sewer from the house plumbing to the service connection or to service sewer stub from the collecting sewer if one exists. \$125.00

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DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

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address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

SCHEDULE OF SERVICE CHARGES (cont.)

P.S.C. MO No. 2 Original Sheet No. 5B Name of Utility: Elm Hills Utility Operating Company, Inc. Service Area: Parts of Unincorporated Clay, Clinton, Johnson, Pettis and Ray Counties Schedule of Service Charges for Berkshire Glen/Walnut Hills Estates, Bar-B Acres, Countryside Meadows Subdivision, Wil-Mar Estates Subdivision, Fox Run Subdivision, Country Hills Subdivision, and Private Gardens-Prairie Field

TAXES

Sales, Gross Receipts, Occupation or Franchise Taxes: There shall be added to the customer's bill as a separate item an amount equal to the proportionate part of any sales, license, occupation, franchise or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by statute, ordinance, franchise or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, revenue or income from the provision of service by the Company. When such tax or fee is a stated amount, a pro rata portion of such tax or fee shall be included as a separate item on the customer's bill and shall be calculated by applying thereto the same percentage factor as the total annual amount of that tax bears to the gross receipts of the Company from the provision of service during the preceding calendar year to customers located within the boundaries of the taxing entity. These tax or fee amounts shall be added to the customer's bill only within the boundaries of the entity imposing the tax or fee. This provision does not apply to the "assessment" rendered by the Missouri Public Service Commission to the Company. Any applicable Federal, State or Local taxes computed on billing basis shall be added as separate items in rendering each bill.

LATE PAYMENT CHARGE: \$6.50 per notice per month
Applies when payment is delinquent (according to Rule 9, Sheet No. 20)

RETURN CHECK CHARGE: \$25.00
Only one charge per returned check.

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DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

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.

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DATE OF ISSUE _____
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ISSUED BY _____
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Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

- E. The "COMPANY" is Elm Hills Utility Operating Company, Inc., acting through its officers, managers, or other duly authorized employees or agents.
- 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 6 - Improper or Excessive Use.

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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>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.</p> <p>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.</p> <p>M. A "PUMP UNIT" is a self contained facility consisting generally of a tank and an electric pump and may include liquid level controls, an alarm, and check valves; the Pump Unit may either separate solid from liquid waste retaining the solid waste in the tank and pumping the liquid waste under pressure to collecting sewer pipelines (septic tank effluent pump or STEP), or may pump waste water including solids to a collecting sewer or a pressure collecting sewer (grinder pump). The PUMP UNIT is installed, owned and maintained by the Customer.</p> <p>N. A "RETURNED CHECK" is a check that is returned to the Company from any bank unpaid for any reason.</p> <p>O. 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.</p> <p>P. 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.</p> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

- Q. 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.
- R. 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.
- S. 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 re-subdivision thereof.
- T. 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.
- U. "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.

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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

- V. 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.
- W. 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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 + Indicates change

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

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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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

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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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

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 extension as provided for in Rule 11 - Extension of Collecting Sewers will be

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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>necessary, or if the Customer will be required to own, operate, and maintain a pretreatment facility, the Customer will also be so advised.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

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. When a service sewer is to be connected to the collecting sewer, the plumber shall advise the Company seventy-two (72) 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. If backfill is placed prior to inspection, customer may incur charges. 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.
- C. 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.
- D. A separate and independent service sewer shall generally be required for every building. Exceptions are:
 - 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

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 + Indicates change

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p style="text-align: center;">sewer.</p> <p style="text-align: center;">2. When two or more buildings are a part of a complex that cannot be subdivided.</p> <p>E. 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.</p> <p>F. 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.</p> <p>G. 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.</p> <p>H. 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.</p> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>I. 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.</p> <p>J. 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.</p> <p>K. 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’s Professional Contractor or Plumber 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.</p> <p>L. 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> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Rule 5A – Pressure Collecting Sewers

- A. This rule applies to customers on pressure collecting sewers...
B. Any customer proposing to discharge domestic sewage...
C. The Company will locate the point to which the service connection...
D. The pressurized portion of the service sewer shall be constructed...
E. A stop cock shall be installed on the pressurized portion...

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>The stop cock and check valve will be furnished, owned and maintained by the Customer.</p> <p>F. In addition to other methods outlined elsewhere within these Rules, specifically Rule 7, for discontinuance of sewer service, sewer service may be disconnected by the Company by locking the stop cock in the closed position. Service shall not be resumed again except upon payment of all delinquent charges, plus any applicable approved service charge to cover the costs of resuming service, in accordance with these Rules.</p> <p>G. The gravity service sewer from the building to the pump unit and the pressurized portion of the service sewer from the pump unit to the collecting sewer shall be owned and maintained by the Customer.</p> <p>H. The pump unit shall be owned by the Customer. The Customer shall be responsible for repair, or replacement if necessary, of the tank portion of a pump unit. The Customer shall be responsible for the cost of mechanical and electrical parts, miscellaneous material, and labor, necessary for the repair of a pump unit including emergency repairs.</p> <p>I. If a Customer does not timely undertake necessary repairs to a pump unit for which the Customer is responsible, and a failure of a pump unit is causing, or is reasonably expected to cause, a discharge of untreated sewage, then the Company may, at its option, discontinue sewer service as per Rule 7 – Discontinuance of Service, including exercising the provision of Rule 7 G. where thirty (30) day notice may be waived. Or, if practical, the Company may undertake repairs to the Customer’s pump unit and bill the Customer for reasonably incurred expenses for such repairs.</p> <p>J. The Company shall not be liable for parts or labor necessary due to damage caused by misuse of the pump unit. The Customer and/or the owner of the premises</p> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

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name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

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’s Professional Contractor or Plumber 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.
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.

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+ Indicates change

DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

ISSUED BY name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

- 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 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,

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 + Indicates change

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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 Company, any service charges for turn on/off or disconnection/reconnection within these Rules and Regulations shall not

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DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

ISSUED BY name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

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. 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

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+ Indicates change

DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

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name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>not subject to Commission jurisdiction as an integral part of the utility service provided by the Company; or</p> <ol style="list-style-type: none"> 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 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. <p>F. 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</p> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service

Customer by certified mail, return receipt requested or by electronic verification, 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 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.

G. 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.

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+ Indicates change

DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

ISSUED BY name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>H. 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).</p> <p>I. 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.</p> <p>J. 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.</p> <p>K. The provisions of paragraphs I. and K., above, may be waived if safety of Company personnel while at the premises is a consideration.</p> <p>L. 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.</p> <p>* Indicates new rate or text + Indicates change</p>	

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Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

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Service Area: Missouri Service Areas

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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DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

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address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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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DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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. The owner of the premises, the occupant and the user of the service shall be jointly and severally liable to pay for the sewer service to such premises; and the service is furnished to the premises by CSWR only upon the condition that the owner of the premises, occupant and user of the services are jointly and severally liable to CSWR. In accordance with 20 CSR 4240-13.050, debts incurred by one tenant will not be conveyed to a successive tenant. This provision is applicable only to new accounts established after the effective date of this tariff sheet.
D. 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.
E. 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.

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+ Indicates change

DATE OF ISSUE Month Day Year

DATE EFFECTIVE Month Day Year

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address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>F. 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.</p> <p>G. 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.</p> <p>H. The Company may render bills monthly in advance, or on a 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.</p> <p>I. 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.</p> <p>J. 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.</p> <p>K. Unless sewer charges are billed in advance, the Company may require a security</p> <p>* Indicates new rate or text + Indicates change</p>	

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>deposit or other guarantee as a condition of new service if the Customer:</p> <ol style="list-style-type: none"> 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 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: <ol style="list-style-type: none"> 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. <p>L. 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:</p> <ol style="list-style-type: none"> 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 <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

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name of officer title

address

Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

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...
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...
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...
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 Paragraph C (1) above...

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DATE OF ISSUE Month Day Year

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address

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Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p style="margin-left: 40px;">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.</p> <p>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:</p> <ol style="list-style-type: none"> 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). <p>E. The cost to additional applicants connecting to the sewer contributed by the original applicant shall be as follows:</p> <ol style="list-style-type: none"> 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 <p style="margin-left: 20px;">* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

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Name of Utility: Elm Hills Utility Operating Company, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<p>extension to determine the per lot extension cost. When counting lots, corner lots which abut existing sewers shall be excluded.</p> <ol style="list-style-type: none"> 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. <p>F. Refunds of contributions shall be made to the original applicant as follows:</p> <ol style="list-style-type: none"> 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. 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. <p>G. Any extension made under this rule shall be and remain the property of the Company in consideration of its perpetual upkeep and maintenance.</p> <p>* Indicates new rate or text + Indicates change</p>	

DATE OF ISSUE _____
Month Day Year

DATE EFFECTIVE _____
Month Day Year

ISSUED BY _____
name of officer title

address

Disposition Agreement Attachment H
CXD Report

REPORT OF CUSTOMER SERVICE AND BUSINESS OPERATIONS REVIEW

Customer Experience Department

Small Company Rate Increase Request

Case No. WR-2020-0275

Elm Hills Utility Operating Company, Inc.

Tammy Huber and Scott Glasgow

The purpose of the Customer Experience Department (“CXD”) is to investigate and make recommendations to the Commission on issues related to customer experience and customer expectations, which include promoting and encouraging efficient and effective utility management and customer service. These objectives contribute to the Commission’s overall mission to ensure that Missourians receive safe and reliable utility service at just, reasonable, and affordable rates.

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

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

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

The CXD Staff examined the Company’s tariffs, Commission complaint and inquiry records, public comments and other documentation related to the Company’s customer service and business operations. In preparation of this report, the CXD Staff submitted initial data requests to the Company on March 23, 2020. Staff also submitted a follow up request on April 24, 2020. The CXD Staff conducted a phone interview with Elm Hills’ representatives Stacy Culleton and Aaron Silas on May 6, 2020.

Overview

The Company’s office is located at 1650 Des Peres Road, Suite 303, St. Louis, MO 63131. Hours of operation are 8:00 am – 5:00 pm Monday through Friday. Customers can contact the Company after normal business hours by calling the office at (866) 245-4796. After normal business hours, calls are routed to a company called Endicott. Messages are recorded and returned by the Company the next business day. If the call is an emergency, the call is routed to the person on-call.

The Company provides water and sewer service to customers in service areas located mostly in Sedalia and Warrensburg, Missouri, with a few customers served in Knob Noster, Missouri.

Customer Billing

Elm Hills uses Nitor Billing Services, Inc. (“Nitor”) as a third-party for billing services. Nitor is located in Chesterfield, Missouri, and currently employs five customer service representatives. Nitor calculates bills during the first week of the month in conjunction with the Starnik billing system, a cloud-based utility billing system software system. Each month bills are generated from Starnik, showing the amounts due for each customer. A file of bills to be printed is prepared and compared to a billing report for accuracy. In February of 2020, Nitor switched from utilizing MuniBilling to the Starnik billing system.¹ Bill rendition is accomplished as part of the service contract with Nitor. Bills are due the last business day of each month and are considered delinquent the next day. Late fees are assessed two days after the delinquent date. The Company asserts that all customer data is stored in the cloud via a service provided by Starnik.²

Staff reviewed sample bills from each water and sewer system.³ The billing statement contains the Company name, address, and Company’s contact number. The statement also has the account number, service address, and a customer specific code to sign up for online services. Monthly charges include a flat monthly rate. The billing statement also includes the previous balances, current charges, adjustments, payments and currently due amount and

¹ Data Request Response No. 71.

² Data Request Response No. 70.

³ Data Request Response No. 80.

date. The Company's water and sewer tariffs include the applicable rates in each respective service territory where water and/or sewer service is provided.

Meter Reading

Elm Hills currently does not have any metered customers.⁴

Payment Remittance

Customer payment options include checks, credit and debit cards, money orders, and electronic bank drafts. Customers may mail checks or money orders to a St. Louis, Missouri, post office mailing address included on the billing statements.

Customers may access the Company's website to make payments from their checking account or with a credit or debit card. The website also provides options for customers to set up paperless billing or make automatic payments from a checking or savings account. Fees are passed to the customer if paying by methods other than mailing in payment or setting up automatic payment.

Company personnel assert that bill payments are processed and recorded on the day they are received and bank deposits are made daily.

Credit and Collections

Customers requesting water or sewer service can request new service online at www.centralstateswaterresources.com/start-or-stop-service or a customer can call the customer care number, (866) 245-4796, and a customer service representative will take customer information over the phone. Elm Hills asserts that no deposits are required for service and it does not plan to require deposits in the future.⁵

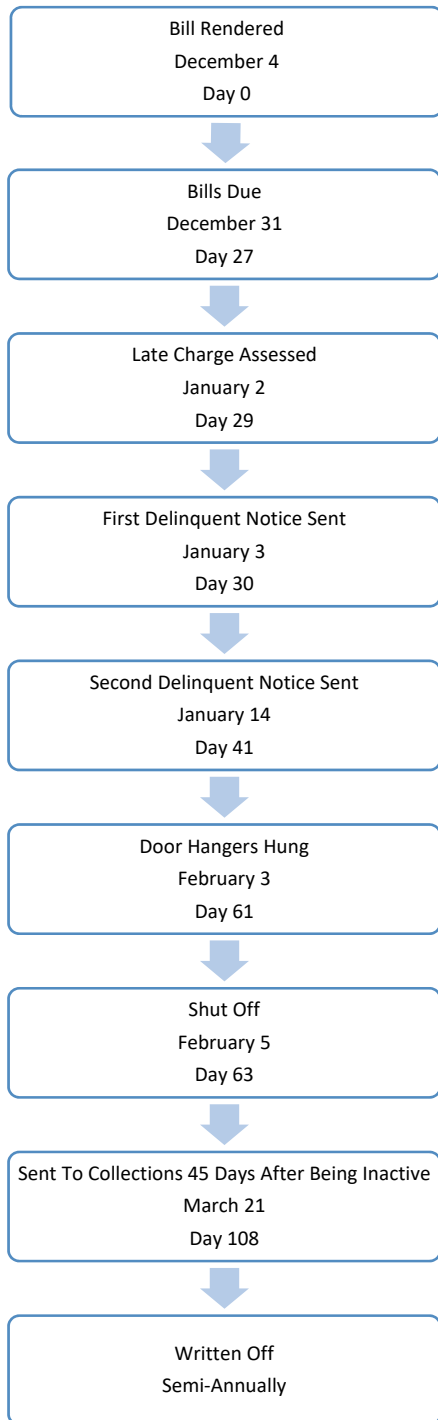
Elm Hills has an established procedure for handling delinquent accounts through write off. The following illustration shows actions that would be taken on delinquent water and sewer accounts:

⁴ Data Request Response No. 76.

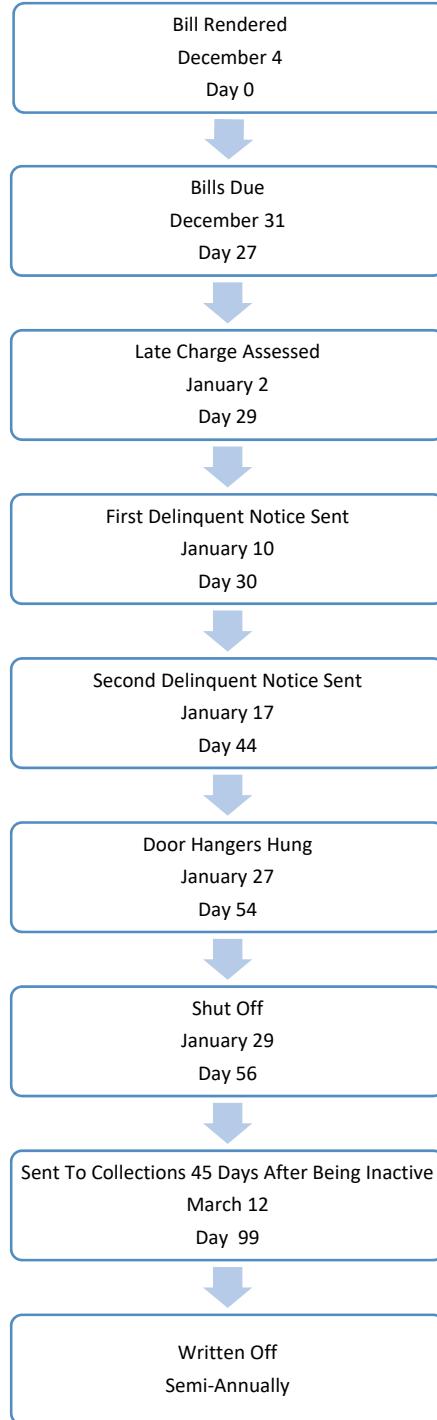
⁵ Data Request Response No. 86.

Delinquent Accounts

Sewer



Water



Complaints and Inquiries

Customers with questions or concerns may call the Company using the telephone number that appears on their bills, (866) 245-4796. If a customer is not satisfied, they will have the opportunity to talk to a supervisor. If the customer is still not satisfied they can talk to the Elm Hills Customer Service Manager who will call the customer back to resolve the issue. The customer is also given the Missouri Public Service Commission number to call if resolution is not complete. Notes were transferred to Starnik system in December of 2019 and notes are currently kept in date order and the customer information is captured. Prior to December 2019, no other summary log was kept of customer complaints and inquiries. CXD is not aware of any recent informal or formal customer complaints against Elm Hills.

Customer Communication

Customer bills, special letters (boil order notices, payment agreements, maintenance, etc.), and the Company's website are all ways the Company conveys information to the customer. A Company brochure detailing rights and responsibilities required by Commission Rule 20 CSR 4240-13.040 is also provided to new customers. CXD Staff reviewed the brochure and it complies with the applicable Commission rules.

Customers may contact Elm Hills 24/7 by telephone. The same phone number is accessible during both regular business and after hours. During regular business hours, Monday through Friday 8 a.m. to 5 p.m., customer calls are answered by Nitor customer service representatives. If a customer calls after business hours, the call is routed to a third-party answering service named Endicott. Elm Hills indicated they are in the process of negotiating with Nitor to provide the afterhours call service in addition to the customer care and CIS system they already provide. If the call is an emergency, the message will be routed to the appropriate personnel. For all other after hour calls, customers can leave a message and it will be addressed the following business day.

Findings, Conclusions, and Recommendation

After a thorough review of the customer service operations at Elm Hills, the Staff does not have any current recommendations. The CXD Staff encourages the Company to continue its present operational standards.

Disposition Agreement Attachment I
Water and Sewer Department Report

**WATER AND SEWER DEPARTMENT
PRELIMINARY
FIELD OPERATIONS AND TARIFF REVIEW**

Introduction

Elm Hills Utility Operating Company, Inc. (Elm Hills or Company) is seeking a rate increase for one water system and four sewer systems. The Missouri Public Service Commission (Commission) approved the acquisition of the assets in Case Nos. SM-2017-0150 (Missouri Utilities and State Park Village) and SA-2018-0313 (Rainbow Estates and Twin Oaks). The certificates of convenience and necessity (CCN) from the Commission for these systems became effective September 29, 2017, and September 22, 2018, respectively. While Missouri Utilities consists of both a water and a sewer system, the remaining systems in this rate case, State Park Village, Rainbow Estates, and Twin Oaks, are sewer systems only. Of these systems, Missouri Utilities was formerly owned by a PSC regulated utility, the others were not.

According to information received from Company personnel during an inspection on May 13, 2020, water service is provided to approximately 127 customers in one certificated service area in Pettis County, and sewer service is provided to approximately 329 sewer customers in the four service areas in Pettis and Johnson Counties. It should be noted that Twin Oaks subdivision is currently considered a single customer, as discussed below, which reduces the overall number of customers. During the May 13 inspection, Staff from the Water and Sewer Department investigated the condition of each water and sewer system, including system performance and compliance with drinking water and wastewater environmental regulations. This included an on-site review of operations and capital improvements that were completed and capital improvements still under construction. Staff also reviewed Missouri Department of Natural Resources (DNR) records, including operating permits, construction permits, inspections, notices of violations, sampling results and correspondence via formal sunshine requests through DNR and supporting documentation from the Company. Discrepancies in the facility description in the Operating Permit were discovered by Staff between actual and permitted conditions for lagoons at both Missouri Utilities and Rainbow Acres. Company personnel stated to Staff on June 1, 2020, that they are working with DNR to receive revised permits that reflect actual facility descriptions for those systems and that supporting documentation will be forwarded when received by the Company. Observations of system improvements for each system that occurred since the acquisition cases are listed below each of the system descriptions.

DNR issued an Abatement Order on Consent (Abatement Order) No. 2019-WPCB-1581 that representatives of Elm Hills signed on March 21, 2019. The Abatement Order requires improvements at the Twin Oaks and Rainbow Acres systems to bring them into compliance with

the Missouri Clean Water Law. Those improvements are discussed below, and, if properly operated, appear to be capable of maintaining compliance.

Missouri Utilities Service Area

The Commission first granted Missouri Utilities a CCN to provide water and sewer service on November 24, 1992, in Case No. WA-92-291. Elm Hills currently provides service to approximately 127 water customers and 122 sewer customers in the Missouri Utilities Service Area; these customers are located in the Elm Hills subdivision and mobile home park in Pettis County.

Current water rates consist of a flat customer charge of \$6.34 for mobile homes, \$7.92 for single family residences, and \$14.24 for commercial customers for the first 1,000 gallons, plus \$2.47 per each additional 1,000 gallons. The current sewer rate for all customers is a flat rate of \$19.21.

Description of the Water System

The primary source of drinking water is a single well with a new 63 gallon per minute submersible pump. As water is pumped from the well, it is injected with chlorine for disinfection as it is conveyed into an 8,000 gallon hydropneumatic tank. This tank normalizes water pressure in the distribution system. As described below, a new emergency back-up water supply is provided via connection to the City of Sedalia water system. The Company does not have documentation for the total length, diameters, or material type in the distribution system at this time due to the lack of historical records, but is gathering information about the distribution system for future recordkeeping.

DNR Permits and Inspection Status of Water System

The Missouri Utilities drinking water system operates under DNR permit to dispense number 1000181-17, issued by DNR on March 23, 2018. The Company has completed multiple improvements to the water system to comply with DNR regulations and to improve system reliability. Per Staff's review of DNR records, there are currently no outstanding violations associated with the drinking water system. There have six boil advisories in the last three years: four related to construction, one because of emergency well repairs, and one because of a customer releasing enough water to reduce the pressure in the system. Only one of these advisories occurred in 2019, none have occurred in 2020¹. However, there is still a need to GPS locate and mark the emergency connection and master meter point to the Sedalia water system, a recommendation first noted from a January 11, 2019 DNR inspection.

¹ DR0008.

Improvements made to the Water System since Case No. SM-2017-0150

- Converted existing railroad tanker car being used for water storage to an actual hydropneumatic storage tank. Tanker was cleaned, sand blasted, repaired, coated inside and out, access hatch added, and all piping for existing railroad tanker car storage tank was redesigned.
- Removed broken components and installed new well head with new sampling ports, metering, and piping.
- Installed new submersible well pump setting.
- Rehabbed well house structure and interior which was in extremely poor condition.
- Installed backup water connection with master meter and PRV (pressure reducing valve) to City of Sedalia water supply. The Company kept Staff informed of their negotiations with the City, but ultimately the City would not approve a regular full time connection, only a connection to be used as an emergency back-up.
- Installed valves and flushing hydrant allowing the well and tank to be isolated from the system for future maintenance and rehab work.
- Installed new Mission monitoring system and flowmeter.

Description of Sewer System

The Missouri Utilities collecting sewers are reported by the Company to be comprised of mostly two, four, and eight-inch polyvinyl chloride (PVC) pipes with some eight-inch clay pipe. The sewers gravity flow to a three cell lagoon and moving bed biofilm reactor (MBBR) with ultraviolet (UV) light for disinfection. MBBR is a newer technology that consists of numerous small media with high surface-area that move throughout the treatment chamber in an oxygen rich environment. The moving (high surface-area) media provides large total surface area in a relatively small chamber for biological growth resulting in enhanced treatment of wastewater with a relatively low cost of media maintenance. For comparison, a typical older technology (still very much in use for wastewater treatment) is recirculating sand filter (RSF). In a RSF, the media (sand) is packed in large fixed beds and the wastewater is recirculated over the beds. Media replacement in an average RSF requires significant off-line time and is also relatively high cost. According to the Operating Permit, this system has a design population equivalent of 423, a design flow of 34,900 gpd, and an actual flow of 24,528 gpd. The system is located in Pettis County, Missouri, and the effluent from the treatment facility discharges to a tributary to Flat Creek.

DNR Permits and Inspection Status of Sewer System

The Missouri Utilities sewer system operates under Missouri State Operating Permit (MSOP) MO-0088382, which was issued October 1, 2015, modified November 1, 2019, with an expiration date of September 30, 2020. The Company has completed multiple improvements to the sewer system to comply with DNR regulations and to improve reliability. According to a DNR Compliance and Enforcement Section memorandum dated August 8, 2019, an enforcement case dating from 2009

(against the previous owner) was closed with no further action requirements. Per Staff review of DNR records, there are currently no outstanding violations associated with the sewer system.

Improvements made to the Sewer System since SM-2017-0150

- New electrical service, transformer, meter, disconnect, and equipment/process panels.
- Regrading throughout site.
- Rebuilt lagoon berms.
- New remote monitoring and reporting system with operator notification of alarm conditions.
- New all-season gravel access road along lagoon cells.
- New MBBR process with associated lift station, site piping and, appurtenances (including leading edge protection for fall prevention around MBBR pits for OSHA compliance).
- New duplex blower system in sound reduction doghouse with associated piping and appurtenances.
- New drum filter with associated pump, piping, and appurtenances.
- New flow monitoring equipment.
- New UV disinfection system, piping, and appurtenances.
- Fencing installed surrounding lagoon, with additional fencing surrounding new MBBR, drum filter, and UV light equipment.
- New diffuser added to the first cell of the lagoon using air supplied by MBBR blower.
- Sections of sewer main cleaned, jetted, repaired, and/or replaced

Staff Observations of Water and Sewer Systems

Staff inspected the Missouri Utilities water and sewer systems on May 13, 2020. Staff requested and received the above lists of capital improvements that the Company is applying to this rate case and observed that the Company had completed all of the items provided in that list. Materials and equipment used re appropriate and both systems appeared to be operating well and performing as required.

Staff Recommendations for the Water and Sewer Systems

Staff considers the repairs and upgrades to the Missouri Utilities water and sewer systems to be prudent. Staff recommends that the Company continue to investigate the details of construction for the existing water distribution and sewer collection systems and continue to improve the associated recordkeeping. Full knowledge of the location and composition of the original equipment in the distribution and collection system is critical to future maintenance. Additionally, the emergency water supply location should be identified as described in the Permits and Inspection Section above.

State Park Village Service Area

According to information received from the Company, State Park Village provides sewer service to 162 residential customers located in a subdivision in Johnson County, Missouri.

The current sewer rate is a flat rate of \$45 for all customers.

Description of Sewer System

State Park Village is a gravity flow system that uses two lift stations in the collection system to convey wastewater to an integrated fixed film activated sludge plant with ultraviolet (UV) light for disinfection before it is discharged into a tributary of Clear Fork in Johnson County. Integrated fixed film provides additional fixed surface area in the aeration chamber of the activated sludge treatment plant for biological attachment and growth. This technology provides enhanced treatment of the waste stream while utilizing the existing activated sludge chamber. According to the Operating Permit, the treatment system has a design population equivalent of 222, a design flow of 20,000 gpd, an actual flow of 17,500 gpd. The Company does not have documentation for the total size or material of the collecting sewer lines in the ground at this time but is developing information about the collection system for future records.

DNR Permits and Inspection Status of Sewer System

The State Park Village sewer system operates under MSOP MO-0113573, effective January 1, 2017, modified April 1, 2018, with an expiration date of September 30, 2021. The Company has completed multiple improvements to the sewer system to comply with DNR regulations and to improve reliability. Per Staff review of DNR records, there are currently no outstanding violations associated with the sewer system.

Improvements made to the Sewer System from SM-2017-0150

- New electrical blower control panel.
- New remote monitoring and reporting system with operator notification of alarm conditions (plant and lift stations).
- Fencing installed (plant and lift stations).
- New influent lift station with aeration added for mixing with small low noise blower.
- New mechanical bar screen and influent structure.
- Removed all failed or deteriorating PVC piping and diffusers.
- New stainless-steel aeration piping and diffusers.
- Installed media towers in aeration basin converting plant from standard activated sludge to fixed film aeration.
- New UV light disinfection system with associated piping and appurtenances.

- New duplex blower system and sound reduction enclosure with associated piping and appurtenances.
- New walkways and handrails around ground level open top tankage.

Staff Observations of Sewer System

Staff inspected the State Park Village sewer system on May 13, 2020. Staff requested and received the above list of capital improvements that the Company is applying to this rate case and observed that the Company had completed all of the items provided in that list. Materials and equipment used are appropriate and both systems appeared to be operating well and performing as required.

Staff Recommendations for the Sewer System

Staff considers the repairs and upgrades to the State Park sewer system to be prudent. Staff recommends that the Company continue to investigate the details of construction for the collecting sewers and continue to improve the associated recordkeeping.

Rainbow Acres Service Area

Rainbow Acres currently provides sewer service to 44 residential customers in a subdivision in Knob Noster, Missouri, in Johnson County.

The current sewer rate is a flat rate of \$15 for all customers.

Description of Sewer System

The sewer system is gravity flow to a three cell lagoon (third cell is used for flow equalization) with MBBR and tablet chlorination and dechlorination prior to discharge into Walnut Creek. According to the Operating Permit, this system has a design population equivalent of 275, a design flow of 27,500 gpd, an actual flow of 5,200 gpd. The Company does not have documentation for the total size or material of the collecting sewer lines at this time but is developing information about the collection system for future records.

DNR Permits and Inspection Status of Sewer System

The Rainbow Acres treatment plant operates under MSOP MO-0113271 issued December 1, 2017, modified April 1, 2019, with an expiration of March 31, 2022. The Company has completed multiple improvements to the sewer system to comply with DNR regulations and to improve reliability. Per Staff review of DNR records, there are currently no outstanding violations associated with the sewer system.

Improvements made to the Sewer System

- New electrical service, transformer, meter, disconnect and equipment/process panels.
- New remote monitoring and reporting system with operator notification of alarm conditions.
- New gravel access road along lagoon cells.
- New MBBR process with associated lift station, site piping and appurtenances.
- New duplex blower system and sound reduction enclosure with associated piping and appurtenances.
- New clarifier with associated pump, piping, and appurtenances.
- New flow monitoring equipment.
- New tablet chlorination and dechlorination stations, piping, and appurtenances.

Staff Observations of Sewer System

Staff inspected the Rainbow Acres sewer system on May 13, 2020. Staff requested and received the above list of capital improvements that the Company is applying to this rate case and observed that the Company had completed all of the items provided in that list. Materials and equipment used are appropriate and the system appeared to be operating well and performing as required.

Staff Recommendations for the Sewer System

Staff considers the repairs and upgrades to the Rainbow Acres to be prudent. At the time of Staff's visit there was additional fence repair to be completed as well as some berm maintenance around the lagoons. Wind erosion and rodent damage can be detrimental to lagoon berms. The Company should consider placing rip rap around the lagoon berms as it continues to work on the facility.

Twin Oaks Service Area

Twin Oaks provides sewer service to single family homes in a subdivision in Johnson County and bills the Home Owner's Association (HOA) as a single customer. According to the Company, there are 44 lots in the development, and most of them are built out.

The current sewer rate is a flat rate of \$140 billed to the HOA.

Description of Wastewater System

Twin Oaks wastewater receives initial treatment from septic tanks at the homes before it flows to a central collection tank, then pumped through a recirculating sand filter and MBBR, with tablet chlorination for disinfection and dechlorination before it is discharged into a tributary to Long Branch Creek. According to the Operating Permit, the system has a design population equivalent of 182 people, a design flow of 18,130 gpd, and actual flow of 3,000 gpd. The Company does not have documentation for the total size or material of the collecting sewer lines in the ground at this time, but is developing information about the collection system for future records.

DNR Permits and Inspection Status of Sewer System

Twin Oaks Estates treatment plant operates under MSOP MO-0132031, issued July 1, 2017, and modified November 1, 2019, with an expiration of June 30, 2021. The Company has completed multiple improvements to the sewer system to comply with DNR regulations and to improve reliability. Per Staff review of DNR records, there are currently no outstanding violations associated with the sewer system.

Improvements made to the Sewer System

- New electrical blower panel.
- New remote monitoring and reporting system with operator notification of alarm conditions.
- New MBBR process with associated site piping and appurtenances.
- New duplex blower system and sound reduction enclosure with associated piping and appurtenances.
- New flow monitoring equipment.
- New tablet chlorination and dechlorination stations, piping and appurtenances.

Staff Observations of Sewer Systems

Staff inspected the Twin Oaks sewer system on May 13, 2020. Staff requested and received the above list of capital improvements that the Company is applying to this rate case and observed that the Company had completed all of the items provided in that list. Materials and equipment used are appropriate and both system appears to be operating well and performing as required. While the recirculating sand filter (RSF) appears to need some future regrading, the additional treatment provided by the MBBR results in effective achievement of compliant discharge allowing the cost of regrading to be deferred. The Company regularly monitors the condition of the RSF. While there appeared to be a couple of empty lots at the perimeter of the development, it was not evident to Staff that these lots would be developed in the future due to low-lying conditions and potential of standing water.

Staff Recommendations for the Sewer Systems

Staff considers the repairs and upgrades to the Twin Oaks sewer system to be prudent. Staff recommends that the Company continue to monitor the RSF performance, continue to investigate the construction details of the sewer system, and continue to improve the associated recordkeeping.

Rate and Tariff Issues

The Company has proposed a single rate structure for all water and all sewer customers among the various systems. Staff supports this proposal, as well as a transition from billing the Twin Oaks home owners association as one customer to instead billing customers individually.

Disposition Agreement Attachment J

Summary of Events

Elm Hills Utility Operating Company, Inc.
Case # WR-2020-0275
Summary of Case Events

Date Filed:	March 6, 2020
Day 150:	September 2, 2020
Extension? If yes, why?	Yes Delays among the parties related to COVID, and to enable continued negotiations
Amount Requested: Amount Agreed Upon:	\$393,919 Water, \$135,745 Sewer
Items Driving Rate Increase:	Upgrades to the water and sewer systems, increases in operation and maintenance expenses
Number of Customers:	As of the date of filing, 136 Water, 131 Sewer
Assessment Current: Annual Reports Filed:	Yes Yes
Other Cases Open:	No
Status with Secretary of State: DNR Violations:	Good Standing Currently in Compliance
Significant Service/Quality Issues:	None

