RE	SPONDENT	TRIAL
	EXHIBIT	•
labbles"		
Š		<del></del>
١.		

### CERTIFICATE OF SECRETARY

		FILED
		August 2, 2007
		Data Center
STATE OF MISSOURI	)	Missouri Public
	ý	Service Commision
COUNTY OF COLE	) ss.	

I, Colleen M. Dale, Secretary of the Public Service Commission of the State of Missouri, do hereby certify that the above and foregoing is a complete, true and correct copy of the Unanimous Agreement including all amendments, attachments, exhibits, and written modifications before the Public Service Commission in case numbered WR-2005-0455 entitled:

In the Matter of Suburban Water and Sewer Company's Water Utility Rate Increase Request

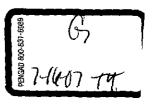
as the same appears on file and of record in the office of said Commission.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Commission at my office in Jefferson City, Missouri, this 12<sup>th</sup> day of July 2007.

Secretary

(SEAL)

Case No(s). WC - 8 W7 - W Date 7 - 7 Rptr - PC



# BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Suburban Water and Sewer	)	
Company's Water Utility Rate Increase	)	Case No. WR-2005-0455
Request	)	

# NOTICE OF 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 Agreement Regarding Disposition of Small Company Rate Increase Request states the following to the Missouri Public Service Commission ("Commission").

- 1. On May 31, 2005, Suburban Water & Sewer Company ("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. As is noted in the Company's tariff filing transmittal letter, the tariff changes contained in the subject revised tariff sheets are based upon a *Unanimous Agreement Regarding Disposition of Small Water Company Rate Increase Request* ("Disposition Agreement") entered into by the Company, the Staff and the Office of the Public Counsel. As is also noted in the Company's tariff filing transmittal letter, the Disposition Agreement pertains to the small company rate increase request that the Company submitted to the Commission on December 3, 2004 (Work I.D. No. QW-2005-0001).
- 3. Included in the document that is attached hereto and identified as Appendix A are copies of the Disposition Agreement, and related attachments, which are referenced in the Company's tariff filing transmittal letter.

4. Although not addressed in the Disposition Agreement, the Staff notes that the Company and the Staff previously entered into a written agreement for an extension of the 150-day tariff filing period that normally applies to small company rate increase requests. A copy of that extension agreement is included in the above-referenced tracking file for the Company's rate increase request as Item No. 4.

5. Consistent with established internal procedures regarding small company rate increase requests, the Staff intends to file its recommendation in this case by the end of business on June 20, 2005.

WHEREFORE, the Staff respectfully submits the above-referenced Disposition Agreement, and related attachments, for the Commission's information and consideration in this case.

Respectfully Submitted,

DANA K. JOYCE General Counsel

### /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 o	copies	of the	e foregoing	g have	been	mailed	with	first	class	postage,	hand-
delivered	l, transn	nitted	by face	simile	or transmi	tted via	a e-ma	ail to all	coun	sel an	d/or p	arties of	record
this 6th (	iay of Ju	ine 20	005.										

/s/ Keith R. Krueger

# APPENDIX A

### **DISPOSITION AGREEMENT & ATTACHMENTS**

### CASE NO. WR-2005-0455

Note: To browse through this document by item, click on the "Bookmark" tab at the top of the menu bar to the left of the screen and then click on the item that you want to see.

### Table of Contents

Company/Staff/OPC Disposition Agreement

Agreement Attachment 1 – Example Tariff Sheets

Agreement Attachment 2 – Ratemaking Income Statement

Agreement Attachment 3 – Rate Design Worksheet

Agreement Attachment 4 - Schedule of Depreciation Rates

# Company/Staff/OPC Disposition Agreement

# Unanimous Agreement Regarding Disposition Of Small Water Company Rate Increase Request

### SUBURBAN WATER & SEWER COMPANY

#### MO PSC WORK LD. No. QW-2005-0001

### **BACKGROUND**

Suburban Water & Sewer Company ("Company") initiated the small company rate increase request ("Request") for water service that is the subject of the above-referenced Missouri Public Service Commission ("Commission") tracking file by submitting a letter to the Secretary of the Commission. The Company submitted its Request under the provisions of Commission Rule 4 CSR 240-3.635, Water Utility Small Company Rate Increase Procedure ("Small Company Rate Increase Procedure"). The date the Company's Request was received at the Commission's offices was December 3, 2004.

By its request letter, the Company was requesting Commission approval of customer rates intended to generate an increase of \$7,000 in its total annual water service operating revenues. In its request letter, the Company also stated its understanding that the design of its customer rates, its service charges, its customer service practices, its general business practices and its general tariff provisions would also be reviewed during the Commission Staff's review of the rate increase request, and could thus be the subject of Staff recommendations at the conclusion of the rate increase process. The Company provides service to approximately 110 customers, all of which are residential customers.

Upon receipt of the Company's Request, personnel in the Commission's Data Center entered the Request into the Commission's electronic filing and information system and Work I.D. No. QW-2005-0001 was assigned to the Request. The Request was then forwarded to the Commission's Water & Sewer Department for processing under the Small Company Rate Increase Procedure.

Pursuant to the provisions of the Small Company Rate Increase Procedure and related internal operating procedures, the Staff of the Commission ("Staff") initiated an audit of the Company's books and records, a review of certain of the Company's general business practices, an inspection of the Company's facilities and a review of the Company's operation of its facilities. (Hereafter, these activities will be collectively referred to as the Staff's "investigation" of the Company's Request.)

Upon completion of its investigation of the Company's Request, the Staff provided the Company and the Office of the Public Counsel ("OPC") various information regarding the results of the investigation, as well as its 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 the OPC's receipt of the abovereferenced information regarding the Staff's investigation of the Company's Request, the Staff, the Company and the OPC hereby state the following agreements.

- (1) That for the purpose of implementing the agreements set out herein, the Company will file tariff revisions with the Commission containing the rates and language set out in the example tariff sheets that are attached hereto as Attachment A.
- (2) That the ratemaking income statement that is attached hereto as Attachment B accurately reflects the Company's annualized revenues generated by its current customer rates, the Company's total annualized cost of providing service and the agreed-upon annualized operating revenue increase of \$4,192, which is required to recover the Company's cost of service.
- (3) That the rates set out in the attached example tariff sheets, the development of which is shown on the rate design worksheet that is attached hereto as Attachment C, are designed to generate revenues sufficient to recover the Company's total annualized cost of service, and that the provisions of the attached example tariff sheets also properly reflect all other agreements set out herein, where necessary.
- (4) That the rates included in the attached example tariff sheets are just and reasonable.
- (5) That the schedule of depreciation rates that is attached hereto as Attachment D hereto includes the water plant depreciation rates that should be prescribed for the Company, as these were the depreciation rates used by the Staff in its revenue requirement analysis.

- (6) That the Company will review its customer records and determine if any of its present customers paid a deposit that should be refunded with appropriate interest.
- \*
- (7) That the Company will refund the overcharges that occurred from April 2004 through October 2004. Such refunds will consist of a credit placed on the customers' bills and the refunds will be completed over a three month period starting with the first billing period after the effective date of revised tariff sheets that will be filed pursuant to this agreement.



- (8) That the Company will develop and distribute to all customers a brochure detailing the rights and responsibilities of the utility and its customers.
- (9) That the Company will develop a continuous property record system for plant that at a minimum includes the date plant is placed in service, the purchase price of plant and the dates of retirement of property.



That the Company will install meters for all buildings no later than August 31, 2005.

That the Company will implement a ten year replacement program for existing meters.

- (12) That the Company will install flush valves with the flushing capability of at least 3 feet per second in all mains.
- (13) That the Company will replace the standpipe with an inlet high enough to provide adequate circulation and detention time.
- (14) That the Company will contract with a certified operator to maintain the Company's well and distribution system.
- (15) That the Company will provide quarterly reports regarding monthly customer meter usage data and monthly master meter usage data to the Auditing Staff of the Commission for the period July 1, 2005 through December 31, 2006.
- (16) That the above agreements satisfactorily resolve all issues identified by the Staff, the Company and the OPC regarding the Company's Request, except as otherwise specifically stated.

### **ADDITIONAL MATTERS**

Since this Disposition Agreement is only between the Staff, the Company and the OPC, the Small Company Rate Increase Procedure does not require that the Company send a notice to its customers regarding the rates and charges that would result from implementation of the provisions of this Disposition Agreement, nor does it provide for a local public hearing, unless the Commission orders otherwise.

Other than the specific conditions agreed upon and expressly set out herein, the terms of this Disposition Agreement reflect compromises between the Staff, the Company and the OPC, and none of the parties have agreed to any particular ratemaking principle in arriving at the amount of the annual operating revenue increase specified herein.

The Company and the OPC acknowledge that the Staff will be making an additional filing with the Commission regarding this matter, with that filing including the following: (a) the Staff's recommendation for approval of the subject tariff revisions, and any related recommendations; (b) background information regarding the Company's Request and the Staff's investigation thereof; (c) the Staff's audit workpapers; (d) a general overview of the Company, including an overview of the Company's customer service procedures and practices; (e) information regarding the status of the Company's payment of its Commission assessments; (f) the status of the Company's submission of its Commission annual reports; (g) the status of the Company's submission of its Commission annual statement of operating revenues; (h) any other pending cases that the Company may have before the Commission; (i) any recent Notices of Violations issued to the Company by the Missouri Department of Natural Resources; and (j) the status of the Company's corporate standing with the Missouri Secretary of State.

Additionally, the Company and the OPC agree that the Staff shall have the right to provide whatever oral explanation the Commission may request regarding the rate case that will be created when the Company files the tariff revisions called for in this agreement, at any agenda meeting at which that case is noticed to be considered by the Commission. To the extent reasonably practicable, the Staff will provide the Company with advance notice of any such agenda meeting so that it may have the opportunity to also be represented at the meeting.

Small Company Rate Case Disposition Agreement MO PSC Work I.D. No. QW-2005-0001 Suburban Water & Sewer Company - Page 5 of 5 Pages

### EFFECTIVE DATE AND SIGNATURES

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

Agreement Signed and Dated:

Dale W. Johansen

Manager - Water & Sewer Department Missouri Public Service Commission Staff

Lowis Mills

Public Counsel

Office of the Public Counsel

Gordon Burman

President

Suburban Water & Sewer Company

Date

5-31-05

### List of Attachments

Attachment A - Example Tariff Sheets

Attachment B - Ratemaking Income Statement

Attachment C - Rate Design Worksheet

Attachment D - Schedule of Depreciation Rates

# Agreement Attachment 1

Example Tariff Sheets

### P.S.C. MO No. 1

2nd Revised Sheet No. 4

Canceling

1st Revised Sheet No. 4

Suburban Water & Sewer Company

Name of Issuing Company

For:

Bon Gor Lake Estates Certificated Service Area

### Rules & Regulations Governing the Rendering of Water Service

### Rate Schedules

### Rate Schedule W-1 - General Service

Availability: This rate is available to any metered water customer on Company's mains suitable for supplying the service requested.

Monthly Minimum

\$ 2.96

Commodity Charge

\$ 1.87

(per 1,000 gallons)

\$ 25.00

Turn-on Fee Turn-off Fee

\$ 25.00

Un-metered Monthly Rate

\$ 12.30

### Rate Schedule W-2 - Fire Protection Service

Availability: Fire hydrants will be installed by the Company if Bon Gor Development Corporation or any other entity owning or controlling property within the certificated area requests installation in writing.

Rate: For each customer

\$ 1.00 per month to be billed in addition to the above charges.

### Taxes

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

- \* Indicates New Rate or Text
- + Indicates Changed Rate or Text

Issue Date:

May 31, 2005

Effective Date:

June 30, 2005

Month/Day/Year

Month/Day/Year

Issued By:

Gordon Burman President

Name & Title of Issuing Officer

1501 Vandiver Dr. #188 Columbia MO 65202

Company Mailing Address

P.S.C. MO No. 1

1st Revised Sheet No. 12

Canceling

Original Sheet No. 12

Suburban Water & Sewer Company

Name of Issuing Company

Bon Gor Lake Estates For: Certificated Service Area

### Rules & Regulations Governing the Rendering of Water Service

#### Rule 29.

Payments may be made in person at the office of the Company or at designated sub-pay stations, or by mail sent to the Company. No employees of the Water Company are permitted to accept payment of water bills, except authorized collectors.

#### DISCONTINUANCE OF SERVICE BY COMPANY

### Rule 30.

If a Consumer violates any of the Rules and Regulations of the Company, the Company reserves the right, after due notice has been given to the Consumer, as provided in Rule No. 11 of General Order No. 20 of the Public Service Commission of Missouri, to annul the contract for water supply and discontinue service.

### Rule 31.

In all cases of non-payment of bill within ten days after the same becomes due, and following 48 hours prior written notice, the supply will be cut off and not turned on again except upon payment of the amount due together with an additional fee of Twenty-five Dollars (\$25.00) for turning on the water.

#### Rule 32.

Water shall not be taken through fire hydrants, fire risers or fire lines, for any other purpose other than for fire protection.

### Rule 33.

Service may be discontinued by Consumer, by giving not less than twenty-four (24) hours' notice to the Company during its regular office hours that water service is to be discontinued. Final bill for service shall become (cont'd. on next page)

- \* Indicates New Rate or Text
- + Indicates Changed Rate or Text

Issue Date:

May 31, 2005

Effective Date:

June 30, 2005

Month/Day/Year

Month/Day/Year

Issued By:

Gordon Burman President Name & Title of Issuing Officer

1501 Vandiver Drive #188 Columbia MO 65202

Company Mailing Address

# Agreement Attachment 2

Ratemaking Income Statement

# Rate Making Income Statement-Water

	Operating Revenues at Current Rates		
	e mentage archer ex manufacturation of Archer 12, 12, 12, 120 percent		
1	Tariffed Rate Revenues *	\$ 18,823	
2	Unauthorized by Tariff Flat Fee	\$ <u> </u>	. /
3	Total Operating Revenues	\$ 18,823	
4	* See "Revenues - Current Rates" for Details	•	

	ltem		
	Pumping Equipment-Purchased Power	\$	2,411
	Labor	\$	3,387
	Water Treatment -Chemicals	\$	1,275
	Maintenance of Parts/Equipment	\$	8,319
	Outside Services Employed	\$	1,700
;	Meter Reading Expense	\$	620
,	Purchased Water	\$ \$	-
3	Regulatory Commission Expense	\$	327
•	Miscellaneous General Expenses	\$	614
10	Sub-Total Operating Expenses	\$	18,653
1	Property Taxes	\$	-
12	MO Franchise Taxes		
13	Employer FICA Taxes		
14	Federal Unemployment Taxes		
15	State Unemployment Taxes		
16	State & Federal Income Taxes	\$	
17	Sub-Total Taxes	<u>\$</u> \$	
18	Depreciation Expense		2,792
	Amortization of Utility Plant (computer system)	\$	
19	Sub-Total Depreciation/Amortization	\$	2,792
19 20 21	Return on Rate Base	\$	1,570 23,015

# Agreement Attachment 3

Rate Design Worksheet

# **Development of Tariffed Rates-Water**

Agreement is to increase currently tariffed rates by a percentage equal to the agreed-upon overall revenue increase divided by the revenues generated by the currently tariffed rates.

Revenues Generated by Current Tariffed Rates	\$ 18,823
Agreed-Upon Overall Revenue Increase	\$ 4,192
Percentage Increase Needed	22.271%

ton ereze son		Metere	d Cus	tomer F	Rates	•	
	Cı	irrent	Pro	posed	C	urrent	Proposed
Meter	Se	rvice	Se	rvice	U	Isage	Usage
Size	CI	narge	C	narge		Rate	Rate
5/8"	\$	2 42	\$	2.96	\$	1.530	\$ 1.871

# Agreement Attachment 4

Schedule of Depreciation Rates

# **Suburban Water & Sewer Company**

# DEPRECIATION RATES (WATER)

### QW-2005-0001

ACCOUNT		DEPRECIATION	AVERAGE SERVICE
NUMBER	ACCOUNT DESCRIPTION	RATE	LIFE (YEARS)
314	Wells & Springs	2.00%	50
321	Structures & Improvements	2.50%	40
325	Electric Pumping Equipment	10.00%	10
323	Electric Funiping Equipment	10.0070	
342	Distribution Reservoirs & Standpipes	2.50%	40
343	Transmission & Distribution Mains	2.00%	50
010	(Tariotimosion & Bisting Internation		
346	Meters	3.30%	30
347	Meter Installations	2.50%	40
541	Meter matanations		

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

In the Matter of the Request of Suburban	)	
Water & Sewer Company for a Rate	)	Case No. WR-2005-0455
Increase Pursuant to the Commission's	)	Tariff I.D. No. YW-2005-1074
Small Company Rate Increase Procedure	)	

# RECOMMENDATION 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 Recommendation Regarding Disposition of Small Company Rate

Increase Request states the following to the Missouri Public Service Commission ("Commission").

- 1. Suburban Water & Sewer Company ("Company") initiated the subject small company rate increase request ("Request") by submitting a letter to the Secretary of the Commission, which was stamped "Received" at the Commission's offices on December 3, 2004. The Company submitted its Request under the provisions of Commission Rule 4 CSR 240-3.635, Water Utility Small Company Rate Increase Procedure ("Small Company Rate Increase Procedure").
- 2. Consistent with the Small Company Rate Increase Procedure, the Staff, the Company and the Office of the Public Counsel ("OPC") have negotiated and executed a Unanimous Agreement Regarding Disposition of Small Sewer Company Rate Increase Request ("Disposition Agreement") regarding the Company's Request.

- 3. By a letter that was stamped "Received" at the Commission's offices on May 31, 2005<sup>1</sup>, the Company submitted revised tariff sheets to the Commission for the purpose of implementing the provisions of the above-referenced Disposition Agreement, and the instant case was established. (The revised tariff sheets bore a proposed effective date of June 30.)
- 4. On June 6, the Staff filed the above-referenced Disposition Agreement in the case papers for this case.
- 5. The Staff's recommendations to the Commission regarding this case are set out on page 5 of the Staff Memorandum that is attached hereto and labeled Appendix A.
- 6. Included with the attached Staff Memorandum are various documents regarding the Company's Request and the Staff's investigation of the Request, including the Staff's audit and rate design workpapers.
- 7. The Commission has the authority to approve the subject proposed tariff revisions in accordance with Sections 393.140(11) and 393.150, RSMo 2000. In addition, Section 393.130.1, RSMo 2000 provides that all charges made by any water corporation for water service rendered or to be rendered shall be "just and reasonable." The Staff's and the OPC's agreements with the proposed tariff revisions are evidence that the rates and charges contained in the tariff revisions are just and reasonable, as that statute requires.
- 8. The procedure followed in this case complies with the requirements of the Small Company Rate Increase Procedure in general, and with 4 CSR 240-3.635(1)(C) in particular.

<sup>&</sup>lt;sup>1</sup> Unless noted otherwise, all dates hereafter refer to the year 2005.

Page 2 of 3 Pages

WHEREFORE, the Staff respectfully requests that the Commission issue an order consistent with the recommendations set out on page 5 of the Staff's Official Case File Memorandum.

Respectfully Submitted,

DANA K. JOYCE General Counsel

### /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 copies of the foregoing have been mailed with first class postage, hand-delivered, transmitted by facsimile or transmitted via e-mail to all counsel and/or parties of record this 13th day of June 2005.

/s/ Keith R. Krueger

Keith R. Krueger

### STAFF RECOMMENDATION

### APPENDIX A

# Case File Memo and Attachments

Case No. WR-2005-0455

Note: To browse through this document by item, click on the "Bookmark" tab at the top of the menu bar to the left of the screen and then click on the item that you want to see.

### Table of Contents

Item 1: Case File Memorandum

Item 2: Attachment 1 to Case File Memo – Ratemaking Income Statement, Rate Design

Worksheet and Customer Bill Comparison

Item 3: Attachment 2 to Case File Memo – Revenue Requirement Audit Workpapers

Item 4: Attachment 3 to Case File Memo – Overview of Company and Customer Service

Operations

Official Case File Memorandum

### MEMORANDUM

TO:

Missouri Public Service Commission Official Case File

Case No. WR-2005-0455 - - - Suburban Water and Sewer Company

FROM:

Dale W. Johansen - Project Coordinator

Water & Sewer Department

Dana Eaves - Auditing Department

Jolie Mathis - Engineering & Management Services Department

Debbie Bernsen - Engineering & Management Services Department

Matt Barnes – Financial Analysis Department James M. Russo – Water & Sewer Department Martin Hummel – Water & Sewer Department

/s/ Dale W. Johansen

06/13/05

**Project Coordinator** 

Date

/s/ Keith R. Krueger

06/13/05

General Counsel's Office

Date

SUBJECT:

Staff Recommendation for Approval of Tariff Revisions, Approval of Depreciation

Rates and Approval of Unanimous Agreement Regarding Disposition of Small Water

Company Rate Increase Request

DATE:

June 13, 2005

### **BACKGROUND**

Suburban Water & Sewer Company ("Company") initiated the subject small company rate increase request ("Request") by submitting a letter to the Secretary of the Commission, which was received at the Commission's offices on December 3, 2004. The Company submitted its Request under the provisions of Commission Rule 4 CSR 240-3.635, Water Utility Small Company Rate Increase Procedure ("Small Company Rate Increase Procedure").

By its Request, the Company was seeking Commission approval of customer rates intended to generate an increase of \$7,100 in its total annual water service operating revenues. As stated by the Company in its Request letter, the reasons for the requested increase in its water service operating revenues are: a change in the source of water supply, increases in operation and maintenance expenses due to the installation of water meters, and the need to maintain a minimum surplus to account for delinquent payments by existing customers.

MO PSC Case No. WR-2005-0455 Official Case File Memorandum June 13, 2005 – Page 2 of 5 Pages

The Company provides water service to approximately 110 customers, all of which are residential customers. The Company's current rates (those resulting from the Company's last rate case) went into effect on November 1, 1993.

Upon receipt of the Company's letter that initiated the Request, personnel in the Commission's Data Center entered the letter into the Commission's electronic filing and information system ("EFIS") and the system assigned Work I.D. No. QW-2005-0001 to the Request. The Company's letter was then forwarded to the Commission's Water & Sewer Department ("W/S Dept") for processing under the Small Company Rate Increase Procedure. A copy of the Company's request letter is identified as item number 1 in the EFIS tracking file for the Request.

By a letter dated December 29, 2004, which Staff members in the W/S Dept had previously approved, the Company notified its customers of the Request. As a part of this initial customer notice, the Company requested that its customers' questions or comments be directed to the Commission Staff and/or the Office of the Public Counsel ("OPC"). A copy of the initial customer notice is identified as item number 2 in the EFIS tracking file for the Request.

### STAFF'S INVESTIGATION AND CONCLUSIONS

As noted at the beginning of this Memorandum, Staff members from the Accounting, Engineering & Management Services, Financial Analysis and Water & Sewer Departments participated in the Staff's investigation of the Company's Request. All Staff participants, and all of their respective up-line supervisors, were provided the opportunity to review and comment on this Memorandum prior to it being filed. Jim Russo of the W/S Dept created the initial draft of this Memorandum and comments received from the reviewers were incorporated therein to create this final version of the Memorandum.

In response to the Company's initial customer notice, the W/S Dept Staff received one phone call from a customer regarding the proposed increase. This customer questioned the level of the proposed increase, but felt that changing the source of water would result in better water quality and water pressure. A copy of the customer's comment is included in item number 3 in the EFIS tracking file for the Request. The W/S Dept provided copies of the customer's comment to the OPC and the Company shortly after the customer comment period ended.

Based upon an audit of the Company's books and records, a determination of the Company's rate base investments and necessary operating expenses, an evaluation of the Company's depreciation rates and an analysis of the Company's capital structure and cost of capital, and an investigation of the Company's business and system operations, the Staff concluded that an increase of \$4,192 in the Company's annual water service operating revenues is warranted.

MO PSC Case No. WR-2005-0455 Official Case File Memorandum June 13, 2005 – Page 3 of 5 Pages

In addition to its conclusion regarding the increase in the Company's annual operating revenues, the Staff concluded that new depreciation rates need to be prescribed for the Company, and that certain changes in the Company's business operations and system operations are warranted.

On March 14, 2005\*, the Staff forwarded information regarding the above items to representatives of the Company and the OPC for their review and response.

### RESPONSES TO STAFF'S FINDINGS AND SUBSEQUENT ACTIONS

Pursuant to negotiations held subsequent to the Company's and the OPC's receipt of the above-referenced information regarding the results of the Staff's investigation of the Company's Request, a written <u>Unanimous Agreement Regarding Disposition of Small Company Rate Increase Request</u> ("Disposition Agreement") was reached between the Staff, Company and OPC ("the Parties"). The Parties also reached an agreement regarding the tariff revisions needed to implement the terms of the Disposition Agreement. (Because the Disposition Agreement is between the Staff, the Company and the OPC, the Company was not required to send a notice to its customers regarding the rates and charges that would result from implementation of the provisions of this Disposition Agreement, and the OPC was not provided the opportunity to request a local public hearing.)

The Disposition Agreement reflects the following agreements: (1) that an increase of \$4,192 in the Company's sewer annual operating revenues is necessary; (2) that certain changes to the Company's administrative operations are appropriate; (3) that new depreciation rates need to be prescribed for the Company; (4) that the rates included in the above-referenced agreed-upon tariff revisions are designed to generate revenues sufficient to recover the Company's total annualized cost of service; and (5) that the rates included in the above-referenced agreed-upon tariff revisions are just and reasonable. (The specific agreements between the Company, Staff and OPC are set out on page 2 of the Disposition Agreement, which the Staff filed in this case on June 6, and which can be found in the EFIS file for case WR-2005-0455 as item number 2)

By a letter that was stamped "Received" by personnel in the Commission's Data Center on May 31, the Company submitted revised tariff sheets, including the agreed-upon tariff revisions that are necessary to implement the terms of the Disposition Agreement. Upon receipt of that tariff filing, Data Center personnel entered the filing into EFIS and the instant case was created (the transmittal letter and revised tariff sheets are included in item number 1 in the EFIS case file). As required by the Small Company Rate Increase Procedure, the subject revised tariff sheets bore an effective date that was more than 30 days past the issue date. As is also required by the Small Company Rate Increase Procedure, the above-referenced Disposition Agreement has been filed in the case papers. (As noted previously, the Staff filed the Disposition Agreement on June 6.)

<sup>\*</sup> Unless noted otherwise, all dates hereafter refer to the year 2005.

MO PSC Case No. WR-2005-0455 Official Case File Memorandum June 13, 2005 – Page 4 of 5 Pages

### ADDITIONAL INFORMATION

In addition to the documents that have already been submitted to the EFIS tracking file and EFIS case file for this case, as noted previously herein, the following documents are included with this Memorandum: (1) the Staff's ratemaking income statement, rate design worksheet and customer bill comparison are included in Attachment 1; (2) the Staff's revenue requirement audit workpapers are included in Attachment 2; and (3) the Staff's overview of the Company and its customer service procedures and practices is included in Attachment 3.

Pursuant to a review of available electronic information maintained by the Commission's Budget & Fiscal Services Department and Data Center, and in EFIS, the Staff notes that the Company was current on the payment of its Commission assessments and on the filing of its Commission annual reports when it submitted its Request, as is required by the Small Company Rate Case Procedure. The Staff also notes that the Company is current on those matters as of the writing of this Memorandum. The assessment information reviewed covers fiscal years 1996 through 2005 and the annual report information reviewed covers calendar years 1997 through 2004.

The Staff notes that the Company has no other matters pending before the Commission, and that approval of the subject tariff revisions will thus not affect any other matter before the Commission with regard to the Company.

The Staff notes that the Company received no "notices of violations" from the Missouri Department of Natural Resources during the test year used for the Request and has also not received any since the end of the test year to date.

Lastly the Staff notes that the Disposition Agreement contains provisions allowing the Staff to answer Commissioner questions regarding this case during any Commission agenda session during which the case is noticed to be considered by the Commission.

### STAFF'S RECOMMENDATIONS

Based upon the above, the Staff recommends that the Commission issue an order in this case that:

- \* Approves the revised tariff sheets that the Company filed on May 31 to be effective for service rendered on and after June 30;
- \* Approves the schedule of depreciation rates that is included as Attachment 4 to the Disposition Agreement submitted in this case as the schedule of depreciation rates prescribed for the Company's use;
- \* Approves the Disposition Agreement submitted in this case; and
- \* Directs the Company to comply with the terms of the Disposition Agreement.

### **List of Attachments**

Attachment 1: Ratemaking Income Statement, Rate Design

Worksheet and Customer Bill Comparison

Attachment 2: Revenue Requirement Audit Workpapers

Attachment 3: Overview of Company and Customer Service Operations

Attachment 1 – Ratemaking Income Statement, Rate Design Worksheet and Customer Bill Comparison

# Rate Making Income Statement-Water

	Operating:Revenues at Current Rates		
1	Tariffed Rate Revenues *	\$	18,823
•		•	10,023
2	Unauthorized by Tariff Flat Fee	\$	
3	Total Operating Revenues	\$	18,823
4	* See "Revenues - Current Rates" for Details		
	Cost of Service: 1		
	ltem		
1	Pumping Equipment-Purchased Power	\$	2,411
2	Labor	\$	3,387
3	Water Treatment -Chemicals	\$	1,275
4	Maintenance of Parts/Equipment	\$	8,319
5	Outside Services Employed	\$	1,700
6	Meter Reading Expense	\$	620
7	Purchased Water	\$	-
8	Regulatory Commission Expense	\$	327
9	Miscellaneous General Expenses	\$	614
10	Sub-Total Operating Expenses	\$ \$ \$	18,653
11	Property Taxes	\$	-
12	MO Franchise Taxes		
13	Employer FICA Taxes		
14	Federal Unemployment Taxes		
15	State Unemployment Taxes		
16	State & Federal Income Taxes	\$	
17	Sub-Total Taxes	\$	-
18	Depreciation Expense	\$	2,792
19	Amortization of Utility Plant (computer system)	\$	
20	Sub-Total Depreciation/Amortization	\$	2,792
21	Return on Rate Base	\$	1,570
22	Total Cost of Service	\$	23,015
			<del></del>
23	Overall Revenue Increase Needed	\$ 10	4,192

# **Development of Tariffed Rates-Water**

Agreement is to increase currently tariffed rates by a percentage equal to the agreed-upon overall revenue increase divided by the revenues generated by the currently tariffed rates.

Revenues Generated by Current Tariffed Rates	\$ 18,823
Agreed-Upon Overall Revenue Increase	\$ 4,192
Percentage increase Needed	22.271%

		Metere	d Cus	tomer f	Rates	<b>S</b>		
	Cı	ırrent	Pro	posed	С	urrent	Pro	posed
Meter	Service		Service		Usage		Usage	
Size	Charge		Charge		Rate		Rate	
5/8"	\$	2.42	\$	2.96	\$	1.530	\$	1.871

# **Residential Customer Bill Comparison-Water**

	Rates for 5/8	'Meter	
Current Base	Proposed Base	Current	Proposed
Service Charge	Service Charge	Usage Rate	Usage Rate
\$2.42	\$2.96	\$1.53	<del></del>

current service charge is monthly charge usage rate is per 1,000 gallons used

### MONTHLY BILL COMPARISON ...

MUNIFICISDIEL CUMPANIQUES				
6,000 gallons/month usage				
Current Rates	_			
Service Charge	\$	2.42		
Usage Charge	\$	9.18		
Total Bill	\$	11.60		
Proposed Rates	_			
Service Charge	\$	2.96		
Usage Charge	\$	11.22		
Total Bill	\$	14.18		
INCREASES	• •			
Service Charge				
\$ Increase	-	\$0.54		
% Increase	22.27%			
Usage Charge				
\$ Increase	-	\$2.04		
% Increase	22.27%			
Total Bill				
\$ Increase	-	\$2.58		
% Increase		22.27%		

Attachment 2 – Revenue Requirement Audit Workpapers

Accounting Schedule: 1 sket Bosteng
10:88 03/01/3005

Suburban W & S Case: DW-05-0001 Year unding Dec.31, 2004

kovence Requirement

Line State of the			23. Pet	um.
			(3)	
23 Mate C1 R±	OEE Rain Rose ISch 2	:	14.	30\$
E Net Income	ang /Income Requirement		\$ 1,; \$ (2,)	57 <b>0</b>
	Noist Needed Regulterent (son in	#	<b>3</b> ,	93
7 Permitted C	WITED Macche Tax CHITED Macche Tax CHITED Macche Tax Market Tax Required		្តស្តី ភូមិ, ការបាននេះ និងជាការបានក្រុម្ព	G G
9 Additional	a egrégia et el t		易	Ù
Test Yes	Modern Comments of the Comment of th	********	_\$ `S` *************	D
	Delerredung Require		_\$ ***************	
	ilour Law Kaquired	till the state of	is Karangan <del>Karangan</del>	A) Bro
Ta Gross Rever	MERCHAL STREET	The second second second second	§ 4,1	92 **

Ammuniting Enhequie, 2 Revised Boateng 10:33 03/01/2005

Subschan W &s Case: QW-05-0001 Year ending Dec.31, 2004

Rate Bane

Siling Robert pt tim	- Унисантетр	
To:u1 71 and in 32 cts : e (5 at 2)	\$ 65,219	
Subtract from Cotal Plant  (Sch 5)		
(Sch 6)	\$ 49,549	
-3 - Wet Plant in Service	\$ .15,676	
Pidsto Net Plant in Bervice		・ 「「「「「「」」という。 「「」を表現している。 「「」という。 「「」を表現している。 「「」では、「」では、「」では、「」では、「」では、「」では、「」では、「」では
(Gcia) (Cash) (Nothing Capital (Gcia)	3 0	
TS Malerials and Supplies Exempt C ( Crimet distribution	Û	
	ū	
Subtract from Mar Flant		
Tederal Tax Careet c.uccc & A. State Tax Careet b.cccc &	\$ 0	
20 Clry Tex Offsec c.ccc v	ŭ Ĝ	
Doreist Experse Offset 0.0000 %	0	
Customar Edvances for Construction	0	
Contribution in July of Communition  CENTREPRECIATION	0.	
F.34 CVRTSHET Deposits	a 1,⊊0≎	
ID Fotal Rate Dase	S 54,270	
<b>传科交流发展的</b> 的1000年3月3日 17	=======================================	

Accordating Eskedule: 3

Postcru 10:28 03/01/2005

Buburban M & S £аяе; **Ом** 95 9991 Year ending dec.31, 2004

Cohni Piant in Bervice

	Missouria	Jurisdičtional	Acjusted	
no acc Description	leachtapitanique		Jurisdictional	
	براطعته تعليد تجلكو فبا			
	(ĝ)	(c)	101	4年17年5月中国基础证券
		7-1		
:Inranguale Flant				
301 FOUR Organization	0 750	ខំ ១	Ti resiti	
2 301 000 Franchises	9		*=1 \$ **********************************	
330,303:060:Miscellenem: Intangable Plant	3		`- <b>3</b>	<b>光学的完修是范围清晰</b>
		Ð. Þ	( <del>-1</del>	
Total				
	5 <b>7</b> 50	\$ 0	is 750 %	
Sources of & Supply Plant.		*		
I 210:000 mend & Land Rights		*		2018年第二十五十五十五十五十五十五十五十五十五十五十五十五十五十五十五十五十五十五十五
Me Me Marie	\$ 1,500		-1 8 2.2500	
The state of the s	14,504	(34;904) 5	-5 0-1	
76-112:000: Collecting and Exponenting Reservior	· ¢	C P	- <b>6</b> 1 0.50	
\$0 %11:0000 Lake liver and Other Tatabon 89 314:000 Wells and Springs	: C	C P	-7	APARTIMETERS OF THE PARTY
	24,.91%	(12,296) p	-E 12,519	(22)。1200年150 @ Enim 在原理
10, 215,050 infiltration Galllaries and Tennels	Ū	₹ <b>6</b> – P	- 9 · · · · · · · · · · · · · · · · · ·	
	ν	0 <u> </u>	·10 [ ] [ ] [ ]	表 4 字 學 第 <b>第 题 图 图 图 图</b>
12 111 Dob Other Water Sporoc Plant	û	0 9	មារ ប្រធាន	
			<u></u>	
Total	\$ \$1,315	\$ (27,260)	\$ 24,219	
Pumping Plant			f, på berøkg	44.11.24 不到到现代数
114 320:000 Mand & Land Rights	ទី ដ	\$ 0 P	-12 B	
15. 1217000 Structures & Improvements	ō	:,200 P	-13 1.200	
s 46 322 000 Boiler Plant Equipment	υ	0. F	ne Pir Kojii	
Mas, 323,000 Other Power Freduction Equipment	c	C P.	÷23	<b>会工人上全国的基理的证</b>
18 534.000 Steam Furning Equipment	c	G P	-14 0.51	
101974335:000 Rlectric Pumpics Equipment	37,630	(170) B	-15 17, 650	
20 325 303 Diesel Fumpics Equipment	0	Ð.	n meggi	
21 327 093 Hyprandar Dimping Equipment	o.	0	ם ביי ביי ביי ביי ביי ביי ביי ביי ביי בי	
			ۇغۇ <u>ۋ ئاڭ</u> لىكىنى بىد د	
20chl	4 17,530	\$ 1,030	\$ .20,560 °	
Waster Trestment Plant				
	\$ v	\$ 0 P	-17.5 ± 10.00 mg/.	
29 79 491 EUC Streetures & Improvements	٥		-≱ម ្រក្	
SP 335,000 Merel diestment Tolithon:	2,324	(83) p		
The Court and the second		***	terreter en	
Total	5 2,324	8 (83)	5 1,241 · ·	
		• •		1955 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

Accounting Schedule: 3 Rev Postorg 10:35 05/01/2005

Suburban W A S: 'Case; QW 65-0063 'Year ending Dec.31, 2004

Tola! Plant in Service

Acc Description	Missouri Turiridintida Irriga eta eta	Jurisdictions		iusted in a land	
	(a)	(d)	100	[D] + 4   1   2   4   5   4   5   4   5   4   5   5   5	
Transmission and Distribution Plant					
227 340 000 Hand and Hand Rights	ÿ ō	1 5 n	.5	in si se	
228 241 COC Structures and Improvenents	ט	ָט (			
(29%342000 Distribution Reservator and Standp		Š <sub>1</sub> 135.	F-20	3.975	
200 241,000 Transmission and Distribution Mains	14,112	ነበር ነ	F-21	14,812	
21 344.000 Tire Nains	· u	ı j <b>a</b>			
32 315:000 Services	C	:c		o si singa	
33.13461000 Necera	\$7E	3/687	P+22	4.55%	
S40 549:000 Other Transmission & Distri Plant	· C	) or o		on a designation	《水头头方面集》
7(5) T(1(3))	\$ 21,937	7:522	\$	29,443	
Summer of the su				at yell they again	
35 389 Doo Lang and Land Rights	\$ 0	F \$ 0	\$ .	n	
20-61	\$ a	\$ 5		4 P. S.	
**************************************	*********	· 计图点符号 计开充电池 医电子电池	*****	**************************************	oter en
196) S. Latotal (tlant (tn Annyi ce	5 83,950	5 (18,73)	) s	65.219	

Remaining Schedule: 4 Review Doateng 10:08 03/01/2005

Submitten W & S 'Case: QW 05-000% Year ending Dec.\$1, 2004

Adjustments to Total Plant.

Mo Ourse Adjuanepas Adjuntamut (14, 904) Tonteron retriement of plant for the year end 3004 and to 112,295) To addust plant calance for year end 1004 and to correct Company's records:

Accounting Schedule: 441 

Accounting Schedule: A Seviced Boaters 10.35 03/01/2005

And the state of t

Suburban 🖟 a 5 Case: QM-05-0001 Wear ending Dec.31, 2004

Adjustments to Total Plant

Adi La Tascipion		Totel Co Adjustment	₩Ç-ûz		
	nyang sebagai mengang pada sebagai pengang pengang pengangan pengangan pengangan pengangan pengangan pengangan Penganggangan penganggangan penganggangan penganggan penganggan penganggan penganggan penganggan penganggan pe	<del>ann an Librahera</del>		TRANSPORT	in a civil "likery spe
	SAPEC .	* *			
	***************	*****	*****		军被战争的敌
Structures & Improvements	P-13		÷	1.200	
Liuduvairaiaareekkin erreckerrerrer Kongoniareek	************	*******	######################################	**************************************	e for investigate out of the Name of the Company
				17.046.30	ndar des I
2 To adjust plant balance for year and Company's records	2004 and he correct		5	7, 2004, Fi	
(Review)					
	<u> </u>			7105 FM	AMBRICANIA
	· ·				
			*****	*********	racia de orași
Electric Sumping Eggirment	∳ <b>P-1</b> 5.		\$∞	(1.70)	
	**************************************	***		*****	
the Tolodius Charlesballacoe for your end	,≳ம்ழ்4் வந்தி, கம் கம்ராம்மம்		ş	(173)	
COTTANY'S RECORDS					
(Eaves)					
	: : : : : : : : : : : : : : : : : : : :	*			File Elitabli
Creamstumping Regulpment	*********************	*****	e jaja statistististis	******	
Steam Pumping Rgripment	P-15				
	सम्बद्धाः स्थानस्य प्रमाणं स्थानस्य स्थानस्य । -	7 17 18 18 18 18 18 18 18 18 18 18 18 18 18	*********	**************************************	
					Totaler dans
2023(IGV05)					
					ener zing engen O Ena e tropen
Makier Treatlanen ⊃ortraen	F=18	**************	,⊼ажкала: - <u>}</u>		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
Manter Tresiment Spilinent		· · · · · · · · · · · · · · · · · · ·	*	103}	
			,		
Lino adjust plant balance for year end	Ruba and to correct		·\$	(83)	Y.24.25.46
Company's leconds.					
Saves)					
	e <sub>e</sub>				
· 公司等等的表面的文章的电影子等至至2000年的表面的文章的文章的文章的文章的文章的文章的文章的文章的文章的文章的文章的文章的文章的	<del>******************</del>	A wielden nieralen in diese die Spiele,	andrá dránanárán	*****	
mistinguion kessivuins and Stamp.	#-20		7	ស៊ី មនធិក 🎼	
	**************		*****	**************************************	
	22 .		_		- 1. 5. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
	299≙ lo comment		\$	.3,128	ing a second sec
La Maria Bayes					
				North Paris and Land	
					ration that

Subprison W & S Case: QW-05-0001 Rear ending Rec(31, 2004

Adjustments to Wohal Plant

A071 No Description	Total. Cō Ağğuchnusd.	Mo units Adjuotmenti	
	) & b & b & b & b & b & b & b & b & b &		
Transmissich und Distribution Meins 2-21		5 - 7.00 18.00	
12.33399 plant balance for year end 2004 and to correct companyle records (Bayes)		\$	
P-22		្រី ( ) 5	
Nic.To.edjust plant halance for year and 2004 and to correct company's records.		\$ 25,52	

Accounting Schedule 35 Accounting Services

Postend

10:36 03/03/2005

E & Waterduck Case: <u>G</u>W-05-0003 ್ಷ ಇರತ್ನ ರದವೆಗೆದ್ದಾರಿಕೆ, ತಿಬ್ಬ ನಿರಿಗಿತ

Depreciatios Sypones

Line and the Line Line Line Line Line Line Line Lin	Asserbed notes to the second of the second o		ionted risdictions	Departministric Rate		Napředla, Idii	
Advisory of the Co.			(3)	(C)		en de la companya de	
# Wintergible							
10/301/00C Dr	Sanisation	5	750	0.0000			
2 302.CCC P.	TRUNITIES	•	.50	0.0000	3	. 6 28672	
TAN 35 NATION FOCO - NT	scellenous Incangable Plant			aaaaa		C TOTAL	an engantiqua
		~-					
1 To	Eat Salara	S	750		5	6	
学的复数重要 。						i linin inte	
	Supply Plant						
	ind & Wand Rights	\$	`L,500	0:0000	\$	-0-43-4KP	arras parletina
	Tractives and Improvements		· <b>C</b>	0:0000		0	
in talianan i	Macting and Impossiting Reservior		°Ø	0.0000			
26.4 10 35 Annual 1	ASSESSED FOR THE STATE OF THE SECOND STATE OF		- <b>ib</b> -r	0.0000		O was the factor	4.00分离开基础设施
(0)	iki ikution Salliarim zul Tumelo		12,619	2.0000		252	
111 316 000 5u	IDDO W (Mains		Ď.	0.0000		9	
	Assistat Source Plant		ñ G	0.0000 0.0000		.0	
pase da compute de la comp La compute de la compute d				វិក ភពពិភ			
e is such a co	<b>En1</b> 1	\$	14,119		4	252	
		•	• • • •		*		
Fumping Pl							
	end & Land Rights	ş	Đ	3 <b>0.,00</b> 00	Ę.		Activity of the beautiful to
	en element de Tuere avenden California de Tuere avenden		1,200	,2,,5000		16	
и» (46 2222:600) до	Mier Plant Squippent		ď	מססם. מ		4	
1 12 12 1 1000 OC	Mat. Power : Production Legisphere.		0	ាពពពព		0	
	eeans Pung ing Fool transpr		Ú	0.0000		a -	文/10世纪 李明特显显示经验 第二世纪 2012
	SCIPLE Parating Reminured 3.34 Purcing Equipment		17,460	10.0000		1,546	. The second of the constraint
	drayling bowdra scripment		С	0.0000		0	45年中央国际通信
	A SUBJECT OF ESTADIMENT		C C	6,6006		<b>a</b> 114 63520	
4. <b>52</b> 7. то		`s	18,460		-		
		*	<b>ተ</b> ፅ. ሳስያ		ē	1,775	的名词复数 化饱香烧香
e 1 12 Water Trea	inert Plant						
123 230.000 La	ita e iland - Kighes	ټ	ō	0.0000	3		
(##224) 331_000) St	CHARLES E Improvements		0	0.0000	·	1	
	Les Treatiment Smilyment		2,241	2.9000		-65	
1.126 To	844)						
CONTRACTOR OF THE		<b>.</b> 5	2,241		3	**************************************	

Accounting Schedule: 5

Accriming Schedule: 3 Revised
Dostons
Luis8 03/01/2505

Guburban N & G Case: QW-05-6601 Years ending Dec.31, 2004

Dopreciation Expense

Personal Comments of the Comme	Tementalista	Adju Juni	sted 5342tlodal	Depreciation Rate	Tagar Expe	ersetion		
		7.7	(E)	(c)		(v)	i ya cakengan Lagasan kens	race substitution of The substitution of the s
The State of the S	anticator and Distribution Plant 90 Landians Card Rights							
TO THE STATE OF TH	State State (State State	ş	į t	106.0050	: Ş			
Design to the second se	00 Structures and Improvements		Ţ	ត_ចល្ចត				
	20) Tietribution Reservoirs and Standp.		9,975	a.5000		219		ARTOR MAGNISHES
A STATE OF THE SECOND S	00 Traumiusius mel Dinkrilucius Mains North		14,812	2.0000	-	296		
	OO Pare Meins		· 3	0.0000		" * e 5//		
	CO Seculos		ें	0.0000		, : : : : : : : : : : : : : : : : : : :		
	CO Meteria		€,552	3.3000		154.3		
"a;∃4 345 0	60 Other Transmission & Diotri, Flant		.9	0:0000 0:0000			edik A.	ta desirate
100	16 (Notal )	\$ -	25,449		ā:	699 W		
	003 Mandanid Land Rights	<u>8</u>	ċ	0.0000	\$	0/2)		
Les <b>es es</b> bosses Articles (Sections) Articles (Sections)		\$	· v		<b>5</b> ,			
38783 (1776) 10 (1878)	Lalabepreciation expense	****** \$ ******	55,219 55,219	********		2,952	e indicati Se indicati	- 125 - 1200 i

Accounting Gosdovs; 6 Revised

Boacoss

10:139 03/02/2005

Cuburban W & S Case: Ow-05-0001 Year ending Dec.21, 2004

Depreciation Reserve

Cime Acre Description		desouri Fisdictional	1	Turi dii dii ocel Ajustment	evien	Adjustad DimisdicTional				
	1747-	(里)		(C)			(D)			
Intangible Plant  (1) 200 Ormanication	ंड	9	ŝ	, <b>(0</b> .		<u>-3</u>				
19 2 302 000 Franchises	1.	o o	7	·*:		₹.				
31 303 000 Other Plant a Miscellaneous Equip				· o						
		*****	. ~			orang type .				
Total	Ş	3	\$	ູລ		13.				
Source of Supply Plant										
5.5310.2000 Candilly Land Rights										
	5	C	¥	- <b>C</b> ;	Re1	15				
(C. 311/000)Scructures, and Improvements		14,504		(14,504)	. F 7		- J. O. Ley			
World Dougle Collecting and importaing Reservoi	-	5.€		o,	R-33		0,45			
2 13 000 Lake Rower and Other Intakes 5 314 000 Wells and Epriega		- O		46	n4					
10 315 300 int tration calls is a Tunnels		15,242		(11,490)	$R_{\uparrow\uparrow}5$		5,744			
11 3167000 Burply Mairs		* 0		, <b>u</b> ' <sub>1,</sub>	R-5		D\$4.			
22.431 200 Other Water Source Plant		i Ö 15			R-7					
Manual State		ō		Ō,	동작					
rotel		37/346	-							
	<u>,5</u>	33,145	\$	(25,402).		₽)	16,744 is 5			
Pumpting Plant										
14 - 120:000 bend and Land Rights	٤	-	_							
331 000 Structures and Improvements	ą	B 6	5	Ű`		Ş				
19-7-122/000 Bdiler Plant Equipment		£ .		-	K-5-		0/4/3			
13 53 000 Chart Rower France be Rouse.		G r			R÷11		· • • • • • • • • • • • • • • • • • • •			
#110 524 000 Steam Guap na Scuipment		E A			ā ~\$2:					
19 325,000 Bloctric Fundico Scripment		9,937		6 :55-	<b>b</b>					
10 R25 030 Test Fumpics Aquipment		7.73.		6,7903 Ó	.R.+11.5.		L&,:A1D			
2017-327-330 Gydrau E Pumping Bquipment		'n		-			그 그 왕씨를			
122 328 200 Other/Mumping Equipment		n		0.			D, 47.			
	_		_				Tati musim Air			
20tal	5	9,937	S	6,/903		 	268040			
			τ,	******		*	207090			
Water Turkingil Plan										
14 120 000 Land and Land Pigato	٦.	g ·	5	O.	∏ + ± 4	F.	- <b>0</b> 7x -			
25 431 000 Structures and Improvements		8			R-15					
26 332 000 Water Treatment aquipment		នុក្សន			R-16		2.070			
	-		_							
Total	5	9,150 ,	2	(88)		ŝ	2.070			

evised.

Suburban Wik S
Caso: QW-C5-ccc7
Yesm:ending Dec 31, 2004

Temperasiah isul-kasasya

Tribution of the Control of the Cont	Ju	mensi risdiaziona?	Act	risdictionei juntament		Judiusted in its authorist in its author	
The state of the s		· <b>道</b> )		(u)	per en menor en la sia	de parent de se	
Transmission & Distribution Plant 25 36 000 land and Land Rights	Š	ď.	\$	<b>:</b> 0,	ភ		
25 241 000 Structures and Ingrovements 230 244 000 Distribution Reservoirs and Stan	āp.	e, avb, n		(4.1 <b>5</b> )	TR-≦7	6,395	
623 342.000 Transmission's Distribution Main	5	38,2512 u		.5, 916 e	H-16	42,527	
33,345:000:Secrices 24:7345:000:Neteral		70.		-0, -0, 3,202	- e.c	Ö	
39, 348 000 Hydraits 1935; 349 000 Cther Transmission & Distri. Plan	-i	÷.6		۵.	K-20	5, 913 0, 913	
		·••		0			
3.97, E. Drain,	₹:	16,122	ş.	7,773	\$	23,895	
Reneral Flact 38, 389,000 Ladd meddiand Rights	Ş	· g	s	ý	\$		
29 Potal Property of the State	\$		\$	<b>:</b>	Ş		
190 Total Depreciation Reserve	5	61,363	## F#:	(11,814)	, , , , , , , , , , , , , , , , , , ,	45,545	

Accounting Octodite:

Crests Working Capital

	चित्र का चार्च कर			7 2 4		Joseph Daniel
	Teol. Year Expenses	Revenue	run gxberre	Het Lag	Yactor (Cul E/365)	CMC Red
Trents (A) country to the same series of the same s	Rafe <b>le</b> i	( <u>()</u>	# <b>I</b> II	(E)	in to the second	Andreas (Andreas (And
User Vouchers	± 19,650.	0.0000	ō.,9000	តំរាល់ព <i>ុក្</i> គ	\$> \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
Z. Total Operation and Maistenance Expense	5 18,653 ***********	<b>38</b>				
THE CONTRACTOR OF THE CONTRACT	E G	*****	@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@			
1	*******************	<b>ች</b> ኳ ሎች ኳ ሂ ነት ት ት ት ቅ ቅ				
* Thocal Cash Working Capital Req	****	*****	ការការការការប្រជាជាក្រុង ស្ត្រី មួយ មួយ ប្រជាជាការការការការការការការការការការការការការ			

Accounting Ephreni'n: 7 Revised

Fosten=

10:38 05/01/2045

Suburban was s Case: Ov-69-0001 Year ending Dec.31, 2004

# Adjustments to Depréciation Reserve

		******		
			e e tropet e unimitativa para escapa	
www.pecripeloc	Å,	Transil Co	Mc Justa	
		Adjuarment	ំ <b>4ស៊ីក្រុំ</b> លាងនាយាយ ខែការប្រការ	
		odulti. 41. A. A. A. A. A.		
	de tour	11.00		
		**********	**************	
Siructures and Improvements	. R-2		\$ (14\90\4) e e e e e e	
· · · · · · · · · · · · · · · · · · ·	医经验 化双键 化铁 医生物 医生物 医大型 医大型 医生物		7 1 2 2 2 2 2 2 2	
		***********		
	4.			
in wrokadjust dopreciation reserve			\$ (11,90±)	
(Exec)				
	· · · · · · · · · · · · · · · · · · ·	***********	*********	
Wolls and Serings	∘R∓⊈.		6 (11,498)	
2000年,1900年	******	****		
				Cartina
1 10 adjust stapreciation reserve	÷			50% - 10 au 10
SAN TO THE CASTIFICATION TO SECTION			5 (12,198)	ALIE HAIR LANG
(Eaves)	•		. I. I. KANELIKA	
· 阿爾朗斯爾斯與斯爾斯爾斯斯南南南南南南南南南南南南南南南南南南南南南南南南南南南南	<u> </u>			
dipply Mains	·	******	FX22212FR9999999	to and a thick of
	.R-7			4 - 12 - 5 - 5 - 6 - 4 <b>- 5</b> - 5
	***************************************		****	* 12 * 14 5 15 15 15 15 15 15 15 15 15 15 15 15 1
			Tending 特別分數字數字數字	CENTRAL PROPERTY
				Gradio Cre no especie
				ergelete fra difficili
				stalismana distrib
College Margary Sources; Plant	र के को को को की की को को को को को को की की कार का का का का का की	****	+++++++	
AUCher Mator/Source Plant	\R-8			
	******	*****		
				从北西 松田 日本南
			the state of the s	
y(Eaves)				
	-			
2				
				Can the State of the State of
	1. 安徽学者中华大学大学安全的创发的代码的现代的现代的	តិបិត្តកក្សក្រកក្សក្សក្ <sub>ទិ</sub> ន់	****	
* Eoiler:Plant > Equipment.	R-11			**************************************
(2)性事業是質量是質量的完長事實改可定法者を大力をランテナナルでもスカメルを大力を大力をランティングをは、 は20年の表別の対象が必要があります。	· · · · · · · · · · · · · · · · · · ·	******	**************************************	
MANAGEMENT STORY				
			## ## DET LEADER ## 1	esto: Belikos
(1) 有不是 (1) 有 (1)	(大大大大学中央中央中央中央中央中央中央中央中央中央中央中央中央中央中央中央中央中		***	
Other Power Production Equip.	R-12		그 기계	
· · · · · · · · · · · · · · · · · · ·	****	•		
		s e na e e <b>n e e e e e</b> e e e e e e e e e e e e e e	・ 大学の主義を表現を表現を表現を表現を表現を表現を表現を表現を表現を表現を表現を表現を表現を	Mieńskien
CANAL TO A CALLED CARD				
			i da karantaran da karanta	

10.36 03/01/2005

Revized

Suburma W \$.55 Casc: Qw-05-4005 Year-enfing-per-31, 200a

Adjustments to Sepreniation Engage

die Turick Adjustment Adjustman 6,901 Toganjust depreciation resource To adjust repressation reserve. (88) I To majust depreciation reserve. (EB) "la Totalione depreciation reserve. E 016 To adjust depreciation reserve. :5.01¢

AND SERVICE SERVICES

Accounting Schedule: 7-2 Revised

reputing Schedular 7 Ravised

Subumban W.E.S Case: DM-05-0001 Year-ending Dec.31, 2004

Adjustments to Depreciation Reserve

0.65	a para	P UTIE	in Siz	904-6	ું મુખ્યત્વે	dy diff	anke i	1,00	7.00.00			 				`,				c-edit		med Sim a		. A.	
	Adj,		MSV		Sá y E			41.4	-	-					Total Co Adjuntant		4	Mo 🌣	herri e			14. J. C.			NATIONAL ASS
				742	0 	2 2 2	him.	374.	1.	٠.					1000			110 €		"Viril			in the way	5.48.	AND STREET
		an think is	TEATE	S OIL				en, 10. 9						ε`	Zerljiuntane	ark.	ź,	<u>Ֆայլ</u>	وفاسوه	t Tg%		x. 2	11/3/2	1934	(
	A COLUMN TO SERVICE	A 200 C 100 P	Section 2. Victoria	25 C	Acres 100 miles	Control of		- Total April 1997	4	and the second fire	72 a. d								فليقي بأراس	edre ili	Nar W.		i de la Marco	14.64	38.288
	O KO	o to	# #7 <b>2</b> (5)		SER!	vasale,		Bah.	vu Krym	9,29,99	; ÷.	 	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		marīds bakanā	i teresa. Nasa	- 1 2-18 TH 151	100 00 <del>- 40</del> 9 14 De	pag findirksil	la Maria	TO 204746		4.547.92	Literary.	
18 1 2	3.0	ine a	5.3			3	LF.		1,000		A · ·							30.7	'Y", j#		4.7483		12		
												10 10 16 10 10 to	naich in	1. 1. 1. 1.	n national party			- 1			4.5	norski vilja a	ritaria de la composición del composición de la	200	
	1	477		10.15	1000	Oin.	15.	B								K.KEEK	CLEKER	XXXX	TXXEEX:	त्रक्षत्रम्यः ः	in a D		3/13 p.	24, 15	
1, 2	Mect	te,	wyn ee, jy	₩ ¥159	dha i			i - 1			F 30				<b>#</b> \$\$\$\$\$		· <b>E</b>		: 3	302	jane di	Salaka N		u k	110
	7 7 7 7	70 70 T	966	4 4 4	20 TA	1911	The state of the state of		*****			 					,		5.44	: 27 g		1.045	\$50%a K	A HARA	
21.3		40.0	ill ex.Y			200	Bir.		,	****		 	*****	errr	*****	***	F T 2 2 3 3 3.10	****	रिक्ट के के के के	4 + 4 + 4		17.5	1.44	or me	THE PAGE
		745 C			. 30. 14		8854		:		÷									- J.,	细胞瘤	mi ilija	35.44	Acerer age	ALEXIO CENTRE
	40	Ter	1115		S   GC			ME.	en.												77	V Lau		3 A X	
		( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )				441221	LUCI C	A SERVE	Willia 1		t.						Ş		. 3	, YUY			<b>光型</b> 类		
a (1852)	1000	1770	*D = 1		1.5 6.275	1250 Y		711	7		à								5.	. W <sub>2</sub>	200		ALL STREET	ST BUSE	10 m

Accounting Schedulers 3 Septs
Doster:
10:35 03/02/2005

មិន្ទ្រាស់ ខ្លាំង ខ 

Year ending Dec.31, 2004

Income Statement.

						. Programa Livers	a je grada		
Time (		Miningir			7.5				ant the regarded
No Acc Description	al V			Jeinfletlenist	摯.	Adjusted			
	S. #22	ouriecie	cionai ;	Adjustment		Jurindichie	<u> 1195</u> 4		
	1.56			5512 <i>2</i> 22211C(189)					John Leville
		(2)		· HCF	٠	121			
<b>1000000000000000000000000000000000000</b>									
hwill Operating Revenues	·					· · · · · · · · · · · · · · · · · · ·			
1 522 100 Ylat Rate Pes. Revenues		\$	16,230 \$	-2,593	a-1 3	16,6	23 01 7 181		
2. F17.100 Mengineral Kan Brewernung			۵	-S	5-2	. Alain		bay diamana	
3 330522 265 Mersured Commercial Revenue			ם	່ວ່	n in	- 199		经存货银行的	ent boys
Ja Lichton Miscellaneous Operating Ker	remues		Ď	ם	S-4 ·				
	: '	~~~~~.			. = '-				
Action of the second		5 S	ie,230 s	2,593	.3	18.8			
				-,	. •	ALT I	THE W	7 6 6 2 m	
Operation e Maintenance Expense	٠.								
6 630:000 Electric Utililes Expenses	-Waller	\$ .	3,014 \$	deen)	8-16 \$				
7 625 100 Maintenance of Water Plant	Desmin	Τ ,	∴©. 3,614 \$					n carron de la	
88, 625:200 Maintenance of Water Plant-	e villa e di la compositione di la composit e di la compositione di la		î.296		ิธิ≝ธิ			- Jagaria	1, 1, 10, 10, 11
23 615 300 Maint of Water Plant - Wai		,		. 77	្នា6		range bland Section	arid ki e	1000
10 1500 000 Hanor	rer, mine		6,329		357	0.0 <b>€.</b> 0		e gradian e de.	1 600
TL: SJ1Topo Chemicals			3,387	1.4	5-18		AF SHOW STATE		
IN :535:000 Odtside Services Employed	:.		1,504	(319)				315 255	
2. 652 000 Meter Reading Expenses			.1, Yua	: <b>0</b>	5-17		ino di la	vojeto ka ka	
	1 5		520	o',	a∍rs	- 1 Jan 18	20	Dat Symposium.	
24 3022000 Customer Records and Collection of Secretary			3	Ŷ	3-13		₹ <b>o</b> r		
	C.S		.0	2	Z - 1:5		S.	zue gra, tra Bonskier	
			Đ	Đ	D-20		1 <b>0</b>	Fig. Trips and	
17) 428:000 Regulatory Commission Expa	03.5	•	327	Ü	9-22		277-11-0	的数数数数数	. 95 <b>b</b> r
18 2022 (O) Tamamuras in	, ž		ם		2-23		<b>o</b> 1		had toxic
New 110 Hiscellaneous Expenses	#		614	۵	<b>5</b> 433		11,		
200 H907200 Misc General Expense			C	۵	5-,23		0		
							-4.6 <b>3</b>		
(\$121.5)		\$	19,675 \$	(322)	.5	18,0	53 .53	ingiras kalist vi	a de lectron
	İ		*						
Depreciation Expense								u ou se constituit de la Part 1266 de la desp	
Decreciation Expense		\$	6 6	2,792	5-60 ¢	)	111	ariy un an angara.	
	±			·		111		ere di applica	
1920 Film Contains		ş	6 \$	21,793	ë	/ Press			
					_				
TRANSPORTE AND AND THE TRANSPORTED THE TRANSPORTED AND AND AND AND AND AND AND AND AND AN		*****							
Region - Obberational Engenees		3	บ 5	Ó	ę	i i	n S		
**************************************		anakanakan per	}*********	****	क्रामेक्स संग्रहसम्			<b>沙克德罗斯</b>	
では、 ・							i de la		
1985年1985年1985年1985年1985年1985年1985年1985年	***	*****	****	******		e de de de brokene in de serber	ing to the grade of the state		
02125 Fill Tetal Deeraling Expenses		:\$	LÉ e78,64	1,370	ŧ	<b>3</b> 11.6			ustria.
				-,0.9		1.17		, the life is that	erate sa

Accounting Schedule: 8 Sevised

Boateng

10.30 C2/01/2005

Suburpen Y & S Case: WW-05-5001 Year ending Dec:31, 2004

Jacons Statement

Line No Acc Pescipion		Missouri Innightetishel	Serisdictional Majorhuent	Adjusted Jurisdictional	
	*******	[5]************************************	(C):	(2)	
Nebell RBL Income Mefore Paxes	*****	\$ (0,043) ************	\$ 723	\$ (2,622) ***********************************	
COLTECT INCOME TAXES			•		Polyto designation of the control of
27 ULTPAT INCOME WAX95	•	5 0	\$ .0(		
26 Total Programme Control of the Co	+ + + + + + + + + + + + + + + + + + +	r <b>ę</b> ad	S C <sub>v.</sub>		
Deferred Income Taxas  GS Deferred Income Taxas;  GS Deferred Income Taxas;	1.	\$ 0	\$ 0	. j	
1901 TCTAL STATE OF THE STATE O	** T	\$ 0	\$ 10,5	6 7 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
THE PROPERTY OF THE PROPERTY O	*****	**************************************	\$ D		
	<mark>Represent</mark> Grants	त्त त्वा का ता ता के तो तो ता ता ता तो तो तो ता	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>		
Service Transfer	· President	* 22.2.2.4	**************************************	**********	

Appnunting Salmatule: 9 wast Accounting Scheenler 9 E

ទីមេសមនុស្ស 🦮 💰 🕏 Case: QW-05-000] year ending Dec.31, 2004

Adjustments to Income Statement

	Adjustments to Tuecos State	emesa ch	T ()		
			1		
A Describing the second	A.	othi Co Hustmont	Mo Jurts Adjusticat		
		višii ališualodiluded V	-	mirviojalgrejiogs Hitriografia (Selfs	og en <u>ja sen in sunn</u> g. Senative kalang
	<del>, , , , , , , , , , , , , , , , , , , </del>		luusserrusse		TATE OF THE PROPERTY.
Mac kare kes, Kerenoes	á-1		r. (4)		
	***********************	*************	* * * * * * * * * * * * * * * * * * *		
The Recogner based agent 45 5 in the Earli by, our	hammer white 6666				
# 02 Ogallons per month usage and loc Rental			\$ %.	ANGEL AGENT	
gallons per mouth at 51.53/1000 gallone	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		- E		a in Actual Antonia
Cia-ge:					
Caves			-,44		
	Ex.		ا الله الله الله الله الله الله الله ال		
	if the second se				
Maarired Revenue	***************	***********	* * * * * * * * * * * * * * *	iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	at profession of
September 1991 Action 1991		******		ir II. Pašūla	
	1		: .2		
	÷				A series palarely in the property of the party of the par
Meaguist Committee [::1] Resentation	S-1				
andre de la companya br>De la companya de la		***	इ.स.स.स.म.स.स.पेट से पे रे	4444 E	
	•.		F : F *		
	r.		. 4 4 4		1700
(1)	<del>žesės saus saus saus saus saus saus saus</del> 	***********	den frank en stead de Line	****	
Mrscellaneous Operating Revenues	ू ं <b>ड-अ</b>				
Property of the second	**************************************	******	*****		
	<b>:</b>		å		er (ve) - Çarijalika
Perfect of the property of the	हु हे राज्य के साम साम साम के	<del>**********</del> ****		····	
	*\$+\$ *1.642564565666666666666666666666666666666	****		319)	
			7-14 f.		
Pir To disaziow 204 of expenses associated	with the excessive		<b>.</b>	315)	
Company of Bayes			ine.		
E2 Codeal Dw 20% Oceopenses associated with Total Cont.  (Bayes)			:	$\sup_{t \in \mathbb{F}_{p_1} \times \mathbb{F}_{q_2}}  St^{q_2} $	
			*		
				in the first terms of the second seco	eren en e
	•			W NORMALIA Solitari Solitari	A. A. S. C.
AMERICAN STATEMENT SAND STATEMENT SAND STATEMENT SAND STATEMENT SAND SAND SAND SAND SAND SAND SAND SAND		Ħ	Recon	inting Sched	ula 5 a Rovins

accounting Schedule: 9
Englesty
10:28 03/03/2005

Suburban W. s. s Cauca QW-05488001 Wear ending Dec. 31, 2004

Adjustments to Income Statement

A Commission of the Commission			Total Co Adjustment	No Jur Adjust	
AND SERVICE TO SERVICE THE SERVICE SER					
RElector Ptilitips Kapense	g ferskijs in de seer. Dit Materia	**************************************	*****************	\$	**************************************
		**************************************	**************************************	*******	
To minullow 10% of exp. water closs. [Mayve]	erreina en septición de la constitución de la const	 i. with the excessive		<b>5</b>	
Miscellaneous Expenses		E-12.1 E-13.0 E-13.0 canada da da a a a a a a a a a a a a a a	on the state of th	**	
			***		
Maller Beatling Expenses		\$ 12 1000	***********	****	
			*********	****	
Customer Seconds and Colle	crien Exe		**************************************		1 10 10 10 10 10 10 10 10 10 10 10 10 10
		2   10   2   F 52 T T GUTT G T F T T <b>5 M 6 6 6 6</b> 6 6 6 6 6 6 6 6 6 6 6 6 6 6		TO THE PART OF THE	
Grandise Beguirenent		Adala errei ( erreinerreinerreinerreinerreinerreinerreinerreinerreinerreinerreinerreinerreinerreinerreinerreine S-20	: (\$\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	** <b>***</b> **	
	**************************************	***********	· 在在在在 6 在 6 全 音 音音 音音 中華 中華 中央	रिके काले के सुद्धा के .	****

Accumuling Schedulle 9 Sections

Accounting Schedule 18 13 1 18 1

10:38 03/01/2035

Schurban W.A.S.
Case: QN-CS-0001
Year ending:Dec.31, 2604

William and the Transmer Statement

	The state of the s		77.
			4006
	Total Co	Mo Juris	
of Mai Tuning appropriate the second	Auf restiment	Adiostrent - Francisco - Adiostrent	
	ing sa angga ya ay kala ay		
			and consensus
	**************************************		<b>*** 5</b> 1.4.7
THE TOTAL PROPERTY OF THE PROPERTY OF THE PARTY OF THE PA			copiete (ar
Traceportation and the second	5.22		10 44 A
******************************	电电影声音图像电视电影影响的 医阿拉特氏 经经济的 经经济 计对象 经经济 化二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	**************************************	
		20 年 - A FREE SEA 4 5 可收拾 专品 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	<b>崇禮為</b> 於
			101 06
Misc General Expense	.8-23		
and the contract of the contra	法法法法法法 克克克克 (1) 10 11 11 11 11 11 11 11 11 11 11 11 11		
	*****************	********	
Menraciarica Pyrenag	g-60	\$ 2,792	
			SECTION SEC
	"多点大多次的我们在我们的人们的,我们就是这种的一种,他们也是一个人的,他们也不是一个人的。" -		
	<u>.</u>		
# raing depreciation, expenses for the year	· :200A .	5 3,752	Naks str.
Property Contents		Philadelphia data del mando	
A LIPORCEUS!			
	• •		
	•		
	:		
			and by Succession
	ı		
Palak Bakilan Perdapatan III			
			7. i - 6.
And the second community of the second control of the second contr			200
	•		
	•		1 Y 2
		The state of the s	Thursday Co.
A PART OF THE PART	•		7 70 280 0
		h. A. Santa (Kanaya) . Illian in in in in	HOM.
			图文 1374年 1. 日本日本日
			ng nggar lakk Mgagarya Sa
		A CONTRACT OF THE PROPERTY OF	
			nia tan 1999 Marana
MANAGO NA PERINANGAN P		A TANK TO THE PROPERTY OF THE	
			maria della Sarah
ANY CONTROL OF ALL OF A CONTROL OF THE CONTROL OF T		The state of the s	19210 30 CA

Accounting Schedule: 10 Revised Bosleng 10:28 03/01/2005

Clase: CH-05-0001 Year ending Dec.31, 2004

Income Tax

	đi.	7655		11.00%		SINN SINN
	剩	Year		445 TV		*45.0
	Production and the second	AND THE RESERVE OF TH		Roturn		
		(H)				
	- C. X	(1)				
	1.	•				Lep 4
	*********	. * * * * * * * * * * * * * * * * * * *	******	***********	**************************************	***
Net Income Before Taxes (5th 8)	<b>5</b>	"(១, ៩១១)	Ř	1,570		
THE TAX TO			*****	*********	THE RESERVE OF THE PROPERTY OF	euzzig Votes
	1					
And his Mit. Immedatelone Tuxes						
Dook Depreciation Exteres	ε	2,792	Ę	2 745		
	· . · ·					
Jolal	∰ <b>t</b>	.2,,792	\$	2,792		
		,	.•	,		
Subtrainer wet income Before Taves	5.1					la la
Laterest Expense C. 0000 *	 ∰	0				
Mark Repressables	(1년) - 1년 - 1년 - 1년	n	¥	. 0		<b>16</b> 14
	fa i	, U		v		
Transport Control of the Control of						Sin
	· "	Ď		•		
	- 1일 - 1일 - 1일 - 1일 - 1일 - 1일 - 1일 - 1일					
		te der der der der der der der der der de	****	****	**************************************	***
Rec Texable Income	5 	\$70	\$	4,352		
	r <b>papanere</b> Sgir i		T T A X A X A X A X A	सम्बद्ध संदेश के क	· · · · · · · · · · · · · · · · · · ·	Table Table
	- 5. - 6.	•				
Provasion ros Federal Jacuss Tax	\$1.					
Net Tereble Income	5	170	:5	4,362	1 min 2 min	
Deduct M. secti lacce far 18800 3	r. A	.0	.5	c		
Deduct City Income Tax	e.	e		Ć.		
Sederal Texable Income		170		4,362		
	÷					450
Y. Croal (Yedoral Cor	·	Ò	.5	0		
	. •	· ·	.**	b		Strain a
Frovidication Missouri Income Tax						, page (1)
	~					ere ger
	: ⊬ <b>\$</b>	170	\$	4,302		
Pedust Pederal Income Tay: 50:0 %	्र के	٥	. <b>\$</b>	O		
Phint City Income Tax		និ		9		
Prescri Taxable Income		170		4,352		
Total Missouri Tax	5	3	-3	ម		

Accounting Schedule: 10 Koriset Pontong 10:38 03/01/2008

Suburban H & S Cauce QN-05-0001 Year ending Dec.31, 2004

Income Tax

						SAN PROMITER
ET des entire de la composition de la companya de la composition de la composition de la composition de la comp						
		Test		11:00%		<b>全联设备销售</b>
		Y 8321 T*		Relain		
	<u> </u>	_200	edens.	er och förk viskelse.		
	<ul> <li>sivil.</li> </ul>		- Personal Annia Annia (Annia	And the area and the same and the same		
	9	(a)				
						支票 排作表面
Provision for City Income Tax						xó, -ruguj-unig
18) w. Wef "raxable Income	,					
Delta Control	¥	176	Ģ	4,362		
A STATE OF THE PARTY OF THE PAR	\$	G.	Æ.	G		
20) Desiret Minacuri Zagonti Tus		Ġ.		E.		Karra de Seria
21 City Taxable Income		- غسغ		2 a 12	THE PERMIT	
		170		4,263		
22 Total Crty Tax	\$	" <b>U</b>	9	o o		as total
						te Commente
The Surmary of Provision for Income Tax					THE RESIDENCE OF THE PARTY OF T	<b>本种性的</b> 过程
						nd water
/49 Pedera: Icomo /tx	:\$	0	.\$	9	H. Friedler Harris	A CONTRACTOR
Mission i Income Tax		g.				rocker in the
25. concert of accompany of the contract of th				· ·		CASCAGE SA
		3.8		<b>'3</b>	-erinin vasaritat	
			70 P >	X to have street water we we		
168 ( Total )	:3	Đ	Ş	Ď		regard steps of
			*			
Market Tokes	•				- T. J. B. S. S. S.	NAME OF BRIDE
II Delemed Investment Tax Tredit	6.			•		
	. 3	0	ន	'n		
28 Delerred Kepair Allowance		<u>Q</u>		:C		
28 Delenned Tax Degree Lation		· C		.n.		
30 Amort of Deferred Car Depreciation		- ·			TELEVISION OF THE PROPERTY	THE RESIDENCE
Ol. Amor of Secair Allowance	•	ŕ		Ç.		
PROGRAMOS TO PROGRAM AND AND CONTROL OF PROGRAMMENT ALLIANCE AND A CONTROL OF THE PROGRAMMENT AND A CONTROL OF THE PROGRAMMENT ALLIANCE AND A CONTROL OF THE PROGRAMMENT AND A CONTROL OF THE PROGR		Ģ		C C		
32Amorr of Deferred 170		° <b>o</b>		- 6		
13. 20 Tellected Tobal 1 et al.		U		0		Opini Pairin 🛎
		-		*		kā iš iš jūrija
iá Tccal				****		
	\$	0.	. 5	ìū		A CAMPAGNE
######################################	*****	:: たたたたたたかぞうか	***	******		·农林、山大州内·北京基
L35% Total Income 27, 2	: : <u>=</u>	4				
	7	ų.	ះនុ	<b>(Q</b> )		
					1774 * 39 364-04 1777	the state of the s

Mary Mary of the continuous teals.

# Attachment 3 – Overview of Company and Customer Service Operations

#### SUBURBAN WATER AND SEWER COMPANY

#### **CUSTOMER SERVICE OPERATIONS**

The Engineering and Management Services Department (EMSD) staff initiated an informal review of the customer service processes, procedures and practices at Suburban Water and Sewer, Inc. (Suburban or Company) on February 16, 2005. Prior to the on-site interviews, the EMSD staff examined Company tariffs, annual reports, Missouri Public Service Commission (Commission) complaint records and other documentation related to the Company's customer service operations. The EMSD staff participated in two meetings with Company personnel in January and February of 2005.

The purpose of the Engineering and Management Services Department 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 this 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 services provided to its customers. The findings of this review will also 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:

- Customer Records
- Applications for Service
- Customer Deposits
- Meter Reading
- Customer Billing
- Credit and Collections

Complaints/Inquiries Handling and Documentation

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

#### **Overview**

Suburban Water and Sewer Company was authorized by the Commission September 30, 1972, to provide regulated water service to customers in a certificated area in central Boone County, Missouri. The Company was originally granted a Certificate of Convenience and Necessity to supply water and wastewater collection and treatment to residents of Bon-Gor Lake Estates. Bon Gor Lake Estates was a real estate development undertaken by Gordon and Bonnie Burnam, who are still the owners of the water Company. In the mid-1980's, the Boone County Regional Sewer District assumed ownership and operation of the wastewater collection and treatment system.

The Company office is located at 1501 Vandiver #88 in Columbia, Missouri. The Company has no employees but operates the water system under a billing and maintenance informal agreement with Vista Home Management Company (Vista). Vista is a property management company solely owned by Gordon and Bonnie Burnam. Gordon Burnam is the President of Vista. The Executive Vice President and the Assistant Manager of Vista conduct the business functions necessary to keep Suburban running and respond to the customer. These two employees of Vista are salaried and a small portion of their time is allocated to the activities associated with Suburban Water Company. Four other employees assist with meter reading and maintenance duties as needed and their time is entered on a timesheet that is provided for payroll to the owners of Vista on a bi-monthly basis. In addition to the Suburban Water Company, these employees also take care of operations related to another small water company at Mobile Village Home Park.

### <u>Customer Records</u>

Records going back approximately three years are kept on site at the Company office. These records include monthly summaries, meter readings, customer information sheets, any correspondence and complaint information. In addition, information is kept

on testing, inspections, public notices and security information. There is a fireproof safe at the Company offices for money or documents that need to be secured.

Financial information records are retained by Bonnie Burnam, one of the owners, and filed at her residence in Columbia, Missouri. This includes bank statements, annual reports, tax information, general ledgers and balance sheets.

# **Applications for Service**

New customers must complete an application form when applying to have service put in their name at a location. The form includes information on address, phone, place of employment and emergency contact. If the customer calls and does not want to come in, the Company will agree to send or fax it to the customer to complete. Approximately two years ago, the Company mailed an update form to verify the current customer information that is on file. The form is anticipated to be used once a year to assure that the customer records remain current.

## **Customer Deposits**

Deposits were first charged when the Company was established in the 1970s. However, deposits have not been required since those initial years. The Company has had very few problems with customers paying their bills and therefore believes the deposits are unnecessary. The Company is unsure of the original deposit amounts collected or if any have been refunded since that time. The owners have instructed the Executive Vice President to return a deposit to any customer who indicates they had submitted a deposit in the past and were not yet refunded. The Company has indicated that no customer has come forward to request a refund.

# **Meter Reading**

The Company has forty-six residential water customer meters, which are read on a monthly basis. The Company also provides water service for 106 rental units, which are not metered. A flat rate of \$7.50 per unit per month is being charged to the three owners of these properties. However, this flat rate charge is not authorized by the

Company's tariff. The Auditing Department and Water Engineering staff of the Missouri Public Service Commission (MoPSC) will address the problems associated with this billing practice in its reports. Around the 10<sup>th</sup> of each month, two of the servicemen read all of the meters that day. Meter reading is normally done in conjunction with the collection of water samples for testing purposes.

Servicemen are given a sheet with the customer address, the old reading and a space for the new reading. If there is water in the meter well, it is pumped out or the meter is read with a long glass tube that allows the servicemen to see the meter numbers. When weather conditions are really hazardous, the office will produce an estimated bill and note this on the bill. The Company indicates that this has happened very seldom.

### **Customer Billing**

The Company utilizes a computer based billing program for generating and printing customer bills. This computer program was written for the Company by an individual many years ago. (Company management was unsure of the age of the program but indicated it was quite dated.)

Meter readings are taken around the 10<sup>th</sup> of the month and these sheets are submitted to the office and the Assistant Manager develops the bill by the next day. The current meter readings are entered for each location and the program calculates the bill. Once the information for all of the locations has been entered, bills are printed on full sheets of paper, stuffed into envelopes and mailed.

The bill shows the service dates, number of gallons used and the current amount due. It also alerts the customer that their payment is due by the 5<sup>th</sup> of the month and provides a mailing address for customers to send their payment to. The bill includes office hours and a telephone number and notes that this number can also be used for emergencies.

In April 2004, the Company implemented and applied a water rate increase to customer bills without first seeking approval of the MoPSC. These increased rates were applied to customer bills from April through October 2004. The Company was directed to rescind this increase in November 2004 when the MoPSC Staff became aware of the

unauthorized rate change. These over-charges were to be refunded, however, at this time, this has not yet been done.

#### **Credit and Collection**

The Company maintains another sheet to record credit and payment information. This sheet shows the customer name, current charges due, a paid date with the amount and any balance due. If the customer has a credit balance, this will be noted on the sheet.

Customers can make their payments by mail or in person at the office. There is also a drop box outside the office to accept after-hours payments. Payments can be made by cash, check or money orders. Credit or debit cards are not accepted.

If a customer is delinquent on their bill, the Company will attempt to contact the customer by phone or by visiting the residence. They will also send or leave a notice indicating that their payment is overdue and they are in danger of their service being disrupted. A \$25 reconnection fee will be assessed if they have their service discontinued because of a delinquent payment.

Company management has indicated that it has had very few situations where they have had to discontinue service due to non-payment of a bill. The Assistant Manager recalled only two or three situations in the last three years where the Company was required to contact the customer for payment.

# Complaints/Inquiries Handling and Documentation

The Company stated that customers are able to contact Company personnel at all times. The office is staffed from 9 a.m. to 5 p.m. on a daily basis from Monday through Friday. Customers can call or stop by the office to issue inquiries or pay bills. The Company receives very few calls from customers regarding their service or bills. The Company began keeping a log of customer inquiries after the Office Manager came on in September of 2002. There were a total of five calls documented on the log sheet. One call was received in January of 2005 in response to the rate increase letters sent to customers. The Consumer Services Department of the MoPSC has indicated that it has not received any complaints on the Company in the last three years.

After hours, the phones will roll over to a messaging service. The message gives the customer a telephone number if it is an emergency. Emergency calls go to the Executive Vice President who carries a cell phone to accept calls that need some immediate assistance. She and the Assistant Manager will take turns accepting these calls. Servicemen also take turns being on call over the weekends and on evenings in case of an emergency.

# 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's attention:

- Time Reporting
- Customer Records
- Customer Deposits
- Customer Billing
- Refund of Overcharges
- Utility Rights and Responsibilities Brochure

### **Time Reporting**

The Company does not utilize a detailed timesheet to track the time attributable to activities related to water specific functions performed by the office personnel. As indicated previously, the Company operates with personnel provided under a verbal agreement with Vista Home Management Company and does not directly employ any personnel. The EMSD staff has reviewed the services being provided and finds it reasonable for the customer levels for which services are provided. However, it is still important that personnel keep some detail of work hours and what they are attributable to since these personnel conduct activities for more than one company. Maintenance personnel do keep detailed time records by project or work-order.

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

Institute time reporting by specific activity for the employees involved in functions associated with the water operations.

#### **Customer Records**

Customer records are maintained in different formats and the computer billing system does not correlate easily with these records. For example, billing and payment records are separate from usage records. One central record by premise would allow the office personnel to keep all types of updated information on the service location and customer in one place.

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

Review the present records to determine if there could be a consolidation of the various types of information kept.

The review of an alternative automated billing system should include an evaluation of record keeping capabilities.

#### **Customer Deposits**

The Company has not maintained the documentation required under Commission Rule 4 CSR 240-13.030(4)(E) relating to the receipt of customer deposits. The Company is unsure of which customers have deposits still in place and has not attempted to refund customer deposits originally placed with them to secure service. The Company should make an effort to review historical billing records and determine if there are present customers on the water system who have remitted a deposit in the past. If these customers have demonstrated a good payment record, these deposits should be refunded with the appropriate interest.

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

Make a reasonable effort to review customer records to determine if any of its present customers have paid a deposit. If so, these deposits should be refunded with the appropriate interest.

At the present time, there is \$1,400 classified as customer deposits. If these cannot be refunded to the original customers, the amount should be reclassified as Contributions in Aid of Construction (CIAC).

If in the future, the Company determines a necessity to charge deposits, the procedures to charge deposits and refund them should be in compliance with the Commission's Billing Rules. The appropriate documentation regarding deposits should also be issued and maintained.

### <u>Customer Billing</u>

The Company is using a customer billing system that is quite dated and does not maintain the customer data and records in an easily accessible format. Office personnel do the best job possible with this limited software but the Company should evaluate other more current methods available to maintain records and produce customer bills.

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

Evaluate various alternatives available to maintain customer records and produce bills.

This evaluation should also include an evaluation of the possible costs and benefits associated with postcard billing. The EMSD Staff would recommend that the Company contact other small water companies as well as trade associations to determine what is appropriate for small water companies.

# Refund of Overcharges

The Company has not yet refunded the unauthorized overcharges to the customers that were placed on the April 2004 through October 2004 bills. Commission Rule 4 CSR 240-13.025 on Billing Adjustments requires that these overcharges be refunded. These could be more easily undertaken and tracked within the implementation of a new customer billing system.

THE EMSD STAFF RECOMMENDS THAT COMPANY MANAGEMENT:

Examine the overcharges that occurred during the April through October 2004 timeframe and determine an effective method to refund the monies

<u>owed to customers as recommended by the Auditing Department of the MoPSC.</u>

# **Utility Rights and Responsibilities 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 per Commission Rule 4 CSR 240-13.040(3). Since many of the Company's customers apply for service over the telephone, this brochure could be mailed to them after their service application form is received.

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.