

Grisham, Jennifer

From: Grisham, Jennifer
Sent: Monday, August 15, 2016 11:29 AM
To: 'skylar@communitiesinfo.com'
Cc: Reinhart, Sandra
Subject: The Willows Utility Company BMAR-2017-0046 (Water) & BMAR-2017-0047 (Sewer), Response Review, Additional Deficiencies

The Missouri Public Service Commission (Commission) has received your response to its deficiency notice regarding the 2015 Annual Report of The Willows Utility Company.

Commission Staff has reviewed your response and has determined it does not correctly address all original deficiencies previously emailed to you. In addition, Staff has identified new deficiencies which resulted from your resubmission. Therefore, an additional response to these deficiencies, on behalf of the Company, is required in order for your report to be considered compliant.

For your convenience, a copy of the original deficiency email is below. While items 2, 4, 5, 6, 7, and 8 were addressed, a response to items 1 and 3 has not been addressed or is inadequate, see details below.

1. The amount on line 21 for pages 4 and 5 must match.
3. On page S-4, the Book Cost of Plant Retired should be \$0 on lines 17 and 29 since the company had no basis in the existing plant, as noted on page W-5. This correction should bring pages 4 and 5 into balance.

In **addition** to the unresolved original deficiencies listed above, Staff has identified the following new deficiencies, which must also be addressed.

8. On page S-1, line 7, the amount does not match the total on page S-3, Line 14. Please correct this number, which will also change the amounts for Lines 21 and 22.

A response for all deficient items is required in order to show your report as complete and remove it from deficiency status. Therefore, **you must** resubmit the Annual Report, in its entirety, which addresses the deficiencies that remain after your resubmission. Please include the referenced identification numbers below to ensure proper entry into the system. An updated Verification page attesting to the new/updated information is also required.

The extended due date on which your resubmission is required to be provided is September 6, 2016. Your prompt attention to resolving this matter is appreciated.

The completed document/revision should be submitted electronically under EFIS (accessible from the Commission's Web page (<http://www.psc.mo.gov/>) or mailed to:

Data Center
Missouri Public Service Commission
200 Madison Street, Suite 100, Jefferson City, MO 65101
(P.O. Box 360, Jefferson City, MO 65102-0360)

When contacting the Commission concerning your report, please reference the following identification number: **BMAR-2017-0046 (sewer) and BMAR-2017-0047 (water)**.

Should you have any questions or need assistance in this process, please contact me.

A COMPANY RESPONSE TO THE ABOVE DEFICIENCY(CIES) IS REQUIRED.

Sincerely,

Jennifer Grisham

Utility Regulatory Auditor
Missouri Public Service Commission
PO Box 360
Jefferson City, MO 65102
573.751.8519

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From: Grisham, Jennifer

Sent: Monday, July 25, 2016 4:09 PM

To: 'skylar@communitiesinfo.com'

Cc: Reinhart, Sandra

Subject: The Willows Utility Company BMAR-2017-0046 (Water) & BMAR-2017-0047 (Sewer), 2015 MO PSC Annual Report Deficiency Notice

Thank you for submitting your 2015 Annual Report to the Missouri Public Service Commission (Commission).

Commission Staff has reviewed your report and identified the following items that need to be corrected:

1. The amount of Total Assets on page 4, line 21, does not match the amount of Total Equity and Liabilities listed on page 5, line 21. These two (2) amounts must match. Please check the data provided and correct any errors.
2. Page 8 has not been completed. If there is a zero balance for the water and/or sewer contributions in aid of construction, enter "0" on each line as appropriate.
3. Pages W-5 and S-4 have not been completed. Enter plant in service and depreciation expense and reserve information as appropriate. An explanation may be provided in the Comments box if the plant in service, depreciation expense and reserve balances should be zero. Additionally, the last column on both pages was cutoff when printed. To avoid this error, change the print settings to reflect "Fit All Columns on One Page" for page W-5 and S-4.
4. On Pages W-1 and S-1, Line 14 does not have regulatory commission expenses entered for 2015.
5. On Pages W-1 and S-1, Line 13 should have the total from Page 7, please enter the total on the respective page.
6. Page W-6 should include the Well ID Number and Location on Part 2, Line 3.
7. On Page W-7, lines 4 through 6, the meter size information is missing.
8. Page S-2 must have the end-of-year customer numbers listed for lines 3 through 9.

A response for these items is required in order to show your report as complete and remove it from deficiency status.

You **must resubmit** the Annual Report, in its entirety, with the appropriate changes and the referenced identification number below for it to be properly entered into the system. An updated Verification page attesting to the new/updated information is also required. **A response to this deficiency notice is due by August 15, 2016.**

Your prompt attention to resolving this matter is appreciated. The Commission's rule 4 CSR 240-3.165 (Electric), 4 CSR 240-3.245 (Gas), 4 CSR 240-3.335 (Sewer), 4 CSR 240-3.435 (Steam), 4 CSR 240-28.040 (Telecommunications) and 4 CSR 240-3.640 (Water) states that a utility company which receives a notice of deficiency, for the information provided in the Annual Report, shall respond to that notice within **20 days** or the utility company is subject to a **penalty of \$100** for each day that it is late in filing its response to the deficiency.

The completed document/revision should be submitted electronically under EFIS (accessible from the Commission's Web page (<http://www.psc.mo.gov/>) or mailed to:

Data Center
Missouri Public Service Commission
200 Madison Street, Suite 100, Jefferson City, MO 65101
(P.O. Box 360, Jefferson City, MO 65102-0360)

When contacting the Commission concerning your report, please reference the following identification number: **BMAR-2017-0046 (Sewer) and BMAR-2017-0047 (Water).**

Should you have any questions or need assistance in this process, please contact me.

A COMPANY RESPONSE TO THE ABOVE DEFICIENCIES IS REQUIRED.

Sincerely,

Jennifer Grisham

Utility Regulatory Auditor
Missouri Public Service Commission
PO Box 360
Jefferson City, MO 65102
573.751.8519

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