

**NON-UNANIMOUS AGREEMENT REGARDING DISPOSITION OF
SMALL UTILITY COMPANY REVENUE INCREASE REQUEST**

**UNITED SERVICES, INC.
MO PSC FILE NO. SR-2024-0206**

BACKGROUND

United Services, Inc., ("Company") initiated the small company revenue increase request ("Request") for 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 January 2, 2024, the Company set forth its request for an increase in its total annual sewer service 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 347 sewer customers in nine service areas.

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 REQUEST

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

- (1) The agreed upon sewer revenue requirement increase of \$37,814 (25.32% increase) added to the level of previous revenues of \$149,348 results in overall annual revenues of \$187,162.¹ This revenue requirement is just and reasonable and designed to recover the Company's cost of service. These amounts are shown on the ratemaking income statements found in Attachment A, incorporated by reference herein;
- (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, 2023 as the basis for the revenue requirement determined above. The audit findings can be found in Attachments B and C, incorporated by reference herein;
- (3) The agreed upon net rate base is \$1,511,414 for sewer service. The development of this amount is shown on the rate base worksheet that is found in Attachment C, incorporated by reference herein. This amount is included in the audit work papers in the ultimate determination of the revenue requirement shown in (1) above;
- (4) Included in Attachment B is the agreed upon capital structure which includes the Company's overall recommended rate of return of 8.34%, with a capital structure consisting of 0% debt and 100% equity.
- (5) The schedule of depreciation rates in Attachment D, incorporated by reference herein, includes the depreciation rates used by Staff in its revenue requirement analysis and shall be the prescribed schedule of water/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, incorporated by reference herein, are just and reasonable rates that the Company will be allowed to charge its customers. The impact of these rates will be as shown on Attachment F, also attached and incorporated by reference herein;
- (7) The current PSC MO Number 1 tariff will be canceled and replaced by PSC MO Number 2, which is included in the example tariff described above;
The proposed tariff revisions will bear an effective date of September 1, 2024;
- (8) Within ninety (90) days of the effective date of an order approving this Non-Unanimous Disposition Agreement, the Company shall implement the recommendations contained in the Customer Experience Department (CXD) Report, attached hereto as Attachment H and incorporated by reference herein and provide proof of implementing the recommendations to the Manager of the Customer Experience Department;

¹ Attachment A shows Staff's proposed increase in the revenue requirement, but the Parties have reached a compromise on the increase shown.

- (9) Within ninety (90) days of the effective date of an order approving this Non-Unanimous Disposition Agreement, the Company shall implement the recommendations contained in the Auditing Department Report attached hereto as Attachment B and incorporated by reference herein and provide proof of implementing the recommendations to the Manager of the Commission's Auditing Department;
- (10) 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 Non-Unanimous Disposition Agreement. The notice shall include a summary of the impact of the proposed rates on an average residential customer's bill;
- (11) Staff may conduct follow-up reviews of the Company's operations to ensure that the Company has complied with the provisions of this Non-Unanimous Disposition Agreement;
- (12) Staff may file a formal complaint against the Company, if the Company does not comply with the provisions of this Non-Unanimous Disposition Agreement;
- (13) 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
- (14) 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 Non-Unanimous 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 Water, Sewer, & Steam Department Report, Attachment I. Staff has completed a Summary of Case Events and has included that summary as Attachment J to this Non-Unanimous Disposition Agreement.


The Company and Staff acknowledge that Staff will be filing this Non-Unanimous 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 waving the confidentiality of the facts and position disclosed in the course of settlement, Staff shall have the right to provide an oral explanation to support its entering into this Non-Unanimous 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 Non-Unanimous 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.

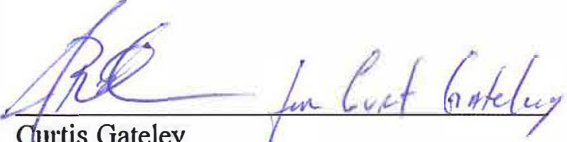
SIGNATURES

Agreement Signed and Dated:



Zachery Morgan
CFO
United Services, Inc.

6/27/24
Date



Curtis Gateley
Manager – Water, Sewer, & Steam Department
Missouri Public Service Commission Staff

6/28/24
Date

List of Attachments

- Attachment A – Ratemaking Income Statement
- Attachment B – Auditing Department Report
- Attachment C – EMS Run
- Attachment D – Schedules of Depreciation Rates
- Attachment E – Rate Design Worksheet
- Attachment F – Billing Comparison Worksheet
- Attachment G – Example Tariff
- Attachment H – CXD Report
- Attachment I – Water, Sewer, & Steam Department Report
- Attachment J – Summary of Events

Disposition Agreement Attachment A
Ratemaking Income Statement

United Services
Rate Making Income Statement-Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	149,349
2	Other Operating Revenues *	\$	1,866
3	Total Operating Revenues	\$	151,215

4 * See "Revenues - Current Rates" for Details

Cost of Service

	Item		Amount
9	Labor and Expenses	\$	46,410
10	Fuel and Purchased Power	\$	16,963
11	Chemicals	\$	3,432
12	Miscellaneous Supplies and Expense	\$	9,861
13	Maintenance of Collection Sewer System	\$	28,472
14	Maintenance of Treatment and Disposal Plant	\$	6,958
15	Customer Records and Collections Expense	\$	2,832
16	Uncollectible Accounts	\$	385
17	Administrative and General Salaries	\$	21,608
18	Office Supplies and Other Expenses	\$	3,010
19	Insurance Expense	\$	1,384
20	Employee Pension and Benefits	\$	14,492
21	Regulatory Commission Expense	\$	10,286
22	Rents	\$	511
23	Depreciation Expense, Dep. Exp.	\$	141,488
24	Property Taxes	\$	8,893
25	Payroll Taxes	\$	1,647
26	Sub-Total Operating Expenses	\$	318,632
27	Current Income Taxes	\$	(39,913)
29	Additional Current Tax Required	\$	56,753
30	Sub-Total Taxes	\$	16,840
27	Return on Equity ¹	\$	53,797
30	Sub-Total Return On Equity	\$	53,797
32	Total Cost of Service	\$	389,269
34	Overall Revenue Increase Needed	\$	238,054

¹ Rate Base x Cost of Equity (Mid-point)

Disposition Agreement Attachment B

Auditing Department Memo

AUDITING DEPARTMENT RECOMMENDATION MEMORANDUM

FROM: Keith Foster
Angela Niemeier
Alexis Branson
Auditing Department Staff
Kelli McKinley
Financial Analysis Department

TO: David Spratt
Water and Sewer Department, Case Manager
Casi Aslin
Mark Johnson
Staff Counsel's Office

SUBJECT: Auditing Department's Findings and Recommended Cost of Service
United Services, Inc.
Case No. SR-2024-0206

DATE: May 30, 2024

On April 17, 2019, in Case No. SA-2019-0161, the Public Service Commission ("PSC" or "Commission") issued an order approving United Services, Inc.'s ("United Services") request for a Certificate of Convenience and Necessity ("CCN"). The Commission issued its Order granting a CCN with an effective date of April 27, 2019. Although one of the conditions of approval required United Services to "initiate a rate case within 24 months of the effective date of" the order, a rate increase request letter was not filed with the Commission until January 2, 2024. In that letter, which initiated this rate case, United Services requested an increase of one dollar in its annual sewer operating revenues. Staff performed an initial audit of United Services' sewer operations to determine whether an increase is appropriate and, if so, the amount thereof that would be reasonable.

Based upon Staff's examination of United Services' books and records and discussions with its Chief Financial Officer ("CFO"), Staff's recommended total revenue requirement calculation for United Services sewer operations through December 31, 2023, using a return on equity ("ROE") of 8.34%, is \$401,759. Attached to this Memorandum are Staff's Accounting Schedules and relevant workpapers related to its review and audit of United Services' financial operations.

Test Year and Update Period

Staff used a test year consisting of the twelve months ending December 31, 2023.

While establishing a test year itself was not a significant issue or challenge, establishing the test year amounts did present a challenge to Staff. In the majority of rate cases in which the Auditing Department is involved, the regulated utilities' general ledgers contain expense, revenue,

and plant accounts that are specific to the utility being audited and the test year amounts are the sum of each of those accounts for the selected twelve-month period. However, in this rate case, United Services' general ledger contains accounts for all three of its businesses: fiber, wireless, and sewer, of which sewer is the only PSC-regulated utility. While there are a few accounts specific to sewer, common costs across all three businesses are not recorded separately. These include a myriad of expenses including property taxes, office expenses, and insurance for example. Staff recognizes that sewer services is only a small fraction of the total business services that United Services provides, and, for that reason, it does not allocate a share of common expenses to its regulated sewer services. Larger regulated utilities do allocate these costs and have separate accounts to record the allocated amounts which would then be included in the test year totals. Therefore, for this rate case, Staff has included only the sewer expenses that are recorded in separate sewer accounts in the test year totals. All common amounts that Staff has calculated to allocate to United Services' sewer operations are included as adjustments to their respective accounts, for which the test year amounts are set at zero.

Rate Base

Staff reviewed United Services' responses to Data Request ("DR") Nos. 0074, 0075, 0076, and 0077 for prepayments, materials and supplies, customer advances, and customer deposits respectively. In each, United Services responded that it does not have any of these for its sewer operations.

Plant-In-Service Balances

The plant-in-service recorded on the books of United Services consists of the collection mains and treatment facilities that are located in each subdivision and septic tank and effluent pump ("STEP") units that are located on each improved lot in the service area. The feasibility study submitted by United Services in Case No. SA-2019-0161 describes the initial stages of the construction of the sewer systems as:

The developers of each subdivision were responsible for paying the cost of the original treatment plant and force main. Each lot owner is responsible to pay a connect fee and per foot rate when the STEP unit is installed. Upon completion and payment of the corresponding treatment plant or STEP unit, United Services assumes ownership of the asset and is responsible for the ongoing operation and maintenance of the wastewater treatment plant.¹

In Missouri's cost of service ratemaking, rate base generally represents the utility's unrecovered investment of the original cost of the utility infrastructure. The result of the developer's and lot owner's responsibilities to pay for the development costs (described above) is that United Services does not have any unrecovered investment in the original sewer systems. As

¹ Case No. SA-2019-0161: Exhibit 4 of United Services' Application and Request for Waiver filed November 29, 2018, under the section entitled "CONNECTION AND MONTHLY RATES."

such, the cost of the initial sewer systems is properly accounted for as Contributions in Aid of Construction (“CIAC”) plant which has no impact on rate base.

To account for plant investment, other than the initial investment described above, Staff utilized its plant workpapers from Case No. SA-2019-0161 and made adjustments for additional plant investments and retirements that occurred subsequent to the 2019 case. Staff obtained information regarding plant additions from invoices provided by United Services posted in the general ledger to account number 442.12. Staff included the retirement of the Stoll system and applied adjustments to remove the Spring Meadows plant that is no longer in service due to the connection to the City of Savannah. Land was not included in plant because according to United Services’ response to DR No. 0078, the land was donated. Staff’s recommended net plant balance (gross plant less accumulated reserve) is \$1,511,414.

Depreciation Rates

The depreciation rates used in this case were provided by Staff member Amanda Coffey of the Commission’s Engineering Analysis Department and are included as Attachment A to this memorandum.

Revenues

The number of customers at the end of the test year period, December 31, 2023, was used to annualize revenues in this case. The number of customers was multiplied by the current monthly tariff rate, and then multiplied by twelve to derive the annualized customer charge revenue. Staff normalized United Services’ miscellaneous revenues by using the test year amount as of December 31, 2023. Staff’s analysis of revenues for United Services produced an annualized level of \$149,384 for sewer sales, \$1,836 for late fees, and \$30 for miscellaneous revenues, attributed to an insufficient check charge.

Bad Debt

Due to fluctuations in the amount of bad debts, Staff used a two-year average of actual write-offs provided in United Services’ response to DR No. 0056.1. Staff included an adjustment to normalize write-offs using Uniform System of Accounts (“USOA”) account number 904, Uncollectible Customer Accounts.

Chemical Expense

United Services uses chemicals to treat wastewater. This service is provided by White Cloud Engineering & Construction (“White Cloud”), who bills annually for the chemicals. Staff annualized the cost of chemicals using the most current cost provided in White Cloud invoices.

Maintenance Expense

Staff recorded test year maintenance expense in account number 712. Based on White Cloud service calls, Staff reviewed these costs from 2019 through December 31, 2023. During this

period the costs increased and, therefore, Staff used the test year balance as it best represents ongoing costs.

Management Fees

United Services has contracts with White Cloud to manage all sewer systems. Staff has reviewed the contracts. Staff used the most current invoices, based on the current number of STEP units in place, to annualize the management fees.

Miscellaneous Supplies and Expenses

The majority of miscellaneous supplies and expenses for the sewer systems are mowing expenses. These expenses fluctuated slightly from 2021 through 2023. Therefore, Staff normalized these costs based on a three-year average.

Regulatory Commission Expenses

The PSC Assessment was not recorded in an account specific to the sewer systems. Staff made an adjustment to include these costs based on the fiscal year 2024 assessment.

The Missouri Department of Natural Resources (“DNR”) permit fees were not all recorded in accounts specific to sewer. Staff annualized the cost and calculated an adjustment to include all DNR permit fees in the sewer account, USOA account number 928.

Rate of Return and Capital Structure

The Commission’s Financial Analysis Department provided Audit Staff with a preliminary rate of return (“ROR”) recommendation. To recommend the allowed ROR, Financial Analysis Department Staff examined the financial and business risks of United Services. United Services does not have a public credit rating. Because United Services’ credit rating is not publicly available, Staff utilized the Standard & Poor’s (“S&P”) Credit Ratings guide to approximate its credit rating using the parameters for estimating credit ratings within its guide. In order to estimate credit ratings using the S&P Credit Ratings guide, Staff examined the financial risk profile (“FRP”) and business risk profile (“BRP”) of United Services. To examine the FRP and BRP of a small utility, Staff analyzes financial statements and ratios. Staff reviewed 2020 through Q3 2023 financial statements for United Services’ sewer services also.²

Utility focused regulated utility and holding companies always fall in the upper range (“Excellent” or “Strong”) of business risk profiles.³ While the water and sewer sector experience general stability, small utilities (operating revenues less than \$25 million) can experience continued stress which could weaken their financial performance due to rising operating pressures

² United Services’ response to DR Nos. 0001.1 & 0002.2.

³ S&P Utilities: Key Credit Factors: Business and Financial risks In the Investor Owned Utilities Industry, published November 26, 2008.

as a result of rising costs and labor shortages.⁴ United Services' sewer utilities is smaller than other major regulated water and/or sewer utilities rated by S&P. In Staff's reasonable judgement, a BRP of "Strong", one notch below "Excellent" due to United Services' sewer utilities' small size, is appropriate for United Services.⁵

United Services' sewer services showed net operating incomes for 2020 through 2022 and Q1 2023 through Q3 2023.⁶ These net incomes indicate United Services is operating in a sustainable manner with "Minimal" financial risk. Additionally, United Services indicated that it has zero debt related to its sewer services. Staff reasonably determined the appropriate FRP for United Services is "Minimal".

With a BRP of "Strong" and an FRP of "Minimal", respectively, the S&P Credit Ratings guide matrix indicates a credit rating of "AA".⁷ A credit rating of "AA" for public utilities bonds has a current corresponding interest rate of approximately 5.34%.⁸ Typically, the most recent three-month average of the Mergent Public Utility Bond Yield would be used. Considering the risk profiles of United Services, a 3% Equity Risk Premium ("ERP") was added to the interest rate of 5.34% resulting in an ROE of 8.34%. Due to the fact that United Services has a capital structure consisting of 0% debt and 100% equity, Staff finds that a reasonably allowed ROR for United Services would be 8.34%.

Payroll

Staff adjusted United Services' test year payroll expense to reflect an annualized level of payroll and payroll taxes as of December 31, 2023. To account for labor that can be allocated only to United Services' sewer operations, Staff used the data provided in the attachment to United Services' response to DR No. 0048 to determine the number of hours each employee logged to sewer services. Staff then divided this number by the full-time work year of 2,080 hours to determine the percent of time allocated to sewer services. Missouri Economic Research and Information Center ("MERIC") data was used to determine standard hourly pay for employee positions based on job descriptions and pay scales in the St. Joseph area. Staff multiplied the hours worked for the sewer operations to the MERIC mean wage for each employee that resulted in a total annual cost of \$21,608.

Payroll taxes were annualized by multiplying the current Old-Age, Survivors, and Disability Insurance ("OASDI") and Medicare or Federal Insurance Contributions Act ("FICA") rates to Staff's annual base salary. Company-wide, employees reached the thresholds of Federal Unemployment Tax Act ("FUTA"), and State Unemployment Tax Act ("SUTA"). The costs for these two unemployment taxes were determined using the hourly allocation for each employee

⁴ S&P U.S. Municipal Water and Sewer Utility Medians Held Strong in 2022 Amid Rising Costs, published September 27, 2023.

⁵ S&P General: Methodology: Business Risk/Financial Risk Matrix Expanded, published September 18, 2012.

⁶ United's responses to DR Nos. 0001.1 & No. 0002.1.

⁷ S&P General: Methodology: Business Risk/Financial Risk Matrix Expanded, published September 18, 2012.

⁸ March 2024 Mergent Bond Record Book, page 25.

multiplied by the maximum amount allowed of this tax to accurately account for the amount to allocate to sewer services. Final payroll taxes were totaled to \$1,647.

Employee Benefits

United Services provides Medical, Dental, Vision, National Rural Electric Cooperative Association (“NRECA”) Basic Life, Iowa Association of Electric Cooperatives (“IAEC”) Dependent Life, Basic Life, Supplemental Accidental Death and Dismemberment (“A&D”), Spouse Life, Child Life, Long Term Disability (“LTD”), 401(k), Aflac, Health Savings, Employee Assistance Program (“EAP”) Insurance, and Retirement Savings for its employees. Staff reviewed the test year costs to determine the level of insurance to include in the cost of service. Staff included an allocated amount of employee benefit costs for employees who Staff confirmed recorded time to sewer services. Staff used the same allocation percentage to allocate employee benefits that was used to allocate payroll expense.

Auto, Property, and Workers’ Compensation Insurance

Insurance costs for United Services were posted to non-sewer accounts in the general ledger. Staff allocated insurance expenses based upon the number of sewer customer numbers as compared to wireless, fiber, and electric customers, with the exception of auto insurance, to the sewer USOA account number 924 using the most current policies. White Cloud performs contracted sewer maintenance and service work for United Services. It is Staff’s understanding that White Cloud provides its own transportation to the service locations. Therefore, White Cloud would have its own auto insurance which, presumably, like other expenses of doing business, is included in its contracted rates with United Services.

Property Taxes

United Services did not record property taxes specific to sewer plant in separate sewer accounts. Staff reviewed invoices provided in responses to DR No. 0052 and was able to identify costs specific to the sewer systems. Utilizing the property taxes paid in 2023, Staff removed the property taxes for the retirement of the Stoll sewer system and for the Spring Meadows sewer system that is no longer in use. The annualized level of property taxes, specific to the sewer systems, are \$8,893.

Rate Case Expense

In its response to DR No. 0072, United Services indicated its only rate case expense was internal labor costs; therefore, Staff did not include any rate case expense at this time.

Utilities Expense

In its response to DR No. 0070, United Services provided copies of electric bills from 2019 to January 2024. While reviewing the invoices, Staff discovered that United Electric Cooperative,

Inc. changed its electric rates to Time of Use Rates in January 2023, which are first reflected in the February 2023 electric bills. For that reason, Staff used the bills dated February 2, 2023, through January 4, 2024, to annualize electric expense specific to sewer which is an adjustment to account number 703, Fuel and Purchased Power. These invoices are recorded in United Services' general ledger to account number 921.2, Utilities, which is shared with all United Services businesses. To avoid "double counting" Staff excluded the electric bill amounts specific to sewer sites recorded to account number 921.2 in calculating office expense, which is discussed below.

Office Expense

Staff reviewed the monthly costs for office expenses provided in United Services' response to DR No. 0065. The response contained office expenses for all of United Services' businesses (fiber, wireless, and sewer) including costs associated with all offices, utilities, and rent. Using the number of customers for each of United Services' businesses, Staff calculated the percentage associated with the number of sewer customers to allocate a portion of office expense costs to sewer services. Electric expenses specific to the sewer sites were excluded from this calculation as those costs were included in utilities expense previously addressed.

Transportation Expense

As addressed in the preceding Insurance section, White Cloud performs contracted sewer maintenance and service work for United Services and White Cloud provides its own transportation to the service locations. For this reason, Staff did not include transportation expense for United Services.

Postage

United Services does not record postage expense specific to sewer in the sewer accounts. Staff used the most current postal rate to annualize the cost of mailing sewer bills to include as postage expense in the cost of service.

Additional Adjustments

United Services no longer uses the Spring Meadows treatment plant as wastewater flow is now connected to the City of Savannah for treatment. United Services stated it was more cost effective to connect to the City of Savannah than to correct the issues with the Spring Meadows sewer system. United Services receives a sewer bill from the City of Savannah each month, which is based on each customer's water use. Since there was only four months of billing data related to the connection change available, Staff contacted the Public Water Supply District (PWSD) #1 of Andrew County and the City of Savannah, who, respectively, provided two years of Spring Meadows customers' monthly water usage and the current sewer rate schedule. Staff used this data to annualize sewer charges for the Spring Meadows wastewater being treated by the City of Savannah at \$19,448. Staff reflected this in an adjustment to account number 714, Maintenance of Treatment of Disposal Plant.

Other Accounting Issues

In this section of the Staff Memorandum filed March 26, 2019, in the CCN Case No. SA-2019-0161, several items were discussed that became Staff Recommendations and conditions of the Commission order approving the CCN, filed April 17, 2019. The items from that memorandum are repeated below in italics, followed by a comment regarding Staff's observations in this rate case.

United's current accounting methodology does not distinguish sewer revenues and expenses from United's other business segments (e.g. high speed internet). Also, the current accounting methodology does not distinguish the types of sewer revenue and expenses (e.g. maintenance expense vs. payroll expense). Staff recommends that United implement the Uniform Systems of Accounts for Class C and D Sewer Utilities 1976 ("USOA") as prescribed by 4 CSR 240-61.020. United's implementation of the USOA should classify revenues and expenses, including the cost of the various services provided by White Cloud Engineering and Construction Company (White Cloud), its operations contractor and engineering consultant; and also assign capital costs to the appropriate USOA plant and reserve accounts. United should maintain documentation of the methodology used in its assignment of direct costs for review in a rate case.

While United Services did separate some sewer revenue, rate base, and expense accounts, it did not adopt the Uniform Systems of Accounts for Class C and D Sewer Utilities 1976 ("USOA") as prescribed by 20 CSR 4240-61.020 accounts specific to sewer. This made some aspects of the case difficult.

Because United is 100% owned by the Co-op, it likely should allocate a portion of the parent company's costs to the sewer operations. Some of the Co-op's employees perform limited duties that can be directly assigned to United's sewer operations. Staff recommends that United immediately consider establishing an allocation methodology to assign overhead costs that benefit the sewer operations to sewer customers and a method of assigning the expenses of labor and benefits to the sewer operations, that can be reviewed in future rate cases. United should document any allocation methodology in such a way that ensures costs are not double recovered through sewer rates and the other business segments.

While there was an improvement in allocating some costs to the sewer systems, not all costs were allocated to sewer. Examples include purchased power, property tax, insurance, office supplies, etc. There were costs charged to United Services as a whole, but not specific to sewer. While there appears to be some improvement since the CCN case, there are changes that still need to be made.

STAFF'S RECOMMENDATIONS

Staff recommends that the Commission issue an order that:

- Requires United Services to implement the Uniform Systems of Accounts for Class C and D Sewer Utilities 1976 (“USOA”) as prescribed by 20 CSR 4240-61.020;
- Requires United Services to establish an allocation methodology to assign parent company costs that benefit the sewer company to sewer customers;
- Requires United Services to maintain documentation of sewer related revenues and costs;
- Requires United Services to keep records identifiable for each of its systems, including those for customer account records and capital costs;
- Authorizes United Services to utilize depreciation rates that are shown in Attachment A;

Disposition Agreement Attachment C

EMS Run

Exhibit No.: _____

Issue: Accounting Schedules

Witness: Staff

Sponsoring Party: Staff

Case No: SR-2024-0206

Date Prepared: 4/25/2024



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

UNITED SERVICES, INC.

CASE NO. SR-2024-0206

Jefferson City, Missouri

April 2024

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,961,480
2	Less Accumulated Depreciation Reserve		\$1,450,066
3	Net Plant In Service		<u>\$1,511,414</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Contributions in Aid of Construction Amortization		\$917,031
7	Materials & Supplies		\$0
8	Prepayments		\$0
9	Meter Rerouting Project		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$917,031</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	0.0000%	\$0
13	State Tax Offset	0.0000%	\$0
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	0.0000%	\$0
16	Contributions in Aid of Construction		\$1,783,394
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Deferred Income Taxes		\$0
20	Accrued Pension Liability		\$0
21	TOTAL SUBTRACT FROM NET PLANT		<u>\$1,783,394</u>
22	Total Rate Base		<u>\$645,051</u>

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (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	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		LAND AND STRUCTURES							
7	310.000	Land and Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9		TOTAL LAND AND STRUCTURES	\$0		\$0	\$0		\$0	\$0
10		COLLECTION PLANT							
11	352.000	Collection Sewers	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	352.100	Collection Sewers-Force	\$525,753	P-12	\$0	\$525,753	100.00%	\$0	\$525,753
13	352.200	Collection Sewers-Gravity	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Other Collecting Plant Facilities	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	354.000	Services to Customers	\$49,500	P-15	\$0	\$49,500	100.00%	\$0	\$49,500
16	355.000	Flow Measuring Devices	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$575,253		\$0	\$575,253		\$0	\$575,253
18		SYSTEM PUMPING PLANT							
19	362.000	Receiving Wells and Pump Pits	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	363.000	Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	372.000	Oxidation Lagoon	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Treatment & Disposal Equipment	\$607,633	P-24	\$0	\$607,633	100.00%	\$0	\$607,633
25	373.100	STEP Equipment	\$1,778,594	P-25	\$0	\$1,778,594	100.00%	\$0	\$1,778,594
26	374.000	Plant Sewers	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	375.000	Outfall Sewer Lines	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	376.000	Other T&D Plant Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29		TOTAL TREATMENT & DISPOSAL PLANT	\$2,386,227		\$0	\$2,386,227		\$0	\$2,386,227
30		GENERAL PLANT							
31	391.000	Office Furniture and Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	391.100	Office Electronic & Computer Eqmt	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	392.000	Transportation Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	393.000	Other General Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
36		TOTAL PLANT IN SERVICE	\$2,961,480		\$0	\$2,961,480		\$0	\$2,961,480

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Plant Adjustments			\$0		\$0

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (Sewer)
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$0		\$0		
6		LAND AND STRUCTURES					
7	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements	\$0	4.00%	\$0	25	0.00%
9		TOTAL LAND AND STRUCTURES	\$0		\$0		
10		COLLECTION PLANT					
11	352.000	Collection Sewers	\$0	2.00%	\$0	0	0.00%
12	352.100	Collection Sewers-Force	\$525,753	2.00%	\$10,515	50	0.00%
13	352.200	Collection Sewers-Gravity	\$0	2.00%	\$0	50	0.00%
14	353.000	Other Collecting Plant Facilities	\$0	0.00%	\$0	0	0.00%
15	354.000	Services to Customers	\$49,500	2.00%	\$990	50	0.00%
16	355.000	Flow Measuring Devices	\$0	3.30%	\$0	30	0.00%
17		TOTAL COLLECTION PLANT	\$575,253		\$11,505		
18		SYSTEM PUMPING PLANT					
19	362.000	Receiving Wells and Pump Pits	\$0	4.00%	\$0	26	-5.00%
20	363.000	Pumping Equipment	\$0	10.00%	\$0	10	0.00%
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Oxidation Lagoon	\$0	4.00%	\$0	25	0.00%
24	373.000	Treatment & Disposal Equipment	\$607,633	5.00%	\$30,382	22	-10.00%
25	373.100	STEP Equipment	\$1,778,594	5.60%	\$99,601	18	0.00%
26	374.000	Plant Sewers	\$0	2.50%	\$0	40	0.00%
27	375.000	Outfall Sewer Lines	\$0	2.00%	\$0	50	0.00%
28	376.000	Other T&D Plant Equipment	\$0	0.00%	\$0	0	0.00%
29		TOTAL TREATMENT & DISPOSAL PLANT	\$2,386,227		\$129,983		
30		GENERAL PLANT					
31	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	20	0.00%
32	391.100	Office Electronic & Computer Eqmt	\$0	0.00%	\$0	0	0.00%
33	392.000	Transportation Equipment	\$0	13.00%	\$0	7	9.00%
34	393.000	Other General Equipment	\$0	10.00%	\$0	10	0.00%
35		TOTAL GENERAL PLANT	\$0		\$0		
36		Total Depreciation	\$2,961,480		\$141,488		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (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	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		LAND AND STRUCTURES							
7	310.000	Land and Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9		TOTAL LAND AND STRUCTURES	\$0		\$0	\$0		\$0	\$0
10		COLLECTION PLANT							
11	352.000	Collection Sewers	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	352.100	Collection Sewers-Force	\$117,804	R-12	\$0	\$117,804	100.00%	\$0	\$117,804
13	352.200	Collection Sewers-Gravity	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Other Collecting Plant Facilities	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	354.000	Services to Customers	\$495	R-15	\$0	\$495	100.00%	\$0	\$495
16	355.000	Flow Measuring Devices	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$118,299		\$0	\$118,299		\$0	\$118,299
18		SYSTEM PUMPING PLANT							
19	362.000	Receiving Wells and Pump Pits	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	363.000	Pumping Equipment	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	372.000	Oxidation Lagoon	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Treatment & Disposal Equipment	\$419,670	R-24	\$0	\$419,670	100.00%	\$0	\$419,670
25	373.100	STEP Equipment	\$912,097	R-25	\$0	\$912,097	100.00%	\$0	\$912,097
26	374.000	Plant Sewers	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	375.000	Outfall Sewer Lines	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	376.000	Other T&D Plant Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29		TOTAL TREATMENT & DISPOSAL PLANT	\$1,331,767		\$0	\$1,331,767		\$0	\$1,331,767
30		GENERAL PLANT							
31	391.000	Office Furniture and Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	391.100	Office Electronic & Computer Eqmt	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	392.000	Transportation Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	393.000	Other General Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
36		TOTAL DEPRECIATION RESERVE	\$1,450,066		\$0	\$1,450,066		\$0	\$1,450,066

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$0	0.00	0.00	0.00	0.000000	\$0
3	Tax Withholding	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
5	Electric	\$0	0.00	0.00	0.00	0.000000	\$0
6	Telephone	\$0	0.00	0.00	0.00	0.000000	\$0
7	Office Rents	\$0	0.00	0.00	0.00	0.000000	\$0
8	Intercompany Billing	\$0	0.00	0.00	0.00	0.000000	\$0
9	Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
10	PSC Assessment	\$0	0.00	0.00	0.00	0.000000	\$0
11	Expense Allocations	\$0	0.00	0.00	0.00	0.000000	\$0
12	Materials and Supplies	\$0	0.00	0.00	0.00	0.000000	\$0
13	Cash Vouchers	\$179,094	0.00	0.00	0.00	0.000000	\$0
14	TOTAL OPERATION AND MAINT. EXPENSE	\$179,094					\$0
15	TAXES						
16	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
17	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
18	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
20	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
21	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0
22	TOTAL TAXES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$14,301	0.00	0.00	0.00	0.000000	\$0
26	State Tax Offset	\$2,539	0.00	0.00	0.00	0.000000	\$0
27	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	\$0	0.00	0.00	0.00	0.000000	\$0
29	TOTAL OFFSET FROM RATE BASE	\$16,840					\$0
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (Sewer)
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$154,259	See Note (1)	See Note (1)	See Note (1)	\$154,259	-\$3,044	\$151,215	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL OPERATION EXPENSE	\$54,453	\$0	\$54,453	\$22,213	\$76,666	\$0	\$76,666	\$50	\$76,616
9	TOTAL MAINTENANCE EXPENSE	\$35,430	\$0	\$35,430	\$12,490	\$47,920	\$0	\$47,920	\$0	\$47,920
10	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0	\$3,217	\$3,217	\$0	\$3,217	\$0	\$3,217
11	TOTAL ADMIN. & GENERAL EXPENSES	\$43,287	\$22,905	\$20,382	\$8,004	\$51,291	\$0	\$51,291	\$21,608	\$29,683
12	TOTAL DEPRECIATION EXPENSE	\$122,414	See Note (1)	See Note (1)	See Note (1)	\$122,414	\$19,074	\$141,488	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL OTHER OPERATING EXPENSE	\$2,450	\$2,450	\$0	\$8,090	\$10,540	\$0	\$10,540	\$1,647	\$8,893
15	TOTAL OPERATING EXPENSE	\$258,034	\$25,355	\$110,265	\$54,014	\$312,048	\$19,074	\$331,122	\$23,305	\$166,329
16	NET INCOME BEFORE TAXES	-\$103,775	\$0	\$0	\$0	-\$157,789	-\$22,118	-\$179,907	\$0	\$0
17	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$42,890	-\$42,890	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
19	NET OPERATING INCOME	-\$103,775	\$0	\$0	\$0	-\$157,789	\$20,772	-\$137,017	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (Sewer)
Other Sewer Revenue - Oper. Rev.

Line Number	A Description	B Amount
1	Normalized Late Fee Revenue	\$1,836
2	Returned Check Charge	\$30
3	Total Miscellaneous Revenues	<u>\$1,866</u>

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+F
Residential Sewer Revenue Feeders, Totals	347	4,164	\$149,349	0	\$0	\$149,349
Commercial Sewer Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Industrial Sewer Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	347	4,164	\$149,349	0	\$0	\$149,349

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 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 Volumetric Rate per Gallons In l	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	RESIDENTIAL										
2	Annualized Dec 2024 customer number	327	12	3,924	\$35.44	\$139,067	0	0	0.0000	0	\$0
3	Country Side Residential Customers	19	12	228	\$42.84	\$9,768	0	0	0.0000	0	\$0
4	TOTAL RESIDENTIAL	346		4,152		\$148,835		0			\$0
5	COMMERCIAL										
6	Commercial	1	12	12	\$42.84	\$514	0	0	0.0000	0	\$0
7	TOTAL COMMERCIAL	1		12		\$514		0			\$0
8	TOTAL ALL CATEGORIES	347		4,164		\$149,349		0			\$0

Annualized Volumetric Revenues	\$0
Annual Customer Charge Revenues	\$149,349
Total Annualized Revenues	<u>\$149,349</u>

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 Commercial 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 Volumetric Rate per Gallons In l	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	KC										
2	test	0	0	0	\$0.00	\$0	0	0	0.0000	0	\$0
3	TOTAL KC	0		0		\$0		0			\$0
4	TOTAL ALL CATEGORIES	0		0		\$0		0			\$0

Annualized Volumetric Revenues	\$0
Annual Customer Charge Revenues	\$0
Total Annualized Revenues	\$0

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 Industrial 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 Volumetric Rate per Gallons In J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	KC										
2	test	0	0	0	\$0.00	\$0	0	0	0.0000	0	\$0
3	TOTAL KC	0		0		\$0		0			\$0
4	TOTAL ALL CATEGORIES	0		0		\$0		0			\$0

Annualized Volumetric Revenues	\$0
Annual Customer Charge Revenues	\$0
Total Annualized Revenues	\$0

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (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	400.000	\$0	\$0	\$0	\$0	\$1,321	\$1,321
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,321	
Rev-5	Other Sewer Revenue - Oper. Rev.	400.000	\$0	\$0	\$0	\$0	-\$4,365	-\$4,365
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$4,365	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-16	Labor and Expenses	701.000	\$50	\$0	\$50	\$0	\$0	\$0
	1. To annualize White Cloud Management Fees (Niemeier)		\$50	\$0		\$0	\$0	
E-17	Fuel and Purchased Power	703.000	\$0	\$16,963	\$16,963	\$0	\$0	\$0
	1. Adjustment to include electric expense (Niemeier)		\$0	\$16,963		\$0	\$0	
E-18	Chemicals	704.000	\$0	\$3,432	\$3,432	\$0	\$0	\$0
	1. To include chemical expense (Niemeier)		\$0	\$3,432		\$0	\$0	
E-19	Miscellaneous Supplies and Expense	705.000	\$0	\$1,768	\$1,768	\$0	\$0	\$0
	1. To adjust Miscellaneous Supplies and Expenses, including mowing (Niemeier)		\$0	\$1,768		\$0	\$0	
E-26	Maintenance of Treatment and Disposal Plant	714.000	\$0	\$12,490	\$12,490	\$0	\$0	\$0
	1. To annualize the new connection of Spring Meadows to the City of Savannah (Niemeier)		\$0	\$12,490		\$0	\$0	
E-32	Customer Records and Collections Expense	903.000	\$0	\$2,832	\$2,832	\$0	\$0	\$0
	1. To include postal expense (Niemeier)		\$0	\$2,832		\$0	\$0	
E-33	Uncollectible Accounts	904.000	\$0	\$385	\$385	\$0	\$0	\$0
	1. To normalize bad debt/write-off accounts (Niemeier)		\$0	\$385		\$0	\$0	
E-39	Administrative and General Salaries	920.000	-\$1,297	\$0	-\$1,297	\$0	\$0	\$0
	1. To Adjust Payroll (Branson)		-\$1,297	\$0		\$0	\$0	
E-40	Administrative and General Salaries- ERTC Funds and Ceres Act Deposit Services	920.100	\$0	\$3,434	\$3,434	\$0	\$0	\$0
	1. Adjustment to remove these one time payments (Branson)		\$0	\$3,434		\$0	\$0	
E-41	Office Supplies and Other Expenses	921.000	\$0	\$3,010	\$3,010	\$0	\$0	\$0
	1. To allocate Office Supplies and Other Expenses to sewer (Niemeier)		\$0	\$3,010		\$0	\$0	
E-43	Insurance Expense	924.000	\$0	\$1,384	\$1,384	\$0	\$0	\$0

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (Sewer)
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.34% Return	E 8.34% Return	F 8.34% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$179,907	\$70,637	\$70,637	\$70,637
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$141,488	\$141,488	\$141,488	\$141,488
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$141,488	\$141,488	\$141,488	\$141,488
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	0.0000%	\$0	\$0	\$0	\$0
7	Tax Straight-Line Depreciation		\$141,488	\$141,488	\$141,488	\$141,488
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$141,488	\$141,488	\$141,488	\$141,488
9	NET TAXABLE INCOME		-\$179,907	\$70,637	\$70,637	\$70,637
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$179,907	\$70,637	\$70,637	\$70,637
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$6,468	\$2,539	\$2,539	\$2,539
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$173,439	\$68,098	\$68,098	\$68,098
15	Federal Income Tax at the Rate of	21.000%	-\$36,422	\$14,301	\$14,301	\$14,301
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		-\$36,422	\$14,301	\$14,301	\$14,301
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$179,907	\$70,637	\$70,637	\$70,637
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$18,211	\$7,151	\$7,151	\$7,151
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$161,696	\$63,486	\$63,486	\$63,486
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	4.000%	-\$6,468	\$2,539	\$2,539	\$2,539
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$179,907	\$70,637	\$70,637	\$70,637
27	Deduct Federal Income Tax - City Inc. Tax		-\$36,422	\$14,301	\$14,301	\$14,301
28	Deduct Missouri Income Tax - City Inc. Tax		-\$6,468	\$2,539	\$2,539	\$2,539
29	City Taxable Income		-\$137,017	\$53,797	\$53,797	\$53,797
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$36,422	\$14,301	\$14,301	\$14,301
34	State Income Tax		-\$6,468	\$2,539	\$2,539	\$2,539
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$42,890	\$16,840	\$16,840	\$16,840
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$42,890	\$16,840	\$16,840	\$16,840

United Services, Inc.
 Case No. SA-2024-0206
 Test Year Ended 12-31-2023
 United Services, Inc. (Sewer)
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.34%	F Weighted Cost of Capital 8.34%	G Weighted Cost of Capital 8.34%
1	Common Stock	\$44,821	100.00%		8.340%	8.340%	8.340%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$44,821	100.00%		8.340%	8.340%	8.340%
8	PreTax Cost of Capital				10.951%	10.951%	10.951%

United Services, Inc.
Case No. SA-2024-0206
Test Year Ended 12-31-2023
United Services, Inc. (Sewer)
Executive Case Summary

Line Number	A Description	B Amount
1	Annualized Missouri Retail Revenues	\$151,215
2	Annualized Customer Numbers	347
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$53,797
5	Interest Expense	\$0
6	Annualized Payroll	\$23,305
7	Utility Employees	0
8	Depreciation	\$141,488
9	Net Investment Plant	\$1,511,414
10	Pensions	\$0

Disposition Agreement Attachment D
Schedule of Depreciation Rates

United Services
DEPRECIATION RATES
(SEWER)
SR-2024-0206
Class C

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT</u>	<u>DEPRECIATION RATES %</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>	<u>NET SALVAGE %</u>
311	Structures and Improvements	4.0	25.0	0%
352.1	Collection Sewers, Force	2.0	50.0	0%
352.2	Collection Sewers, Gravity	2.0	50.0	0%
354	Services to Customers	2.0	50.0	0%
355	Flow Measuring Devices	3.3	30.0	0%
362	Receiving Wells (Pump Pits)	4.0	26.0	-5%
363	Pumping Equipment	10.0	10.0	0%
372	Oxidation Lagoons	4.0	25.0	0%
373	Treatment & Disposal Facilities	5.0	22.0	-10%
373.1	STEP System	5.6	18.0	0%
374	Plant Sewers	2.5	40.0	0%
375	Outfall Sewers	2.0	50.0	0%
391	Office Furniture and Equipment	5.0	20.0	0%
392	Transportation Equipment	13.0	7.0	9%
393	Other General Equipment	10.0	10.0	0%

Disposition Agreement Attachment E
Rate Design Worksheet

United Services

Development of Tariffed Rates-Sewer

Revenues Generated by Current Tariffed Rates	\$	149,348
Agreed-Upon Overall Revenue Increase	\$	37,814
Percentage Increase Needed		25.319%

Metered Customer Rates

	Current		Proposed
	Monthly Service		Monthly Service
	Charge		Charge
Residential	\$ 35.44	\$	44.92
Country Side View Residential	\$ 42.84	\$	44.92
Commercial	\$ 42.84	\$	54.30

Disposition Agreement Attachment F
Billing Comparison Worksheet

United Services

Residential Customer Bill Comparison-Sewer

Customer	Current Monthly Flat Rate	Proposed Monthly Customer Charge
Residential	\$ 35.44	\$ 44.92
Country Side View Residential	\$ 42.84	\$ 44.92
Commercial	\$ 42.84	\$ 54.30

Disposition Agreement Attachment G

Example Tariff

Name of Utility: United Services, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

INDEX

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- 17 Schedule of Service Charges

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18	1	Definitions
23	2	General Matters
24	3	Limited Authority of Company Employees
25.....	4	Applications for Sewer Service
27	5	Inside Piping and Customer Service Sewer
31	5A	Pressure Collecting Sewers
34	6	Improper or Excessive Use
37	7	Discontinuance of Service
43.	8	Termination of Service
44	9	Interruptions in Service
45	10	Bills for Service
49	11	Extension of Collecting Sewers

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Name and Title of Issuing Officer

401 N US HWY 71 Savannah, MO 64485
Mailing Address

Name of Utility: United Services, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Map of Service Area



Country Side View

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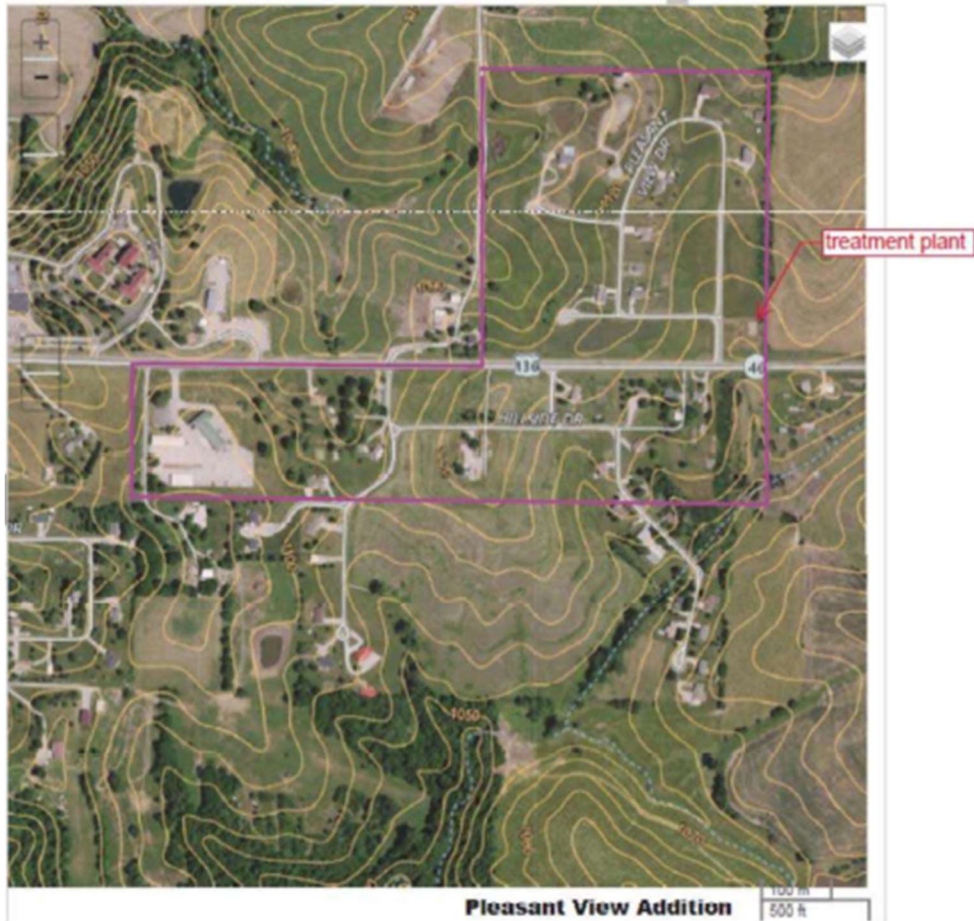
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Service Area: Missouri Service Areas

Rules Governing Rendering of
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Map of Service Area



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Rules Governing Rendering of
Sewer Service

Map of Service Area



Scout Ridge Estates

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Rules Governing Rendering of
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Map of Service Area



Spring Meadows/Meadowview



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Rules Governing Rendering of
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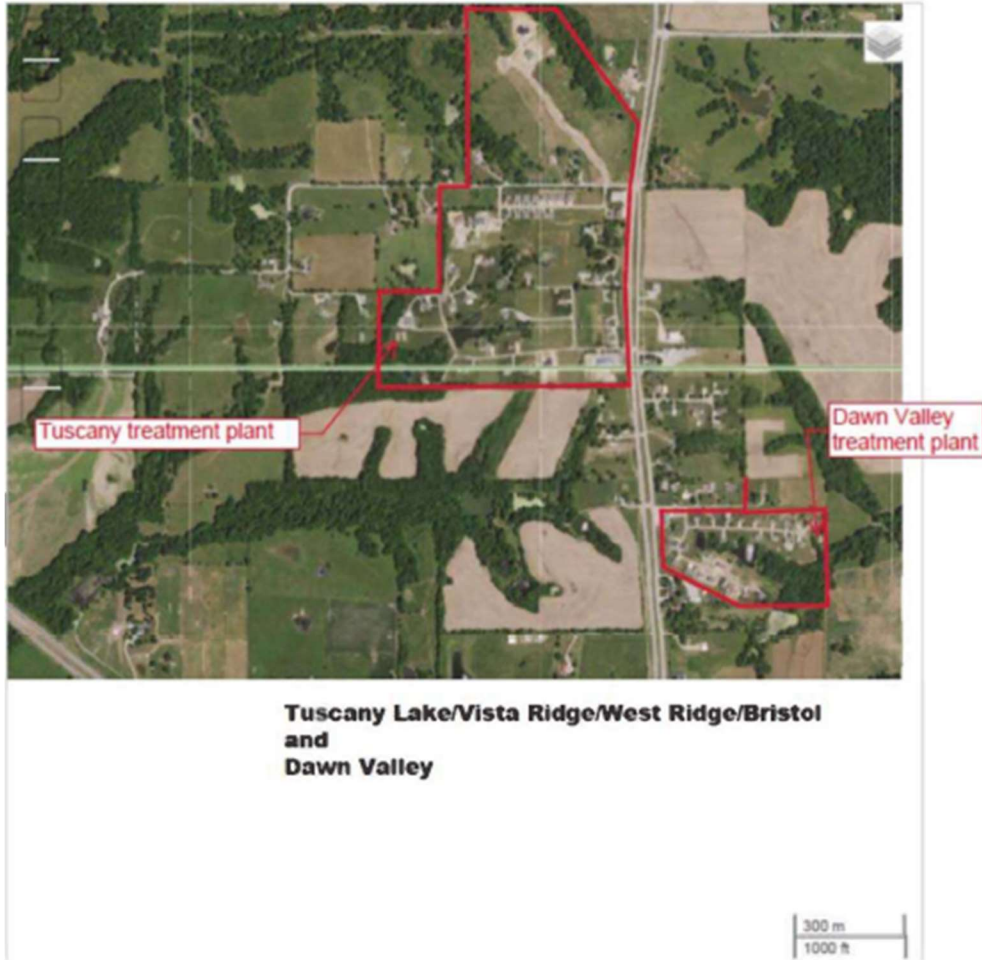
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Rules Governing Rendering of
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Name of Utility: United Services, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Legal Description of Service Area (Country Side View)

Beginning at the NW corner of Section 24 Township 64 North Range 35 West;

Thence easterly along the north line of said Section 24 a distance of 1,412 feet m/1 to the SE corner of the SW quarter of Section 13 Township 64 North Range 35 W:

Thence northerly along the west line of the SW quarter of the SE quarter of the SW quarter of Section 13 a distance of 787 feet m/1 to the northwest corner of the said SW quarter of the SE quarter of the SW quarter of Section 13;

Thence easterly along the north line of the said SW quarter of the SE quarter of the SW quarter of Section 13, and along the north line of the SE quarter of the SE quarter of the SW quarter of said section 13 a distance of 1,412 feet m/1 to the NE corner of the SE quarter of the SE quarter of the SW quarter of Section 13;

Thence southerly along the east line of the said SE quarter of the SW quarter of Section 13 a distance of 787 feet m/1 to the SE corner of the SW quarter of Section 13, also the NE corner of the NW quarter of said Section 24;

Thence; continuing southerly along the east line of the NW quarter of Section 24 a distance of 1,375 feet m/1 to the SE corner of the NE quarter of the NW quarter of Section 24;

Thence westerly along the south line of the said NE quarter of the NW quarter of Section 24, and continuing westerly along the south line of the NW quarter of the NW quarter of Section 24 a distance of 2,812 feet m/1 to the SW corner of the NW quarter of the NW quarter of Section 24;

Thence northerly along the west line of the said NW quarter of the NW quarter of Section 24 a distance of 1,363 feet m/1 to the NW corner of Section 24 and the Point of Beginning.

Containing 202.64 acres more or less.

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Name of Utility: United Services, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Legal Description of Service Area (Pleasant View Addition)

Beginning at the NW corner of the SW quarter of the SE quarter of Section 14 Township 64 North Range 35 West;

Thence southerly along the west line of said SW quarter of the SE quarter of Section 14 a distance of 1,425 feet m/l to the south line of said Section 14;

Thence westerly along the south line of Section 14 a distance of 1,625.0 feet to a point;

Thence southerly along a line that is parallel to the west line of Section 23 Township 64 North Range 35 West a distance of 687 feet m/l to the south line of the NE quarter of the NW quarter of the NW quarter of Section 23;

Thence easterly along the south quarter-quarter-quarter section line of the NE quarter of the NW quarter of the NW quarter of Section 23, along the south line of the North one-half of the NE quarter of the NW quarter, and along the south line of the North one-half of the NW quarter of the NE quarter of Section 23 a distance of 3,000 feet m/l to the SE corner of the NE quarter of the NW quarter of the NE quarter of Section 23;

Thence northerly along the east line of the said NE quarter of the NW quarter of the NE quarter of Section 23 a distance of 687 feet m/l to the north line of Section 23 and also the SE corner of the SW quarter of the SE quarter of said Section 14;

Thence northerly along the east line of said SW quarter of the SE quarter of said Section 14 a distance of 1,425 feet m/l to the NE corner of the SW quarter of the SE quarter of said Section 14;

Thence westerly along the north line of the NE corner of the SW quarter of the SE quarter of said Section 14 a distance of 1,375 feet to the NW corner of the SW quarter of the SE quarter of Section 14 and the Point of Beginning.

Containing 92.3 acres more or less.

* Indicates new rate or text

+ Indicates change

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Name of Utility: United Services, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Legal Description of Service Area (Scout Ridge Estates)

Beginning at the SW corner of the East half of the SW quarter of the SE quarter of Section 8 Township 64 North Range 35 West;

Thence northerly along the west line of said East half of the SW quarter of the SE quarter of Section 8 a distance of 950.0 feet to a point;

Thence easterly along a line that is parallel to the south line of Section 8 a distance of 343 feet m/l to the west line of the East half of the NE quarter of the SW quarter of the SE quarter of Section 8;

Thence northerly along the said west line of the said East half of the NE quarter of the SW quarter of the NE quarter of the SE quarter of Section 8 a distance of 260 feet to a point;

Thence easterly along a line that is parallel to the south line of Section 8 a distance of 1751 feet m/l to a point that is on the east line of Section 8;

Thence southerly a distance of 1,210.0 feet to the SE corner of Section 8;

Thence westerly a distance of 2,094 feet m/l to the SW corner of the East half of the SW quarter of the SE quarter of Section 8 and the Point of Beginning.

Containing 56.09 acres, more or less.

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Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Legal Description of Service Area (Highland Estates)

Beginning at the NW corner of Section 25 Township 65 North Range 36 West;

Thence easterly along the north line of said Section 25 a distance of 5,415 feet m/l to the NE corner of Section 25;

Thence southerly along the east line of Section 25 a distance of 2,366 feet m/l to a point on the north r/w of State Route V;

Thence westerly along the north r/w of State Route V a distance of 5,050 feet m/l, thence continuing along a westerly extension of the north r/w line, parallel to the east-west quarter section line, a distance of 440 feet m/l to the west line of said Section 25;

Thence northerly along the west section line of Section 25 a distance of 2,683 feet m/l to the NW corner of Section 25 and the Point of Beginning.

Containing 311.3 acres more or less.

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Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Legal Description of Service Area (Spring Meadows / Meadowview)

Beginning at the NW corner of the NE quarter of Section 10 Township 59 North Range 35 West;

Thence southerly along the west line of the said NE quarter of Section 10 a distance of 2,300.0 feet to a point;

Thence easterly along a line that is parallel to the north line of Section 10 a distance of 1,373 feet m/l to the east line of the SW quarter of the NE quarter of Section 10;

Thence North 60° East a distance of 793 feet m/l to a point that is on the east line of the West half of the SE quarter of the NE quarter of Section 10;

Thence easterly along a line that is parallel to the north line of Section 10 a distance of 687 feet m/l to a point on the east line of Section 10;

Thence northerly along the east line of Section 10 a distance of 1,900 feet m/l to the NE corner of Section 10;

Thence westerly along the north line of Section 10 a distance of 2,747 m/l to the NW corner of Section 10 and the Point of Beginning.

Containing 135.59 acres, more or less.

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Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Legal Description of Service Area (Indian Ridge)

Beginning at the SW corner of Section 12 Township 35 North Range 58 West;

Thence north along the west line of said Section 12 a distance of 988 feet m/l to the east r/w of US Highway 169;

Thence northeasterly along the said Highway 169 r/w a distance of 445 feet m/l to the north line of the south half of the SW quarter of Section 12;

Thence, easterly along the said north line of the south half of the SW quarter a distance of 1,802 feet m/l to the NE corner of the west half of the SE quarter of the SW quarter of Section 12;

Thence southerly along the east line of the said west half of the SE quarter of the SW quarter of Section 12 a distance of 518.0 feet;

Thence easterly along a line parallel to the south line of Section 12 a distance of 124.0 feet to a point;

Thence southerly along a line that is parallel to the east line of Section 12 a distance of 222.0 feet to a point;

Thence westerly along a line parallel to the south line of Section 12 a distance of 124.0 feet to a point that is on the east line of the said West half of the SE quarter of the SW quarter of Section 12;

Thence southerly along the east line of the west half of the SE quarter of the SW quarter of Section 12 a distance of 618 feet m/l to the south line of Section 12;

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Service Area: Missouri Service Areas

Rules Governing Rendering of
Sewer Service

Legal Description of Service Area (Indian Ridge Cont'd)

Thence westerly along the south line of Section 12 a distance of 1,333 feet m/l to the NE corner of the west half of the NW quarter of the NW quarter of Section 13 Township 35 North Range 58 West;

Thence southerly along the east line of said west half of the NW quarter of the NW quarter of Section 13, and continuing southerly along the east line of the NW quarter of the SW quarter of the NW quarter of Section 13 a distance of 2,074 feet m/l to the SE corner of said NW quarter of the SW quarter of the NW quarter of Section 13;

Thence easterly along a line parallel to the south line of the NW quarter of Section 13 a distance of 225.0 feet to a point;

Thence southerly along a line parallel to the west line of Section 13 a distance of 679 feet m/l to the south line of the NW quarter of Section 13;

Thence westerly along the said south line of the NW quarter of Section 13 a distance of 1,062 feet m/l to the SW corner of Section 13; and continuing westerly along the south line of Section 14 Township 35 North Range 58 West a distance of 1,062.0 feet to a point;

Thence North 16° 00' 00" West a distance of 719 feet m/l to the east r/w of US Highway 169;

Thence northeasterly along the said Hwy 169 r/w to the north line of Section 14;

Thence easterly along the north line of Section 14 a distance of 543 feet m/l to the NE corner of Section 14, also being the SW corner of Section 12, and the Point of Beginning.

Containing 183.07 acres, more or less.

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Name of Utility: United Services, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Schedule of Rates</u>	
Monthly Service Charge for Sewer Service for Residential Customers:	\$44.92
Monthly Service Charge for Sewer Service for Commercial Customers:	\$54.30
<p>Sewer bills will be prepared and distributed on a monthly billing cycle and will be rendered net, bearing the last date on which payment is due, all in accordance with Rule 10 hereafter.</p>	
<p><u>TAXES:</u> These rates do not include any municipal, state or federal taxes computed on either billing or consumption basis. Any such taxes applicable shall be added as separate items in rendering each bill.</p>	
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Name of Utility: United Services, Inc.

Service Area: Missouri Service Areas

Rules Governing Rendering of Sewer Service	
<u>Schedule of Service Charges</u>	
<p>Each lot owner is responsible for the purchase and installation of a pump unit (Septic Tank Effluent Pump), installation of the gravity Service Sewer from the home or business building to the pump unit, and the costs of electrical and plumbing connections. All such work shall be performed by the Company's agent, and payment by the Customer shall be made directly to the Company's agent. Initial Cost of the STEP tank will be billed at the ACTUAL COST. This fee includes the STEP Unit, up to 50 feet of connecting pipe from the home/business to the STEP Unit, electric wire and control panel from the STEP Unit to the home/business. Extra footage beyond 50 feet for gravity or force main will be billed at the per foot Connection Charge rate listed below.</p>	
Connection Charge (Per Foot)-Pressure Service Sewer Construction	\$6.00
Delinquent Charge-Late Payment	\$5.00
Reconnect Fee, if service was turned off	\$50.00
Returned Check Charge	\$30.00
<p>**Schedule of Service Charges are applicable to all service areas.</p> <p>* Indicates new rate or text + Indicates change</p>	

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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 Customers' service connections 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 the Company or by customers connected to the pipeline, and is sometimes referred to generically as a COLLECTING SEWER.

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- E. The "COMPANY" is United Service, 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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- 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.
- L. "pH" is the relative degree of acidity or alkalinity of water as indicated by the hydrogen ion concentration. pH is indicated on a scale reading from 1-14, with 7.0 being neutral, below 7.0 acid, and above 7.0 alkaline; more technically defined as the logarithm of the reciprocal of the hydrogen ion concentration.
- M. A "PUMP UNIT" is a self-contained facility located within the Customer's property, 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 by the Company by the terms of these rules, and will be owned and maintained by the Company.
- N. A "RETURNED CHECK" is a check that is returned to the Company from any bank unpaid for any reason.
- 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. 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.

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- 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. The Company is responsible for installation and maintenance of the service connection.
- R. A "SERVICE SEWER" is a gravity-flow pipe with appurtenances installed, owned and maintained by the Customer, used to conduct sewage from the Customer's premises to a gravity collecting sewer, excluding service tees, wyes or saddles. For Customers connected to a pressure collecting sewer system and utilizing a pump unit, the "CUSTOMER'S SERVICE SEWER" is a gravity-flow pipeline between the house or building where the unit or living unit is located, and the pump unit. The Customer shall be the owner of the Customer's service sewer, and the Customer is responsible for the installation and maintenance as outlined within these rules. The "COMPANY'S SERVICE SEWER" is the pressurized pipeline between the pump unit and the pressure collecting sewer, will be installed by the Company for the Customer by the terms of these rules, and will be owned and maintained by the Company. In addition to other parts and fittings, the Company's service sewer shall include a stopcock accessible to the Company for turn-off of sewage flow, and a check valve to prevent backflow of wastewater under pressure from the pressure collecting sewer.
- 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.

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- 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, turnoff of a pressure service sewer by closing a valve, termination or disconnection of water service by the water utility, or the Company's observation of non-occupancy of the unit served.
- 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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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 such facilities do not cause any service problems or improper use, and reconstruction is impractical.
- E. For Customers connected to a gravity sewer system, the point of sewer service provided by the Company shall be at the service connection. For Customers connected to a sewer system, any portion of which is pressurized and where a pump unit is required, the point of service shall be at the connection of the Customer's Service Sewer to the Company-owned pump unit.
- F. The Company shall have the right to enter upon the Customer's premises for the purpose of inspecting for compliance with these rules. Company personnel shall identify themselves and such inspections shall be conducted during reasonable hours.

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Rule 3 – Limited Authority Of Company Employees

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

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Rule 4 – Applications For Sewer Service

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

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

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Rule 5 – Inside Piping And Customer Service Sewer

- A. The Customer is financially obligated to construct, repair, and maintain the Customer's service sewer from the gravity collecting sewer to the building, or from the pump unit and the building if applicable, and make the connection to the collecting sewer or to the pump unit. All construction, repairs and maintenance must be performed or approved by the Company or its Agent. The Customer shall notify the Company prior to cleaning or repairing the service sewer.
- B. When a Customer's service sewer is to be connected to the gravity-collecting sewer or a pump unit, the plumber shall advise the Company or its agent 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. 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 or a pump unit, 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:
- a. 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

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ement. In that situation, the service sewer from the front building may be extended to the rear building and it will be considered as one service sewer.

b. When two or more buildings are a part of a complex that cannot be subdivided.

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.

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.

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.

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- 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.
- 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.
- 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.
- K. The connection of the service sewer to the gravity-collecting sewer shall be made at the tee branch or wye branch, if such branch is available at a suitable location. If the collecting sewer is vitrified clay pipe of twelve-inch (12") diameter or less and there is no properly located tee branch or wye branch at a suitable location, such a branch shall be furnished and installed by the Customer at a location specified by the Company and by an installation method approved by the Company. If the collecting sewer is greater than twelve inches (12") in diameter, or is PVC of any size, a neat hole may be cut at a location specified by the Company, and a saddle shall be furnished installed by the Customer to which the service sewer will be connected. The invert of the service sewer at the point of connection shall be at the centerline or higher elevation of the collecting sewer. The connection shall be secure and watertight. The wye branch, tee branch, or saddle shall become a part of the Company's collecting sewer and owned by the Company after installation. The connection of a Customer's service sewer to a pump unit shall be made with proper fittings, as specified by the Company or its agent.

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- 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.
- M. Company personnel may not work on piping or facilities not owned by the Company, unless authorized by the Customer, or as provide within these Rules.
- N. 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.
- O. Service Sewers may not be extended along public streets or roadways or through property of others in connecting with the Company's collecting sewers or pump units. The service sewer may, however, extend through the collecting sewer easement and roadway easement as necessary in order to be connected to a collecting sewer located across and adjacent to a street in front of the Customer's living unit. The service sewer must be laid in a straight line and at right angles to the collecting sewer and the face of the structure or as nearly so as possible. Any deviation from this because of physical obstruction will be at the discretion of the Company.

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Rule 5A – Pressure Collecting Sewers

- A. This rule applies to customers on pressure collecting sewers, and is not applicable to customers on a gravity collecting sewer. Other rules elsewhere herein not applicable specifically to gravity collecting sewers or gravity service sewers also apply, in addition to this rule. Other rules elsewhere herein not applicable specifically to gravity collecting sewers or gravity service sewers also apply, in addition to this rule.
- B. Any customer proposing to discharge domestic sewage, and to be connected to a pressure-collecting sewer, shall authorize the Company to install within the customer's lot a pump unit of suitable capacity. All pump units, components utilized in a pump unit, and gravity service sewer connections to the pump unit must be approved by the Company prior to installation. Installation costs of the pump unit, electrical wiring and components, and the service sewer between the pump unit and the Company's collecting sewers shall be the responsibility of the Company in consideration of any applicable fee as authorized in the Schedule of Service Charges. Construction of the gravity Customer's service sewer from the home or building to the pump unit shall be the responsibility of the Customer, with the approval of the Company or its agent. Electricity costs for pump operation shall be the responsibility of the Customer.
- C. The Company will locate the point to which the service connection to the pressure collecting sewer will be made, furnish materials for the connection, and make the connection to the pressure collecting sewer in consideration of any connection fee as authorized in the Schedule of Service Charges. One connection shall not service more than one property unless specifically authorized by the Company.
- D. The pressurized portion of the service sewer shall be constructed of copper, ductile iron or PVC pressure pipe.

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- E. A stopcock shall be installed on the pressurized portion of the service sewer near the service connection. Said stopcock shall be in a location accessible to the Company so that it may be operated by either the Company or the Customer, and shall include a provision for locking by the Company. A check valve near the stopcock may be required by the Company, depending upon the type of pump utilized. The stop cock and check valve will be owned and maintained by the Company.
- 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 stopcock 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.
- G. The gravity service sewer from the building to the pump unit shall be owned and maintained by the Customer. The pressurized portion of the service sewer from the pump unit to the collecting sewer shall be owned and maintained by the Company.
- H. The pump unit shall be owned by the Company, which will be responsible for repair, or replacement if necessary, of the tank portion of a pump unit. The Company 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. For pre-existing sewer systems where customers own and/or maintain pump units, the Company will assume responsibility for maintenance and replacement of pump units after acquiring ownership of the sewer system.
- I. If a Customer does not permit the Company access to a pump unit for undertaking necessary repairs, 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,

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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.

- J. The Company shall not be liable for parts or labor necessary due to misuse of the pump unit by the Customer causing damage. The Customer and/or the owner of the premises wherein pump units are in operation shall be responsible for the care and safekeeping of the pump unit, including electrical service to the pump unit, to prevent freezing and overflow, and to prevent damage due to flooding caused by the pump unit.

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Rule 6 – Improper Waste or Excessive Use

- A. In the event that the Customer to be served proposes to discharge, or actually consistently discharges, an abnormally high volume or strength of waste, the Company may require:
1. The Customer to install a pretreatment facility, grease trap or other device on the premises, to prevent the exceeding of discharge limits, or other adverse impacts upon the Company's system. The installation of any such device as well as its operation and maintenance shall be the responsibility of the Customer, and subject to approval and inspection by the Company.
 2. The Customer to enter into a special contract with the Company for treatment of the Customer's discharge, that could require an enlargement of the Company's existing sewage treatment plant or the construction of a temporary sewage treatment plant, and/or the construction or reconstruction of sewer lines or pump facilities, in a form approved by the Missouri Public Service Commission with a rate applicable to the Customer to be included within this Schedule of Rates, Rules, and Regulations, that is fair and reasonable to both parties and so as not to constitute a burden upon the Company or the existing Customers of the Company.
- B. No Customer shall discharge or cause to be discharged any storm water, surface water, ground water, swimming pool water, roof runoff, sub-surface drainage, or cooling water into the collecting sewers.
- C. The Customer shall not tamper with, by-pass, remove, or willfully damage a water meter that is used for calculation of sewer bills, or allow any such action.
- D. The Customer shall not attempt to discharge sewage either by an unauthorized service connection or direct unauthorized connection to a service sewer.
- E. Customers will not be permitted to allow discharge in any way from premises other than the service address, nor to permit the use of their drains or connections to the
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service sewer for waste discharge by others, without permission from the Company.

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

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

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9. No waste-water containing heavy metals, toxic material, or Chemical Oxygen Demand (C.O.D.), in sufficient quantity to disrupt the operation of treatment facilities, or exceeding any limits which may be specified in a service contract for any such substance.

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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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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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not subject to Commission jurisdiction as an integral part of the utility service provided by the Company; or

2. The failure of the Customer to pay for service received at a separate point of service, residence, or location. In the event of discontinuance or 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.

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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 Customer by certified mail, return receipt requested, with a copy of the notice sent to the Public Service Commission and a copy to the property owner if different than the Customer and if known by the Company. If the Company intends to discontinue service to a multi-tenant dwelling with occupants who are not 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

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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.

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).

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.

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.

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- K. The provisions of paragraphs H. and J., above, may be waived if safety of Company personnel while at the premises is a consideration.
- 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.
- M. In case the Company discontinues its service for any violation of these Rules and Regulations, then any monies due the Company shall become immediately due and payable.
- N. The Company has the right to refuse or to discontinue service to any unit to protect itself against fraud or abuse.
- O. The Company shall deal with Customers and handle Customer accounts in accordance with the Missouri Public Service Commission's Utility Billing Practices.
- P. Applicable Turn-off and turn-on charges are specified in the Schedule of Service Charges.

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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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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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Rule 10 – Bills for Service

- A. The charges for sewer service shall be at the rates specified in the Schedule of Rates in these Rules and Regulations. Service charges for connection or disconnection are set forth in the Schedule of Service Charges.
- B. A Customer who has made application for, or who is or has been taking sewer service at one or more units connected to the collecting sewer, shall be held liable for payment of any applicable charges for service furnished to such units from the date of connection until the date requested by the Customer in writing for service to be terminated, or until service is discontinued by the Company.
- C. Bills for sewer service will be mailed or delivered to the Customer's last address as shown by the records of the Company, but failure to receive the bill will not relieve the Customer from the obligation to pay the same.
- D. Payments shall be made at the office of the Company or at a convenient location designated by the Company, by ordinary mail, or by electronic methods employed by the Company. Payment must be received by the close of business on the date due, unless the date due falls on a non-business day in which case payment must be received by the next business day.
- E. Neither the Company nor the Customer will be bound by bills rendered under mistake of fact as to the quantity of service rendered or as a result of clerical error. Customers will be held responsible for charges based on service provided.
- F. Separate bills shall be rendered for each location at which sewer service is provided, even though one entity may be the Customer at such separate locations.

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- G. 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.
- H. When bills are rendered for a period of less than a complete billing period due to the connection or termination of service, the billing shall be for the proportionate part of the monthly charge, or where water usage is the basis for the charge, at the appropriate rate for water used.
- I. Customers terminating after taking service for less than one month shall pay not less than the monthly minimum. The owner of the property served will be held responsible for ultimate payment of a bill. If the customer is a tenant of rental property, copies of all notices of violations of the rules, or of disconnection of service shall also be sent to the owner of the property if the owner is known to the Company.
- A. Unless sewer charges are billed in advance, the Company may require a security deposit or other guarantee as a condition of new service if the Customer:
1. Has a past-due bill which accrued within the last five (5) years and, at the time of the request for service, remains unpaid and not in dispute with a utility for the provision of the same type of service; or,

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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:

a. Owns or is purchasing a home; or,

b. Is and has been regularly employed full time for at least one (1) year; or,

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

d. Can provide credit references from a commercial credit source.

B. Unless sewer charges are billed in advance, the Company may require a security deposit or other acceptable written guarantee of payment as a condition of continued or re-establishing service if service if:

1. The water service of the Customer has been discontinued for non-payment of a delinquent account not in dispute; or,

2. The Customer has interfered with, diverted or, in an unauthorized manner, used utility service delivered to the customer's premises; or,

3. The Customer has failed to pay undisputed bills before the delinquency date for five (5) billing periods out of twelve (12) consecutive monthly billing periods. Prior to requiring a customer to post a deposit under this subsection, the utility shall send the customer a written notice explaining the utility's right to require a deposit or include such explanation with each written

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discontinuance notice.

- C. The amount of a security deposit shall not exceed utility charges applicable to one (1) billing period plus thirty (30) days, computed on estimated or actual annual usage.
- D. Interest shall be payable annually on all deposits, but shall not accrue after the utility has made reasonable effort to return the deposit. Interest will be paid at a per annum rate equal to the prime bank lending rate, as published in the *Wall Street Journal* for the last business day of the preceding calendar year, plus one (1) percentage point. Interest may be credited to the Customer's account.
- E. After a Customer has paid proper and undisputed utility bills by the due dates, for a period not to exceed one (1) year, credit shall be established or re-established, and the deposit and any interest due shall be refunded. The utility may withhold full refund of the deposit pending resolution of a disputed matter.
- F. The utility shall give a receipt for deposits received, but shall also keep accurate records of deposits, including Customer name, service address, amounts, interest, attempts to refund and dates of every activity regarding the deposit.
- G. All billing matters shall be handled in accordance with the Missouri Public Service Commission's Rules and Regulations regarding Utility Billing Practices, 20 CSR 4240-13.

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Rule 11 – Extension Of Collecting Sewers

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

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

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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).
- E. The cost to additional applicants connecting to the sewer contributed by the original applicant, and whose property was not included in any subdivision development project by the original applicant, shall be as follows:
 1. For a single-family residential applicant applying for service in a platted subdivision, the Company shall divide the actual cost of the extension, including income tax impact if any, by the number of lots abutting said extension to determine the per lot extension cost. When counting lots, corner lots which abut existing sewers shall be excluded.
 2. For a single-family residential applicant requesting service to areas that are not platted in subdivision lots, the applicant's cost shall be equal to the total cost of the extension times 100 feet divided by the total length of the extension in feet.
 3. For an industrial, commercial, or multi-family residential applicant, the cost will be equal to the amount calculated for a single-family residence in E (1) above or E (2) above, as appropriate, multiplied by a water usage factor. The water usage factor shall be determined by dividing the average monthly usage in gallons by 7,000 gallons, but shall not be less than one.
- F. Refunds of contributions shall be made to the original applicant as follows:
 1. Should the actual cost of an extension constructed by the Company under Paragraph C, or actual costs for inspection by the Company under Paragraph D, above, be less than the estimated cost, the Company shall refund the difference as soon as the actual cost has been ascertained.

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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.
- G. Any extension made under this rule shall be and remain the property of the Company in consideration of its perpetual upkeep and maintenance.
- H. The Company reserves the right to connect additional extensions to a collecting sewer contributed by the applicant. The connection of new customers to such additional extensions shall not entitle the applicant to any refund.
- I. The Company will negotiate the acquisition of new or existing sewer systems with the owner of any such system on a case-by-case basis. Such negotiation could include purchase price, area to be served, customers to be served, rates to be charged customers and improvements or repairs to be undertaken by the Company after acquisition of the system.

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Disposition Agreement Attachment H
CXD Report

CUSTOMER EXPERIENCE DEPARTMENT REPORT

The role of the Customer Experience Department (CXD) is to investigate and make recommendations to the Commission on issues related to the customer experience, including 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 and reasonable rates.

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

The scope of this review will focus on the processes, procedures and practices related to:

1. Customer Billing
2. Billing Statement Format
3. Payment Remittance
4. Credit and Collections
5. Customer Complaint Log and Inquiries
6. Customer Rights and Responsibility Brochure

The CXD Staff reviewed the Company's tariffs, Commission complaint and inquiry records, and other documentation related to the Company's customer service and business operation. In preparation of this report, the CXD Staff submitted initial data requests to United Services, Inc. on January 11, 2024. A virtual local public hearing was held on February 20, 2024, and was attended by CXD Staff.

Overview

United Services, Inc. is a sewer company that provides sewer services in Andrew and Nodaway Counties, Missouri. United Services is a wholly owned subsidiary of United Electric Cooperative, Inc. The Company had roughly 347 sewer customers as of year-end 2023. The office is located at 401 N. Hwy 71, Savannah, MO 64485 with satellite offices are located in Maryville, Saint Joseph, Cameron, Smithville and Excelsior Springs. The Company's website is www.ueci.coop.

Business hours are 8:00am – 4:30pm Monday through Friday for all offices. Customers may call 1-800-748-1488 during regular business hours with any billing questions. After hours customers can contact White Cloud Engineering and Construction for emergencies at 1-660-582-4111. In the Maryville area, customers may call Kyle Wailings at 1-660-254-0011. In the areas of St. Joseph and Savannah, customers can call Chad Fulton at 1-816-387-7198. If a representative from White Cloud does not respond within 24 hours, customers are encouraged to call United Services at 1-800-748-1488.

Customer Billing

When initiating sewer service, United Services requires the customer to complete an application for service. The application summarizes the Company's billing processes as well as the customer's rights and responsibilities. United Services contracts with White Cloud for the construction and maintenance of the sewers for each customer. Customers are instructed to contact White Cloud directly for the initial installation of the service and connection to the sewer system. Billing will commence on the date the sewer system is activated at the home/business.

United Service's billing system, NISC, houses all of its accounting and billing systems, and customer information. The Company details its billing practice in Staff DR 0027 which consists of only one billing cycle. Around the 2nd to 5th day of the month, the bills are printed and then mailed out the next day. The bill is due and payable on the 24th of each month. If payment is not received in the office by 4:30pm that day, a \$5.00 late fee is added. If the 24th is on a Saturday, Sunday or holiday, the next working day is allowed without a late fee being applied. Past due accounts are subject to disconnection any time after the 9th of the following month if not paid in full. The Company's current billing process does not comply with the provision of 4 CSR 240-13.020(7), in which "a monthly-billed customer shall have at least twenty-one (21) days from the rendition of the bill to pay the utility charges." For example, in Staff DR 0028, United Services provided copies of billing statements from five residential customers, a customer with a billing date of November 2 would have 22 days from bill rendition to due date which complies with Chapter 13 rules. But in another customer billing, the customer's billing date was December 4 would only be a 20 day timeframe in which the customer has to pay their bill which is in violation of Chapter 13 Rules. The rendition of billing statements is inconsistent. The Company will need to bring its billing practices into compliance with Chapter 13 Rules and Regulations governing Billing and Payment Standards.

Billing Statement Format

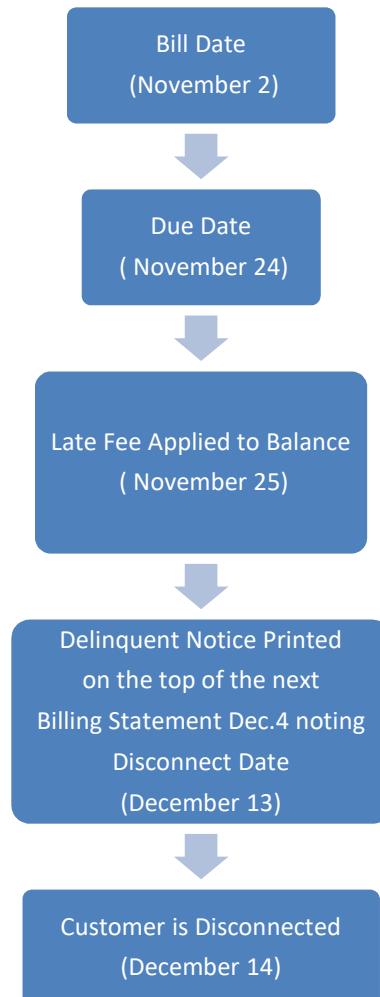
The billing statement format could benefit from some minor changes so its wording is easier for the customer to read and for the customer to quickly locate items on the bill such as "Total Due" and "Past Due Amount". Currently the bill states "Net Due" and "Gross Due" which Staff feels could be confusing for the customer. Typically billing statement terminology used by our regulated utilities is "Amount Due" and "Past Due Amount". Staff feels that all verbiage on the billing statement should be easily identifiable. The Gross Due amount contains the amount due, plus any past due penalties. Commission Rule 20 CSR 4240.13.020(9) requires companies to include specific information on the customer billing statements and also states the bill should clearly state such information. Although all the information that is required by the Commission is on the billing statement, Staff believes improvements could be made which would make it easier to read. This was also a recommendation in the CCN case (SA-2019-0161) in which Staff indicated the Company should consider making improvements to its bill format by "clearly mark the billing date, due date, and past due date on the billing statement and the formatting on the customer bill should be easy to read and understand."

Payment Remittance

Customers can pay by check, cash, money order, traveler's check, cashier's check, debit or credit cards and ACH payments. Payments can also be made over the phone, online (www.euci.coop), in person or by mailing payments to the Company. There is not a fee associated with any of the previously noted payment methods. All payments are posted in-house on the day received either in person or by mail during normal business hours. The Company also offers budget billing to customers who are interested in this type of billing. A returned check is assessed a \$30 fee.

Credit and Collections

United Services has a very simple process for handling delinquent accounts. The chart below illustrates the action taken on an account that is unpaid if the bill rendition is the 2nd day of November:



Source: United Services, Inc.

The table above illustrates the collections process for a customer disconnect. Any account that remains unpaid around the 9th of the following month will be in disconnect status. A friendly

reminder notice is printed on the top of the next billing statement noting the disconnect date. There is a \$50 reconnect fee assessed at the time of shut-off after a customer's service is shut off for nonpayment. The Company's collection process does not comply with Chapter 13 Rules and Regulations. Commission Rule 4240-13.505(8) states "at least twenty-four (24) hours preceding discontinuance, a utility shall make reasonable efforts to contact the customer to advise the customer of the proposed discontinuance, and what steps must be taken to avoid it." United Services only provides the "Friendly Reminder" notice on the billing statement to the customer. There is no further communication with the customer before the disconnection as stated by the Company in Staff DR 0032.1.

Customer Complaint Log and Inquiries

Customers with questions or concerns may call the Company using the telephone number that is listed on the billing statement. The type of complaint depends on who will get the complaint. Customer Service can resolve most billing/account complaints. If the complaint is more of a technical issue, the customer is instructed to call White Cloud Engineering and Construction's office which is 1-660-582-4111. The Company does not keep a log of customer complaints or inquiries. Per Commission rule 20 CSR 4240-13.040(5)(B), "A utility shall maintain records on its customers for at least two (2) years which contain all information concerning the number and general description of complaints registered with the utility." The availability of documented customer contact information enables Company management to evaluate why customers contact the Company, determine if any corrective measures could be taken to reduce customer contacts, as well as improve customer satisfaction. The availability of documentation regarding customer contacts helps illustrate the Company's responsiveness in addressing customer issues.

Customer Rights and Responsibility Brochure

As a result of Commission Order, SA-2019-0161, the Company brochure detailing the rights and responsibilities required by Commission Rule 20 CSR 4240-13.040 was developed and provided to customers. New customers receive a copy of the brochure at the time of application for service. Brochures are available online and in the offices. CXD Staff has reviewed the brochure and it complies with Commission rules.

Findings and Conclusions

After review the following is a summary of the preliminary findings, conclusions and recommendations pertaining to United Services operations. Areas of concern are addressed below which will need the Company's attention:

1. Customer Billing
2. Billing Statement Format
3. Credit and Collections
4. Complaints and Inquiries
5. Customer Complaint Log
6. Off-hours Communication

Customer Billing

The Company's current billing process does not comply with the provision of 20 CSR 4240-13.020(7), in which "a monthly-billed customer shall have at least twenty-one (21) days from the rendition of the bill to pay the utility charges." Customer are often being billed less than 21 days from rendition of the bill to the due date. The Company's billing practices are inconsistent. Some month's being in compliance with Chapter 13 while another month could be less than 21 days and in violation. This all depends on the billing date on the statement and when the bill rendition is completed.

Billing Statement Format

Although all the information that is required by the Commission is on the billing statement, Staff believes improvements could be made to the statement wording which would make it easier to read. Possible wording change from "Gross Due" to "Past Due Amount". Changing "Net Due" to "Amount Due".

Credit and Collections

United Services, Inc. currently does not make a reasonable effort to contact the customer regarding an impending disconnection. A twenty-four (24) hour notice should be implemented prior to disconnection as stated in 20 CSR 4240-13.050(8). Reasonable efforts shall include either a written notice, a door hanger, or at least two (2) telephone call attempts to reach the customer.

Customer Complaint Log

It is important that the Company maintain accurate records of the number and the types of complaints it receives. Commission Rule 20 CSR 4240-13.040(5) states "A utility shall maintain records on its customers for at least two (2) years which contains all the information concerning...(B) The number and general descriptions of complaints registered with the utility;..."

The Company would benefit from recording customer contacts and the log would enable them to meet the Commission rule requirement as well as provide a history of the types of complaints and issues they receive and how these issues get resolved.

Off-hours Communication

United Services contracts with While Cloud Engineering and Construction for sewer emergencies and maintenance so customers will need to contact them with any emergencies after normal business hours at 1-660-582-4111. In the Maryville area, customers may call Kyle Wailings at 1-660-254-0011. In the areas of St. Joseph and Savannah, customers can call Chad Fulton at 1-816-387-7198. If a representative from White Cloud does not respond within 24 hours, customers are encouraged to call United Services at 1-800-748-1488. Also, United Services applies a sticker on every homeowner's control box, which is mounted on the wall of each home/business, that

explains to call the White Cloud office if they have an alarm or issue. White Cloud indicates they check messages daily, including weekends and holidays.

Disposition Agreement Attachment I
Water, Sewer, & Steam Department Report

REPORT OF WATER AND SEWER UNIT
FIELD OPERATIONS AND TARIFF REVIEW

File No. SR-2024-0206

United Services, Inc.

Description of Wastewater Systems

The Company has nine separate service areas and nine active sewer systems. One area consists of two residential subdivisions, and the rest consist of a single subdivision, as follows¹:

Countryside View – Maryville, MO – Nodaway County – 19 customers.

Dawn Valley – St. Joseph, MO – Andrew County – 35 customers.

Highland Estates – Maryville, MO – Nodaway County – 26 customers.

Indian Ridge – St. Joseph, MO – Andrew County – 90 customers.

Millstone – St. Joseph, MO – Andrew County – 20 customers.

Pleasant View Addition – Maryville, MO – Nodaway County – 12 customers.

Scout Ridge Estates – Maryville, MO – Nodaway County – 30 customers.

Spring Meadows/ Meadowview – Savannah, MO – Andrew County – 26 customers.

Tuscany Lake/Vista, West & Bristol Ridge – St. Joseph, MO – Andrew County – 89 customers.

Each sewer system utilizes a Recirculating Sand Filter (RSF) treatment facility. The RSFs are of adequate capacity, based on Staff's review of the Missouri Department of Natural Resources (DNR) issued Operating Permits. The sizing of the recirculation tank, the filter bed dimensions, and pumping volume (plant capacity) is determined by the number of homes expected to be served in the particular service area.

All of the RSF treatment facilities use the same basic technology and configuration, except for Dawn Valley which uses an activated sludge module for ammonia removal. First, a recirculation tank receives effluent from the septic tanks. Second, pumps in the recirculation tank send partially treated wastewater to the filter bed units which utilizes sand media. After passing through the filter system, some of the filtered wastewater is discharged to the receiving stream and some is returned to the recirculation tank to be sent again (recirculated) through the sand media.

¹ Customer count for each system are from the Company's response to DR 0058 and based on December 2023.

The RSF for the service area titled “Stoll Addition” recently closed and, according to a letter from the DNR dated December 8, 2022 (titled Closure Plan Approved) the single commercial customer for this system has been transferred to a Department of Health regulated on-site sewage facility system. Additionally, per an e-mail from the Company’s engineering firm, White Cloud Engineering & Construction, on February 22, 2024, the Spring Meadows/Meadowview treatment plant is now closed. The plant was not meeting limits and required upgrades so the Company connected the collecting sewer to the City of Savannah. For this system, United Services is a wholesale customer of the City of Savannah. Lastly, connecting to the City of Savannah was done to comply with the DNR Abatement Order On Consent (Order No. 2022-WPCD-1741).

The Company’s collection system for all nine systems (excluding Stoll) consists of a total of approximately 50,000 feet² of pressure collecting sewers, along with each customer utilizing a Septic Tank Effluent Pump (STEP) unit at their residence. The STEP unit is a self-contained pump unit, installed at the customer’s expense but owned and maintained by the Company. The septic tank partially treats the sewage and retains solids. A pump within the tank then pumps the partially treated wastewater to the RSF treatment facilities under pressure. The Company is obligated by the terms of its tariffs to provide routine maintenance and checks of the customers’ STEP units located at each customer’s premises. Routine maintenance includes site visits several times per week for checks of the pumps for proper operation, and the condition and operability of piping and miscellaneous components at each system, with electrical, mechanical or structural repairs accomplished as necessary. Grounds maintenance consists primarily of grass mowing during the growing season but also includes fence and driveway maintenance.

Staff Observations of the Wastewater Systems

Staff and Company personnel observed each sewer system during a field visit on July 21, 2023. Staff investigated the condition of the wastewater systems including system performance and compliance with wastewater environmental regulations. This included an on-site review of capital improvement projects. Materials and equipment used are appropriate and the systems appeared to be operating well and performing as required.

Tariff Review

The Company’s current sewer tariff became effective June 30, 2019. Staff suggested several changes in the structure of the tariff including: rearranging the pages to look more similar to most of the other tariffs, removing the topographical maps, and combining all rates on one sheet.

Staff’s review also included examination of the schedule of miscellaneous service charges. Staff is recommending the connection charge be changed from \$4,800 to actual cost. This change will allow the Company to collect the actual cost of connection as costs increase without the need for a rate case. The Company advised Staff that the current connection cost with the septic tank is \$8,000.³

² Per Company’s response to Staff DR 0041

³ Company response to DR 0038.1

Due to the proposed tariff changes and the impact to the order of the pages, Staff is proposing that the Company request canceling the existing PSC MO No. 1 tariff and replace it with PSC MO No. 2.

Rate Design

Staff anticipates maintaining the current flat monthly customer charge design, but may recommend changes to the current rate districts upon completion of its review.

Conclusion and Recommendations

Staff makes the following recommendations for United Services, Inc.:

- 1) The Commission cancel the existing PSC MO No. 1 sewer tariff and replace the sewer tariff with PSC MO No. 2.
- 2) The Commission approves Staff's rate design.
- 3) Order the Company to implement procedures to notify each Customer when it appears during the Company's annual inspections that the Customer's STEP tank is installed at an elevation that may cause a sewage backup in the residence. The procedure implanted by the Company must include a provision that notifies the Commission's Water, Sewer, & Steam Department whenever a Customer is notified.

Disposition Agreement Attachment J
Summary of Events

United Services, Inc.
MO PSC File No. SR-2024-0206
Summary of Case Events

Date Filed:	January 2, 2024
Day 150:	July 1, 2024
Extension?	Yes. A 30 day extension was filed prior to Day 120 to allow the Company time to make a decision.
Amount Requested:	\$1
Amount Proposed by Staff:	\$238,054
Amount Agreed to by Company:	\$37,814
Item(s) Driving Rate Decrease:	The current rates have been in effect since the last Rate Case in 2019.
Number of Customers:	347 service connections
Return on Equity:	8.34%
Assessment Current:	Yes
Annual Reports Filed:	Yes
Other Open Cases before Commission:	No
Status with Secretary of State:	Good Standing
DNR Violations:	None
Significant Service/Quality Issues:	None

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of United Services, Inc.'s)
Rate Increase Request) **File No. SR-2024-0206**

AFFIDAVIT OF ALEXIS L. BRANSON

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW Alexis L. Branson, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Day 150 Report*, and that the same is true and correct according to her best knowledge and belief, under penalty of perjury.

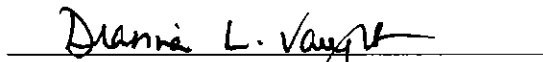
Further the Affiant sayeth not.



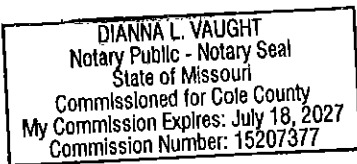
Alexis L. Branson

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 28th day of June 2024.



Notary Public



BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of United Services, Inc.'s)
Rate Increase Request) **File No. SR-2024-0206**

AFFIDAVIT OF AMANDA COFFER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW Amanda Coffe, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Day 150 Report*, and that the same is true and correct according to her best knowledge and belief, under penalty of perjury.

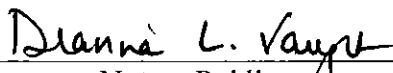
Further the Affiant sayeth not.



Amanda Coffe

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 28th day of June 2024.



Notary Public

DIANNA L. VAUGHT Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: July 18, 2027 Commission Number: 15207377

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of United Services, Inc.'s) **File No. SR-2024-0206**
Rate Increase Request)

AFFIDAVIT OF KEITH D. FOSTER

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

COMES NOW Keith D. Foster, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Day 150 Report*, and that the same is true and correct according to his best knowledge and belief, under penalty of perjury.

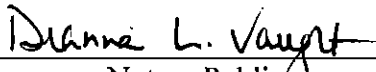
Further the Affiant sayeth not.



Keith D. Foster

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 27th day of June 2024.



Notary Public

DIANNA L. VAUGHT Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: July 18, 2027 Commission Number: 15207377

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of United Services, Inc.'s
Rate Increase Request

)
)

File No. SR-2024-0206

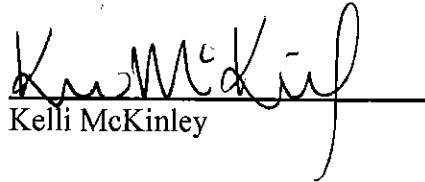
AFFIDAVIT OF KELLI MCKINLEY

STATE OF MISSOURI)
)
COUNTY OF COLE)

ss.

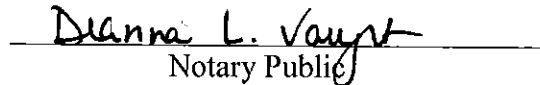
COMES NOW Kelli McKinley, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Day 150 Report*, and that the same is true and correct according to her best knowledge and belief, under penalty of perjury.

Further the Affiant sayeth not.


Kelli McKinley

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 28th day of June 2024.


Notary Public

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of United Services, Inc.'s) **File No. SR-2024-0206**
Rate Increase Request)

AFFIDAVIT OF ANGELA NIEMEIER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

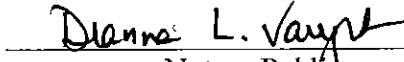
COMES NOW Angela Niemeier, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Day 150 Report*, and that the same is true and correct according to her best knowledge and belief, under penalty of perjury.

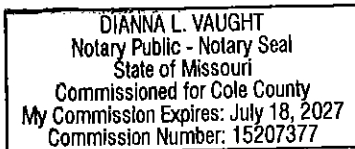
Further the Affiant sayeth not.


Angela Niemeier

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 1st day of July 2024.


Notary Public



BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of United Services, Inc.'s)
Rate Increase Request) File No. SR-2024-0206

AFFIDAVIT OF LISA A. STOCKMAN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW Lisa A. Stockman, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Day 150 Report*, and that the same is true and correct according to her best knowledge and belief, under penalty of perjury.

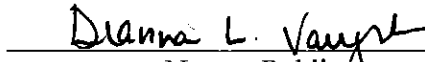
Further the Affiant sayeth not.



Lisa A. Stockman

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 28th day of June 2024.



Notary Public

DIANNA L. VAUGHT Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: July 18, 2027 Commission Number: 15207377

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

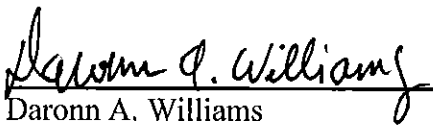
In the Matter of United Services, Inc.'s)
Rate Increase Request) **File No. SR-2024-0206**

AFFIDAVIT OF DARONN A. WILLIAMS

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

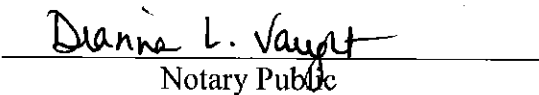
COMES NOW Daronn A. Williams, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Day 150 Report*, and that the same is true and correct according to his best knowledge and belief, under penalty of perjury.

Further the Affiant sayeth not.


Daronn A. Williams

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 29th day of June 2024.


Notary Public

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377