

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

**In the Matter of the Small Company Rate)
Increase Request of Roy-L Utilities Inc.)**

Case No. WR-2008-0304

**NOTICE OF UNANIMOUS AGREEMENT REGARDING DISPOSITION
OF SMALL COMPANY RATE INCREASE REQUEST**

COMES NOW the Staff of the Missouri Public Service Commission ("Staff"), by and through counsel, and for its Notice of Unanimous Agreement Regarding Disposition of Small Company Rate Increase Request ("Agreement Notice") states the following to the Missouri Public Service Commission ("Commission").

1. On March 20, 2008, Roy-L Utilities, Inc. ("Company") submitted to the Commission revised tariff sheets to implement increases in its water service rates and charges, and other tariff changes, and the instant case was established.

2. On March 27, 2008, the Staff filed Notice of Agreement Regarding Disposition of Small Company Rate Increase Request. The Agreement was between the Staff and the Company only, and the Office of the Public Counsel did not execute the Agreement.

3. Subsequently, the Company, Staff and Office of the Public Counsel were able to negotiate a unanimous settlement.

4. Included in Appendix A attached hereto is a copy of the above-referenced Unanimous Agreement. The Unanimous Agreement cancels and supersedes the Agreement that was filed on March 27. Various documents related to the Unanimous Agreement are also included in Appendix A as attachments to the agreement. Additionally, affidavits from the Staff members that participated in the investigation of the Company's Request are included in Appendix A.

5. Consistent with established internal operating procedures pertaining to small company rate increase requests, the Staff intends to file its recommendation in this case no later than the end of business on April 25, 2008.

WHEREFORE, the Staff respectfully submits this Agreement Notice and the attached Appendix for the Commission's information and consideration in this case.

Respectfully Submitted,

/s/ **Keith R. Krueger**

Keith R. Krueger
Deputy General Counsel
Missouri Bar No. 23857

Attorney for the Staff of the
Missouri Public Service Commission

P.O. Box 360
Jefferson City, MO 65102
573-751-4140 (telephone)
573-751-9285 (facsimile)
keith.krueger@psc.mo.gov (e-mail)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of this Agreement Notice and the attached Appendix has been provided, either by first-class mail, by electronic mail, by facsimile transmission or by hand-delivery, to each attorney and/or party of record for this case on this 15th day of April 2008.

/s/ **Keith R. Krueger**

APPENDIX A

STAFF PARTICIPANT AFFIDAVITS AND DISPOSITION AGREEMENT & ATTACHMENTS

CASE NO. WR-2008-0304

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Staff Participant Affidavits

James M. Russo – Water & Sewer Department

Dana Eaves – Auditing Department

Guy Gilbert – Engineering & Management Services Department

Nila Hagemeyer – Engineering & Management Services Department

BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

AFFIDAVIT OF JAMES M. RUSSO

STATE OF MISSOURI)

) SS

CASE NO. WR-2008-0304

COUNTY OF COLE)

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



James M. Russo
Rate & Tariff Examination Supervisor
Water and Sewer Department

Subscribed and sworn to before me this 20th day of March, 2008.


Notary Public

SUSAN L. SUNDERMEYER
My Commission Expires
September 21, 2010
Callaway County
Commission #06942086

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

AFFIDAVIT OF DANA E. EAVES

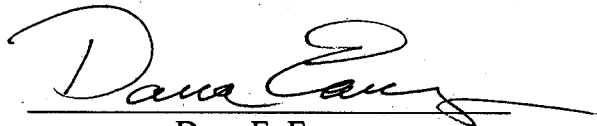
STATE OF MISSOURI

ss.

COUNTY OF COLE

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) Case No. WR-2008-0304
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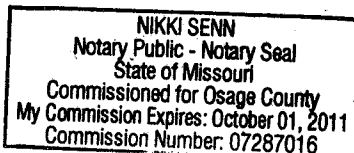
COMES NOW Dana E. Eaves, being of lawful age, and on his oath states the following: (1) that he is an Utility Regulatory Auditor III in the Missouri Public Service Commission's Auditing Department; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the following *Unanimous Agreement Regarding Disposition of Small Water and Sewer Company Rate Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment C to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment C to the Disposition Agreement; and (6) that the matters set forth in Attachment C to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.



Dana E. Eaves

Utility Regulatory Auditor III
Auditing Department

Subscribed and sworn to before me this 27th day of March 2008.



Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

AFFIDAVIT GUY C. GILBERT

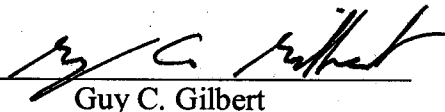
STATE OF MISSOURI

ss.

COUNTY OF COLE

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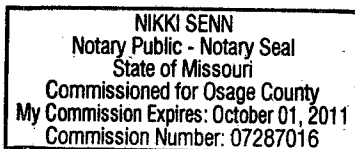
COMES NOW Guy C. Gilbert, being of lawful age, and on his oath states the following: (1) that he is an Utility Regulatory Engineer II in the Missouri Public Service Commission's Engineering and Management Services Department; (2) that he participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that he has knowledge of the following *Unanimous Agreement Regarding Disposition of Small Water and Sewer Company Rate Increase Request* ("Disposition Agreement"); (4) that he was responsible for the preparation of Attachment F to the Disposition Agreement; (5) that he has knowledge of the matters set forth in Attachment F to the Disposition Agreement; and (6) that the matters set forth in Attachment F to the Disposition Agreement are true and correct to the best of his knowledge, information, and belief.



Guy C. Gilbert

Utility Regulatory Engineer II
Engineering and Management Services Department

Subscribed and sworn to before me this 25th day of March 2008.


Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

AFFIDAVIT OF NILA S. HAGEMEYER

STATE OF MISSOURI

ss.

COUNTY OF COLE

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)
Case No. WR-2008-0304

COMES NOW Nila S. Hagemeyer, being of lawful age, and on her oath states the following: (1) that she is an Utility Management Analyst III in the Missouri Public Service Commission's Engineering and Management Services Department; (2) that she participated in the Staff's investigation of the small company rate increase request that is the subject of the instant case; (3) that she has knowledge of the following *Unanimous Agreement Regarding Disposition of Small Water and Sewer Company Rate Increase Request* ("Disposition Agreement"); (4) that she was responsible for the preparation of Attachment G to the Disposition Agreement; (5) that she has knowledge of the matters set forth in Attachment G to the Disposition Agreement; and (6) that the matters set forth in Attachment G to the Disposition Agreement are true and correct to the best of her knowledge, information, and belief.

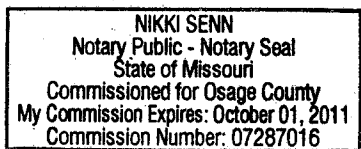
Nila S. Hagemeyer

Nila S. Hagemeyer

Utility Management Analyst III

Engineering and Management Services Department

Subscribed and sworn to before me this 25th day of March 2008.



Nikki Senn

Notary Public

Unanimous Disposition Agreement

**UNANIMOUS AGREEMENT REGARDING DISPOSITION
OF SMALL WATER COMPANY REVENUE INCREASE REQUEST**

ROY-L UTILITIES, INC.

CASE NO. WR-2008-0304

BACKGROUND

On March 20, 2008, Roy-L Utilities, Inc. (Company) filed new tariff sheets and on March 27, 2008, the Notice of Agreement Regarding Disposition of Small Company Rate Increase Request between the Company and the Staff was filed. Based on further negotiations among the Staff, Company, and OPC, OPC now joins the Staff and Company in this agreement to resolve the rate increase request.

Resolution of the Company's Rate Increase Request

Pursuant to negotiations held subsequent to the filing of the Notice of Agreement Regarding Disposition of Small Company Rate Increase Request, the Staff, Company and OPC hereby state the following agreements.

- (1) That for the purpose of implementing the agreements set out herein, the Company will submit a substitute tariff sheet containing the rates, charges and language set out in the example tariff sheet attached hereto as Attachment A, to replace the corresponding pending revised tariff sheet.
- (2) That except as otherwise noted in the agreements below, the ratemaking income statement attached hereto as Attachment B accurately reflects the Company's annualized revenues generated by its current customer rates, the agreed-upon total annualized cost of service for the Company, and the resulting agreed-upon annualized operating revenue increase of \$13,105 needed to recover the Company's cost of service.
- (3) That the audit workpapers attached hereto as Attachment C, which include consideration of a capital structure of 88.12% equity for the Company and a pre-tax return on equity of 8.88%, accurately reflect the agreed-upon total annualized cost of service for the Company and provide the basis for the ratemaking income statement referenced in item (2) above.
- (4) That the rates set out in the attached example tariff sheets, the development of which is shown on the rate design worksheet attached hereto as Attachment D, are designed to generate revenues sufficient to recover the agreed-upon total annualized cost of service for the Company and are just and reasonable.
- (5) That the rates included in the attached example tariff sheets will result in the residential customer impacts shown on the billing comparison worksheet attached hereto as Attachment E.

(6) That the schedule of depreciation rates attached hereto as Attachment F, which includes the depreciation rates used by the Staff in its revenue requirement analysis, should be the prescribed schedule of water plant depreciation rates for the Company.

(7) That the Company will install a master meter on the well by September 30, 2008, read the master meter daily and record the meter reading on a meter reading log kept in the well house.

(8) That the Company will refund the overcharges that occurred from July 2001 through June 2006 with accrued interest as set out below:

(a) For overcharges collected prior to April 1, 2003, the Company will return the overcharges and accrued interest as monthly bill credits over a one-year period, starting with the first billing period after the effective date of the tariff revisions resulting from this Agreement.

(b) For overcharges collected during the period of April 1, 2003 through December 31, 2004, the Company will return the overcharges and accrued interest as monthly bill credits over a one-year period, starting with the thirteenth billing period after the effective date of the tariff revisions resulting from this Agreement.

(c) For overcharges collected after December 31, 2004, the Company will return the overcharges and accrued interest as monthly bill credits over a one-year period, starting with the twenty-fifth billing period after the effective date of the tariff revisions resulting from this Agreement.

(9) That within ninety (90) days of the effective date of the tariff revisions resulting from this Agreement, the Company will provide the Staff and the OPC documentation that supports the amounts of overcharges and accrued interest that will be returned to its customers in accordance with item (8) above. At a minimum, this documentation will include the following: customer name, amount of overcharge to be refunded, interest owed and total amount owed.

(10) That the Company will implement the recommendations contained in the Engineering & Management Services Department ("EMSD") Report attached hereto as Attachment G no later than July 18, 2008.

(11) That no later than April 7, 2008, the Company will mail its customers a written notice of the rates and charges included in its proposed tariff revisions. The notice will include a summary of the impact of the proposed rates on an average residential customer's bill, and will invite the customers to submit comments on the proposed tariff changes to the Staff and OPC within twenty (20) days after the date of

the notice. When the Company mails the notice to its customers, it will also send a copy to the Staff and the Staff will file a copy in the subject case file.

(12) That the Company acknowledges that the Staff will, and the OPC may, conduct follow-up reviews of the Company's operations to ensure that the Company has complied with the provisions of this Agreement.

(13) That the Company acknowledges that the Staff or the OPC may file a formal complaint against it, if the Company does not comply with the provisions of this Agreement.

(14) That the above agreements satisfactorily resolve all issues identified by the Staff and Company regarding the Company's Request, except as otherwise specifically stated.

ADDITIONAL MATTERS

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

The Company and OPC acknowledge that the Staff will be filing this Agreement, including the attachments, in the existing case. The Company and OPC also acknowledge that the Staff will be making another filing in that case that will include the following: (a) the Staff's recommendation for approval of the subject proposed tariff revisions, and any related recommendations; (b) background information regarding the Company's Request and the Staff's investigation thereof; (c) information regarding the status of the Company's payment of its Commission assessments; (d) information regarding the status of the Company's submission of its Commission annual reports; (e) information regarding the status of the Company's submission of its Commission annual statement of operating revenues; (f) information regarding any other cases that the Company may have before the Commission; (g) information regarding any recent Notices of Violations that the Department of Natural Resources has issued to the Company; and (h) the status of the Company's corporate standing with the Secretary of State.

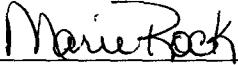
Additionally, the Company and OPC agree that the Staff shall have the right to provide whatever oral explanation the Commission may request regarding this rate case, at any agenda meeting at which this case is noticed to be considered by the Commission. To the extent reasonably

practicable, the Staff will provide the Company and OPC with advance notice of any such agenda meeting so that they may have the opportunity to also be represented at the meeting.

EFFECTIVE DATE AND SIGNATURES

This Disposition Agreement shall be considered effective as of the date that the Company files the proposed tariff revisions required herein with the Commission.


Agreement Signed and Dated:



Marie Rock
Secretary
Roy-L Utilities, Inc.

4.11.08

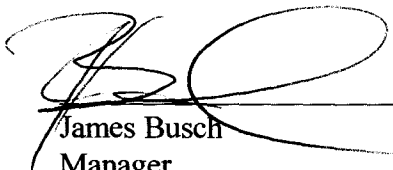
Date



Christina Baker
Senior General Counsel
Office of the Public Counsel

4-15-08

Date



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

4/15/08

Date

List of Attachments

- Attachment A – Example Tariff Sheets
- Attachment B – Ratemaking Income Statement
- Attachment C – Audit Workpapers
- Attachment D – Rate Design Worksheet
- Attachment E – Billing Comparison Worksheet

Small Company Revenue Increase Disposition Agreement
Commission Case No. WR-2008-0304
Roy-L Utilities, Inc. – Page 5 of 5 Pages

Attachment F – Schedule of Depreciation Rates

Attachment G – EMSD Report

Agreement Attachment A

Example Tariff Sheets

Name of Utility: Roy-L Utilities, Inc.

Service Area: Golden Eagle Reserve

Montgomery County, Missouri

Rules Governing Rendering of Water Service

Rate Schedule W-1 -- General Service

Availability:

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

Monthly Flat Rate:

Full-time Customer	\$28.23
--------------------	---------

Part-time Customer	\$21.78
--------------------	---------

Taxes:

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

Late Charges:

Billings will be made and distributed at monthly intervals. Bills will be rendered net, bearing the last date on which payment will then be considered delinquent. The period after which payment will then be considered delinquent is 21 days after rendition of the bill. A charge of \$5.00 or three percent (3%) per month times the unpaid balance, whichever is more, will be added to delinquent amounts.

*Indicates new rate or text

+Indicates change

DATE OF ISSUE March 20, 2008
Month Day Year

DATE EFFECTIVE May 5, 2008
Month Day Year

ISSUED BY Marie Rock Secretary 366 Highway F High Hill MO 63350
Name of Officer Title Address

Agreement Attachment B

Ratemaking Income Statement

Roy-L Utilities, Inc.

Rate Making Income Statement-Water

Operating Revenues at Current Rates

		Full-time	Part-time
1 Tariffed Rate Revenues *	\$ 4,465	\$ 1,537	\$ 2,928
2 Other Operating Revenues *	\$ -	\$ -	\$ -
3 Total Operating Revenues	\$ 4,465	\$ 1,537	\$ 2,928
4 * See "Revenues - Current Rates" for Details			

Cost of Service

Item	Amount		
1 Pumping Equipment-Purchased Power	\$ 2,476	\$ 1,227.85	\$ 1,248.15
2 Water Treatment Expense-Chemicals	\$ 203	\$ 100.67	\$ 102.33
3 Water Treatment -Testing/Laboratory Fees	\$ 784	\$ 388.79	\$ 395.21
4 Operations-Supervision	\$ 2,805	\$ 965.66	\$ 1,839.34
5 Operations-Contract Services	\$ 4,800	\$ 1,652.46	\$ 3,147.54
6 Maintenance of Parts/Equipment	\$ 2,453	\$ 1,216.45	\$ 1,236.55
7 Maintenance Expense-Outside Services	\$ 319	\$ 158.19	\$ 160.81
8 Administration & General - Salaries	\$ -	\$ -	0
9 Vehicle Expense-Mileage	\$ 608	\$ 209.31	\$ 398.69
10 Billing and Collection Expense	\$ 714	\$ 245.80	\$ 468.20
11 Office Supplies Expense	\$ 136	\$ 46.82	\$ 89.18
12 Postage	\$ 188	\$ 64.72	\$ 123.28
13 Insurance	\$ 264	\$ 90.89	\$ 173.11
14 Outside Services-Accounting	\$ 77	\$ 26.51	\$ 50.49
15 Rent	\$ 612	\$ 210.69	\$ 401.31
16 MO DNR Fees	\$ 200	\$ 68.85	\$ 131.15
17 Regulatory Commission Expense	\$ 36	\$ 12.39	\$ 23.61
18 Secretary of State-Corporate Registration	\$ 10	\$ 3.44	\$ 6.56
19 Miscellaneous General Expenses	\$ 12	\$ 4.13	\$ 7.87
20 Sub-Total Operating Expenses	\$ 16,697	\$ 6,694	\$ 10,003
21 Property Taxes	\$ 100	\$ 49.59	\$ 50.41
22 MO Franchise Taxes	\$ -		
23 Employer FICA Taxes	\$ -		
24 Federal Unemployment Taxes	\$ -		
25 State Unemployment Taxes	\$ -		
26 State & Federal Income Taxes	\$ 75	\$ 25.82	\$ 49.18
27 Sub-Total Taxes	\$ 175	\$ 75	\$ 100
28 Depreciation Expense	\$ 360	\$ 178.52	\$ 181.48
29 Amortization of Utility Plant (computer system)	\$ -		
30 Sub-Total Depreciation/Amortization	\$ 360	\$ 179	\$ 181
31 Return on Rate Base	\$ 338	\$ 167.61	\$ 170.39
32 Total Cost of Service	\$ 17,570	\$ 7,115	\$ 10,455
33 Overall Revenue Increase Needed	\$ 13,105	\$ 5,578	\$ 7,527

Agreement Attachment C

Audit Workpapers

RoyL Utilities Inc
Case: QW-08-002
Year ending October 31, 2007

Rate Base

Line Description		Amount	
(A)		(B)	
1	Total Plant in Service (Sch 3)	\$	4,471
	Subtract from Total Plant		
2	Depreciation Reserve (Sch 6)	\$	663

3	Net Plant in Service	\$	3,808
	Add to Net Plant in Service		
4	Cash Working Capital (Sch)	\$	0
5	Materials and Supplies-Exempt		0
6	Prepaid Insurance		0
	Subtract from Net Plant		
7	Federal Tax Offset 0.0000 %	\$	0
8	State Tax Offset 0.0000 %		0
9	City Tax Offset 0.0000 %		0
10	Interest Expense Offset 0.0000 %		0
11	Customer Advances for Construction		0
12	Contribution in Aid of Construction		0
13	CIAC Depreciation		0
14	Customer Deposits		0

15	Total Rate Base	\$	3,808
			=====

Accounting Schedule: 3

Eaves

10:10 03/27/2008

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 0	\$ 0	100.0000	\$ 0 P-1	\$ 0
2	302.000	Franchises	0	0	100.0000	0 P-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4		Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply							
5	310.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-4	\$ 0
6	311.000	Structures & Improvements	500	0	100.0000	0 P-5	500
7	312.000	Collecting & Impounding Reservoirs	0	0	100.0000	0 P-5	0
8	313.000	Lake, River & Other Intakes	0	0	100.0000	0 P-6	0
9	314.000	Wells & Springs	0	0	100.0000	0 P-7	0
10	315.000	Infiltration Galleries & Tunnels	0	0	100.0000	0 P-8	0
11	316.000	Supply Mains	0	0	100.0000	0 P-9	0
12	325.000	Electric Pumping Equipment	845	0	100.0000	0 P-10	845
13	328.000	Other Plant & Miscellaneous Exp	0	0	100.0000	0 P-11	0
14		Total	\$ 1,345	\$ 0		\$ 0	\$ 1,345
Pumping Plant							
15	320.000	Land & Land Rights-PP	\$ 0	\$ 0	100.0000	\$ 0 P-12	\$ 0
16	321.000	Structures & Improvements - PP	450	0	100.0000	0 P-13	450
17	322.000	Boiler Plant Equipment	0	0	100.0000	0 P-14	0
18	323.000	Other Power Production Plant	0	0	100.0000	0 P-15	0
19	325.000	Electric Pumping Equipment	0	0	100.0000	0 P-16	0
20	328.000	Other Pumping Equipment	0	0	100.0000	0 P-17	0
21		Total	\$ 450	\$ 0		\$ 0	\$ 450
Water Treatment Plant							
22	330.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-18	\$ 0
23	331.000	Structures & Improvements	0	0	100.0000	0 P-19	0
24	332.000	Water Treatment Equipment	2,019	0	100.0000	0 P-20	2,019
25		Total	\$ 2,019	\$ 0		\$ 0	\$ 2,019

Accounting Schedule: 3-1

RoyL Utilities Inc
Case: QW-08-002
Year ending October 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission & Distribution Plant							
26	340.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-21	0
27	341.000	Structures & Improvements	200	0	100.0000	0 P-22	200
28	342.000	Distribution Reservoirs & Standpipe	0	0	100.0000	0 P-23	0
29	343.000	Transmission & Distribution Mains	0	0	100.0000	0 P-24	0
30	343.000	C.I	0	0	100.0000	0 P-25	0
31	345.000	Services	0	0	100.0000	0 P-26	0
32	346.000	Meters	0	0	100.0000	0 P-27	0
33	347.000	Meter Installation	0	0	100.0000	0 P-28	0
34	348.000	Hydrants	0	0	100.0000	0 P-29	0
35	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-30	0
36		Total	\$ 200	\$ 0		\$ 0	\$ 200
General Plant							
37	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-31	0
38	390.000	Structures & Improvements	0	0	100.0000	0 P-32	0
39	391.000	Office Furniture & Equipment	0	0	100.0000	0 P-33	0
40	391.100	Office Equipment - Computers	201	0	51.0000	0 P-34	103
41	393.000	Stores Equipment	0	0	100.0000	0 P-35	0
42	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 P-36	0
43	395.000	Laboratory Equipment	300	0	100.0000	0 P-37	300
44	396.000	Power Operated Equipment-Lawn	105	0	51.0000	0 P-38	54
45	397.000	Communication Equipment	0	0	100.0000	0 P-39	0
46	398.000	Miscellaneous Equipment	0	0	100.0000	0 P-40	0
47	399.000	Other Tangible Plant	0	0	100.0000	0 P-41	0
48		Total	\$ 606	\$ 0		\$ 0	\$ 457
49		Total Plant In Service	\$ 4,620	\$ 0		\$ 0	\$ 4,471

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 0	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
4		Total	\$ 0		\$ 0
Source of Supply					
5	310.000	Land & Land Rights	\$ 0	0.0000	\$ 0
6	311.000	Structures & Improvements	500	2.5000	13
7	312.000	Collecting & Impounding Reservoirs	0	0.0000	0
8	313.000	Lake, River & Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	0	2.0000	0
10	315.000	Infiltration Galleries & Tunnels	0	0.0000	0
11	316.000	Supply Mains	0	0.0000	0
12	325.000	Electric Pumping Equipment	845	10.0000	85
13	328.000	Other Plant & Miscellaneous Exp	0	0.0000	0
14		Total	\$ 1,345		\$ 98
Pumping Plant					
15	320.000	Land & Land Rights-PP	\$ 0	0.0000	\$ 0
16	321.000	Structures & Improvements - PP	450	2.5000	11
17	322.000	Boiler Plant Equipment	0	0.0000	0
18	323.000	Other Power Production Plant	0	0.0000	0
19	325.000	Electric Pumping Equipment	0	0.0000	0
20	328.000	Other Pumping Equipment	0	0.0000	0
21		Total	\$ 450		\$ 11
Water Treatment Plant					
22	330.000	Land & Land Rights	\$ 0	0.0000	\$ 0
23	331.000	Structures & Improvements	0	0.0000	0
24	332.000	Water Treatment Equipment	2,019	10.0000	202
25		Total	\$ 2,019		\$ 202

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Transmission & Distribution Plant					
26	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
27	341.000	Structures & Improvements	200	2.5000	5
28	342.000	Distribution Reservoirs & Standpipe	0	2.5000	0
29	343.000	Transmission & Distribution Mains	0	2.0000	0
30	343.000	C.I	0	2.0000	0
31	345.000	Services	0	2.9000	0
32	346.000	Meters	0	10.0000	0
33	347.000	Meter Installation	0	2.9000	0
34	348.000	Hydrants	0	2.9000	0
35	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
36		Total	\$ 200		\$ 5
General Plant					
37	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
38	390.000	Structures & Improvements	0	2.5000	0
39	391.000	Office Furniture & Equipment	0	5.0000	0
40	391.100	Office Equipment - Computers	103	20.0000	21
41	393.000	Stores Equipment	0	0.0000	0
42	394.000	Tools, Shop & Garage Equipment	0	5.0000	0
43	395.000	Laboratory Equipment	300	5.0000	15
44	396.000	Power Operated Equipment-Lawn	54	14.3000	8
45	397.000	Communication Equipment	0	5.0000	0
46	398.000	Miscellaneous Equipment	0	0.0000	0
47	399.000	Other Tangible Plant	0	2.5000	0
48		Total	\$ 457		\$ 44
49		Total Depreciation Expense	\$ 4,471		\$ 360

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000	Franchises	0	0	100.0000	0 R-2	0
3	303.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4		Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply							
5	310.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-4	\$ 0
6	311.000	Structures & Improvements	25	0	100.0000	0 R-5	25
7	312.000	Collecting & Impounding Reservoirs	0	0	100.0000	0 R-6	0
8	313.000	Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000	Wells & Springs	0	0	100.0000	0 R-8	0
10	315.000	Infiltration Galleries & Tunnels	0	0	100.0000	0 R-9	0
11	316.000	Supply Mains	0	0	100.0000	0 R-10	0
12	325.000	Electric Pumping Equipment	148	0	100.0000	0 R-11	148
13	328.000	Other Supply & Pumping Plant	0	0	100.0000	0 R-12	0
14		Total	\$ 173	\$ 0		\$ 0	\$ 173
Pumping Plant							
15	320.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-10	\$ 0
16	321.000	Structures & Improvements	23	0	100.0000	0 R-11	23
17	322.000	Boiler Plant Equipment	0	0	100.0000	0 R-12	0
18	323.000	Other Power Production Plant	0	0	100.0000	0 R-13	0
19	325.000	Electric Pumping Equipment	0	0	100.0000	0 R-14	0
20	328.000	Other Pumping Equipment	0	0	100.0000	0 R-15	0
21		Total	\$ 23	\$ 0		\$ 0	\$ 23
Water Treatment Plant							
22	330.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-15	\$ 0
23	331.000	Structures & Improvements	0	0	100.0000	0 R-16	0
24	332.000	Water Treatment Equipment	418	0	100.0000	0 R-17	418
25		Total	\$ 418	\$ 0		\$ 0	\$ 418

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission & Distribution Plant							
26	340.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-18	0
27	341.000	Structures & Improvements	10	0	100.0000	0 R-19	10
28	342.000	Distribution Reservoirs & Standpipe	0	0	100.0000	0 R-20	0
29	343.000	Transmission & Distribution Mains	0	0	100.0000	0 R-21	0
30	344.000	Fire Mains	0	0	100.0000	0 R-22	0
31	345.000	Services	0	0	100.0000	0 R-23	0
32	346.000	Meters	0	0	100.0000	0 R-24	0
33	347.000	Meter Installations	0	0	100.0000	0 R-25	0
34	349.000	Other Plan & Miscellaneous Equip	0	0	100.0000	0 R-26	0
35		Total	\$ 10	\$ 0		\$ 0	\$ 10
General Plant							
36	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-27	0
37	390.000	Structures & Improvements	0	0	100.0000	0 R-28	0
38	391.000	Office Furniture & Equipment	0	0	100.0000	0 R-29	0
39	391.100	Office Equipment- Computers	10	0	51.0000	0 R-30	5
40	393.000	Stores Equipment	0	0	100.0000	0 R-31	0
41	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 R-32	0
42	395.000	Laboratory Equipment	30	0	100.0000	0 R-33	30
43	396.000	Power Operated Equipment-Lawn	7	0	51.0000	0 R-34	4
44	397.000	Communication Equipment	0	0	100.0000	0 R-35	0
45	398.000	Miscellaneous Equipment	0	0	100.0000	0 R-36	0
46	399.000	Other Tangible Plant	0	0	100.0000	0 R-37	0

Accounting Schedule: 3

Eaves

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RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 0	\$ 0	100.0000	\$ 0 P-1	\$ 0
2	302.000	Franchises	0	0	100.0000	0 P-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	100.0000	0 P-3	0
4		Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply							
5	310.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-4	\$ 0
6	311.000	Structures & Improvements	500	0	100.0000	0 P-5	500
7	312.000	Collecting & Impounding Reservoirs	0	0	100.0000	0 P-5	0
8	313.000	Lake, River & Other Intakes	0	0	100.0000	0 P-6	0
9	314.000	Wells & Springs	0	0	100.0000	0 P-7	0
10	315.000	Infiltration Galleries & Tunnels	0	0	100.0000	0 P-8	0
11	316.000	Supply Mains	0	0	100.0000	0 P-9	0
12	325.000	Electric Pumping Equipment	845	0	100.0000	0 P-10	845
13	328.000	Other Plant & Miscellaneous Exp	0	0	100.0000	0 P-11	0
14		Total	\$ 1,345	\$ 0		\$ 0	\$ 1,345
Pumping Plant							
15	320.000	Land & Land Rights-PP	\$ 0	\$ 0	100.0000	\$ 0 P-12	\$ 0
16	321.000	Structures & Improvements - PP	450	0	100.0000	0 P-13	450
17	322.000	Boiler Plant Equipment	0	0	100.0000	0 P-14	0
18	323.000	Other Power Production Plant	0	0	100.0000	0 P-15	0
19	325.000	Electric Pumping Equipment	0	0	100.0000	0 P-16	0
20	328.000	Other Pumping Equipment	0	0	100.0000	0 P-17	0
21		Total	\$ 450	\$ 0		\$ 0	\$ 450
Water Treatment Plant							
22	330.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-18	\$ 0
23	331.000	Structures & Improvements	0	0	100.0000	0 P-19	0
24	332.000	Water Treatment Equipment	2,019	0	100.0000	0 P-20	2,019
25		Total	\$ 2,019	\$ 0		\$ 0	\$ 2,019

Accounting Schedule: 3-1

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission & Distribution Plant							
26	340.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-21	0
27	341.000	Structures & Improvements	200	0	100.0000	0 P-22	200
28	342.000	Distribution Reservoirs & Standpipe	0	0	100.0000	0 P-23	0
29	343.000	Transmission & Distribution Mains	0	0	100.0000	0 P-24	0
30	343.000	C.I	0	0	100.0000	0 P-25	0
31	345.000	Services	0	0	100.0000	0 P-26	0
32	346.000	Meters	0	0	100.0000	0 P-27	0
33	347.000	Meter Installation	0	0	100.0000	0 P-28	0
34	348.000	Hydrants	0	0	100.0000	0 P-29	0
35	349.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0 P-30	0
36		Total	\$ 200	\$ 0		\$ 0	\$ 200
General Plant							
37	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 P-31	0
38	390.000	Structures & Improvements	0	0	100.0000	0 P-32	0
39	391.000	Office Furniture & Equipment	0	0	100.0000	0 P-33	0
40	391.100	Office Equipment - Computers	201	0	51.0000	0 P-34	103
41	393.000	Stores Equipment	0	0	100.0000	0 P-35	0
42	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 P-36	0
43	395.000	Laboratory Equipment	300	0	100.0000	0 P-37	300
44	396.000	Power Operated Equipment-Lawn	105	0	51.0000	0 P-38	54
45	397.000	Communication Equipment	0	0	100.0000	0 P-39	0
46	398.000	Miscellaneous Equipment	0	0	100.0000	0 P-40	0
47	399.000	Other Tangible Plant	0	0	100.0000	0 P-41	0
48		Total	\$ 606	\$ 0		\$ 0	\$ 457
49		Total Plant In Service	\$ 4,620	\$ 0		\$ 0	\$ 4,471

RoyL Utilities Inc

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Year ending October 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 0	0.0000	\$ 0
2	302.000	Franchises	0	0.0000	0
3	303.000	Miscellaneous Intangible Plant	0	0.0000	0
			-----		-----
4		Total	\$ 0		\$ 0
Source of Supply					
5	310.000	Land & Land Rights	\$ 0	0.0000	\$ 0
6	311.000	Structures & Improvements	500	2.5000	13
7	312.000	Collecting & Impounding Reservoirs	0	0.0000	0
8	313.000	Lake, River & Other Intakes	0	0.0000	0
9	314.000	Wells & Springs	0	2.0000	0
10	315.000	Infiltration Galleries & Tunnels	0	0.0000	0
11	316.000	Supply Mains	0	0.0000	0
12	325.000	Electric Pumping Equipment	845	10.0000	85
13	328.000	Other Plant & Miscellaneous Exp	0	0.0000	0
			-----		-----
14		Total	\$ 1,345		\$ 98
Pumping Plant					
15	320.000	Land & Land Rights-PP	\$ 0	0.0000	\$ 0
16	321.000	Structures & Improvements - PP	450	2.5000	11
17	322.000	Boiler Plant Equipment	0	0.0000	0
18	323.000	Other Power Production Plant	0	0.0000	0
19	325.000	Electric Pumping Equipment	0	0.0000	0
20	328.000	Other Pumping Equipment	0	0.0000	0
			-----		-----
21		Total	\$ 450		\$ 11
Water Treatment Plant					
22	330.000	Land & Land Rights	\$ 0	0.0000	\$ 0
23	331.000	Structures & Improvements	0	0.0000	0
24	332.000	Water Treatment Equipment	2,019	10.0000	202
			-----		-----
25		Total	\$ 2,019		\$ 202

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Transmission & Distribution Plant					
26	340.000	Land & Land Rights	\$ 0	0.0000	\$ 0
27	341.000	Structures & Improvements	200	2.5000	5
28	342.000	Distribution Reservoirs & Standpipe	0	2.5000	0
29	343.000	Transmission & Distribution Mains	0	2.0000	0
30	343.000	C.I	0	2.0000	0
31	345.000	Services	0	2.9000	0
32	346.000	Meters	0	10.0000	0
33	347.000	Meter Installation	0	2.9000	0
34	348.000	Hydrants	0	2.9000	0
35	349.000	Other Plant & Miscellaneous Equip	0	0.0000	0
36		Total	\$ 200		\$ 5
General Plant					
37	389.000	Land & Land Rights	\$ 0	0.0000	\$ 0
38	390.000	Structures & Improvements	0	2.5000	0
39	391.000	Office Furniture & Equipment	0	5.0000	0
40	391.100	Office Equipment - Computers	103	20.0000	21
41	393.000	Stores Equipment	0	0.0000	0
42	394.000	Tools, Shop & Garage Equipment	0	5.0000	0
43	395.000	Laboratory Equipment	300	5.0000	15
44	396.000	Power Operated Equipment-Lawn	54	14.3000	8
45	397.000	Communication Equipment	0	5.0000	0
46	398.000	Miscellaneous Equipment	0	0.0000	0
47	399.000	Other Tangible Plant	0	2.5000	0
48		Total	\$ 457		\$ 44
49		Total Depreciation Expense	\$ 4,471		\$ 360

RoyL Utilities Inc

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Year ending October 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 0	\$ 0	100.0000	\$ 0 R-1	\$ 0
2	302.000	Franchises	0	0	100.0000	0 R-2	0
3	303.000	Other Plant & Miscellaneous Equip	0	0	100.0000	0 R-3	0
4		Total	\$ 0	\$ 0		\$ 0	\$ 0
Source of Supply							
5	310.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-4	\$ 0
6	311.000	Structures & Improvements	25	0	100.0000	0 R-5	25
7	312.000	Collecting & Impounding Reservoirs	0	0	100.0000	0 R-6	0
8	313.000	Lake, River & Other Intakes	0	0	100.0000	0 R-7	0
9	314.000	Wells & Springs	0	0	100.0000	0 R-8	0
10	315.000	Infiltration Galleries & Tunnels	0	0	100.0000	0 R-9	0
11	316.000	Supply Mains	0	0	100.0000	0 R-10	0
12	325.000	Electric Pumping Equipment	148	0	100.0000	0 R-11	148
13	328.000	Other Supply & Pumping Plant	0	0	100.0000	0 R-12	0
14		Total	\$ 173	\$ 0		\$ 0	\$ 173
Pumping Plant							
15	320.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-10	\$ 0
16	321.000	Structures & Improvements	23	0	100.0000	0 R-11	23
17	322.000	Boiler Plant Equipment	0	0	100.0000	0 R-12	0
18	323.000	Other Power Production Plant	0	0	100.0000	0 R-13	0
19	325.000	Electric Pumping Equipment	0	0	100.0000	0 R-14	0
20	328.000	Other Pumping Equipment	0	0	100.0000	0 R-15	0
21		Total	\$ 23	\$ 0		\$ 0	\$ 23
Water Treatment Plant							
22	330.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-15	\$ 0
23	331.000	Structures & Improvements	0	0	100.0000	0 R-16	0
24	332.000	Water Treatment Equipment	418	0	100.0000	0 R-17	418
25		Total	\$ 418	\$ 0		\$ 0	\$ 418

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission & Distribution Plant							
26	340.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-18	\$ 0
27	341.000	Structures & Improvements	10	0	100.0000	0 R-19	10
28	342.000	Distribution Reservoirs & Standpipe	0	0	100.0000	0 R-20	0
29	343.000	Transmission & Distribution Mains	0	0	100.0000	0 R-21	0
30	344.000	Fire Mains	0	0	100.0000	0 R-22	0
31	345.000	Services	0	0	100.0000	0 R-23	0
32	346.000	Meters	0	0	100.0000	0 R-24	0
33	347.000	Meter Installations	0	0	100.0000	0 R-25	0
34	349.000	Other Plan & Miscellaneous Equip	0	0	100.0000	0 R-26	0
35		Total	\$ 10	\$ 0		\$ 0	\$ 10
General Plant							
36	389.000	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0 R-27	\$ 0
37	390.000	Structures & Improvements	0	0	100.0000	0 R-28	0
38	391.000	Office Furniture & Equipment	0	0	100.0000	0 R-29	0
39	391.100	Office Equipment- Computers	10	0	51.0000	0 R-30	5
40	393.000	Stores Equipment	0	0	100.0000	0 R-31	0
41	394.000	Tools, Shop & Garage Equipment	0	0	100.0000	0 R-32	0
42	395.000	Laboratory Equipment	30	0	100.0000	0 R-33	30
43	396.000	Power Operated Equipment-Lawn	7	0	51.0000	0 R-34	4
44	397.000	Communication Equipment	0	0	100.0000	0 R-35	0
45	398.000	Miscellaneous Equipment	0	0	100.0000	0 R-36	0
46	399.000	Other Tangible Plant	0	0	100.0000	0 R-37	0
47		Total	\$ 47	\$ 0		\$ 0	\$ 39
48		Total Depreciation Reserve	\$ 671	\$ 0		\$ 0	\$ 663

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1	460.000	Unmetered Sales to Customers	\$ 4,465	\$ 0	100.0000	\$ 0 S-1	\$ 4,465
2	460.200	Unmetered Sales to Commercial Cus	0	0	100.0000	0 S-2	0
3	471.000	Miscellaneous Service Revenues	0	0	100.0000	0 S-3	0
4	474.000	Other Water Revenues	0	0	100.0000	0 S-4	0
5		Total	\$ 4,465	\$ 0		\$ 0	\$ 4,465
Operation & Maintenance Expense							
6		Operation Supervision & Engineering	\$ 0	\$ 5,500	51.0000	\$ 0 S-5	\$ 2,805
7		Operators & Contract Services	0	4,800	100.0000	0 S-6	4,800
8		Water Testing Expenses	784	0	100.0000	0 S-7	784
9		Purchase Power Pumping Plant	2,604	(128)	100.0000	0 S-8	2,476
10		Chemicals (Chlorine)	203	0	100.0000	0 S-9	203
11		MAINTENANCE EXPENSES:	0	0	0.0000	0	0
12		Outside Services Employed	169	150	100.0000	0 S-11	319
13		Materials & Supplies	0	0	100.0000	0 S-12	0
14		System Maintenance	6,809	(4,356)	100.0000	0 S-13	2,453
15		ADMINISTRATIVE & GENERAL EXPENSES:	0	0	0.0000	0	0
16		Administrative & General Salary	0	0	51.0000	0 S-15	0
17		Vehicle Expense - Mileage	812	380	51.0000	0 S-16	608
18		Billing & Collection Expense	0	1,400	51.0000	0 S-17	714
19		Office Supplies Expense	267	0	51.0000	0 S-18	136
20		Postage	164	204	51.0000	0 S-19	188
21		General Insurance	166	351	51.0000	0 S-20	264
22		Outside Services - Accounting	150	0	51.0000	0 S-21	77
23		Misc. Expense	53	(39)	51.0000	0 S-22	7
24		Rent	0	1,200	51.0000	0 S-23	612
25		Misc. General Expense-Banking Fee	10	0	51.0000	0 S-24	5
26		OTHER OPERATING EXPENSES:	0	0	0.0000	0	0
27		MO DNR Fees	1,200	(1,000)	100.0000	0 S-25	200
28		PSC Assessment	1,427	(1,391)	100.0000	0 S-26	36
29		Corporate Registration	20	0	51.0000	0 S-27	10
30		Primacy Fees	533	(533)	100.0000	0 S-28	0
31		TAXES OTHER THAN INCOME:	0	0	0.0000	0	0
32		Real & Personal Property	0	100	100.0000	0 S-29	100
33		Payroll Taxes	0	0	100.0000	0 S-30	0
34		Misc. Taxes	0	0	100.0000	0 S-31	0
35		Total	\$ 15,371	\$ 6,638		\$ 0	\$ 16,797

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Depreciation Expense							
36		Depreciation Expense	\$ 0	\$ 0	100.0000	\$ 360 S-60	\$ 360
37		Total	\$ 0	\$ 0		\$ 360	\$ 360

38		Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0

39		Total Operating Expenses	\$ 15,371	\$ 6,638		\$ 360	\$ 17,157

40		Net Income Before Taxes	\$ (10,906)	\$ (6,638)		\$ (360)	\$ (12,692)

Current Income Taxes							
41		Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
42		Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes							
43		Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
44		Total	\$ 0	\$ 0		\$ 0	\$ 0

45		Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

46		Net Operating Income	\$ (10,906)	\$ (6,638)		\$ (360)	\$ (12,692)

Eaves

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RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

 Operation Supervision & Engineering S-5 \$ 5,500

1. To reflect annualized level of compensation for services
 provided by Marie Rock.
 (Eaves) \$ 6,000

2. To reflect final settlement position.
 (Eaves) \$ (500)

 Operators & Contract Services S-6 \$ 4,800

1. To reflect expense for Certified Water Operator Contract in
 test year.
 (Eaves) \$ 4,800

 Purchase Power Pumping Plant S-8 \$ (128)

1. To reflect annualized level of Electric Expense.
 (Eaves) \$ (128)

 Outside Services Employed S-11 \$ 150

1. To reflect annualized level salary for Jack White outside
 contractor for checking well and pressure tank.
 (Eaves) \$ 150

 System Maintenance S-13 \$ (4,356)

1. To reflect lawn mowing expense.
 (Eaves) \$ 130

RoyL Utilities Inc
Case: QW-08-002
Year ending October 31, 2007

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

2. To reflect capital expenditures relating to water supply. (Eaves)	\$	(4,525)
---	----	---------

3. To reflect recategorization of maintenance expense. (Eaves)	\$	39
---	----	----

Vehical Expense - Mileage	S-16	\$	380
---------------------------	------	----	-----

1. To reflect vehical expense reimbursed at current allowance. (Eaves)	\$	380
---	----	-----

Billing & Collection Expense	S-17	\$	1,400
------------------------------	------	----	-------

1. To reflect annualized level of compensation for services provided with Jean Longstreet. (Eaves)	\$	3,000
--	----	-------

2. To reflect final position for settlement with OPC. (Eaves)	\$	(1,600)
--	----	---------

Postage	S-19	\$	204
---------	------	----	-----

1. To reflect increase in postage expense for proposed monthly billing and annualized postage expense. (Eaves)	\$	204
--	----	-----

General Insurance	S-20	\$	351
-------------------	------	----	-----

1. To reflect the ongoing level of insurance expense. (Eaves)	\$	351
--	----	-----

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Misc. Expense	S-22	\$ (39)
---------------	------	---------

1. To reflect recategorization of expense to Maintenance expense. See: S-13.3(W) (Eaves)		\$ (39)
---	--	---------

Rent	S-23	\$ 1,200
------	------	----------

1. To reflect rent expense for company office. (Eaves)		\$ 1,200
---	--	----------

MO DNR Fees	S-25	\$ (1,000)
-------------	------	------------

1. To reflect the on-going level of DNR annual water permit fees. Test year included prior period amounts. (Eaves)		\$ (1,000)
---	--	------------

PSC Assessment	S-26	\$ (1,391)
----------------	------	------------

1. To reflect ongoing level of PSC Assessment. Test Year included prior period charges. (Eaves)		\$ (1,391)
--	--	------------

Primacy Fees	S-28	\$ (533)
--------------	------	----------

1. To reflect the removal of Primacy Fees from cost of service. Primacy fees are a past through and was not included in revenue. (Eaves)		\$ (533)
---	--	----------

Eaves

10:10 03/27/2008

RoyL Utilities Inc

Case: QW-08-002

Year ending October 31, 2007

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

***** Real & Personal Property	S-29	\$ 100
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1. To reflect recategorization of office expense. (Eaves)		\$ 100
--	--	--------

***** Depreciation Expense	S-60	\$ 360
-------------------------------	------	--------

1. (Eaves)		\$ 360
------------	--	--------

RoyL Utilities Inc
Case: QW-08-002
Year ending October 31, 2007

Income Tax

Line		Test Year	8.88% Return
(A)		(B)	

1	Net Income Before Taxes (Sch 8)	\$ (12,692)	\$ 413

	Add to Net Income Before Taxes		
2	Book Depreciation Expense	\$ 360	\$ 360
		-----	-----
3	Total	\$ 360	\$ 360
	Subtr from Net Income Before Taxes		
4	Interest Expense 0.9500 %	\$ 36	\$ 36
5	Book Depreciation	360	360
		-----	-----
6	Total	\$ 396	\$ 396

7	Net Taxable Income	\$ (12,728)	\$ 377

	Provision for Federal Income Tax		
8	Net Taxable Income	\$ (12,728)	\$ 377
9	Deduct Missouri Income Tax 100.0 %	\$ 0	\$ 22
10	Deduct City Income Tax	0	0
11	Federal Taxable Income	(12,728)	355
		-----	-----
12	Total Federal Tax	\$ 0	\$ 53
	Provision for Missouri Income Tax		
13	Net Taxable Income	\$ (12,728)	\$ 377
14	Deduct Federal Income Tax 50.0 %	\$ 0	\$ 27
15	Deduct City Income Tax	0	0
16	Missouri Taxable Income	(12,728)	351
		-----	-----
17	Total Missouri Tax	\$ 0	\$ 22

RoyL Utilities Inc
Case: QW-08-002
Year ending October 31, 2007

Income Tax

Line	(A)	Test Year	(B)	8.88% Return
Provision for City Income Tax				
18	Net Taxable Income	\$ (12,728)	\$	377
19	Deduct Federal Income Tax	\$ 0	\$	53
20	Deduct Missouri Income Tax	0		22
21	City Taxable Income	(12,728)		302

22	Total City Tax	\$ 0	\$	0
Summary of Provision for Income Tax				
23	Federal Income Tax	\$ 0	\$	53
24	Missouri Income Tax	0		22
25	City Income Tax	0		0

26	Total	\$ 0	\$	75
Deferred Income Taxes				
27	Deferred Investment Tax Credit	\$ 0	\$	0
28	Deferred Repair Allowance	0		0
29	Deferred Tax Depreciation	0		0
30	Amort of Deferred Tax Depreciation	0		0
31	Amort of Repair Allowance	0		0
32	Amort of Deferred ITC	0		0
33	Deferred Unbilled	0		0

34	Total	\$ 0	\$	0

35	Total Income Tax	\$ 0	\$	75

Agreement Attachment D

Rate Design Worksheet

Roy-L Utilities, Inc.

Development of Tariffed Rates-Water

Revenues Generated by Current Tariffed Rates	\$ 4,465
Agreed-Upon Overall Revenue Increase	\$ 13,105
Overall Percentage Increase Needed	293.487%
Percentage Increase for Full-time Customer	362.865%
Percentage Increase for Part-time Customer	257.064%

Customer Rates

Customer Type	Current Quarterly Service Charge	Proposed Monthly Service Charge
Full-time	\$ 18.30	\$ 28.23
Part-time	\$ 18.30	\$ 21.78

Customers are currently billed quarterly. Proposed rate design changes quarterly billing to monthly billings and creates a part-time customer rate.

Agreement Attachment E

Billing Comparison Worksheet

Roy-L Utilities, Inc.

Residential Customer Bill Comparison-Water

Rates for Full-time Customer

<u>Current Quarterly Customer Charge</u>	<u>Proposed Monthly Customer Charge</u>
\$18.30	\$28.23

MONTHLY BILL COMPARISON

FULL-TIME CUSTOMER

	<u>Effective Current Monthly Rate</u>
Customer Charge	\$ 6.10
Usage Charge	\$ -
Total Bill	\$ 6.10

	<u>Proposed Monthly Rates</u>
Customer Charge	\$ 28.23
Usage Charge	\$ -
Total Bill	\$ 28.23

Proposed Increase

Customer Charge

\$ Increase	\$ 22.13
% Increase	362.87%

Agreement Attachment F

Schedule of Depreciation Rates

Roy-L Utilities, Inc.
DEPRECIATION RATES

(WATER)

QW-2008-0002

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT</u>	<u>DEPRECIATION RATES %</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>
314	Wells & Springs	2.0%	50
321	Structures & Improvements	2.5%	40
325	Electric Pumping Equipment	10.0%	10
331	Structures & Improvements	2.5%	40
332	Water Treatment Equipment	10.0%	10
341	Structures & Improvements	2.5%	40
342	Distribution Reservoirs & Standpipes	2.5%	40
343	Transmission & Distribution Mains	2.0%	50
345	Services	2.5%	40
346	Meters	10.0%	10

Agreement Attachment G

EMSD Report

REPORT OF CUSTOMER SERVICE AND BUSINESS OPERATIONS REVIEW

Engineering & Management Services Department

Small Company Rate Increase Request

Tracking File Nos. QS-2008-0001 and QW-2008-0002

Roy-L Utilities, Inc.

The Engineering & Management Services Department (EMSD) staff initiated a review of the customer service processes, procedures, and practices at Roy-L Utilities, Inc. (Roy-L or Company) on November 16, 2007. The review was performed in conjunction with a small company rate increase request submitted by Roy-L on October 22, 2007, and given Tracking Nos. QS-2008-0001 and QW-2008-0002. In the course of its review, the EMSD staff examined Company tariffs, Annual Reports for the past four years, Commission complaint and inquiry records, and other documentation provided by the Company in relation to its customer service operations.

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

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

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

- Administrative Matters
- Customer Billing
- Credit and Collections
- Complaint and Inquiry Handling and Recording

- Customer Communications
- Document Storage
- Security

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

Overview

On November 1, 1967, Roy-L applied to the Missouri Public Service Commission for a certificate of convenience and necessity to own and operate a water and sewer system and furnish water and sewer service to users in the Golden Eagle Reserve Subdivision located near High Hill in Montgomery County. The Commission granted the Company this authority on August 27, 1968, in Case Nos. 16,379 and 16,380, respectively.

Roy-L currently provides water and sewer service to approximately 60 customers in the Golden Eagle Reserve Subdivision. All customers are residential; the Company serves no commercial or industrial customers. Of the customers noted above, 21 are full-time residents, while the rest visit for weekends or vacations. The Company has experienced minimal growth in the number of water customers since 2003, and the number of sewer customers has remained constant.

The potential for customer growth exists, as land that would hold a maximum of 17 homes was sold a few years ago. However, the Company stated that the new land owner only intends to build 5 homes on the property. No construction is planned in the near future.

The Company's system has a 97,000 gallon-per-day capacity. After examining the Company's water and sewer system, the Department of Natural Resources (DNR) informed the manager/secretary on November 29, 2007, that Roy-L's system could adequately accommodate 640 persons, a number much higher than they are presently serving.

The Company implemented DNR's requirement to chlorinate the water about a year ago. In the short-term, the Company plans to refurbish or replace the pressure tank, hire a certified water operator, install a master meter and a draw-down gauge, and build a fence around the lagoon. Long-term plans include replacing water lines, installing water

lines around the perimeter of a field, chlorinating and de-chlorinating the lagoon effluent, and eventually installing meters.

All activities associated with Company day-to-day operations are performed by the owner and the manager/secretary. Both the owner and manager/secretary are responsible for day-to-day operations of the Company and responding to customer inquiries and complaints. The manager/secretary is responsible for most business office functions, which include preparation of customer bills, maintenance of customer records, and preparation of customer correspondence. The owner is responsible for collection of customer payments and bank deposits. Subcontractors are hired to make repairs as necessary and to mow the area around the lagoon. The Company also hires an accountant to prepare the annual tax returns.

According to the manager/secretary, the owner collects water samples on a monthly basis and sends them to DNR for testing. A routine water sample was taken October 23, 2007. A radiological analysis was performed November 7, 2007.

Administrative Matters

Chapter 13 of the Commission Rules (4 CSR 240-13) pertain to electric, gas, and water utilities, while Chapters 60 and 61 relate to sewer utilities. These rules were not readily available at the Company's office, so EMSD staff left the most recent copy of the rules with the manager/secretary.

Customers do not currently complete applications for service before receiving water and/or sewer service. Since the owner has a first right of refusal when property in the Golden Eagle Reserve Subdivision is sold, the owner is alerted when property is for sale and can watch for new homeowners. New customers presently contact the Company to have service transferred to their names. No brochure is currently available to customers explaining the rights and responsibilities of the utility and its customers.

Customer Billing

Customers are charged flat rates of \$18.30 for water and \$16.80 for sewer service per quarter in advance of providing service. These rates have been in effect since February 1982; however, for a period of time customers were previously improperly

charged a higher rate. The refunding of these over-payments will be addressed in the Disposition Agreement with the Company, Staff, and the Office of the Public Counsel, if a party to the Agreement. A random check of customer accounts showed that customers are currently being billed for quarterly usage fees in accordance with Company's tariffs. Once new tariffs are approved, customers will be billed monthly instead of quarterly.

The manager/secretary uses QuickBooks software to print bills and maintain customer accounts and also keeps a handwritten ledger of customer names and payments. Customer bills are mailed between the 1st and 3rd day of each quarter. A recent billing was performed on October 1 for service to be received during 4th Quarter 2007. Each bill contains the Company name, address, owner's telephone number, description of charges, rate, and amount due. The lower section of the bill contains a remittance stub to be returned with the customer's payment noting the customer's name, address, invoice number, and total amount due. The manager/secretary stated that payments are due upon receipt; however, neither the due date nor a delinquent date appears on the bill.

Credit and Collections

The manager/secretary stated that approximately 99% of customers make their check or cash payments by mail. Only one customer makes use of a lockbox located near the owner's residence for payments.

When payments arrive at the Company office, the owner writes the customer's check number on the remittance invoice stub, then creates a bank deposit ticket, noting the date, Company's bank account number, and each customer's name and payment amount. Deposits are made as customer payments are received. Deposits of customer payments were made on July 6, 21, and 25, and August 1, 10, and 27. The owner then staples the invoice remittance stubs to a copy of the deposit ticket. The manager/secretary then refers to the remittance stubs when posting customers' payments to their account records in QuickBooks. This software program enables the manager/secretary to instantly access a customer's account to find the current balance due, as well as payment history.

Customer accounts are considered delinquent when payment has not been received by the time the next quarter's bill is mailed. The manager/secretary estimated

that approximately five customers are delinquent with their payments each quarter. As of November 16, 2007, eight customers have delinquent account balances for a total arrearage of \$408.22. Since this is a small company, the manager/secretary personally knows the majority of the customers and their situations, e.g., late payments due to health problems. When customers are delinquent by one or more quarters, the manager/secretary hand-writes a delinquent notice on the next invoice. No separate late payment notices are currently mailed to customers with delinquent accounts. On rare occasions, when customers have not made a payment for two or more quarters and no communication has occurred with the customer as to the reason for nonpayment, the manager/secretary telephones or visits the customer in an attempt to collect payment.

The manager/secretary stated that Roy-L has received no insufficient funds checks for at least the last two years. Current tariffs do not contain provisions for returned check and late payment penalty fees. Staff from the Commission's Water and Sewer Department reviewed miscellaneous charges included in the Company's tariff as part of the small company informal rate case process and will be recommending appropriate changes.

Roy-L does not require security deposits and has not disconnected water or sewer service for failure to pay. According to the manager/secretary, no bad-debt write-offs have occurred in the last 2 ½ years. Roy-L does not currently use the services of a collection agency.

Complaint and Inquiry Handling and Recording

To enable access to the Company, Roy-L's office address and telephone number appear on each bill. Customers are generally able to contact the owner or leave a message 24 hours per day, seven days a week. To date, the Company has received no emergency calls. If an emergency occurs, the manager/secretary stated that most customers have the owner's cell phone number or can contact the local handyman, who lives in the subdivision, or the plumber that makes repairs to the system. The manager/secretary recently acquired a cell phone specifically for conducting Company business, and that cell phone number will be added to the Company's next set of customer bills.

The owner and manager/secretary respond to customer complaints and inquiries. They have recently started maintaining a complaint/inquiry log and a folder for customer comments and letters. The owner stated that minimal calls are received, but the rate increase request has generated a few comments. From January 1, 2003, through November 30, 2007, the Commission's Electronic Filing and Information System indicated that Roy-L has had no complaints.

Customer Communications

The owner indicated that a letter detailing the proposed rate increase was mailed to customers on October 31, 2007. Customers are notified via a special note on their regular bill of the availability of the Consumer Confidence Report (CCR), a yearly report regarding the Company's water quality. The CCR is also posted on the well house door and copies are available to customers upon request. The manager/secretary attended a November 17, 2007, Board meeting of the Golden Eagle Reserve Homeowner's Association to explain the reasons for the rate increase request.

Other than the customer calls to the owner or manager/secretary, no indication of the customers' satisfaction level with their service has been determined.

Document Storage

Some Company records are kept at the owner's home, while computerized account records are kept at the manager/secretary's home. No fireproof safe for record storage is currently available.

Security

Roy-L has placed a lock on the well house door. No other security measures have been implemented.

Findings, Conclusions and Recommendations

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

- Applications for Service
- Customer Brochure
- Customer Bills
- Late Payment Notice
- Document Storage

Applications for Service

The Company does not currently require a signed application when customers request service. Most new customers currently telephone Roy-L to initiate service. Company's tariff, Rule 4, (Sheet No. 10) states:

A written application for service, signed by the customer, stating the type of service required and accompanied by any other pertinent information, will be required from each customer. Every customer, upon signing an application for any service rendered by the company, or upon taking of service, shall be considered to have expressed consent to the company's rates, rules and regulations.

In addition to being required by the tariff, a signed and dated application by the customer requesting service would give Roy-L more leverage to collect monies owed should the need arise. Present customers will not be required to sign applications after the fact.

THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Have all new customers sign and date an application for service, as required by the Company's tariff.

Customer Brochure

The Company has not prepared a brochure detailing the rights and responsibilities of the Company and its customers. The development of such a brochure and its

prominent display and availability to customers is required by Commission Rule 4 CSR 240-13.040(3) which states in part:

A utility shall prepare, in written form, information which in layman's terms summarizes the rights and responsibilities of the utility and its customers in accordance with this chapter. . . This written information shall be displayed prominently, and shall be available at all utility office locations open to the general public, and shall be mailed or otherwise delivered to each residential customer of the utility if requested by the customer. The information shall be delivered or mailed to each new customer of the utility upon the commencement of service and shall be available at all times upon request.

Specific information to be covered in the brochure is listed in the above-referenced Rule and includes procedures such as billing, customer verification of billing accuracy, payment requirements, customer deposits, discontinuance of service, inquiries and complaints, and access to the Commission and the Office of Public Counsel.

Since most of the Company's customers request service by telephone, this brochure could be mailed along with the service application form. In addition, providing a copy of the brochure to current customers would educate them as to the rights and responsibilities of the Company, as well as its customers.

THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Develop and distribute to all current and future customers a brochure detailing the rights and responsibilities of the utility and its customers.

Customer Bills

No due date and/or delinquent date is currently being noted on the customer bills. The Company stated that currently, payments are due upon receipt and considered delinquent when customers have not paid by the date the next quarter's invoice is rendered. Commission Rule 4 CSR 240-13.020(9) notes: "Every bill for residential utility service shall clearly state – (B) The date when the bill will be considered due and the date when it will be delinquent, if different." In addition, Commission Rule 4 CSR 240-13.020(7) notes:

A monthly billed customer shall have at least twenty-one (21) days and a quarterly billed customer shall have at least sixteen (16) days from the rendition of the bill to pay the utility charges, unless a customer has

selected a preferred payment date in accordance with a utility's preferred payment date plan. . .

An exact due date and/or delinquent date listed on the bills would remind customers of their obligation to pay by the due date, as well as provide management an exact delinquent date when encountering customers who have failed to pay.

THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Note the due date and delinquent date on customer bills. Once monthly billing is implemented, ensure that customers have at least 21 days to pay before their accounts become delinquent.

Late Payment Notice

The Company does not mail a separate late payment notice to customers with delinquent accounts. As noted previously, the manager/secretary hand-writes a notice on subsequent customer bills with delinquent accounts. Mailing a separate late payment notice should remind customers with delinquent accounts to immediately render payment.

THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Create and mail late payment notices to customers with delinquent accounts.

Document Storage

The Company does not currently store its customer account records, customer payments, or pertinent Company information in a fireproof safe. Some Company records are currently stored at the owner's residence and other Company records are stored at the manager/secretary's residence.

The lack of fireproof storage has several detrimental effects. In the event of a disaster, the documents and information maintained in the office could be lost or destroyed. It would be difficult for the Company to re-create its records and nearly impossible to have an accurate record of delinquent amounts owed to the Company.

Securing the Company's materially relevant documents, such as customer applications for service, customer account data, customer payments, and other pertinent Company information in a fireproof safe would minimize the risk of loss and the cost and

labor-intensive process required to re-create customer data, should a disaster occur. Until a fireproof safe is obtained, the Company should run a backup computer disk of customer account records and keep it in a separate location from the computer to minimize risk of loss of data. Having a backup set of customer account records would provide a reasonably recent set of customer account data should it become necessary.

THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Maintain an electronic backup of customer account data in an alternative location.

Store the Company's applications for service, customer account data, customer payments, and any other materially relevant Company documents in a fireproof safe.

Follow-Up

The EMSD staff will be conducting a follow-up of these recommendations in approximately three months from the effective date of the approved tariff sheets resulting from this case.