MISSOURI PUBLIC SERVICE COMMISSION

STAFF INVESTIGATION REPORT

S. K. & M. Water and Sewer Company

CASE NO. WO-2026-0360

Attachment 13 through Attachment 29

PREPARED BY

THE MISSOURI PUBLIC SERVICE COMMISSION STAFF

October 29th, 2026

****Denotes Confidential Information****

SK&M Water & Sewer Company

Company Full Certificated Name

Do not abbreviate; include any Commission approved AKA/DBA/Fictitious Name, if applicable.

WATER and/or SEWER ANNUAL REPORT

SMALL COMPANY

(Fewer than 8,000 customers)

TO THE MISSOURI PUBLIC SERVICE COMMISSION

January 1 - December 31, 2023

This filing is required pursuant to Commission Rules 20 CSR 4240-10.145 and/or Section 393.140 RSMo.

Please indicate which type of service the Company is certificated to provide by checking the appropriate box(es). *(Check all that apply.)*

- ☑ **Water Service Provider**
- ☑ **Sewer Service Provider**

Please choose one of the following filing type options:

- ◉ **Public Submission** (NOT Confidential)
- ○ **Non-Public Submission** (CONFIDENITAL / Filed Under Seal)
  For this filing to be considered confidential, additional submission of materials is required pursuant to Commission Rule 20 CSR 4240-2.135.

Revised: 12/12/19

(To be used when filing under seal.)

1 For the calendar year of January 1 - December 31, 2023

2 **Company Name:** **SK&M Water & Sewer Company**

2a **Parent Company Name:** *(if applicable)*

3 **Company Mailing Address:** PO Box 212

4 **Company Street Address:** PO Box 212

5 **Company Phone Number:** 573-517-1034

6 **Company E-mail Address:** skmwaterandsewer@gmail.com

7 **Name, title, address, phone number, and e-mail of person(s) to contact concerning information contained in this report:**

7a	Rodney LaRose Name/Title	Name/Title
7b	PO Box 212 Mailing Address	Mailing Address
7c	Street Address	Street Address
7d	Perryville MO 63775 City State Zip	City State Zip
7e	573-517-1034 Telephone Number	Telephone Number
7f	skmwaterandsewer@gmail.com E-mail Address	E-mail Address

8 Provide the **Total Company and** gross intrastate **Operating Revenues** (i.e., Missouri Jurisdictional) for Calendar Year 2023 .

(BOTH COLUMNS MUST BE COMPLETED)

	Water Revenues	**	**MO Jurisdictional**	**	**	**Total Company**	**
9	Total Operating Revenues *(From Pg. W-2, Line 22)*		$ 119,190			$ 119,190	
10	Total Non-Tariffed Revenues *(Pg. W-2, Line 25)*		$ -			$ -	
11	**TOTAL REVENUES** *(From Pg. W-2, line 26)*		$ 119,190			$ 119,190	

(Total MO Jurisdictional Revenue (Line 11 above) should match Statement of Revenue - MoPSC Assessment).

	Sewer Revenues	**	**MO Jurisdictional**	**	**	**Total Company**	**
12	Total Operating Revenues *(From Pg. S-2, Line 22)*		$ 96,268			$ 96,268	
13	Total Non-Tariffed Revenues *(From Pg. S-2 , Line 25)*		$ -			$ -	
14	**TOTAL REVENUES** *(From Pg. S-2, Line 26)*		$ 96,268			$ 96,268	

(Total MO Jurisdictional Revenue (Line 14 above) should match Statement of Revenue - MoPSC Assessment).

Indicates a link to or from another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

CAPITAL STOCK (COMMON AND PREFERRED)

	Class and Series of Stock (a)	Total Number of Shares Authorized (b)	Par or Stated Value Per Share (c)	Total Number of Shares Issued (d)	Current Book Value of Issued Shares of Stock (e)
3	Common	500	$ 100.00	56	$ 5,600
4					$ -
5					$ -
6					$ -
7					$ -
8				**Total Value**	$ 5,600

SECURITY HOLDERS AND VOTING POWERS

Report below the **NAMES** and **ADDRESSES** of the 10 stockholders who, at the end of the year, had the greatest voting powers in the respondent, **AND STATE THE NUMBER OF VOTES** each would have had a right to cast on that date. If any such holder held in trust, give the nature of the trust and the beneficial owner. Show also total votes of **ALL** securities with voting powers.

	Names and Addresses (a)	Number of Votes (b)
9	Rodney and Susan LaRose	54
10	Paul Moore	2
11		
12		
13		
14		
15		
16		
17	**Total Number of Votes Held by Above**	56
18	**Total Number of Votes of All Securities with Voting Rights**	

Identify the principal or general officers of the company at the end of the year. Please include an additional sheet, if enough space is not provided on this page, to completely provide the requested information.

	Title of General Officer(s)	Name of Person Holding Office
19	General Manager / Owner	Rodney and Susan LaRose
20	President	Rodney LaRose
21	Vice-President	Susan LaRose
22		
23		
24		

Indicates formula cell(s)

(To be used when filing under seal.)

1 For the calendar year of January 1 - December 31, 2023

2 Company Name: **SK&M Water & Sewer Company**

3 This Utility Company is a: (Check the appropriate box.)

☑ C-Corporation ☐ S-Corporation ☐ Sole Proprietorship

☐ Partnership ☐ LLC ☐ LP

☐ Other (Please explain)

4 If different than certificated name listed above (e.g., parent corporation name) or if 'Other' is identified, explain:

n/a

5 Name of state under the laws of which respondent is incorporated and date of incorporation. If incorporated under a specific law, give reference of such law. If not incorporated, state the fact and give the type of organization and date organized.

Missouri 4/27/1973

6 Describe **MAJOR** transactions occurring during the year which will have a effect on operations, such as rate changes, replacement of major equipment and other abnormal cash expenditures of $250 or more. *(Dollar amounts to be recorded on Page W-5 and/or Page S-4, columns d.)*

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(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

NOTE: Please do not try to type over formulas. Totals will calculate automatically in this spreadsheet.

BALANCE SHEET
WATER AND SEWER OPERATIONS
ASSETS

	Account Description (a)	**	Amount (b)	**
3	Water Plant In Service *(From Pg. W-5)*		$ 242,183	
4	LESS: Water Depreciation Reserve *(From Pg. W-5)*		$ 210,614	
5	Net Water Plant in Service *(Line 3* ***MINUS*** *Line 4)*		$ 31,569	
6	Water Materials and Supplies			
7	Water Construction Work in Progress			
8	Water Plant Held for Future Use			
9	Water Plant Acquisition Adjustment			
10	Sewer Plant in Service *(From Pg. S-4)*		$ 880	
11	LESS: Sewer Depreciation Reserve *(From Pg. S-4)*		$ 440	
12	Net Sewer Plant in Service *(Line 10* ***MINUS*** *Line 11)*		$ 440	
13	Sewer Materials and Supplies			
14	Sewer Construction Work in Progress			
15	Sewer Plant Held for Future Use			
16	Sewer Plant Acquisition Adjustment			
17	Other Plant			
18	Cash		$ 13,307	
19	Accounts Receivable *(i.e., Amounts due from customers or other parties.)*		$ 17,734	
20	Other Assets			
21	**Total Assets***		$ 63,051	

* **Total Assets should balance with Total Equity and Liabilities on Page 5** ***(see instructions).***
Difference between Equity & Liabilities and Assets ***(from Pg. 5)*** **.**

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

NOTE: Please do not try to type over formulas. Totals will calculate automatically in this spreadsheet.

BALANCE SHEET
WATER AND SEWER OPERATIONS
EQUITY AND LIABILITIES

	Account Description (a)	**	Amount (b)	**
3	Capital Stock *(From Page 2)*		$ 5,600	
4	Retained Earnings		$ 15,890	
5	Long-Term Debt *(banks, etc.- over 1 year) (From Pg. 9)*		$ -	
6	Short-Term Debt *(banks, etc.- less than 1 year) (From Pg. 9)*		$ -	
7	Water Customer Deposits		$ 5,982	
8	Water Advances for Construction			
9	Water Contributions In Aid of Construction *(From Pg. 8, Line 16)*		$ 31,061	
10	LESS: Water Amortization of Contributions In Aid of Construction *(From Page 8, line 24)*		$ 26,266	
11	Net Water Contributions In Aid of Construction *(i.e., Line 9* ***MINUS*** *Line 10)*		$ 4,795	
12	Sewer Customer Deposits			
13	Sewer Advances for Construction			
14	Sewer Contributions In Aid of Construction *(From Pg. 8, Line 16)*		$ -	
15	LESS: Sewer Amortization of Contributions In Aid of Construction *(From Page 8, line 24)*		$ -	
16	Net Sewer Contributions In Aid of Construction *(i.e., Line 14* ***MINUS*** *Line 15)*		$ -	
17	Deferred Taxes - ITC			
18	Deferred Taxes - Other			
19	Accounts Payable; *(Amounts owed to other parties; other than debt listed above.)*			
20	Other Liabilities		$ 6,089	
21	**Total Equity and Liabilities***		$ 38,356	

*** Total Equity and Liabilities should balance with Total Assets on Pg. 4 *(see instructions).***
Difference between Equity & Liabilities and Assets *(From Pg. 4)*.

Indicates a link to another worksheet within workbook
Indicates formula cell(s)

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

EMPLOYEE PAYROLL INFORMATION

INSTRUCTIONS: Please provide names, titles and salaries for all officers and employees with W-2's. Show total compensation paid to each during the year. Include all amounts including bonuses and other allowances. Enter "0" or none where applicable. Provide explanations where necessary. Use additional sheets if necessary.

Contract Employees (i.e., 1099's or other outside parties) should not be listed on this page. (See page 7.)

	Name and Title (a)	Payroll Charged To: Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
3	**Rodney LaRose, GM**	** **	** **	** **	
4	**Susan LaRose, GM**	** **	** **	** **	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	**Total**	** **	** **	** **	$ -
			(Total to Pg. W-1)	*(Total to Pg. S-1)*	

Public

(To be used when filing under seal.)

Indicates formula cell(s)

Company Name: SK&M Water & Sewer Company

For the calendar year of January 1 - December 31, 2023

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES
(W-2 Employees should be listed on Page 6)

INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, contract operators and contract labor, or other similar professional services or outside services other than employees rendered the respondent under written or verbal arrangements, for which total payments during the year to any corporation, partnership, individual or organization of any kind whatsoever. Attach additional worksheet pages if necessary.

	Name of Recipient and Description of Service (a)	Amount of Payments: Water Expensed (b)	Water Capitalized (c)	Sewer Expensed (d)	Sewer Capitalized (e)
3	Begley, Young, Unterreiner & White CPA's	** **		** **	
4	Anthony Marler - Meter Reading	** **			
5	IMIN Controls, LLC - Water Testing	$ -		** **	
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	**Total**	$ -	$ -	$ -	$ -
		(Total to Pg. W-1)		*(Total to Pg. S-1)*	

Indicates formula cell(s)

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

CONTRIBUTIONS IN AID OF CONSTRUCTION

INSTRUCTIONS: This account shall include donations or contributions in cash, services, or property for construction purposes. The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the conditions, if any, upon which it was made, the amount of each donation, and the amount applicable to each utility department. The credits (deductions) to this account shall not be transferred to any other account without the approval of the Commission.

	(a)	Water (b)	Sewer (c)
3	Balance at Beginning of Year *(From last years report, Pg. 8)*	$ 31,061	$ -
4	**PLUS:** Additions During the Year *(Please provide a detailed explanation.)*		
5			
6			
7			
8			
9	**Total Additions**	$ -	$ -
10	**LESS:** Deductions During the Year *(Please provide a detailed explanation.)*		
11			
12			
13	Retire and cap off service connection, but no connection fee money returned = no entry here		
14			
15	**Total Deductions**	$ -	$ -
16	Balance at End of Year	$ 31,061	$ -
		(Total to Pg. 5)	*(Total to Pg. 5)*

AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION

(Please identify as Account Number 271A)

17 PLEASE CHOOSE FROM THE DROP DOWN BOX WHICH METHOD THE UTILITY UTILIZES FOR ITS RECORDS. Distribution Method

Distribution Method

	(a)	Water (b)	Sewer (c)
18	Balance of Amortization at First of Year *(**not** Total of CIAC line 3)*	$ 25,497	
19	**Total Contributions in Aid at End of Year** ***(see above)***	$ 31,061	$ -
20	**Total Plant in Service at End of Year** *(From Pg. W-5 or S-4)*	$ 242,183	$ 880
21	Percentage Contributions to Plant	12.83%	0.00%
22	**Total Depreciation Expense** *(From Pg. W-5 or S-4)*	$ 5,993	$ 88
23	**Total Amortization of Contributions** *(To Pg. W-1, S-1)*	$ 769	$ -
24	Balance at End of Year	$ 26,266	$ -
		(Total to Pg. 5)	*(Total to Pg. 5)*

OR

Attached Method

	(a)	Water (b)	Sewer (c)
25	Balance of Amortization at First of Year (***not*** *Total of CIAC Line 3)*		
26	**Total Amortization of Contributions** *(To Pg. W-1, S-1)*		
27	Balance at End of Year		
		(Total to Pg. 5)	*(Total to Pg. 5)*

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

Company Name: **SK&M Water & Sewer Company**

For the calendar year of January 1 - December 31, 2023

INTEREST EXPENSE, NOTES PAYABLE, BONDS, BANK LOANS AND OTHER DEBTS

INSTRUCTIONS: Please report information for the **current annual reporting** year. List each separate item of debt. Please identify the named borrower for each debt, if different from the company. Show principal amount to which each interest rate applies. Include all items on which interest was paid during the year. Use additional worksheets if necessary.

	Type of Debt *(i.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.)* (a)	Contact Information of Each Lender *(Name, Addrress, Phone No., Email)* (b)	Origination Date (c)	Initial Loan Amount (d)	Interest Rate (e)	Type of Interest Rate; (Fixed, Variable) (f)	Frequency of Payments *(Semi-Monthly, Monthly, Quarterly, Annually, etc.)* (g)	Balance of Loan at Year End		Date of Maturity (j)	Debt Paid off During Year? Y or N (k)	Total Interest Paid During the Year (l)	Interest Paid - Charged To:	
								Long Term Debt (Over one year.) (h)	Short Term Debt (Less than one year.) (i)				Water Utility (m)	Sewer Utility (n)
3	Notes Payable	Darwin Rodewald	7/1/18	$ 110,000	5.00%	Fixed	Quarterly		$ -	7/14/25	YES	$ 838	$ 528	$ 310
4														
5														
6														
7														
8														
9	**Total**							$ -	$ -			$ 838	$ 528	$ 310
								(Totals to Page 5)					*(Total to Pg. W-1)*	*(Total to Pg. S-1)*

10 If the answer to column (f) is variable, please explain the method used for the interest rate calculation below with corresponding line number from above.

Indicates formula cell(s)

(To be used when filing under seal.)

1 For the calendar year of January 1 - December 31, 2023

2 Company Name: **SK&M Water & Sewer Company**

WATER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	**Total Revenues** *(From Pg. W-2)*	$ 119,190
	Operating Expenses	
4	Salaries & Wages *(From Pg. 6)*	$ -
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses *(From Pg. W-3, Line 12)*	$ 17,926
8	Billing Expenses	$ 1,484
9	Supplies and Expenses	
10	Transportation Expenses	$ 1,925
11	Rent Expense	$ -
12	Insurance Expense	
13	Outside Services Employed *(e.g, Legal, Accounting, etc.) (From Pg.7)*	$ -
14	Regulatory Commission Expenses	$ 1,273
15	Uncollectible Expenses	
16	Depreciation Expense *(From Pg. W-5, Line 49)*	$ 5,993
17	Amoritization of Contributions in Aid of Construction (From Page 8)	$ (769)
18	Amortization Expense	
19	Tax Expenses *(e.g., Property, State, Federal, etc.) (From Pg. W-3, Line 20)*	$ -
20	Interest Expense *(From Pg. 9)*	$ 528
21	Other Expenses	$ 3,223
22	**Total Operating Expenses**	$ 31,583
23	**Net Income** (Loss) - *(A negative number indicated by ( ) represents a loss.)*	$ 87,607

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (*Continued*)

(Please indicate if metered amounts are in cubic feet measurements.)

	Description (a)	No. of Customers Beginning of Year (b)	No. of Customers End of Year (c)	No. of Gallons Sold (000's Omitted) (d)	Revenue Amount (e)
	Unmetered Sales of Water				
3	Residential - Single Family	12	11	XXXX	$ 4,217
4	Residential - Apartments			XXXX	
5	Residential - Mobile Homes			XXXX	
6	Commercial			XXXX	
7	Other Sales to Public Authorities			XXXX	
8	Other			XXXX	
9	**Total Unmetered Sales**	12	11		$ 4,217
	Metered Sales of Water				
10	5/8" Meter	296	293	0	$ 113,568
11	3/4" Meter				
12	1" Meter	1	1	347,970	$ 1,405
13	1 1/2" Meter				
14	2" Meter				
15	Other				
16	**Total Metered Sales**	297	294	347,970	$ 114,973
	Tariffed Operating Revenues				
17	Late Payment Fees				$ -
18	Returned Check Fees				$ -
19	Inspection Fees				
20	Reconnect Fees				
21	Other Revenue				
22	**Total Operating Revenues** *(From Tariffed Services) (To Pg. 1, line 9)*				$ 119,190
	Non Tariffed Revenues				
23	Rent Income				
24	Other Income, *(e.g., from Merchandising, Jobbing & Contract Work, etc.)*				
25	**Total Non-Tariffed Revenues** *(To Pg. 1, Line 10)*				$ -
26	**Total Revenues *** *(To Pg. 1, Line 11)*				$ 119,190 *(Total to Pg. W-1 and Pg. 1)*

* **Total Operating Revenues should match Statement of Revenue (MOPSC Assessment).**

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

1 For the calendar year of January 1 - December 31, 2023

2 Company Name: **SK&M Water & Sewer Company**

WATER OPERATING REVENUES, EXPENSES AND STATISTICS *(Continued)*

	Description of Expenses (a)	Amount (b)
	Plant Operations Expenses	
3	Repairs of Water Plant - Pump Repair	
4	Repairs of Water Plant - Well Repair	
5	Repairs of Water Plant - Water Line Repair	
6	Repairs of Water Plant - Equipment Repair	
7	Repairs of Water Plant - Other	
8	Fuel or Power Purchases for Pumping *(i.e., Electric Bills, etc.)*	$ 17,011
9	Chemicals	
10	Water Testing Expenses	$ 915
11	Other Plant Operations Expenses	
12	**Total Plant Operations Expenses**	$ 17,926
		(Total to Page W-1)
	Tax Expenses	
13	Tax Expense - Property Taxes	
14	Tax Expense - Payroll Taxes	
15	Tax Expense - Franchise Taxes	
16	Tax Expense - Other Taxes	
17	Tax Expense - Federal Income Taxes	
18	Tax Expense - State Income Taxes	
19	Tax Expense - Investment Tax Credits	
20	**Total Tax Expenses**	$ -
		(Total to Pg. W-1)

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

PUMPING AND PURCHASED WATER STATISTICS

(Omit 000's in reporting number of gallons or cubic feet of water. Use additional sheets if necessary.)

Company Name: **SK&M Water & Sewer Company**

For the calendar year of January 1 - December 31, 2023

	GALLONS PUMPED INTO SYSTEM					
3	Please indicate measurements given are in gallons or cubic feet by choosing from the dropdown box.			Gallons		
4	SERVICE MONTHS (Number of gallons pumped per month.) (a)	SOURCE OF SUPPLY (Please name each source below in columns b-e *(i.e., Well #1, etc.)*) Well #1 (b)	Well #2 (c)	(d)	(e)	TOTAL OF ALL METHODS (b+c+d+e=f) (f)
5	JANUARY	642,154	784,856			1,427,010
6	FEBRUARY	537,372	656,688			1,194,060
7	MARCH	475,249	580,861			1,056,110
8	APRIL	555,516	678,964			1,234,480
9	MAY	615,874	752,736			1,368,610
10	JUNE	571,765	698,825			1,270,590
11	JULY	588,312	719,048			1,307,360
12	AUGUST	538,893	658,647			1,197,540
13	SEPTEMBER	623,898	762,542			1,386,440
14	OCTOBER	511,834	625,576			1,137,410
15	NOVEMBER	551,173	673,657			1,224,830
16	DECEMBER	481,050	587,950			1,069,000
17	Totals for Year	6,693,090	8,180,350	0	0	14,873,440

18 Maximum Quantity Supplied to the System in Any One Day: 75,000 Minimum: 45,000

19 Range of Pressure in the Mains as Measured at the Highest Point on System: 20-30

If Water is Sold to Other Utilities for Resale, List Names, Addresses, Phone Numbers and Quantities Below:			
Name of Reseller	Address	Phone Number	Quantity
20			
21			
22			
23			

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

For calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

WATER UTILITY PLANT IN SERVICE | **DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT**

	Account Description (A)	USOA Account. No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Retirement of Property: Book Cost of Plant Retired* (E)	Retirement of Property: Cost of Removal* (F)	Retirement of Property: Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
	Intangible Plant											
3	Organization	301						0				0
4	Franchise and Consents	302						0				0
5	Miscellaneous Intangible Plant	303						0				0
	Source of Supply Plant											
6	Land and Land Rights	310						0				0
7	Structures and Improvements	311						0				0
8	Collecting & Impounding Reservoirs	312						0				0
9	Lake, River, and Other Intakes	313						0				0
10	Wells and Springs	314	40,278					40,278	27,576	2.00%	806	28,381
11	Infiltration Galleries and Tunnels	315						0				0
12	Supply Mains	316						0				0
13	Other Water Source Plant	317						0				0
	Pumping Plant											
14	Land and Land Rights	320						0				0
15	Structures and Improvements	321						0				0
16	Boiler Plant Equipment	322						0				0
17	Other Power Production Equipment	323						0				0
18	Submersible Electric Pumping	325.1	14,383					14,383	20,100	10.00%	1,438	21,539
19	High Service or Booster Pumps	325.2						0				0
20	Diesel Pumping Equipment	326						0				0
21	Hydraulic Pumping Equipment	327						0				0
22	Other Pumping Equipment	328						0				0

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For calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

WATER UTILITY PLANT IN SERVICE | **DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT**

	Account Description (A)	USOA Account. No. Class B, C or D (B)		Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Retirement of Property: Book Cost of Plant Retired* (E)	Retirement of Property: Cost of Removal* (F)	Retirement of Property: Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
	Water Treatment Plant												
23	Land and Land Rights	330							0				0
24	Structures and Improvements	331		3,208					3,208	2,833	2.50%	80	2,913
25	Water Treatment Equipment	332							0				0
	Transmission & Distribution Plant												
26	Land and Land Rights	340							0				0
27	Structures and Improvements	341							0				0
28	Distribution Reservoirs & Standpipes	342		32,639					32,639	31,216	2.90%	947	32,162
29	Transmission & Distribution Mains	343		100,664					100,664	87,756	2.50%	2,517	90,272
30	Fire Mains	344							0				0
31	Services	345		2,499					2,499	1,530	2.50%	62	1,593
32	Meters	346		22,606					22,606	32,447	0.00%	0	32,447
33	Meter Installations	347		4,812					4,812	507	2.50%	120	628
34	Hydrants	348		1,143					1,143	656	2.00%	23	679
35	Other Transmission & Distribution Plant	349							0				0
	General Plant - *(Class B&C are Same)*	B &C	D										
36	Land and Land Rights	389	370	18,250					18,250				0
37	Structures and Improvements	390	371						0				0
38	Office Furniture and Equipment	391	372						0				0
39	Office Computer & Electronic Equipment	391.1	372.1						0				0
40	Transportation Equipment	392	373						0				0
41	Other General Equipment	none	379						0				0
42	Stores Equipment	393	none	1,701					1,701		0.00%		0

Case No. WO-2026-0360, Attachment 13, Page 16 of 28

For calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

WATER UTILITY PLANT IN SERVICE | **DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT**

	Account Description (A)	USOA Account. No. Class B, C or D (B)		Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
						Retirement of Property							
43	Tools, Shop and Garage Equipment	394	none						0				0
44	Laboratory Equipment	395	none						0				0
45	Power-operated Equipment	396	none						0				0
46	Communication Equipment	397	none						0				0
47	Miscellaneous Equipment	398	none						0				0
48	Other Tangible Property	399	none						0				0
49	Total Water Utility Plant In Service	**Totals**		242,183	0	0	0	0	242,183	204,621		5,993	210,614
									(Total to Pg. 4 & 8)			(Total to Pg. 8 & Pg. W-1)	(Total to Pg. 4)

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

* All entries included in Columns "E", "F" and "G" should be supported by records that identify the property retired and the cost of removal or salvage in detail.

** Annual Depreciation Expense should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

** The depreciation expense formula provided is only an approximation assuming all activity for the year occurred mid year.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in Columns "E", "F" and/or "G", use additional sheets.

Comments:

Case No. WO-2026-0360, Attachment 13, Page 17 of 28

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

PUMP INFORMATION

	Pump Manufacturer (a)	Type of Pump *(i.e., High Service, Well, Standby, etc.)* (b)	Capacity (c)	Date Installed (d)	Date of Last Motor Replacement (e)	Date of Last Pump Replacement (f)
3	Jacuzzi Electric	Well	75 gpm	5/31/74	1/0/00	1/0/00
4						
5						
6						
7						
8						
9						
10						
11						
12						

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

WELL INFORMATION

	Description of Wells (a)	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location
		0	0		
		(b)	(c)	(d)	(e)
4	Year Constructed	1967	0		
5	Type of Construction	Drilled	1974		
6	Type and Depth of Casing	Steel	0		
7	Depth and Diameter of Well	0	0		
8	Yield of Well in Gallons per day	108000	0		
	Chemicals				
9	Type -	none	0		
10	Annual Cost -				
11	Annual Quantity -				

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

METERS AND METER SETTINGS

	Customer Class (a)	Meter Size (b)	Total at Beginning of Year (c)	Total Number of Additions (d)	Total Number Removed or Disconnected (e)	Total at End of Year (f)
3	Residential:					
4		5/8"	296	0	3	293
5		1"	1	0	0	1
6		Unmetered	12	0	1	11
7	Other Customers:					
8						0
9						0
10	**Total in Use by Customers**		309	0	4	305
11	Not in Use: *(i.e., Inventory)*					0
12						0
13						0
14	**Total Meters**		309	0	4	305

STORAGE FACILITIES

	Type of Storage *(i.e., Pneumatic, Ground, Standpipes, Elevated Tanks, etc.)* (a)	Construction Material (b)	Last Date Painted if Applicable (indicate interior or exterior) (c)	Capacity (d)
15	Standpipe	steel	2001 inside and out	25000 gal
16				
17				
18				
19				

(To be used when filing under seal.)

Indicates formula cell(s)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

WATER MAINS *(measurement in feet)*

	Kind of Pipe *(i.e., Cast Iron, Galvanized, Iron, PVC, etc.)* (a)	Diameter of Pipe (b)	Total at Beginning of Year (c)	Total Additions During the Year (d)	Total Removed or Abandoned During the Year (e)	Total at End of Year (f)
3	Plastic	4"	37,053			37,053
4	Plastic	3"	2,353			2,353
5	Plastic	2.5"	1,527			1,527
6	Plastic	2"	2,095			2,095
7						0
8						0
9						0
10						0
11						0
12						0
13						0
14						0
15						0
16	**Total Mains**		43,028	0	0	43,028

SERVICE CONNECTIONS AVAILABLE FOR USE *(from Main to Property Line)*

	Size and Type of Material *(i.e., Iron, Copper, PVC, etc.)* (a)	Total No. at Beginning of Year (b)	Total No. of Additions (c)	Total No. Retired or Abandoned (d)	Total No. at End of Year (e)
17	In Use:				
18		297	0	3	294
19					0
20					0
21	For Future Use:				0
22		0			0
23					0
24					0
25	**Total of All Services**	297	0	3	294

(To be used when filing under seal.)

Indicates formula cell(s)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	**Total Revenues** *(From Page S-2)*	$ 96,268
	Operating Expenses	
4	Salaries & Wages *(From Pg. 6)*	** **
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses *(From Pg. S-3)*	$ 10,891
8	Billing Expenses	$ 872
9	Supplies and Expenses	
10	Transportation Expenses	$ 1,925
11	Rent Expense	$ -
12	Insurance Expense	$ 3,526
13	Outside Services Employed *(e.g., Legal, Accounting, etc.) (From Pg. 7)*	$ -
14	Regulatory Commission Expenses	$ 748
15	Depreciation Expense *(From Pg. S-4)*	$ 88
16	Amoritization of Contributions in Aid of Construction *(From Pg. 8)*	$ -
17	Amortization Expense	
18	Tax Expenses *(From Pg. S-3)*	$ -
19	Interest Expense *(From Pg. 9)*	$ 310
20	Other Expenses	
21	**Total Operating Expenses**	$ 18,360
22	**Net Income** *(Loss)* - *(A negative number indicated by ( ) represents a loss.)*	$ 77,908

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS *(Continued)*

(Please indicate if metered amounts are in cubic feet measurements.)

	Description of Revenues (a)	No. of Customers Beginning of Year (b)	No. of Customers End of Year (c)	No. of Gallons Sold *(000's Omitted)* (d)	Revenue Amount (e)
	Flat Rate Sales				
3	Residential - Single Family	173	173	XXXX	$ 96,268
4	Residential - Apartments			XXXX	
5	Residential - Mobile Homes			XXXX	
6	Commercial			XXXX	
7	Other Sales to Public Authorities			XXXX	
8	Other			XXXX	
9	**Total Unmetered Sales**	173	173	XXXX	$ 96,268
	Metered Sales Based on Gallon Usage				
10	Residential - Single Family				
11	Residential - Apartments				
12	Residential - Mobile Homes				
13	Commercial				
14	Other Sales to Public Authorities				
15	Other				
16	**Total Metered Sales**	0	0	0	$ -
	Tariffed Operating Revenues				
17	Late Payment Fees				$ -
18	Returned Check Fees				
19	Inspection Fees				
20	Reconnect Fees				
21	Other Revenue				
22	**Total Operating Revenues** *(From Tariffed Services)(To Pg. 1, Line 12)*				$ 96,268
	Non-Tariffed Revenues				
23	Rent Income				
24	Other Income *(e.g., from Merchandising, Jobing & Contract Work, etc.)*				
25	**Total Non-Tariffed Revenues** *(To Pg. 1, Line 13)*				$ -
26	**Total Revenues *** *(To Pg. 1, Line 14)*				$ 96,268
					(Totals to Pg. 1, Pg. S-1)

* **Total Revenues should match Statement of Revenue *(MOPSC Assessment)*.**

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS *(Continued)*

	Description (a)	Amount (b)
	Plant Operations Expenses	
3	Contracted Maintenance Expenses	
4	Repairs of Sewer Plant - Pump Repair	
5	Repairs of Sewer Plant - Treatment Repair	
6	Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	
7	Repairs of Sewer Plant - Equipment Repair	
8	Repairs of Sewer Plant - Other	
9	Utility Bills	$ 9,991
10	Chemicals	
11	Sludge Hauling Expenses	$ 900
12	Effluent Testing Expenses	
13	Other Plant Operations Expenses	
14	**Total Plant Operations Expenses**	$ 10,891
		(Total to Pg. S-1)
	Tax Expenses	
15	Tax Expense - Property Taxes	
16	Tax Expense - Payroll Taxes	
17	Tax Expense - Franchise Taxes	
18	Tax Expense - Other Taxes	
19	Tax Expense - Federal Income Taxes	
20	Tax Expense - State Income Taxes	
21	Tax Expense - Investment Tax Credits	
22	**Total Tax Expenses**	$ -
		(Total to Pg. S-1)

Indicates formula cell(s)

(To be used when filing under seal.)

For calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

	Account Description (A)	USOA Account No. Class: B, C or D (B)		SEWER UTILITY PLANT IN SERVICE: Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Retirement of Property: Book Cost of Plant Retired* (E)	Retirement of Property: Cost of Removal* (F)	Retirement of Property: Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT: Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
	Intangible Plant												
3	Organization	301	301						0				0
4	Franchise and Consents	302	302						0				0
5	Miscellaneous Intangible Plant	303	303						0				0
	Land & Structures												
6	Land and Land Rights	none	310						0				0
7	Structures and Improvements	none	311	0					0	0	0.00%	0	0
	Collection Plant												
8	Land and Land Rights	350	none						0				0
9	Structures and Improvements	351	none						0				0
10	Collection Sewer - Force	352.1	352.1	0					0	0	0.00%	0	0
11	Collection Sewer - Gravity	352.2	352.2	0					0	0	0.00%	0	0
12	Other Collection Plant Facilities	353	353	0					0	0	0.00%	0	0
13	Services to Customers	354	354	0					0	0	0.00%	0	0
14	Flow Measuring Devices	355	355						0				0
	Pumping Plant												
15	Land and Land Rights	360	none						0				0
16	Structures and Improvements	361	none						0				0
17	Receiving Wells and Pump Pits	362	362	0					0		0.00%	0	0
18	Other Pumping Equipment	363	363	880					880	352	10.00%	88	440
	Treatment & Disposal												
19	Land and Land Rights	370	none						0				0
20	Structures and Improvements	371	none						0				0
21	Oxidation Lagoon	none	372						0				0
22	Treatment & Disposal Equipment	372	373						0				0

Case No. WO-2026-0360, Attachment 13, Page 25 of 28

For calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

SEWER UTILITY PLANT IN SERVICE | **DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT**

	Account Description (A)	USOA Account No. Class: B, C or D (B)		Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
						Retirement of Property							
23	Sewer Collection (Septic) Tanks	372.1	373.1						0				0
24	Plant Sewer	373	374						0				0
25	Outfall Sewer Lines	374	375						0				0
26	Other Treatment & Disposal Plant Equipment	375	376	0					0	0	0.00%	0	0
	General Plant												
27	Land and Land Rights	389	none						0				0
28	Structures and Improvements	390	none						0				0
29	Office Furniture and Equipment	391	391						0				0
30	Office Computer & Electronic Equipment	391.1	391.1						0				0
31	Transportation Equipment	392	392						0				0
32	Other General Equipment	none	393	0					0	0	0.00%	0	0
33	Stores Equipment	393	none						0				0
34	Tools, Shop and Garage Equipment	394	none						0				0
35	Laboratory Equipment	395	none						0				0
36	Power-operated Equipment	396	none						0				0
37	Communication Equipment	397	none						0				0
38	Miscellaneous Equipment	398	none						0				0
39	Total Sewer Utility Plant In Service	**Totals**		880	0	0	0	0	880	352		88	440
									(Total to Pg. 4 & Pg. 8)			(Total to Pg. 8 & Pg. S-1)	(Total to Pg. 4)

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

* All entries included in Columns "E", "F" and "G" should be supported by records that identify the property retired and the cost of removal or salvage in detail.

** Annual Depreciation Expense should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

** The depreciation expense formula provided is only an approximation assuming all activity for the year occurred mid year.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in Columns "E", "F" and/or G", use additional sheets.

Comments:

For the calendar year of January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

GENERAL INFORMATION

Type of Treatment Facilities - Please describe *(e.g., lagoon, mechanical or sand filter) and list all that apply.*

Anaerobic Digester

What is the designed capacity of each treatment facility?

120,000 gpd

What percent of designed capacity of each facility is currently being utilized?

0.25

SLUDGE

Was sludge pumped and hauled from your facility? (•) Y ( ) N Please provide the hauling provider information in the section below.

(If you have more than five (5) hauls during the year, only list the total annual amount.)

Name of Hauling Co.	Hauling Company's Facility/Location	Date of Haul	No. of Gallons Hauled	Rates Per Gallon	Total Cost of Removal
Chad's Septic	Perryville, MO	2/5/2023	2,000	0.13	$ 250
Chad's Septic	Perryville, MO	7/1/2023	4,000	0.15	$ 600
Chad's Septic	Perryville, MO	10/16/2023	2,200	0.14	$ 300
				Total Cost	$ 1,150

What is the ultimate disposal of waste solids *(e.g. land application, disposal at qualified facility, etc.)?*

Trucked off to licensed facility in Perryville

List any equipment failure(s) that occurred during the year. Please list when failure(s) occurred and briefly describe them and any corrective measure(s) taken specifically major item(s), (i.e., problem(s) fixed was/were $250 or above as listed on page 3). Denote "N/A", if applicable.

COLLECTING SEWERS *(measurement in feet)*

	Kind of Pipe *(i.e. Cast Iron, VCP, PVC, etc.)* (a)	Diameter of Pipe (b)	Total No. at Beginning of Year (c)	Total No. of Additions During the Year (d)	Total No. Removed or Abandoned During the Year (e)	Total No. at End of Year (f)
9	Force:					0
10			0			0
11	Gravity:					0
12	Clay and PVC	8"	4,000			4,000
13			0			0

LIFT STATIONS

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
14					
15					
16					
17					
18					
19					

Indicates a formula cell

(To be used when filing under seal.)

For the calendar year January 1 - December 31, 2023

Company Name: **SK&M Water & Sewer Company**

VERIFICATION

The foregoing report must be verified by the Oath of the President, Treasurer, General Manager or Receiver of the Company. The Oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

OATH

State Of Missouri }

} **ss:**

County Of Perry }

Rodney LaRose **makes oath and says that**

Name of Affiant *(Company Official/Representative)*

s/he is General Manager / Owner

Official Title of the Affiant *(Company Official/Representative)*

of SK&M Water & Sewer Company

Exact Legal Title or Name of the Respondent *(Certificated Company Name)*

and is located at PO Box 212 Perryville, MO 63775 573-517-1034 ,

Address and Telephone Number of the Affiant *(Company Official/Representative)*

that s/he has 1) examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent, and 2) examined (and updated as applicable) the Company's contact information in EFIS; to the best of his or her knowledge, information, and belief, all listed contacts are correct.

from January 1 **Month/Day** , 2023 **Year** , **to and including** December 31 **Month/Day** , 2023 **Year**

/s/ Rodney LaRose

Signature of Affiant *(Company Official/Representative)*

*(If electronic signatures are used, you **must** use "/s/" before the name.)*

Under penalty of perjury, I declare that the foregoing is true to the best of my knowledge and belief .

Missouri Revised Statutes § 509.030

See the Instructions for more information to complete this page.

Case No. WO-2026-0360

ATTACHMENT 14

HAS BEEN DEEMED

CONFIDENTIAL

IN ITS ENTIRETY

FW: Thank You



Stamp, Adam
To Drury, Russell

Reply | Reply All | Forward | ...
Wed 9/9/2026 2:35 PM

original-EDF3A2EA-B8A6-4678-8F31-1F0F01522607.jpeg
.jpeg File



processed-A23A64BE-A027-4D81-9C22-BFCCE9068703.jpeg
.jpeg File

original-27674C2C-743B-4ED9-AA95-F09989661261.jpeg
.jpeg File



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.jpeg File

Adam Stamp
Missouri Public Service Commission
Industry Analysis Division
Jefferson City, MO
adam.stamp@psc.mo.gov

From: Stamp, Adam <Adam.Stamp@psc.mo.gov>
Sent: Tuesday, July 21, 2026 3:00 PM
To: skmwaterandsewer@gmail.com
Cc: Drury, Russell <Russell.Drury@psc.mo.gov>; Gateley, Curtis <Curtis.Gateley@psc.mo.gov>
Subject: Thank You

Roney and Susan,

Thank you again for taking the time to meet with us yesterday. I enjoyed meeting you and appreciated that you thoroughly explaining everything from your point of view. It was also good to see the improvements and repairs that you are making.

We talked about how it can be difficult for you to find problems sometimes because the customers may choose to call the regulatory agencies first and do not give you a chance to fix issues before we get involved. I understand that that is indeed difficult, so I want to make sure that everyone is making a good effort to be transparent.

I'd like to make you aware of a couple of pretty significant line breaks that we have found in your collection system during our inspections. I think it would be a good idea to address them as soon as you can. I'll attach pictures, but I am sure that you will find them during your upcoming smoke test as well. I will be looking forward to hearing about that too. Please let me know if we can assist you in any other manner.

Thanks again. I am happy to talk with you any time. Have a great rest of the week.

Adam & Staff

Adam Stamp
Missouri Public Service Commission
Industry Analysis Division
Jefferson City, MO
adam.stamp@psc.mo.gov

Plant, Lift Station and Images Provided to SK&M by Staff via email from Adam Stamp
July 21, 2026

Aerial Image of Plant, Lift Station and Broken Lines:



Location 1 of broken sewer line (Image created from Google Maps by Adam Stamp):



Image of broken sewer line at location 1 (Adam Stamp, July 20, 2026, Creekside Ln. Perryville, MO):

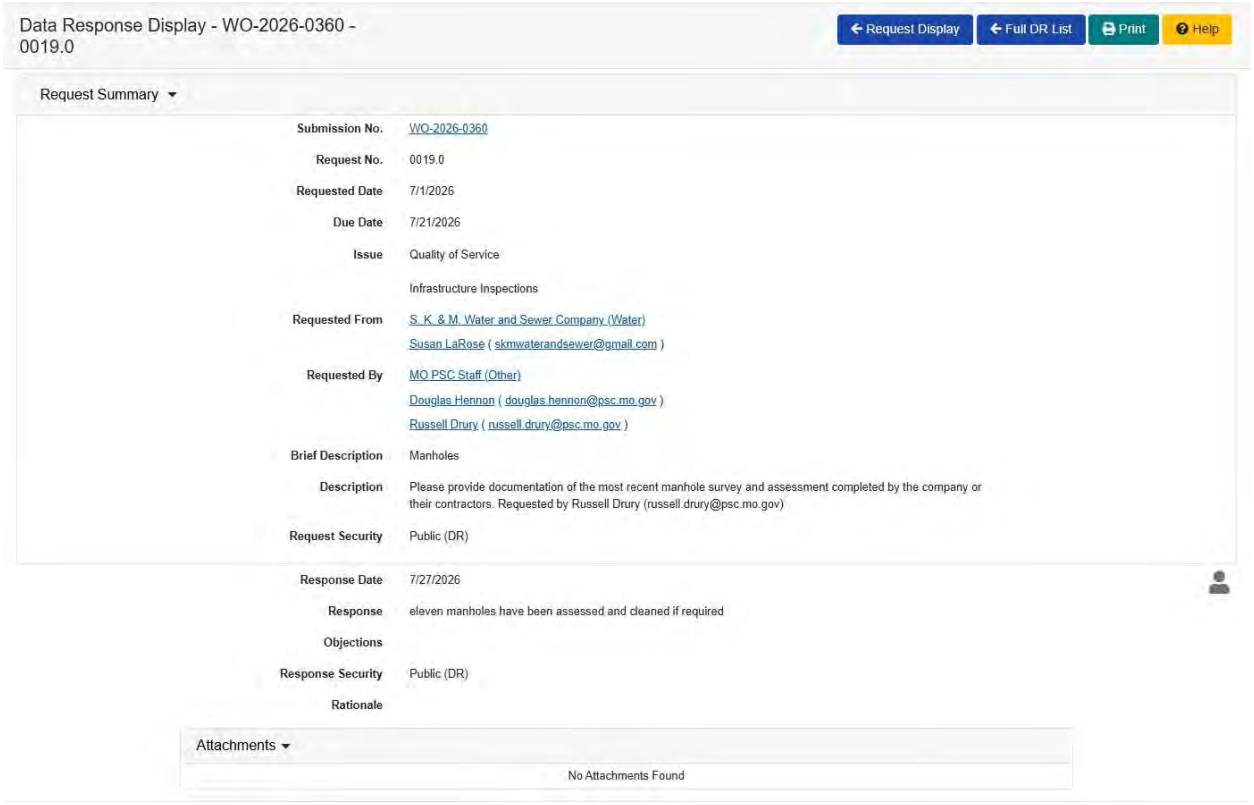


Location 2 of broken sewer line (Image created from Google Maps by Adam Stamp):



Image of broken sewer line at location 2 (Adam Stamp, May 14, 2026, Tyler Dr. Perryville, MO):





Data Response Display - WO-2026-0360 - 0019.0

← Request Display | ← Full DR List | Print | Help

Request Summary

Submission No.	WO-2026-0360
Request No.	0019.0
Requested Date	7/1/2026
Due Date	7/21/2026
Issue	Quality of Service
	Infrastructure Inspections
Requested From	S. K. & M. Water and Sewer Company (Water)
	Susan LaRose (skmwaterandsewer@gmail.com)
Requested By	MO PSC Staff (Other)
	Douglas Hennon (douglas.hennon@psc.mo.gov)
	Russell Drury (russell.drury@psc.mo.gov)
Brief Description	Manholes
Description	Please provide documentation of the most recent manhole survey and assessment completed by the company or their contractors. Requested by Russell Drury (russell.drury@psc.mo.gov)
Request Security	Public (DR)
Response Date	7/27/2026
Response	eleven manholes have been assessed and cleaned if required
Objections	
Response Security	Public (DR)
Rationale	

Attachments

No Attachments Found

Data Response Display - WO-2026-0360 - 0018.0

← Request Display | ← Full DR List | Print | Help

Request Summary

Submission No.	WO-2026-0360
Request No.	0018.0
Requested Date	7/1/2026
Due Date	7/21/2026
Issue	Quality of Service
	Infrastructure Inspections
Requested From	S. K. & M. Water and Sewer Company (Water)
	Susan LaRose (skmwaterandsewer@gmail.com)
Requested By	MO PSC Staff (Other)
	Douglas Hennon (douglas.hennon@psc.mo.gov)
	Russell Drury (russell.drury@psc.mo.gov)
Brief Description	Manhole covers
Description	Please provide the plan and timeframe for the replacement of the two missing manhole covers Staff discovered on the south side of Lynwood Drive in Parkwood Village. Requested by Russell Drury (russell.drury@psc.mo.gov)
Request Security	Public (DR)
Response Date	7/27/2026
Response	manholes have been installed at both locations
Objections	
Response Security	Public (DR)
Rationale	

Attachments

No Attachments Found

SK&M Lift Station facing north (Adam Stamp, May 14, 2026, Shannie Rd., Perryville, MO)



S.K.&M. Investigation Town Hall Notes

Attendees: 34

[More than 13 people spoke in some fashion, but only 13 speakers are represented here. Some information was duplicative or I missed it.]

[The contents of these notes are unverified claims and assertions by the speakers; they are not fact. Additionally, these notes may not accurately reflect what was said as they are based on what I jotted down.]

Speaker #1: Patrick Naeger

- Naeger is the Perry County Emergency Management Director and was the former owner of the mobile home park in Shakertowne.
- Rodney does not respond to issues if it is a weekend, hunting season, or an inconvenience to him.
- In 2021, there was a leak at 85 Rachel Ct. Rodney told Naeger that it was criminal for Naeger to mess with the meter. That meter is still leaking today; the meter glass is so foggy it is not readable.
- A lift station for the sewer system is in the mobile home park. Naeger saw sewage flowing from the station across yards and into a creek. The access doors to the station were broken off and the inside of the station was openly accessible. Because he saw the sewage spilling out, he looked up at the red indicator light on the station which should serve as an alarm if there was an issue with the station. The light was not illuminated despite the spillage.
- Rodney would drive by the lift station sometimes but would only check for issues if the red light was illuminated. In this case, it was not illuminated, despite a significant issue.
- As of now, the doors to the station have been fixed and replaced, but they do not feature a chain or other security measures.
- Naeger indicated that, as Emergency Management Director for the county, he has access to the emergency notification system alluded to later by Letha Davis [see her notes, speaker #7]. He confirmed that the system could be used for the boil orders and explained a bit about how the system works.

Speaker #2: Unknown

- Ground caving in at/around manhole in Shakertowne at Outer Circle Dr.

Speaker #3: Pam and Allen Muench*

*have filed much of this in EFIS already

- Pam and Allen purchased some acres in Shakertowne around the same time Rodney purchased S.K.&M. They intended to build several rental homes and asked Rodney if S.K.&M. could service the new additions. He said yes, the system was only at 1/3 capacity, and that he wanted to do the labor himself.
- He asked them for 85% of the payment for the first phase of the project up front, which they paid. The total would be $52,000, so the upfront payment would have been approximately $44,000.
- 6 months later, the Muench's had 10 homes roofed and the project was only about ¼ done. Some weeks he would work only a few hours, some weeks they would not see him at all.
- At this point, they contacted the PSC, and Rodney started working more frequently. 8.5 months after they gave him the up-front payment, he finished the job and requested the rest of the money owed (~$8,000) the next day. Annoyed by how long the project took, the Muench's decided to withhold the payment to "make him wait" like he made them wait. He called them and threatened to shut the new water connections off if they did not pay.
- They intended to continue to build new houses and therefore needed more connection work done. They did not want Rodney to do the work this time. He said ok, but that he needed to approve the person doing the work. He approved someone but came to the worksite while they worked, watched them, and made comments. A person at the worksite asked Rodney what Jesus would think of his bothering the crew. Rodney took offense and demanded that the Muench's fire the workers.
- Further, Rodney had demanded that the Muench's pay $2,500 for an engineering study for the project and then rejected the results of the study.
- On the property the Muench's bought, there are clean-out pipe access points that come out of the ground and did not have covers on them. Walking around the property they could smell sewage, so they purchased and installed their own pipe caps on those access points.
- When Rodney was called out to the property to locate the lines, he used a set of dowsing rods rather than technical equipment to locate the line and did so incorrectly (they hit an unmarked pipe while digging).
- There is an above-ground metal pipe (sewer?) that spews several feet into the air when it rains and ultimately drains into a creek. There are rubber car floor mats present at the site; it is unclear if they were placed in an attempt to address a problem with the pipe.

- As landlords, they heard from tenants that they didn't get bills for 6 months, and that at one point Rodney had told the Muench's to leave the tenants' account in their own names which they were not comfortable with.
- Muench contact phone number: 573-547-9231

Speaker #4: Tanner Serini

- Serini is one of the residents who had sewage back up into his basement. When trying to remedy the problem, he asked Rodney where the line was. Rodney told him he did not know where the line was, and to check with the prior owner.
- Serini is concerned that the system will implode, and everyone's homes will be not only uninhabitable, but also unsellable.
- The main that backed up into his home is still backing up in a nearby manhole.
- There is a fist-sized hole in a sewer main over a nearby creek.
- When Rodney jetted a sewer line, sewage flooded a field where the neighborhood kids play. The field remained strewn with waste, including toilet paper and feminine hygiene products, for a few weeks and Rodney did not timely spread lime on the field.
    - This field is also adjacent to Danielle Messer's home and she shares the concerns about the incident.
- Serini has been told and believes that Rodney is the designated sample taker for the DNR water sample testing and has concerns that he should not be the one to collect and send in his own samples.

Speaker #5: Lori Wibbenmeyer:

- Wibbenmeyer performed an independent test on her water, which resulted in a total coliform positive reading, which she reported to DNR.
- She allowed her next door neighbor to use her water to fill up their full-sized pool. The neighbor asked Wibbenmeyer how much they owed her for the favor- but when she saw her bill that month, the filling of the pool did not change her bill in a noticeable way.
- She is unhappy with the convenience fee associated with the e-pay options. So she paid by check to avoid it, and at least twice she was charged a late fee even though she sent the check on time. When she addressed this with the LaRose's, they removed the late fee and suggested to her that she put a stamp on the check as though it would go through the mail, but to just ask the post office agent to place it directly into the LaRose's P.O. box. When Wibbenmeyer communicated this to the post office agent, the agent said the LaRose's do not check the mailbox daily.

Speaker #6: Unknown

- The Health Department in Perry County also tested the water in one Shakertowne home and that sample did not pass.

Speaker #7: Letha Davis

- Davis lives nearby but not in Shakertowne. She said something about a nursing home on the hill, unclear if that is near her home or if the nursing home is the property she described when she said:
    - The water comes out brown from the taps
    - The meters are never checked
- She had no idea there was a boil order, and had been drinking the water for 5 days, when she saw the sign that was put up *in* Shakertowne to inform of the boil order.
- The county has a system used for emergency response communications and Davis says that Rodney has been told that this existed and that it could be used to communicate boil orders, and that Rodney did not act on that information.
- Davis says she has had numerous personal dealings with the LaRose's.
- She also indicated that she had sent a bill/invoice to Curt.
- Contact info: 573-768-9981; lprdog@gmail.com

Speaker #8: Doyle Lawrence

- Lawrence is another customer who had sewage back up into his basement. 16 inches of sewage in his basement. Rodney presented Lawrence with copies of S.K.&M.'s tariff sheets as evidence that anything that happened in Lawrence's home was his own responsibility. His insurance paid for the repairs; Rodney did let him use a trailer and helped to haul away some of the junk associated with the work. When Lawrence suggested a class action lawsuit in a facebook post, Rodney said to Lawrence that maybe Rodney would reconsider filing his insurance claim.
- His across-the-street neighbor had a leak for 2 years before Rodney sent someone out to fix it.
- Lawrence indicated that he might know some people who would be interested in buying S.K.&M. if the opportunity arises.
- Rodney has a second pump, the use of which would improve the water pressure in the community, and he doesn't want to run it because it would cost him more money.
- When Lawrence fills his bathtub, his whole bathroom smells strongly of chlorine, like a swimming pool.

- On the 3900 block of B Road, there is a field that is so waterlogged that the owner cannot operate a tractor on the field.
- Lawrence said, and many others in the crowd seconded, that filling and then draining the sink left behind a dark ring.

Speaker #9: Unknown

- This customer said she lives on Green Meadows which is not in Shakertowne. The boil order sign posted on B Road does not inform those who do not live in Shakertowne but are S.K.&M. customers that there is a boil order.

Speaker #10: Danielle Messer

- After an ice storm in January that downed trees, and after the ice had thawed and eventually dried up, Messer noticed water running across the entrance to her driveway between the hours of 4 p.m. and the early morning hours. She did not see this during the daytime hours.
- After struggling to get ahold of the LaRose's, Rodney eventually told her that the running water was due to a natural spring on her property. Because the water only ran during certain hours, she highly doubted this explanation.
- This continued into the summer, and Rodney told Messer to have her insurance agent contact his. It was fixed by October.
- Recently, Messer's toilet has been making a loud gurgling sound when flushed.

Speaker #11: Marie [Last Name Unknown]

- Marie agreed with Messer that that her toilet is also making a loud gurgling sound.
- Marie's across-the-street neighbor also had sewage back up into her property, and Rodney told the neighbor that it was not his job to fix or correct that.

Speaker #12: Kelly Sams

- Sams has an informal complaint submission within EFIS. She owns the home at 30 Brookline Drive and paid $56,000 to install a sewer line after learning that her drip system did not work. The line went from the end of Tanglewood drive, through 7 driveways, to her house.
    - Note: Unsure, but the conversation at this point amongst the customers seemed to indicate that perhaps Rodney did not get people's permission before digging through those 7 driveways.

- She now believes that at least one other customer has tapped in to the line she paid to have installed and she was not reimbursed or informed. She also believes that a more direct, less costly plan could have been developed for her line.
- Sams also had sewage back-up, and Rodney told her it was her fault.
- It is hard to find Rodney sober to have constructive conversations.

Speaker #13: Unknown

- This customer sounded like she was Sams' neighbor, lives on Tanglewood Drive.
- Her child has developed severe rashes since she moved into the service area, and her child had no skin issues prior to living on Tanglewood Drive. The child is now on 4 prescription creams and a dermatologist in St. Louis did not have an explanation for the cause of the rash.

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ATTACHMENTS 21 through 23

HAVE BEEN DEEMED

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<u>May 2026 Bill Calculation</u>

Subtract the current read (235320) from the previous read (233970) to get the usage for the month:

235320 – 233970 = 1350 gallons

When reading this style of meter, the reader is only supposed to record up to the first six digits from the left (the live number wheels). If using those six digits, a multiplier of ten (x10) is applied to provide a rounded figure for the month's total usage (this rounding practice is normal for water utilities). In this case, the meter reader appears to have recorded the entire number. **This is perfectly fine, but the multiplier should not be applied in this case, as the difference between the recorded reads is the actual usage value down to the nearest gallon.**

~~**1350 x 10 = 13500 gallons**~~ **1350 gallons**

SK&M's water tariff permits the company to charge $2.60 per 1000 gallons of water. Using the usage figure calculated above results in the following:

2.6 x 1350 = 3510

To get the dollar value for the water used, we have to divide the above result by 1000:

3510 / 1000 = $3.51

SK&M's base customer charge for providing water service is currently $22.76. Added to the dollar value calculated for usage, we get the total cost for water service:

$3.51+ $22.76 = $26.27

SK&M's sewer tariff allows them to charge a flat rate of $42.00 for sewer service. We add this to the total cost of water service to get the total cost of water and sewer service:

$26.27 + $42.00 = $68.27

The Missouri Primacy Fee is a state fee collected by water utilities and remitted to the State of Missouri. The value varies depending on the number of connections a utility has, and in SK&M's case, the value is $0.27. We add this to the total cost of water and sewer service to get the total for the bill:

$68.27 + $0.27 = $68.54

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ATTACHMENTS 25 through 27

HAVE BEEN DEEMED

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IN ENTIRETY

Water Service:

Monthly Rates

Metered - Residential Minimum Monthly Charge: $27.01
Water Usage Charge: $2.50 per 1,000 gallons

Non-Metered - $34.51 per month

Old Brochure

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ATTACHMENT 29

HAS BEEN DEEMED

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