

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

The City of Houston Lake, Missouri,  
Complainant,

vs.

Case No. WC-2014-0260

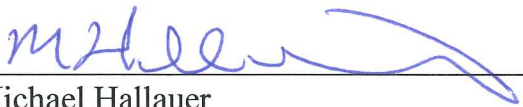
Missouri-American Water Company,  
Respondent.

**AFFIDAVIT OF MICHAEL HALLAUER**

STATE OF MISSOURI   )  
                                  )ss  
COUNTY OF PLATTE   )

Michael Hallauer, being first duly sworn on his oath, states:

1. My name is Michael Hallauer. I am the Mayor for the City of Houston Lake, Missouri.
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of The City of Houston Lake, Missouri consisting of 13 pages and Schedule MH-1, Schedule MH-2, Schedule MH-3, Schedule MH-4, Schedule MH-5, Schedule MH-6, Schedule MH-7, and Schedule MH-8, for introduction into evidence in the above-referenced docket.
3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.

  
\_\_\_\_\_  
Michael Hallauer

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

  
Notary Public

My commission expires: \_\_\_\_\_

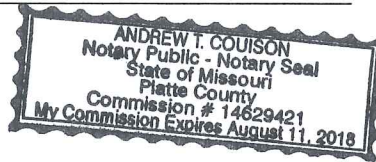


Exhibit No.  
Issue: Gross Receipt Tax  
Witness: Michael Hallauer  
Type of Exhibit: Direct Testimony  
Sponsoring Party: Houston Lake  
Case No.: WC-2014-0260  
Date Testimony Prepared: Nov. 14, 2014

Before the Missouri Public Service Commission

Direct Testimony

of

Michael Hallauer

December 15, 2014

DIRECT TESTIMONY  
OF  
MICHAEL HALLAUER  
ON BEHALF OF THE CITY OF HOUSTON LAKE, MISSOURI  
BEFORE THE  
MISSOURI PUBLIC SERVICE COMMISSION  
CASE NO. WC-2014-0260

1   **Q.   PLEASE STATE YOUR NAME, TITLE, AND BUSINESS ADDRESS FOR**  
2       **THE RECORD.**

3   A.   Michael Hallauer. I am the Mayor for the City of Houston Lake, Missouri. My  
4       business address is 5417 NW Adrian Dr., Kansas City, Missouri 64151.

5   **Q.   PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL**  
6       **BACKGROUND.**

7   A.   I have received a high school diploma. I have been involved in commercial  
8       estimating for a landscape company for fifteen years. I have been the crew lead  
9       and project manager for a landscape company for twenty years.

10  **Q.   WHAT ARE YOUR PRIMARY DUTIES AS THE MAYOR FOR THE**  
11       **CITY OF HOUSTON LAKE?**

12  A.   I oversee all aspects of city government, which includes review of the City's  
13       budget. Reviewing the City's budget includes, but is not limited to, reviewing  
14       payroll, reviewing receipts for City expenditures, reviewing income, and  
15       reviewing gross receipts paid to the City by utility companies that service the City.  
16       I oversee all meetings of the Board of Aldermen. I have access to and ensure  
17       maintenance of all City related documents which include but are not limited to all

1 records of the City, all contracts with the City, all Ordinances enacted by the City,  
2 all minutes of meetings of the Board of Aldermen, all notices sent to the City by  
3 any individual, entity, governmental body, or quasi-governmental body, and all  
4 documents received by the Collector of the City, the Treasurer of the City, the  
5 Secretary of the City, the Clerk of the City, and the Court Clerk of the City. I also  
6 oversee all aspects of litigation that the City may be involved in, including this  
7 current controversy with Missouri-American Water Company.

8 **Q. HOW LONG HAVE YOU BEEN THE MAYOR FOR THE CITY OF**  
9 **HOUSTON LAKE?**

10 A. I have been the Mayor for the City of Houston Lake since February of 2004.

11 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI**  
12 **PUBLIC SERVICE COMMISSION?**

13 A. No.

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?**

15 A. I will support the position of the City of Houston Lake that the City did not receive  
16 the 10% gross receipts tax from Missouri-American Water on Missouri-American  
17 Water's sale of water to the residents of Houston Lake from approximately 2003  
18 to approximately October of 2013 and that the City was damaged by Missouri-  
19 American Water's failure to remit the ten percent gross receipts tax on Missouri-  
20 American Water's sale of water within Houston Lake.

21 **THE CITY OF HOUSTON LAKE**

22 **Q. IS THE CITY OF HOUSTON LAKE INCORPORATED?**

A. Yes. The City of Houston Lake is a fourth class city incorporated pursuant to R.S.Mo § 79.010.

**Q. WHERE IS THE CITY OF HOUSTON LAKE LOCATED?**

A. The City of Houston Lake is located in Platte County, Missouri. The address of City Hall is 5417 NW Adrian Drive, Houston Lake, Missouri 64151.

**Q. IS THERE A CERTAIN ENTITY THAT PROVIDES WATER TO THE RESIDENTS OF HOUSTON LAKE?**

A. Yes. Missouri-American Water Company provides water to the residents of Houston Lake.

**Q. HOW LONG HAS MISSOURI-AMERICAN WATER PROVIDED WATER TO THE RESIDENTS OF HOUSTON LAKE?**

A. When I took office as the Mayor for the City of Houston Lake in 2004, Missouri-American Water Company was providing water to the residents of Houston Lake at that time. From my review of Missouri-American Water Company's responses to the City's discovery in this matter, upon information and belief, Missouri-American Water has provided water to the residents of Houston Lake since approximately 1994.

**GROSS RECEIPTS TAX ON WATER**

**Q. DOES HOUSTON LAKE IMPOSE AN OCCUPATIONAL LICENSE FEE ON THE SALE OF WATER WITHIN ITS CITY LIMITS?**

A. Yes. Pursuant to the Municipal Code of the City of Houston Lake Missouri § 605.040, a copy of which is attached to this testimony as Schedule MH-1, Houston

1 Lake maintains an occupational license fee in a sum equal to ten percent of the  
2 gross receipts of any individual corporation or entity that is engaged in the  
3 business of supplying water for compensation to residential, commercial and  
4 industrial users with the City of Houston Lake, Missouri.

5 **Q. COULD YOU PLEASE PROVIDE A BRIEF HISTORY OF CODE**  
6 **SECTION 605.040?**

7 A. Yes, section 605.040 of the Houston Lake Municipal Code was codified through  
8 the enactment of several Ordinances. On April 17th, 1957, Ordinance Number 21  
9 was passed, a copy of which is attached to this testimony as Schedule MH-2.  
10 Pursuant to Ordinance Number 21 an occupational license fee on the sale of water  
11 within Houston Lake was created, said fee being in the sum of five percent of the  
12 gross receipts on any individual or entity's sale of water within Houston Lake.  
13 Thereafter, Ordinance Numbers 34, 35, and 46 were passed, a copy of which  
14 collectively are attached to this testimony as Schedule MH-3. Said Ordinances  
15 contain certain amendments to Ordinance Number 21. On September 8th, 1980,  
16 Ordinance Number 141 was passed, a copy of which is attached to this testimony  
17 as Schedule MH-4. Pursuant to Ordinance Number 141, the occupational license  
18 fee on the sale of water was increased to a fee in the sum of ten percent of the  
19 gross receipts on any individual or entity's sale of water within Houston Lake,  
20 effective October 1, 1980. On February 23, 1981, Ordinance Number 142 was  
21 passed, a copy of which is attached to this testimony as Schedule MH-5, for the  
22 purpose of correcting clerical errors within Ordinance Number 141. On October

1 14, 1985, Ordinance Number 157 was passed, a copy of which is attached to this  
2 testimony as Schedule MH-6. Pursuant to Ordinance Number 157, the  
3 occupational license fee on the sale of water was maintained at the sum of ten  
4 percent of the gross receipts on any individual or entity's sale of water within  
5 Houston Lake.

6 **Q. SINCE OCTOBER OF 1985, HAS HOUSTON LAKE ENACTED ANY**  
7 **OTHER ORDINANCES THAT WOULD AFFECT THE GROSS**  
8 **RECEIPTS TAX ON THE SALE OF WATER WITHIN HOUSTON LAKE?**

9 A. No. Ordinance Number 157, which as passed on October 14, 1985, and thereby  
10 maintained the ten percent gross receipt tax against water companies' sale of water  
11 within Houston Lake, was the last ordinance passed that would affect the gross  
12 receipts tax on the sale of water within Houston Lake.

13 **Q. DOES HOUSTON LAKE HAVE AN ORDINANCE THAT ADDRESSES**  
14 **THE INFORMATION THAT WATER COMPANIES MUST PROVIDE TO**  
15 **HOUSTON LAKE REGARDING ITS GROSS RECEIPTS ON THE SALE**  
16 **OF WATER WITHIN HOUSTON LAKE?**

17 A. Yes. Section 605.040 of the Municipal Code of the City of Houston Lake,  
18 subsection C (attached to this testimony as Schedule MH-1) requires that a  
19 statement of the gross receipts from the sale of water within Houston Lake must be  
20 provided to the Treasurer of Houston Lake on or before the 15th day of February,  
21 May, August and November of each year.



1   **Q.   SINCE 1994, WHEN MISSOURI-AMERICAN WATER BEGAN**  
2       **PROVIDING WATER TO THE RESIDENTS OF HOUSTON LAKE, HAS**  
3       **MISSOURI-AMERICAN WATER PROVIDED THE STATEMENTS AS**  
4       **REQUIRED BY SECTION 605.040(c)?**

5   **A.   No. It has not.**

6   **Q.   SINCE 1994, WHEN MISSOURI-AMERICAN WATER BEGAN**  
7       **PROVIDING WATER TO THE RESIDENTS OF HOUSTON LAKE, HAS**  
8       **MISSOURI-AMERICAN WATER PROVIDED TO HOUSTON LAKE A**  
9       **GROSS RECIEPT TAX OF TEN PERCENT ON ITS SALE OF WATER**  
10      **WITHIN HOUSTON LAKE?**

11  **A.   No. I am of the opinion that Missouri-American Water has not paid a gross**  
12      **receipts tax of ten percent on its sale of water within Houston Lake.**

13  **Q.   BETWEEN 1994 AND THE PRESENT DATE, WHEN DID MISSOURI-**  
14      **AMERICAN WATER NOT PROVIDE TO HOUSTON LAKE A GROSS**  
15      **RECEIPT TAX OF TEN PERCENT ON ITS SALE OF WATER WITHIN**  
16      **HOUSTON LAKE?**

17  **A.   I reviewed the City's books and records that I ensure maintenance of, which**  
18      **include the income from and all documents received from Missouri-American**  
19      **Water regarding the gross receipts tax on its sale of water within Houston Lake.**  
20      **Because Missouri-American Water has not complied with Code Section**  
21      **605.040(c) the City was not able to determine, though the City's records, if**  
22      **Missouri-American Water was providing a gross receipts tax of ten percent during**

1 the time period of 1994 to the present date. What the City noticed from its records  
2 was a drastic decrease in approximately 2001 of the gross receipts tax remitted to  
3 the City by Missouri American Water on its sale of water within Houston Lake.

4 I reviewed information from the discovery received from Missouri-  
5 American Water and am attaching a copy of this information received from  
6 Missouri-American Water as Schedule MH-8. It is the City's position that since  
7 approximately the third quarter in 2003 through and including August of 2013,  
8 Missouri-American Water was only remitting to Houston Lake an approximate  
9 one percent gross receipt tax on its sale of water within Houston Lake. This is far  
10 below what Code Section 605.040 requires.

11 **Q. ARE THERE ANY OTHER FACTORS THAT WOULD AFFECT THE**  
12 **GROSS RECEIPT TAX MISSOURI-AMERICAN WATER COMPANY**  
13 **WOULD COLLECT AND REMIT TO HOUSTON LAKE FROM IT SALE**  
14 **OF WATER WITHIN HOUSTON LAKE?**

15 A. Yes. If the Public Service Commission approves a tariff increase exceeding seven  
16 percent on Missouri-American Water's gross receipts of its sale of water within  
17 Houston Lake this could affect the gross receipts tax.

18 **Q. COULD YOU PLEASE EXPLAIN?**

19 A. Yes, Pursuant to R.S.Mo. § 393.275, should the Missouri Public Service  
20 Commission authorize a tariff increase when the increase exceeds seven percent  
21 on the gross receipts of any water company, then the Missouri Public Service  
22 Commission shall notify the governing body of each city imposing a business

1 license tax on gross receipts of any water company of the percentage of increase  
2 approved for the water company together with an estimate of the annual increase  
3 in gross receipts resulting from the tariff increase on customers residing in that  
4 city. Pursuant to R.S.Mo. §393.275, the governing body of each city that is  
5 notified of an authorized tariff increase exceeding seven percent shall reduce the  
6 tax rate of its business license tax on the gross receipts of the water company  
7 pursuant to a particular formula which is set forth more fully within the statute.  
8 Pursuant to R.S.Mo. §393.275, a city may maintain the tax rate of its business  
9 license tax on the gross receipts of the water company, without reduction, if an  
10 ordinance to maintain the tax rate is enacted by the governing body of the city.

11 **Q. ARE YOU AWARE OF ANY TARIFF INCREASES FROM 1985 TO AND**  
12 **INCLUDING THE PRESENT DATE AUTHORIZED BY THE MISSOURI**  
13 **PUBLIC SERVICE COMMISSION FOR MISSOURI-AMERICAN**  
14 **WATER'S SALE OF WATER WITHIN HOUSTON LAKE WHEN THE**  
15 **INCREASE EXCEEDED SEVEN PERCENT?**

16 A. From my review of the past records of the City and from my knowledge of the  
17 records of the City during my terms, I am not aware of any such tariff increases  
18 approved for Missouri-American Water. However, from my review of the  
19 discovery responses of Missouri-American Water (a copy of said information  
20 being attached to this testimony as Schedule MH-7) it is my understanding that on  
21 or about December 5, 1995, September 20, 2000, October 22, 2007, November 28,  
22 2008, July 1, 2010, and April 1, 2012 there were tariff increases authorized by the

1 Missouri Public Service Commission for Missouri-American Water's sale of water  
2 within Houston Lake when the increase exceeded seven percent.

3 **Q. IN YOUR REVIEW OF THE PAST RECORDS OF THE CITY AND FROM**  
4 **YOUR KNOWLEDGE OF THE RECORDS OF THE CITY DURING**  
5 **YOUR TERMS IN OFFICE, ARE YOU ABLE TO TESTIFY AS TO**  
6 **WHETHER HOUSTON LAKE RECEIVED NOTICE OF ANY OF THESE**  
7 **TARIFF INCREASES THAT EXCEED SEVEN PERCENT?**

8 A. Yes. I have access to and maintain all City records as part of my responsibilities as  
9 Mayor and this includes maintenance of all records prior to my terms in office.  
10 From my review of the records of the City and from my knowledge of the records  
11 of the City during my terms of office, Houston Lake did not receive notice of any  
12 of the tariff increases I noted above that exceeded seven percent.

13 **Q. BECAUSE THE CITY DID NOT RECEIVE NOTICE BETWEEN 1985**  
14 **AND THE PRESENT DATE OF ANY TARIFF INCREASES THAT**  
15 **EXCEEDED SEVEN PERCENT, IS IT YOUR TESTIMONY THAT THE**  
16 **ORDINANCE ENACTED BY THE CITY IN OCTOBER OF 1985 AND**  
17 **CODIFIED AS CODE §605.040 IS STILL IN FULL FORCE AND EFFECT?**

18 A. Yes.

19 **Q. HAS HOUSTON LAKE BEEN DAMAGED BY MISSOURI-AMERICAN**  
20 **WATER'S FAILURE TO PAY THE GROSS RECEIPT TAX OF TEN**  
21 **PERCENT ON ITS SALE OF WATER WITHIN HOUSTON LAKE?**

22 A. Yes.

**Q. HOW HAS HOUSTON LAKE BEEN DAMAGED?**

A. Houston Lake has lost approximately \$40,676.80, at least, from tax revenues that were to be paid by Missouri-American Water to Houston Lake on its sale of water within the City. This was calculated using the documentation that was provided by Missouri-American Water, and attached to this testimony on Schedule MH-8. This sum does not include the monetary damage for the time period of the third quarter of 2003 through and including the second quarter of 2004. In addition, this sum does not include any penalties. Pursuant to Section 605.040 subsection E of the Houston Lake Municipal Code (attached to this testimony as Schedule MH-1), if any individual or entity fails to file a statement as required by subsection C or if any individual or entity fails to pay the gross receipt tax when due, said individual or entity shall, in addition to the gross receipts tax, pay a penalty to Houston Lake in the sum of ten percent of the gross receipts tax due and unpaid for the first thirty days, and for each succeeding thirty days or any part thereof shall pay a penalty to Houston Lake in the sum of three percent of the gross receipts tax due and unpaid as long as the same shall remain unpaid.

**Q. WHAT RELIEF IS HOUSTON LAKE REQUESTING FROM THE PUBLIC SERVICE COMMISSION?**

A. Houston Lake is requesting the Public Service Commission determine that Houston Lake was not provided notice as required pursuant to R.S.Mo. §393.275 on any approved tariff increase exceeding seven percent on Missouri-American Water's sale of water within Houston Lake from 1994 to the present date. Houston

1 Lake is requesting the Public Service Commission determine that, because  
2 Houston Lake was not notified of any such tariff increase, Missouri-American  
3 Water should have been remitting to Houston Lake a gross receipts tax of ten  
4 percent on its gross receipts of the sale of water within Houston Lake from 1994 to  
5 the present date. Houston Lake is requesting the Public Service Commission  
6 determine that Houston Lake has been damaged by Missouri-American Water's  
7 failure to remit the ten percent gross receipts tax. Houston Lake is requesting the  
8 Public Service Commission determine that Missouri-American Water failed to pay  
9 Houston Lake approximately \$40,676.80 in taxes, not including penalties.  
10 Houston Lake is requesting the Public Service Commission enter an order  
11 requiring Missouri-American water to provide written notice to Houston Lake at  
12 5417 NW Adrian Drive, Houston Lake, Platte County, Missouri 64151 of each  
13 future tariff increase authorized by the Public Service Commission if the approved  
14 increase exceeds seven percent on Missouri-American Water's sale of water  
15 within Houston Lake. Houston Lake is requesting the Public Service Commission  
16 enter an order requiring Missouri-American Water to comply with Section  
17 605.040 subsection C of the Houston Lake Municipal Code which requires  
18 Missouri-American Water to file a statement with Houston Lake each quarter  
19 detailing its gross receipts from the sale of water within Houston Lake for each  
20 quarter. And any other relief that the Public Service Commission has under their  
21 power.

22 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

1     A.     Yes.

(10%) of the tax due and unpaid and, for each succeeding thirty (30) days or any part thereof, shall pay as a penalty three percent (3%) of such tax as long as the same shall remain unpaid. (Ord. No. 18 §VI, 5-26-56; Ord. No. 142 §§1—4, 2-23-81; Ord. No. 157 §1, 10-14-85)

#### SECTION 605.020: GAS LICENSE TAX

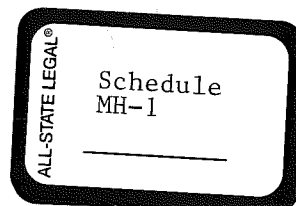
The City of Houston Lake, in order to maintain its sources of revenue at its historical level, hereby determines to maintain the ten percent (10%) gross receipt tax rate against the gas company. (Ord. No. 224 §1, 7-19-93)

#### SECTION 605.030: TELEPHONE LICENSE TAX

- A. Every person, firm, company or corporation now or hereafter engaged in the business of furnishing exchange telephone service in the City of Houston Lake, Missouri, shall pay to said City an annual occupation license fee.
- B. It is hereby made the duty of such person, firm, company or corporation to file with the Treasurer of the City of Houston Lake, on or before the fifteenth (15th) day of December, 1961, a statement showing the estimated amount of gross receipts received from the business of furnishing telephone service within said City during the twelve (12) month period proceeding October 31, 1961, and thereafter on or before the fifteenth (15th) day of December of each year to file a statement showing the gross receipts for each twelve (12) month period terminating forty-five (45) days prior to such filing date and at the time of filing each such statement to pay to the City Treasurer a sum equal to ten percent (10%) of the gross receipts shown by such statements, respectively.
- C. All such persons, firms, companies or corporations licensed hereunder on the request of any person shall remove or raise or lower its wires temporarily to permit the moving of houses or other bulky structures. The expense of such temporary removal, raising or lowering of wires shall be paid by the party or parties requesting such raising or lowering of wires and payment in advance may be required. Not less than forty-eight (48) hours' advance notice shall be given or arrange for such temporary wire changes.
- D. The annual payment provided herein shall be paid in lieu of any other obligation, license or merchandising tax but shall not be in lieu of any ad valorem tax. (Ord. No. 45 §§2, 5—6, 2-9-61; Ord. No. 56 §1, 10-12-61; Ord. No. 142 §§1—4, 2-23-81; Ord. No. 157 §1, 10-14-85)

#### SECTION 605.040: WATER

- A. The word "*person*" wherever used in this Chapter, shall include any individual, partnership, firm, corporation, association, trustee, receiver or any other group or combination of individuals acting as a unit, either severally or jointly.
- B. Every person now engaged or hereafter to become engaged in the business of supplying water for compensation to residential, commercial and industrial users thereof within the City of Houston Lake, Missouri, shall, for the license period extending from July 1, 1961 to December 31, 1961 inclusive and thereafter for each annual license period from January first (1st) to and including December thirty-first (31st) of each year, pay to the City as an occupation license fee a sum equal





to ten percent (10%) of the gross receipts as hereinafter defined, derived by said person from the sale of such water within the boundaries of the City of Houston Lake for domestic, commercial and industrial consumption.

The term "*gross receipts*" as applied to water for domestic, commercial and industrial purposes, as used in this Section, shall include all revenues received by such persons from the operation of such water system within the limits of said City.

- C. It is hereby made the duty of such person to file with the Treasurer of the City of Houston Lake, on or before the fifteenth (15th) day of November 1961, a statement of the gross receipts of such person from the sale of water for domestic, commercial or industrial purposes, as above defined, during the period from July 1, 1961 to and including September 30, 1961 and thereafter on or before the fifteenth (15th) day of February, May, August and November of each year to file a like statement showing the gross receipts for each three (3) month period, terminating forty-five (45) days prior to such filing date and at the time of filing each statement to pay to the City Treasurer a sum equal to ten percent (10%) of the total gross receipts shown by such statements, respectively. Any duly designated representative of the City of Houston Lake shall, at any reasonable time, have the right to investigate the correctness of such statements and shall have access to the books and records of said person for such purpose.
- D. The tax herein required to be paid shall be paid in lieu of any other occupation license or merchandising tax but shall not be in lieu of any ad valorem tax.
- E. If the person shall fail to file a statement as herein required or if such person shall willfully fail or refuse to pay the occupation tax herein provided, when due, said person shall, for such failure, for the first (1st) thirty (30) days of any part thereof pay in addition to such tax a penalty of ten percent (10%) of the tax due and unpaid and for each succeeding thirty (30) days or any part thereof shall pay as a penalty three percent (3%) of such tax as long as the same shall remain unpaid. (Ord. No. 21 §§1, 4—5, 4-17-57; Ord. No. 34 §3, 10-4-57; Ord. No. 35 §3, 10-31-57; Ord. No. 46 §3, 2-9-61; Ord. No. 142 §§1—4, 2-23-81; Ord. No. 157 §1, 10-14-85)

BILL NO. 21

ORDINANCE NO. 21

AN ORDINANCE LEVYING A LICENSE TAX TO BE PAID BY ALL PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF SUPPLYING WATER TO RESIDENTIAL, COMMERCIAL AND INDUSTRIAL USERS WITHIN THE VILLAGE OF HOUSTON LAKE, MISSOURI, PROVIDING FOR THE METHOD AND TIME OF PAYING SAID TAX, AND PROVIDING PENALTY FOR VIOLATION THEREOF.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF HOUSTON LAKE, MISSOURI, AS FOLLOWS:

Section 1. That the word "person" wherever used in this ordinance shall include any individual, partnership, firm, corporation, association, trustee, receiver, or any other group or combination of individuals acting as a unit, either severally or jointly.

Section 2. That every person now engaged or hereafter to become engaged in the business of supplying water for compensation to residential, commercial and industrial users thereof within the Village of Houston Lake, Missouri, shall pay to the Village as a license fee a sum equal to five per cent (5%) of the gross receipts derived by said person from the sale of such water within the present or any future boundaries of the Village of Houston Lake, Missouri, for domestic, commercial and industrial consumption, as hereinafter defined.

The term "Gross Receipts" as applied to water for domestic, commercial, and industrial purposes, as used in this section, shall include all revenues received by such persons from the operation of such water system within the Village limits of the Village of Houston Lake.

Section 3. It is hereby made the duty of such person to file with the Treasurer of the Village of Houston Lake, on or before the 5th day of July, 1957, a statement of the gross receipts of such person from the sale of water for domestic, commercial and industrial purposes, as above defined, for the period beginning with the date hereof to and including June 30, 1957, and thereafter on or before the 5th days of July and January of each year, to file a like statement showing the gross receipts for such domestic, commercial and industrial business for each succeeding six months, based upon the business done during the preceding period of six months ending, respectively, on the last days of June and December; and at the time of filing such statements shall pay to the Treasurer a sum equal to five per cent (5%) of the amount shown by such statements, respectively. Any

duly designated representative of the Village of Houston Lake shall, at all reasonable times, have the right to investigate the correctness of such statements and shall, at all reasonable times, have access to the books and records of said person for such purposes.

Section 4. The tax herein required to be paid shall be paid in lieu of any other occupation license or merchandising tax, but shall not be in lieu of any ad valorem tax.

Section 5. If the person shall fail to file a statement as herein required, or if such person shall willfully fail or refuse to pay the occupation tax herein provided, when due, said person shall, for such failure, for the first thirty (30) days of any part thereof, pay in addition to such tax a penalty of ten per cent (10%) of the tax due and unpaid, and, for each succeeding thirty (30) days or any part thereof, shall pay, as a penalty, three per cent (3%) of such tax as long as the same shall remain unpaid.

Passed this 17 day of April, 1957.

Stanley R. Barski  
Chairman of Board of Trustees

ATTEST:

Harold H. Ramsey  
Village Clerk

Approved this 17 day of April, 1957.

Stanley R. Barski  
Chairman of Board of Trustees

BILL NO. 34

ORDINANCE NO. 34

AN ORDINANCE AMENDING SECTIONS TWO AND THREE OF ORDINANCE NO. 21 OF THE VILLAGE OF HOUSTON LAKE BY PROVIDING A SET FEE TO BE PAID ANNUALLY AS OCCUPATION LICENSE FOR THE BUSINESS OF SUPPLYING WATER WITHIN THE LIMITS OF THE VILLAGE OF HOUSTON LAKE.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF HOUSTON LAKE, MISSOURI, AS FOLLOWS:

Section 1. Ordinance No. 21 of the Village of Houston Lake is hereby amended by the deletion therefrom of Sections 2 and 3 as they have heretofore been and the enactment of the following sections in lieu thereof, which shall be in words and figures as follows:

"Section 2. That every person now engaged or hereafter to become engaged in the business of supplying water for compensation to residential, commercial and industrial users thereof within the Village of Houston Lake, Missouri, shall pay to the Village as annual license fee the sum of Two Hundred Eighty Dollars (\$280.00) which shall be payable as follows: One Hundred Forty Dollars (\$140.00) on July 5th of each year, and One Hundred Forty Dollars (\$140.00) on January 5th of each year.

Section 3. Any person, firm, or corporation who shall have prior to the enactment of this amendment engaged in the business of supplying water within the village limits of the Village of Houston Lake shall pay to the Village of Houston Lake five percent (5%) of the gross receipts for the months of May and June, 1957, as heretofore provided by this ordinance, and the sum of \$140.00 immediately upon enactment of this ordinance as the payment which was due on July 5, 1957, by the terms of this amendment if said person is still engaged in the sale of water within the village limits."

Passed this 4 day of October, 1957

*At the Oct 16, 1957 Village Board Meeting which Mr. Halaway Pres of the Parkville Water Co. attended, and after hearing his case the Board decided that a fixed fee of \$275.00 annually would be acceptable. Basis for acceptance was as follows:*

*\$500.00 Estimated gross receipts annually  
x .05  
\$275.00*

*\$275.00 Payable Jan 5 & July 5 each year*

*Net change in ordinance \$5.00 annually*

ALL-STATE LEGAL®

Schedule  
MH-3

BILL NO. 35

ORDINANCE NO. 35

AN ORDINANCE AMENDING SECTIONS TWO AND THREE OF ORDINANCE NO. 34 OF THE VILLAGE OF HOUSTON LAKE BY PROVIDING A SET FEE TO BE PAID ANNUALLY AS OCCUPATION LICENSE FOR THE BUSINESS OF SUPPLYING WATER WITHIN THE LIMITS OF THE VILLAGE OF HOUSTON LAKE.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF HOUSTON LAKE, MISSOURI, AS FOLLOWS:

Section 1. Ordinance No. 34 of the Village of Houston Lake is hereby amended by the deletion therefrom of Sections 2 and 3 as they have heretofore been and the enactment of the following sections in lieu thereof, which shall be in words and figures as follows:

"Section 2. That every person now engaged or hereafter to become engaged in the business of supplying water for compensation to residential, commercial and industrial users thereof within the Village of Houston Lake, Missouri, shall pay to the Village as annual license fee the sum of Two Hundred Seventy-Five Dollars (\$275.00) which shall be payable as follows: One Hundred Thirty-Seven and 50/100 Dollars (\$137.50) on July 5th of each year, and One Hundred Thirty-seven and 50/100 Dollars (\$137.50) on January 5th of each year.

Section 3. Any person, firm or corporation who shall have prior to the enactment of this amendment engaged in the business of supplying water within the village limits of the Village of Houston Lake shall pay to the Village of Houston Lake five percent (5%) of the gross receipts for the months of May and June, 1957, as heretofore provided by this ordinance, and the sum of \$137.50 on January 5, 1958, covering the period of operation from July 1, 1957, to December 31, 1957, if said person is still engaged in



AN ORDINANCE AMENDING SECTION TWO AND THREE OF ORDINANCE NO. 34 OF THE CITY OF HOUSTON LAKE BY PROVIDING FOR AN OCCUPATION LICENSE FEE EQUAL TO FIVE PER CENT OF THE GROSS RECEIPTS FROM THE BUSINESS OF SUPPLYING WATER WITHIN THE LIMITS OF THE CITY OF HOUSTON LAKE AND PROVIDING EFFECTIVE DATE OF SUCH CHANGE IN OCCUPATION LICENSE FEE.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF HOUSTON LAKE, MISSOURI, AS FOLLOWS:

Section 1. Ordinance No. 34 of the City of Houston Lake is hereby amended by the deletion therefrom of the paragraphs numbered Section 2 and Section 3 as they have heretofore been and the enactment of the following paragraphs in lieu thereof, which shall be in words and figures as follows:

"Section 2. That every person now engaged or hereafter to become engaged in the business of supplying water for compensation to residential, commercial and industrial users thereof within the City of Houston Lake, Missouri shall, for the license period extending from July 1, 1961 to December 31, 1961 inclusive, and thereafter for each annual license period from January 1st to and including December 31st of such year, pay to the City as an occupation license fee a sum equal to five per cent (5%) of the gross receipts as hereinafter defined, derived by said person from the sale of such water within the boundaries of the City of Houston Lake for domestic, commercial and industrial consumption.

The Term 'Gross Receipts' as applied to water for domestic, commercial and industrial purposes, as used in this section, shall include all revenues received by such persons from the operation of such water system within the limits of said City.


Section 3. It is hereby made the duty of such person to file with the Treasurer of the City of Houston Lake, on or before the fifteenth day of November, 1961, a statement of the gross receipts of such person from the sale of water for domestic, commercial or industrial purposes, as above defined, during the period from July 1st, 1961 to and including September 30th, 1961, and thereafter on or before the fifteenth day of February, May, August and November of each year to file a like statement showing the gross receipts for each three month period, terminating forty-five days prior to such filing date, and at the time of filing each such statement to pay to the City Treasurer a sum equal to five per cent (5%) of the total gross receipts shown by such statements, respectively. Any duly designated representative of the City of Houston Lake shall, at any reasonable time, have the right to investigate the correctness of such statements and shall have access to the books and records of said person for such purpose."

BILL NO. 46

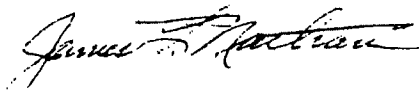
Page Two

ORDINANCE NO. 46

Passed this 9th day of February, 1961

  
Frank E. Barnes, Mayor

ATTEST:



James L. Nathan, City Clerk

Approved this 9th day of February, 1961

  
Frank E. Barnes, Mayor

BILL NO. 141

ORDINANCE NO. 141

AN ORDINANCE AMENDING ORDINANCE NUMBERS 3, 36 AND 38 WITH RESPECT TO THE AMOUNT OF THE LICENSE TAX FOR UTILITIES, INCREASING THE LICENSE TAX FROM A SUM EQUAL TO 5% OF THE LICENSEE'S GROSS RECEIPTS TO A SUM EQUAL TO 10% OF THE LICENSEE'S GROSS RECEIPTS AND FIXING THE EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF HOUSTON LAKE, MISSOURI, AS FOLLOWS:

Section 1. The license fee fixed by Ordinance No. 3, Ordinance No. 36 and Ordinance No. 38 is increased effective upon the date hereinafter provided from a sum equal to 5% of the licensee's gross receipts to read as follows:

"A sum equal to 10% of the licensee's gross receipts."

Section 2. The effective date of this amendment to each utility shall be as follows:

ELECTRIC COMPANIES	October 1, 1980
GAS COMPANIES	<del>October</del> September 1, 1980
WATER COMPANIES	<del>October</del> September 1, 1980
TELEPHONE COMPANIES	September 15, 1980
ALL OTHER UTILITIES	<del>October</del> September 1, 1980

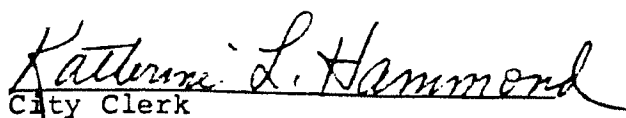
It is expressly stated that the purpose of the different effective dates is to correspond with the billing dates of the existing utilities.

Section 3. Ordinances Numbered 3, 36 and 38 shall remain in full force and effect without change except as expressly set out herein.

PASSED THIS 8 DAY OF September, 1980.

  
MAYOR

ATTEST:

  
City Clerk

APPROVED THIS 8 DAY OF September, 1980.

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Schedule  
MH-4



BILL NO. 142

ORDINANCE NO. 142  
pg 1

AN ORDINANCE TO NUNC PRO TUNC ORDINANCE NO. 141 FOR  
THE PURPOSE OF CORRECTING CLERICAL ERRORS

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY  
OF HOUSTON LAKE, MISSOURI, AS FOLLOWS:

Section 1. Ordinance No. 141 which was adopted by the  
Board of Aldermen on September 8, 1980 contains clerical  
errors which are to be corrected by this Ordinance as for  
the limited purpose to nunc pro tunc the clerical errors  
previously mentioned.

Section 2. The title of Ordinance No. 141 be and hereby  
is corrected to read as follows:

"AN ORDINANCE AMENDING ORDINANCE NUMBERS 18, 20, 34,  
45 and 46 WITH RESPECT TO THE AMOUNT OF LICENSE TAX  
FOR UTILITIES, INCREASING THE LICENSE TAX FROM A SUM  
EQUAL TO 5% OF THE LICENSEE'S GROSS RECEIPTS TO A SUM  
EQUAL TO 10% OF THE LICENSEE'S GROSS RECEIPTS AND FIXING  
THE EFFECTIVE DATE."

Section 3. That Section 1 of Ordinance No. 141 be and  
hereby is corrected to read as follows:

"The license fee fixed by Ordinance No. 18, 20, 34, 45  
and 36 is increased effective upon the date hereinafter  
provided from a sum equal to 5% of the licensee's gross  
receipts to read as follows:

'A sum equal to 10% of the licensee's gross receipts.'"

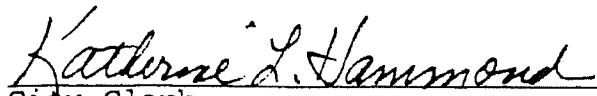
Section 4. Section 3 of Ordinance 141 be and hereby is  
corrected to read as follows:

"Ordinances numbered 18, 20, 34, 45 and 46 shall remain  
in full force and effect without change except as  
expressly set out herein."

PASSED THIS 23rd DAY OF February, 1981.

  
MAYOR

ATTEST:

  
City Clerk

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Schedule  
MH-5

BILL NO. 157

ORDINANCE NO. 157

AN ORDINANCE TO MAINTAIN GROSS RECEIPT TAXES IMPOSED UPON THE ELECTRIC, GAS, TELEPHONE, WATER AND CABLE T.V. COMPANIES.

WHEREAS, the General Assembly of the State of Missouri enacted in its 1985 Session House Bill Number 200 repealing and enacting a new Section 393.275 RSMo., and

WHEREAS, by authority of this law the City can maintain gross receipt tax that it imposes upon the electric, gas, telephone, water and cable t.v. companies, and

WHEREAS, the City has been notified by the Missouri Public Service Commission under the authority of Section 393.275 RSMo. that said corporation has received a tariff increase in excess of 7 percent, and

WHEREAS, it is necessary for the continued operation of the City that the municipal gross receipt tax upon said company be maintained at its present rate.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMAN OF THE CITY OF HOUSTON LAKE, MISSOURI, AS FOLLOWS:

Section 1. That the City of Houston Lake, in order to maintain its sources of revenue at its historical level, hereby determines to maintain the 10 percent gross receipt tax against the electric, gas, water, telephone and cable t.v. companies.

Section 2. The City Clerk is hereby directed to send a copy of this ordinance to the electric, gas, water, telephone and cable t.v. company and to the Public Service Commission.

PASSED THIS 14th DAY OF October, 1985.

  
MAYOR Frank E. Barnes

ATTEST:

  
CITY CLERK Nancy C. Jackalone

APPROVED THIS 14th DAY OF October, 1985.

  
MAYOR Frank E. Barnes

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Schedule  
MH-6

**Missouri-American Water**  
 Platte County Rate Increases over 7%

Date of Increase	5/8" Customer Charge	Usage Charge Per/1,000 gals	Average Usage (gals)	Total Charge	\$ Increase	% Increase
December 5, 1995	8.29	1.6400	5,000	16.49	\$ 1.50	10.0%
September 20, 2000	7.08	3.4685	5,000	24.42	8.71	55.4%
October 22, 2007	8.55	4.2965	5,000	30.03	5.16	20.8%
November 28, 2008	11.01	5.5324	5,000	38.67	8.64	28.8%
July 1, 2010	13.12	6.5930	5,000	46.09	7.41	19.2%
April 1, 2012	15.47	7.7731	5,000	54.34	8.25	17.9%

The City of Houston Lakes was served by the Missouri Cities Water Company until 1994 when Missouri American acquired the utility. The first rate increase by Missouri American was December 5, 1995. Missouri American Water continues to provide service to the residents of Houston Lakes.

Missouri-American Water Company  
Houston Lake Gross Receipts Tax Payments  
For the Years 1999-2014

Business Unit	Client	Doc Type	Document Type	Doc #	GL Date	Month	Year	Amount	Explanation	Remarks	Period	Gross Revenue	% Tax to Rev	Comments
170498	241248	PV	Voucher	402466	07/27/99	1	1999	629.53	City of Houston Lake	4TH QTR FRANCHISE TAX	1998 Q4			
170498	241248	PV	Voucher	105901	04/30/99	4	1999	619.53	City of Houston Lake	Franchise Tax June 2002	1999 Q1			
170498	241248	PV	Voucher	110972	07/26/99	7	1999	608.00	City of Houston Lake	Houston Lake Franchise Tax	1999 Q2			
170498	241248	PV	Voucher	112373	10/27/99	10	1999	750.93	City of Houston Lake	Houston Lake Franchise Tax	1999 Q3			
170498	241248	PV	Voucher	115714	01/31/00	1	2000	661.74	City of Houston Lake	Houston Lake Franchise Tax	1999 Q4			
170498	241248	PV	Voucher	120538	04/28/00	4	2000	652.95	City of Houston Lake	4TH QTR FRANCHISE TAX	2000 Q1			
170498	241248	PV	Voucher	131366	07/28/00	7	2000	701.96	City of Houston Lake	Franchise Tax June 2002	2000 Q2			
170498	241248	PV	Voucher	141565	10/30/00	10	2000	759.68	City of Houston Lake	Houston Lake Franchise Tax	2000 Q3			
170498	241248	PV	Voucher	149670	02/14/01	2	2001	965.31	City of Houston Lake	Houston Lake Franchise Tax	2000 Q4			
170498	241248	PV	Voucher	158812	04/17/01	4	2001	1,007.94	City of Houston Lake	Houston Lake Franchise Tax	2001 Q1			
170498	241248	PV	Voucher	170972	07/27/01	7	2001	1,098.76	City of Houston Lake	Houston Lake Franchise Tax	2001 Q2			
170498	241248	PV	Voucher	178179	10/15/01	10	2001	1,170.55	City of Houston Lake	Houston Lake Franchise Tax	2001 Q3			
170498	241248	PV	Voucher	40046800	01/30/02	1	2002	329.20	City of Houston Lake	4TH QTR FRANCHISE TAX	2001 Q4			
170498	241248	PV	Voucher	40129654	04/30/02	4	2002	969.58	Houston Lake	Franchise Tax June 2002	2002 Q1			
170498	241248	PV	Voucher	40205054	07/25/02	7	2002	1,018.38	Houston Lake City of REMIT	Houston Lake Franchise Tax	2002 Q2			
170498	241248	PV	Voucher	40291099	10/30/02	10	2002	1,165.92	Houston Lake City of REMIT	Houston Lake Franchise Tax	2002 Q3			
170498	241248	PV	Voucher	40367630	01/31/03	2	2003	978.37	Houston Lake City of REMIT	Houston Lake Franchise Tax	2002 Q4			
170498	241248	PV	Voucher	40439094	04/30/03	5	2003	1,088.20	Houston Lake City of REMIT	Houston Lake Franchise Tax	2003 Q1			
170498	241248	PV	Voucher	40514937	07/27/03	8	2003	909.59	Houston Lake City of REMIT	Houston Lake Franchise Tax	2003 Q2			
170498	241248	PV	Voucher	40586287	10/27/03	11	2003	1,261.15	Houston Lake City of REMIT	Houston Lake Franchise Tax	2003 Q3			
170498	241248	PV	Voucher	40646882	01/30/04	1	2004	89.99	Houston Lake City of REMIT	SEPO8 FRANCH TAX HOUSTON LK	2003 Q4			
170498	241248	PV	Voucher	40733456	04/28/04	4	2004	115.63	Houston Lake City of REMIT	FR TAX 12/03	2004 Q1			
170498	241248	PV	Voucher	40755906	07/13/04	7	2004	58.09	Houston Lake City of REMIT	FRANCH TAX 10/04	2004 Q2			
170498	241248	PV	Voucher	40873712	10/18/04	10	2004	90.87	Houston Lake City of REMIT	GR TAX 06/04	2004 Q3			
170498	241248	PV	Voucher	40941672	03/31/05	1	2005	90.87	Houston Lake City of REMIT	GR TAX 09/04	2004 Q4			
170498	241248	PV	Voucher	41007539	07/31/05	4	2005	83.89	Houston Lake City of REMIT	GR TAX 03/05	2005 Q1			
170498	241248	PV	Voucher	41086145	10/20/05	7	2005	81.97	Houston Lake City of REMIT	GR TAX 06/05	2005 Q2			
170498	241248	PV	Voucher	41165560	03/19/06	10	2005	95.43	Houston Lake City of REMIT	GR TAX 09/05	2005 Q3			
170498	241248	PV	Voucher	41236729	01/24/06	2	2006	84.70	Houston Lake City of REMIT	GR TAX 03/06	2005 Q4			
170498	241248	PV	Voucher	41289510	04/13/06	4	2006	84.44	Houston Lake City of REMIT	GR TAX 06/06	2006 Q1			
170498	241248	PV	Voucher	41437577	10/30/06	11	2006	85.20	Houston Lake City of REMIT	GR TAX 09/06	2006 Q2			
170498	241248	PV	Voucher	41497581	01/30/06	1	2007	88.46	Houston Lake City of REMIT	GR TAX 03/06	2006 Q3			
170498	241248	PV	Voucher	41561390	04/11/07	4	2007	83.15	Houston Lake City of REMIT	GR TAX 06/06	2006 Q4			
170498	241248	PV	Voucher	41565093	07/19/07	7	2007	110.11	Houston Lake City of REMIT	GR TAX 09/06	2007 Q1			
170498	241248	PV	Voucher	41706511	10/21/07	10	2007	128.53	Houston Lake City of REMIT	GR TAX 12/06	2007 Q2			
170498	241248	PV	Voucher	41858531	01/23/08	1	2008	69.06	Houston Lake City of REMIT	GR TAX 03/07	2007 Q3			
170498	241248	PV	Voucher	41961350	04/25/08	4	2008	130.63	Houston Lake City of REMIT	GR TAX 06/07	2007 Q4			
170498	241248	PV	Voucher	42035540	07/15/08	7	2008	64.78	Houston Lake City of REMIT	GR TAX 09/07	2008 Q1			
170498	241248	PV	Voucher	42093540	10/14/08	10	2008	141.94	Houston Lake City of REMIT	GR TAX 12/08	2008 Q2			
170498	241248	PV	Voucher	42118257	01/12/09	1	2009	104.28	Houston Lake City of REMIT	GR TAX 03/08	2008 Q3			
170498	241248	PV	Voucher	42200107	04/21/09	4	2009	127.05	Houston Lake City of REMIT	GR TAX 06/08	2008 Q4			
170498	241248	PV	Voucher	42272639	07/16/09	7	2009	130.02	Houston Lake City of REMIT	GR TAX 09/08	2009 Q1			
170498	241248	PV	Voucher	42350572	10/26/09	10	2009	135.05	Houston Lake City of REMIT	GR TAX 12/08	2009 Q2			
170498	241248	PV	Voucher	42419919	01/22/10	1	2010	121.87	Houston Lake City of REMIT	GR TAX 03/09	2009 Q3			
170498	241248	PV	Voucher	42485033	04/21/10	4	2010	132.49	Houston Lake City of REMIT	GR TAX 06/09	2009 Q4			
170498	241248	PV	Voucher	42558823	07/26/10	7	2010	130.63	Houston Lake City of REMIT	GR TAX 09/09	2010 Q1			
170498	241248	PV	Voucher	42626011	10/18/10	10	2010	170.47	Houston Lake City of REMIT	GR TAX 12/09	2010 Q2			
170498	241248	PV	Voucher	42704901	01/24/11	1	2011	135.12	Houston Lake City of REMIT	GR TAX 03/10	2010 Q3			
170498	241248	PV	Voucher	42777322	04/19/11	4	2011	143.62	Houston Lake City of REMIT	GR TAX 06/10	2010 Q4			
170498	241248	PV	Voucher	42857550	07/26/11	7	2011	142.33	Houston Lake City of REMIT	GR TAX 09/10	2011 Q1			
170498	241248	PV	Voucher	42976661	10/20/11	10	2011	166.52	Houston Lake City of REMIT	GR TAX 12/10	2011 Q2			
170498	241248	PV	Voucher	43024658	01/26/12	1	2012	144.75	Houston Lake City of REMIT	GR TAX 03/11	2011 Q3			
170498	241248	PV	Voucher	43079194	04/27/12	4	2012	131.78	Houston Lake City of REMIT	GR TAX 06/11	2011 Q4			
170498	241248	PV	Voucher	43148230	07/26/12	7	2012	137.51	Houston Lake City of REMIT	GR TAX 09/11	2012 Q1			
170498	241248	PV	Voucher	500051140	10/25/12	10	2012	233.69	HOUSTON LAKE CITY OF	GR TAX 12/11	2012 Q2			
170498	241248	PV	Voucher	5000239678	04/27/13	1	2013	161.92	HOUSTON LAKE CITY OF	GR TAX 03/12	2012 Q3			
170498	241248	PV	Voucher	5000043545	07/22/13	4	2013	159.05	HOUSTON LAKE CITY OF	GR TAX 06/12	2012 Q4			
170498	241248	PV	Voucher	5000054491	07/23/13	7	2013	49.00	HOUSTON LAKE CITY OF	GR TAX 09/12	2013 Q1			
170498	241248	PV	Voucher	5000054491	07/23/13	7	2013	49.00	HOUSTON LAKE CITY OF	GR TAX 12/12	2013 Q2			
170498	241248	PV	Voucher	5000054491	07/23/13	7	2013	4.05	HOUSTON LAKE CITY OF	GR TAX 03/13	2013 Q3			
170498	241248	PV	Voucher	5000054491	07/23/13	7	2013	52.83	HOUSTON LAKE CITY OF	GR TAX 06/13	2013 Q4			

Missouri-American Water Company  
Houston Lake Gross Receipts Tax Payments  
For the Years 1999-2014

Business Unit	Object	Doc Type	Document Type	Doc #	SL Date	Month	Year	Amount	Explanation	Remarks	Period	Gross Revenue	% Tax to Rev	Comments
24173000 ZF	24173000 ZF	24173000 ZF	Exec Disburse Request	500066534	10/30/13	10	2013	711.73	HOUSTON LAKE CITY OF	GR TAX 3Q13 - HOUSTON LAKE	2013 Q3	16,879.09	4.2%	
24173000 ZF	24173000 ZF	24173000 ZF	Exec Disburse Request	500077180	01/26/14	1	2014	1373.02	HOUSTON LAKE CITY OF	GR TAX 4Q13 - HOUSTON LAKE	2013 Q4	13,728.99	10.0%	**1% for July & Aug, 10% for Sept
24173000 ZF	24173000 ZF	24173000 ZF	Exec Disburse Request	500086684	04/23/14	4	2014	1533.82	HOUSTON LAKE CITY OF	GR Q1/14 - HOUSTON LAKE	2014 Q1	15,336.94	10.0%	
24173000 ZF	24173000 ZF	24173000 ZF	Exec Disburse Request	500098808	07/25/14	7	2014	1152.24	HOUSTON LAKE CITY OF	GR TAX - HOUSTON LAKE	2014 Q2	11,661.84	9.9%	
24173000 ZF	24173000 ZF	24173000 ZF	Exec Disburse Request	5000110994	10/23/14	10	2014	1418.71	HOUSTON LAKE CITY OF	GR 3Q/14 - HOUSTON LAKE	2014 Q3	14,186.04	10.0%	

\* St Louis MISC invoices incorrectly posted to Parkville Profit Center and tax portion allocated to all Parkville areas