

The Willows Utility 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

FILED

JUL 21 2016

Missouri Public
Service Commission

January 1 - December 31, 2015

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 Highly Confidential)*

Non-Public Submission *(Highly Confidential / Filed Under Seal)*

For this filing to be considered Highly Confidential, additional submission of materials is required pursuant to Commission rule 4 CSR 240-3.335 and/or 4 CSR 240-3.640, Section 392.210, RSMo., and/or Section 393.140, RSMo.

Issue Date: 12/16 /2015
Revised: 2/4/16, 3/16/16, 5/18/16

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2015

2 **Company Name:** The Willows Utility Company
 2a **Parent Company Name:** _____
(if applicable)
 3 **Company Mailing Address:** P.O. Box 140099 Dallas, TX 75214
 4 **Company Street Address:** _____
 5 **Company Phone Number:** 800-590-1899
 6 **Company E-mail Address:** skyler@communitiesinfo.com
 7 **Name, title, address, phone number, and e-mail of person(s) to contact concerning information contained in this report:**

7a	<u>Paul Liechty</u>	_____	_____	_____
	Name/Title		Name/Title	
7b	<u>P.O. Box 140099</u>	_____	_____	_____
	Mailing Address		Mailing Address	
7c	<u>Street Address</u>	_____	_____	_____
7d	<u>Dallas TX 75214</u>	_____	_____	_____
	City State Zip		City State Zip	
7e	<u>800-590-1899</u>	_____	_____	_____
	Telephone Number		Telephone Number	
7f	<u>skyler@communitiesinfo.com</u>	_____	_____	_____
	E-mail Address		E-mail Address	

8 Provide the **Total Company and gross intrastate Operating Revenues** (i.e., Missouri Jurisdictional) for Calendar Year 2015.

(BOTH COLUMNS MUST BE COMPLETED)

Water Revenues	**	MO Jurisdictional	**	**	Total Company	**
9 Total Operating Revenues (From Pg. W-2, Line 22)		\$ 24,533.69			\$ 24,533.69	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -				
11 TOTAL REVENUES (From Pg. W-2, line 26)		\$ 24,533.69			\$ 24,533.69	

(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)		\$ 17,956.00			\$ 17,956.00	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -				
14 TOTAL REVENUES (From Pg. S-2, Line 26)		\$ 17,956.00			\$ 17,956.00	

(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, 2015

1

2 Company Name: The Willows Utility Company

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 e and/or f.*)

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2 Company Name: The Willows Utility 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)		\$ -	
4	LESS: Water Depreciation Reserve (From Pg. W-5)		\$ -	
5	Net Water Plant in Service (Line 3 MINUS Line 4) (From Pg. W-5)		\$ -	
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)		\$ -	
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$ -	
12	Net Sewer Plant in Service (Line 10 MINUS Line 11) (From Pg. S-4)		\$ -	
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		\$ (112)	
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)		\$ 1,000	
20	Other Assets			
21	Total Assets*		\$ 888	

* 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.)

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)		\$ 1,000	
4	Retained Earnings			
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			
8	Water Advances for Construction			
9	Water Contributions In Aid of Construction (From Pg. 8, Line 16)		\$ -	
10	LESS: Water Amortization of Contributions In Aid of Construction (From Page 8, line 23)		\$ -	
11	Net Water Contributions In Aid of Construction (i.e., Line 9 MINUS Line 10)		\$ -	
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 23)		\$ -	
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			
21	Total Equity and Liabilities*		\$ 1,000	

* 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)

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(To be used when filing under seal.)

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.

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2 Company Name: The Willows Utility Company

For the calendar year of January 1 - December 31, 2015

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19 Page 7

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
EECS	\$ 6,647		\$ 6,647	
Total	\$ 6,647 <i>(Total to Pg. W-1)</i>	\$ -	\$ 6,647 <i>(Total to Pg. S-1)</i>	\$ -

Indicates formula cell(s)

(To be used when filing under seal.)

2 Company Name: The Willows Utility 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 <i>(From last years report, Pg. 8)</i>		
4 PLUS: Additions During the Year <i>(Please provide a detailed explanation.)</i>		
5		
6		
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8		
9 Total Additions	\$ -	\$ -
10 LESS: Deductions During the Year <i>(Please provide a detailed explanation.)</i>		
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	\$ -	\$ -
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

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

(a)	Water (b)	Sewer (c)
18 Balance of Amortization at First of Year <i>(not Total of CIAC line 3)</i>		
19 Total Contributions in Aid at End of Year <i>(see above)</i>		
20 Total Plant in Service at End of Year <i>(From Pg. W-5 or S-4)</i>		
21 Percentage Contributions to Plant		
22 Total Depreciation Expense <i>(From Pg. W-5 or S-4)</i>		
23 Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>		
24 Balance at End of Year		
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

OR

Attached Method

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

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, **2015**

2 Company Name: The Willows Utility Company

WATER OPERATING REVENUES, EXPENSES AND STATISTICS

Description (a)	Amount (b)
3 Total Revenues (From Pg. W-2)	\$ 24,534
<u>Operating Expenses</u>	
4 Salaries & Wages (From Pg. 6)	\$ -
5 Employee Pensions and Benefits	
6 Purchased Water	
7 Plant Operations Expenses (From Pg. W-3, Line 12)	\$ 26,563
8 Billing Expenses	
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense	
12 Insurance Expense	
13 Outside Services Employed (e.g. Legal, Accounting, etc.) (From Pg.7)	\$ -
14 Regulatory Commission Expenses	
15 Uncollectible Expenses	
16 Depreciation Expense (From Pg. W-5, Line 49)	\$ -
17 Amortization of Contributions in Aid of Construction (From Page 8)	\$ -
18 Amortization Expense	
19 Tax Expenses (e.g., Property, State, Federal, etc.) (From Pg. W-3, Lines 13-19)	\$ -
20 Interest Expense (From Pg. 9)	\$ -
21 Other Expenses	
22 Total Operating Expenses	\$ 26,563
23 Net Income (Loss) - (A negative number indicated by () represents a loss.)	\$ (2,029)

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

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2 Company Name: **The Willows Utility Company**

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

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

Description (a)	No. of Customers		No. of Gallons Sold (000's Omitted) (d)	Revenue Amount (e)
	Beginning of Year (b)	End of Year (c)		
Unmetered Sales of Water				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes	155	155	XXXX	\$ 20,092
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	155	155		\$ 20,092
Metered Sales of Water				
10 5/8" Meter	30	30	1,392,068	\$ 4,115
11 3/4" Meter	1	1	225,000	\$ 327
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 Total Metered Sales	31	31	1,617,068	\$ 4,442
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)				\$ 24,534
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)				\$ 24,534
				(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)

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

Description of Expenses (a)	Amount (b)
<u>Plant Operations Expenses</u>	
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	\$ 6,647
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 16,283
9 Chemicals	\$ 1,000
10 Water Testing Expenses	
11 Other Plant Operations Expenses	\$ 2,633
12 Total Plant Operations Expenses	\$ 26,563
	(Total to Page W-1)
<u>Tax Expenses</u>	
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)

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PUMPING AND PURCHASED WATER STATISTICS

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

2 Company Name: **The Willows Utility Company**
 1
 For the calendar year of January 1 - December 31, 2015

GALLONS PUMPED INTO SYSTEM

Please indicate measurements given are in gallons or cubic feet by choosing from the dropdown box.

Gallons

1

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.)				TOTAL OF ALL METHODS (b+c+d+e=f) (f)
	Well#1				
	(b)	(c)	(d)	(e)	
	JANUARY	2,043,950			
FEBRUARY	1,856,233				1,856,233
MARCH	3,611,330				3,611,330
APRIL	1,426,200				1,426,200
MAY	1,051,500				1,051,500
JUNE	1,685,300				1,685,300
JULY	3,648,200				3,648,200
AUGUST	NA				0
SEPTEMBER	NA				0
OCTOBER	NA				0
NOVEMBER	NA				0
DECEMBER	NA				0
Totals for Year	15,322,713	0	0	0	15,322,713

Maximum Quantity Supplied to the System in Any One Day:

Minimum:

Range of Pressure in the Mains as Measured at the Highest Point on System:

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

Page W-4

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

(To be used when filing under seal.)

1

For calendar year of January 1 - December 31,

2

Company Name: The Willows Utility Company

3 Indicate your USOA Type of Class: B, C, or D. _____

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)
<i>Intangible Plant</i>										
4 Organization	301						0			
5 Franchise and Consents	302						0			
6 Miscellaneous Intangible Plant	303						0			
<i>Source of Supply Plant</i>										
7 Land and Land Rights	310						0			
8 Structures and Improvements	311						0			
9 Collecting & Impounding Reservoirs	312						0			
10 Lake, River, and Other Intakes	313						0			
11 Wells and Springs	314						0			
12 Infiltration Galleries and Tunnels	315						0			
13 Supply Mains	316						0			
14 Other Water Source Plant	317						0			
<i>Pumping Plant</i>										
15 Land and Land Rights	320						0			
16 Structures and Improvements	321						0			
17 Boiler Plant Equipment	322						0			
18 Other Power Production Equipment	323						0			
19 Submersible Electric Pumping	325.1						0			
20 High Service or Booster Pumps	325.2						0			
21 Diesel Pumping Equipment	326						0			
22 Hydraulic Pumping Equipment	327						0			
23 Other Pumping Equipment	328						0			

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For calendar year of January 1 - December 31,

Company Name: The Willows Utility Company

Indicate your USOA Type of Class: B, C, or D.

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)
<u>Water Treatment Plant</u>										
24 Land and Land Rights	330						0			
25 Structures and Improvements	331						0			
26 Water Treatment Equipment	332						0			
<u>Transmission & Distribution Plant</u>										
27 Land and Land Rights	340						0			
28 Structures and Improvements	341						0			
29 Distribution Reservoirs & Standpipes	342						0			
30 Transmission & Distribution Mains	343						0			
31 Fire Mains	344						0			
32 Services	345						0			
33 Meters	346						0			
34 Meter Installations	347						0			
35 Hydrants	348						0			
36 Other Transmission & Distribution Plant	349						0			
<u>General Plant - (Class B&C are Same)</u>										
	B & C	D								
37 Land and Land Rights	389	370					0			
38 Structures and Improvements	390	371					0			
39 Office Furniture and Equipment	391	372					0			
40 Office Computer & Electronic Equipment	391.1	372.1					0			
41 Transportation Equipment	392	373					0			
42 Other General Equipment	none	379					0			
43 Stores Equipment	393	none					0			

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For calendar year of January 1 - December 31.

2

Company Name: **The Willows Utility Company**

3 Indicate your USOA Type of Class: B, C, or D. _____

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*	Cost of Removal*	Salvage Credit*	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)
				(E)	(F)	(G)				
				Retirement of Property						

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For calendar year of January 1 - December 31,

Company Name: The Willows Utility Company

Indicate your USOA Type of Class: B, C, or D.

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)
44 Tools, Shop and Garage Equipment	394 none						0			
45 Laboratory Equipment	395 none						0			
46 Power-operated Equipment	396 none						0			
47 Communication Equipment	397 none						0			
48 Miscellaneous Equipment	398 none						0			
49 Other Tangible Property	399 none						0			
50 Total Water Utility Plant In Service	Totals	0	0	0	0	0	0	0		0
				(Total to Pages 4 & 9)			(Total to Pg.8)	(Total to Pg. 8 & Pg. W-1)		

- 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:

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For the calendar year of January 1 - December 31, 2015

Company Name: The Willows Utility Company

PUMP INFORMATION

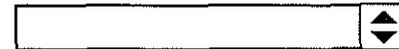
Pump Manufacturer (a)	Type of Pump (i.e., High Service, Well, Standby, etc.) (b)	Capacity (c)	Date Installed (d)	Date of Last Motor Replacement (e)	Date of Last Pump Replacement (f)
3 Made by ABS - Submersible Centerfical		200,000 Day	6/1/14		
4					
5					
6					
7					
8					
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10					
11					
12					



(To be used when filing under seal.)

WELL INFORMATION

Description of Wells (a)	Well ID#/ Location (b)	Well ID#/ Location (c)	Well ID#/ Location (d)	Well ID#/ Location (e)
4 Year Constructed	1966			
5 Type of Construction				
6 Type and Depth of Casing	Steel			
7 Depth and Diameter of Well	1,800' - 8' Casting			
8 Yield of Well in Gallons per day <u>Chemicals</u>	175,000/Day			
9 Type -	Continual Liquid			
10 Annual Cost -	Appr. \$12,000			
11 Annual Quantity -	Unknown - Prior years stock used			



(To be used when filing under seal.)

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		155			155
5		1			1
6		30			30
7 Other Customers:					
8					0
9					0
10 Total in Use by Customers		186	0	0	186
11 Not in Use: (i.e., Inventory)					
12					0
13					0
14 Total Meters		186	0	0	186

STORAGE FACILITIES

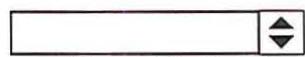
Type of Storage (i.e., Pneumatic, Ground, Standpipes, Elevated Tanks, etc.) (a)	Construction Material (b)	Last Date Painted if Applicable (indicate interior or exterior) (c)	Capacity (d)
15 Steel Tank Appr. 70' High			
16			
17			
18			
19			

2 Company Name: The Willows Utility Company

1 For the calendar year of January 1 - December 31, 2015

Page W-7

 Indicates formula cell(s)



(To be used when filing under seal.)

WATER MAINS (measurement in feet)

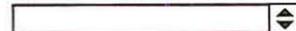
	Kind of Pipe (i.e., Cast Iron, Galvanized, iron, PVC, etc.) (a)	Diameter of Pipe (b)	Total at Beginning of Year (c)	Total Additions During the Year (d)	Total Removed or Abandoned During the Year (e)	Total at End of Year (f)
3	Plastic	4'	12,000			12,000
4						0
5						0
6						0
7						0
8						0
9						0
10						0
11						0
12						0
13						0
14						0
15						0
16	Total Mains		12,000	0	0	12,000

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)
	<u>In Use:</u>				
15	Water / PVC and Copper	12,000			12,000
16					0
17					0
18					0
	<u>For Future Use:</u>				
19					0
20					0
21					0
22					0
23	Total of All Services	12,000	0	0	12,000

1
2 Company Name: The Willows Utility Company
For the calendar year of January 1 - December 31, 2015

Indicates formula cell(s)



(To be used when filing under seal.)

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	Total Revenues (From Page S-2)	\$ 17,956
	<u>Operating Expenses</u>	
4	Salaries & Wages (From Pg. 6)	\$ -
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses (From Pg. S-3)	\$ 16,927
8	Billing Expenses	
9	Supplies and Expenses	
10	Transportation Expenses	
11	Rent Expense	
12	Insurance Expense	
13	Outside Services Employed (e.g., Legal, Accounting, etc.) (From Pg. 7)	\$ -
14	Regulatory Commission Expenses	
15	Depreciation Expense (From Pg. S-4)	\$ -
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)	\$ -
20	Other Expenses	
21	Total Operating Expenses	\$ 16,927
22	Net Income (LOSS) - (A negative number indicated by () represents a loss.)	\$ 1,029

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



(To be used when filing under seal.)

2 Company Name: The Willows Utility 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		No. of Gallons Sold (000's Omitted) (d)	Revenue Amount (e)
	Beginning of Year (b)	End of Year (c)		
<i>Flat Rate Sales</i>				
3 Residential - Single Family	3		XXXX	\$ 100
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes	182		XXXX	\$ 17,756
6 Commercial	1		XXXX	\$ 100
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	186	0	XXXX	\$ 17,956
<i>Metered Sales Based on Gallon Usage</i>				
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	\$ -
<i>Tariffed Operating Revenues</i>				
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)				\$ 17,956
<i>Non-Tariffed Revenues</i>				
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)				\$ 17,956
				(Totals to Pg. 1, Pg. S-1)

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



(To be used when filing under seal.)

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

1

For the calendar year of January 1 - December 31, 2015

2 Company Name: The Willows Utility Company

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

	Description (a)	Amount (b)
	<u>Plant Operations Expenses</u>	
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	\$ 8,280
9	Utility Bills	
10	Chemicals	
11	Sludge Hauling Expenses	\$ 1,250
12	Effluent Testing Expenses	\$ 750
13	Other Plant Operations Expenses	\$ 6,647
14	Total Plant Operations Expenses	\$ 16,927
		<i>(Total to Pg. S-1)</i>
	<u>Tax Expenses</u>	
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	\$ -
		<i>(Total to Pg. S-1)</i>

Indicates formula cell(s)

(To be used when filing under seal.) ▲▼

1
2 Company Name: The Willows Utility Company

3 Indicate your USOA Type of Class: B, C or D.

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)
				Retirement of Property						
<i>Intangible Plant</i>										
4 Organization	301	301					0			
5 Franchise and Consents	302	302					0			
6 Miscellaneous Intangible Plant	303	303					0			
<i>Land & Structures</i>										
7 Land and Land Rights	none	310					0			
8 Structures and Improvements	none	311					0			
<i>Collection Plant</i>										
9 Land and Land Rights	350	none					0			
10 Structures and Improvements	351	none					0			
11 Collection Sewer - Force	352.1	352.1					0			
12 Collection Sewer - Gravity	352.2	352.2					0			
13 Other Collection Plant Facilities	353	353					0			
14 Services to Customers	354	354					0			
15 Flow Measuring Devices	355	355					0			
<i>Pumping Plant</i>										
16 Land and Land Rights	360	none					0			
17 Structures and Improvements	361	none					0			
18 Receiving Wells and Pump Pits	362	362					0			
19 Other Pumping Equipment	363	363					0			
<i>Treatment & Disposal</i>										
20 Land and Land Rights	370	none					0			
21 Structures and Improvements	371	none					0			
22 Oxidation Lagoon	none	372					0			
23 Treatment & Disposal Equipment	372	373					0			

1
2 Company Name: **The Willows Utility Company**

3 Indicate your USOA Type of Class: B, C or D.

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)
				Retirement of Property						
24 Sewer Collection (Septic) Tanks	372.1	373.1					0			
25 Plant Sewer	373	374					0			
26 Outfall Sewer Lines	374	375					0			
27 Other Treatment & Disposal Plant Equipment	375	376					0			
General Plant										
28 Land and Land Rights	389	none					0			
29 Structures and Improvements	390	none					0			
30 Office Furniture and Equipment	391	391					0			
31 Office Computer & Electronic Equipment	391.1	391.1					0			
32 Transportation Equipment	392	392					0			
33 Other General Equipment	none	393					0			
34 Stores Equipment	393	none					0			
35 Tools, Shop and Garage Equipment	394	none					0			
36 Laboratory Equipment	395	none					0			
37 Power-operated Equipment	396	none					0			
38 Communication Equipment	397	none					0			
39 Miscellaneous Equipment	398	none					0			
40 Total Sewer Utility Plant In Service	Totals		0	0	0	0	0	0		0
				(Total to Pages 4 & 8)			(Total to Pg. 8)		(Total to Pg. 8 & Pg. S-1)	

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 "G", use additional sheets.

Comments:

1

For calendar year of January 1 - December 31,

2

Company Name: **The Willows Utility Company**

3 Indicate your USOA Type of Class: B, C or D.

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)
				Retirement of Property						

1

2 Company Name: The Willows Utility Company

GENERAL INFORMATION

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

Active Sludge with Polishing Filters

4 What is the designed capacity of each treatment facility?

100,000 per day

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

50%

6 Did the company pump and haul the sludge? Y N If not, provide the hauling provider information in the Sludge section below.

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

Sludge Hauler takes it to Springfield MO SW Plant

8 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.

Blower motor, electrical panel,

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	10,850 apprx of transite pipe	10 Inch	10,850	0	0	10,850
11	Gravity:					0
12						0
13						0

LIFT STATIONS

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
14	ABS Centrifical Station	Treatment Plant Lot		132 gal/min	
15					
16					
17					
18					
19					

SLUDGE

(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 (Include Extra Charges)
20						
21						
22						
23						
24						
					Total Cost	\$ -

 Indicates a formula cell



Company Name The Willows Utility 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 Texas }

County Of Dallas }

ss:

Paul Liechty makes oath and says that
Name of Affiant (Company Official/Representative)

s/he is Vice - President
Official Title of the Affiant (Company Official/Representative)

of Willows Utility Co
Exact Legal Title or Name of the Respondent (Certificated Company Name)

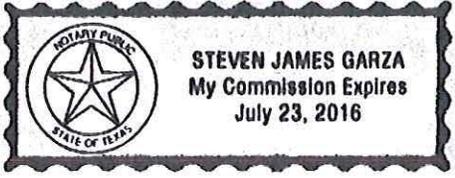
and is located at P.O. Box 140099 Dallas, TX 75214
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has 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.

from January 1, 2015, to and including December 31, 2015
Month/Day Year Month/Day Year

[Signature]
Signature of Affiant (Company Official/Representative)
(If electronic signatures are used, you must use "/s/" before the name.)

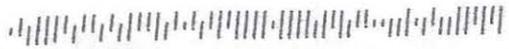
Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,
this 15th day of July, 2016.
My Commission expires: July 23, 2016



[Signature]
Signature of Notary Public
(If electronic signatures are used, you must use "/s/" before the name.)

Missouri Revised Statutes § 392.210 or §393.140

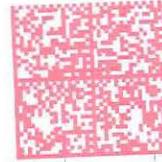
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