

# Roy-L Utilities, Inc.

## 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, 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

*(To be used when filing under seal.)*

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

2 **Company Name:** Roy-L Utilities, Inc.

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

3 **Company Mailing Address:** 366 Hwy F

4 **Company Street Address:** High Hill, MO 63350

5 **Company Phone Number:** 636-358-6150

6 **Company E-mail Address:** 5rocks@windstream.net

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

7a	<u>Marie Rock / Operator</u>	_____
	Name/Title	Name/Title
7b	<u>366 Hwy F</u>	_____
	Mailing Address	Mailing Address
7c	_____	_____
	Street Address	Street Address
7d	<u>High Hill MO 63350</u>	_____
	City State Zip	City State Zip
7e	<u>636-358-6150</u>	_____
	Telephone Number	Telephone Number
7f	<u>5rocks@windstream.net</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)


	**	MO Jurisdictional	**	**	Total Company	**
<b>Water Revenues</b>						
9 Total Operating Revenues (From Pg. W-2, Line 22)		\$ 16,132.50			\$ 16,132.50	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -				
11 <b>TOTAL REVENUES</b> (From Pg. W-2, line 26)		\$ 16,132.50			\$ 16,132.50	


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

	**	MO Jurisdictional	**	**	Total Company	**
<b>Sewer Revenues</b>						
12 Total Operating Revenues (From Pg. S-2, Line 22)		\$ 13,675.00			\$ 13,675.00	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -				
14 <b>TOTAL REVENUES</b> (From Pg. S-2, Line 26)		\$ 13,675.00			\$ 13,675.00	

(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**

Company Name: **Roy-L Utilities, Inc.**

**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)
Common	20,000	\$ 5.00	1,350	\$ 6,750
				\$ -
				\$ -
				\$ -
				\$ -
<b>Total Value</b>				<b>\$ 6,750</b>

**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)
Jean Longstreet 366 Hwy F High Hill, MO 63350	1,350
<b>Total Number of Votes Held by Above</b>	<b>1,350</b>
<b>Total Number of Votes of All Securities with Voting Rights</b>	

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
Jean Longstreet	President
Marie Rock	Secretary

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: Roy-L Utilities, Inc.

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.)*

3 Meter reader \$755.65

4 Chloine Reader \$578.75

5 Computer \$1,568.03

6 Trencher rental and Water line repair \$5,205

7 Hydro Services \$1,625

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*(To be used when filing under seal.)*



1


For the calendar year of January 1 - December 31, **2015**2 Company Name: **Roy-L Utilities, Inc.****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)		\$ 47,221	
4	LESS: Water Depreciation Reserve (From Pg. W-5)		\$ 7,395	
5	Net Water Plant in Service (Line 3 <b>MINUS</b> Line 4) (From Pg. W-5)		\$ 39,826	
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)		\$ 40,363	
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$ 2,283	
12	Net Sewer Plant in Service (Line 10 <b>MINUS</b> Line 11) (From Pg. S-4)		\$ 38,080	
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			
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)			
20	Other Assets			
21	<b>Total Assets*</b>		<b>\$ 77,906</b>	

\* **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.)



2 Company Name: **Roy-L Utilities, Inc.****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)		\$ 6,750	
4	Retained Earnings		\$ 10,752	
5	Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9)		\$ 58,336	
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)		\$ 2,165	
10	LESS: Water Amortization of Contributions In Aid of Construction (From Page 8, line 23)		\$ 97	
11	Net Water Contributions In Aid of Construction (i.e., Line 9 <b>MINUS</b> Line 10)		\$ 2,068	
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 <b>MINUS</b> 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	<b>Total Equity and Liabilities*</b>		<b>\$ 77,906</b>	

\* Total Equity and Liabilities should balance with Total Assets on Pg. 4 (see instructions).

Difference between Equity &amp; 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.)

1 2

Company Name: **Roy-L Utilities, Inc.**

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

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**Page 6**

*(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.

2  
1  
Company Name:

Roy-L Utilities, Inc.

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

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
Marie Rock	\$ 11,025		\$ 11,025	
Jean Longstreet	\$ 324		\$ 972	
Lews Accounting	\$ 105		\$ 105	
James Christian	\$ 300			
City of Montgomery			\$ 657	
Dale Brower Digging	\$ 350		\$ 350	
Hydro Services	\$ 176		\$ 1,000	
Willman Fencing			\$ 215	
Christian Disposal			\$ 244	
Michaelson Plumbing			\$ 1,290	
Alan Rock	\$ 325			
Keith Rock	\$ 295		\$ 300	
Warren Professional Services	\$ 720		\$ 1,800	
<b>Total</b>	<b>\$ 13,620</b>	<b>\$ -</b>	<b>\$ 17,958</b>	<b>\$ -</b>
	(Total to Pg. W-1)		(Total to Pg. S-1)	

(To be used when filing under seal.)

Company Name: **Roy-L Utilities, Inc.****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>	\$ 2,165	
4 <b>PLUS:</b> Additions During the Year <i>(Please provide a detailed explanation.)</i>		
5		
6		
7		
8		
9 <b>Total Additions</b>	\$ -	\$ -
10 <b>LESS:</b> 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 <b>Total Deductions</b>	\$ -	\$ -
16 Balance at End of Year	\$ 2,165	\$ -
	<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 ▼

**Distribution Method**

(a)	Water (b)	Sewer (c)
18 Balance of Amortization at First of Year <i>(not Total of CIAC line 3)</i>	\$ -	
19 <b>Total Contributions in Aid at End of Year</b> <i>(see above)</i>	\$ 2,165	\$ -
20 <b>Total Plant in Service at End of Year</b> <i>(From Pg. W-5 or S-4)</i>	\$ 47,221	\$ 40,363
21 Percentage Contributions to Plant	4.58%	0.00%
22 <b>Total Depreciation Expense</b> <i>(From Pg. W-5 or S-4)</i>	\$ 2,109	\$ 1,592
23 <b>Total Amortization of Contributions</b> <i>(To Pg. W-1, S-1)</i>	\$ 97	\$ -
24 Balance at End of Year	\$ 97	\$ -
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

**OR****Attached Method**

(a)	Water (b)	Sewer (c)
25 Balance of Amortization at First of Year <i>(not Total of CIAC Line 3)</i>		
26 <b>Total Amortization of Contributions</b> <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.)

**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, Address, 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 (i)	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	Bank Loan	HNB Bank PO Box 471 Bwling Green, MO 63334 573-324-6100	6/16/14	\$ 70,336	5.00%	fixed	Monthly	\$ 58,336.00		6/16/24	N	\$ 2,794	\$ 1,397	\$ 1,397
4														
5														
6														
7														
8														
9	<b>Total</b>							\$ 58,336.00	\$ -			\$ 2,794	\$ 1,397	\$ 1,397
								(Totals to Page 5)					(Total to Pg. W-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.

1

For the calendar year of January 1 - December 31, **2015**2 Company Name: **Roy-L Utilities, Inc.****WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	<b>Total Revenues</b> <i>(From Pg. W-2)</i>	\$ 16,133
	<b><u>Operating Expenses</u></b>	
4	Salaries & Wages <i>(From Pg. 6)</i>	\$ -
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses <i>(From Pg. W-3, Line 12)</i>	\$ 13,235
8	Billing Expenses	
9	Supplies and Expenses	\$ 402
10	Transportation Expenses	
11	Rent Expense	
12	Insurance Expense	\$ 535
13	Outside Services Employed <i>(e.g., Legal, Accounting, etc.) (From Pg.7)</i>	\$ 13,620
14	Regulatory Commission Expenses	\$ 323
15	Uncollectible Expenses	
16	Depreciation Expense <i>(From Pg. W-5, Line 49)</i>	\$ 2,109
17	Amoritization of Contributions in Aid of Construction <i>(From Page 8)</i>	\$ (97)
18	Amortization Expense	
19	Tax Expenses <i>(e.g., Property, State, Federal, etc.) (From Pg. W-3, Lines 13-19)</i>	\$ 221
20	Interest Expense <i>(From Pg. 9)</i>	\$ 1,397
21	Other Expenses	\$ 709
22	<b>Total Operating Expenses</b>	\$ 32,453
23	<b>Net Income (LOSS)</b> - <i>(A negative number indicated by ( ) represents a loss.)</i>	\$ (16,321)

 Indicates a link to another worksheet within workbook

 Indicates formula cell(s)



*(To be used when filing under seal.)*


**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)		
<u>Unmetered Sales of Water</u>					
3	Residential - Single Family	33	32	XXXX	\$ 6,547
4	Residential - Apartments			XXXX	
5	Residential - Mobile Homes			XXXX	
6	Commercial			XXXX	
7	Other Sales to Public Authorities			XXXX	
8	Other			XXXX	
9	<b>Total Unmetered Sales</b>	<b>33</b>	<b>32</b>		<b>\$ 6,547</b>
<u>Metered Sales of Water</u>					
10	5/8" Meter	28	28	2,645,000	\$ 9,463
11	3/4" Meter				
12	1" Meter				
13	1 1/2" Meter				
14	2" Meter				
15	Other				
16	<b>Total Metered Sales</b>	<b>28</b>	<b>28</b>	<b>2,645,000</b>	<b>\$ 9,463</b>
<u>Tariffed Operating Revenues</u>					
17	Late Payment Fees				\$ 93
18	Returned Check Fees				\$ 30
19	Inspection Fees				
20	Reconnect Fees				
21	Other Revenue				
22	<b>Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)</b>				<b>\$ 16,133</b>
<u>Non Tariffed Revenues</u>					
23	Rent Income				
24	Other Income, (e.g., from Merchandising, Jobbing & Contract Work, etc.)				
25	<b>Total Non-Tariffed Revenues (To Pg. 1, Line 10)</b>				<b>\$ -</b>
26	<b>Total Revenues * (To Pg. 1, Line 11)</b>				<b>\$ 16,133</b>
					(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, **2015**

2 Company Name: **Roy-L Utilities, Inc.**

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

Description of Expenses (a)	Amount (b)
<b><u>Plant Operations Expenses</u></b>	
3 Repairs of Water Plant - Pump Repair	
4 Repairs of Water Plant - Well Repair	
5 Repairs of Water Plant - Water Line Repair	\$ 5,205
6 Repairs of Water Plant - Equipment Repair	
7 Repairs of Water Plant - Other	
8 Fuel or Power Purchases for Pumping ( <i>i.e., Electric Bills, etc.</i> )	\$ 2,189
9 Chemicals	\$ 463
10 Water Testing Expenses	
11 Other Plant Operations Expenses	\$ 5,378
12 <b>Total Plant Operations Expenses</b>	<b>\$ 13,235</b>
	(Total to Page W-1)
<b><u>Tax Expenses</u></b>	
13 Tax Expense - Property Taxes	\$ 221
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 <b>Total Tax Expenses</b>	<b>\$ 221</b>
	(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.)

1  
2 Company Name: Roy-L Utilities, Inc.  
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	▼
SERVICE MONTHS (Number of gallons pumped per <u>month</u> .) (a)	SOURCE OF SUPPLY (Please name <u>each</u> 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	200,635				200,635	
FEBRUARY	307,373				307,373	
MARCH	780,337				780,337	
APRIL	114,600				114,600	
MAY	176,400				176,400	
JUNE	193,900				193,900	
JULY	278,500				278,500	
AUGUST	383,900				383,900	
SEPTEMBER	670,700				670,700	
OCTOBER	745,500				745,500	
NOVEMBER	956,500				956,500	
DECEMBER	597,400				597,400	
Totals for Year	5,405,745	0	0	0	5,405,745	

18 Maximum Quantity Supplied to the System in Any One Day: unknown Minimum: unknown

19 Range of Pressure in the Mains as Measured at the Highest Point on System: 25-40 psi

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.)

1

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

2

Company Name: **Roy-L Utilities, Inc.**3 Indicate your USOA Type of Class: **B, C, or D.** **C****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)
<u><b>Intangible Plant</b></u>												
4	Organization	301						0				0
5	Franchise and Consents	302						0				0
6	Miscellaneous Intangible Plant	303						0				0
<u><b>Source of Supply Plant</b></u>												
7	Land and Land Rights	310	1,644					1,644				0
8	Structures and Improvements	311	23,758					23,758	403	2.50%	594	997
9	Collecting & Impounding Reservoirs	312	5,727					5,727	72	2.50%	143	215
10	Lake, River, and Other Intakes	313						0				0
11	Wells and Springs	314						0				0
12	Infiltration Galleries and Tunnels	315						0				0
13	Supply Mains	316						0				0
14	Other Water Source Plant	317						0				0
<u><b>Pumping Plant</b></u>												
15	Land and Land Rights	320						0				0
16	Structures and Improvements	321	450					450	105	2.50%	11	116
17	Boiler Plant Equipment	322						0				0
18	Other Power Production Equipment	323	780					780	234	10.00%	78	312
19	Submersible Electric Pumping	325.1	3,416					3,416	2,003	10.00%	342	2,345
20	High Service or Booster Pumps	325.2						0				0
21	Diesel Pumping Equipment	326						0				0
22	Hydraulic Pumping Equipment	327						0				0
23	Other Pumping Equipment	328						0				0

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

2

Company Name: **Roy-L Utilities, Inc.**3 Indicate your USOA Type of Class: **B, C, or D.** **C****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							
<u><b>Water Treatment Plant</b></u>												
24	Land and Land Rights	330						0				0
25	Structures and Improvements	331						0				0
26	Water Treatment Equipment	332	2,450					2,450	1,341	10.00%	245	1,586
<u><b>Transmission &amp; Distribution Plant</b></u>												
27	Land and Land Rights	340						0				0
28	Structures and Improvements	341	200					200	30	2.50%	5	35
29	Distribution Reservoirs & Standpipes	342						0				0
30	Transmission & Distribution Mains	343						0				0
31	Fire Mains	344						0				0
32	Services	345	2,295					2,295	99	2.50%	57	156
33	Meters	346	2,877	813				3,690		10.00%	328	328
34	Meter Installations	347	405					405		2.00%	8	8
35	Hydrants	348						0				0
36	Other Transmission & Distribution Plant	349						0				0
<u><b>General Plant - (Class B&amp;C are Same)</b></u>		B & C	D									
37	Land and Land Rights	389	370					0				0
38	Structures and Improvements	390	371					0				0
39	Office Furniture and Equipment	391	372	102				102	128	20.00%	20	148
40	Office Computer & Electronic Equipment	391.1	372.1	588	1,363			1,951	735	20.00%	254	989
41	Transportation Equipment	392	373					0				0
42	Other General Equipment	none	379					0				0
43	Stores Equipment	393	none	53				53	46	14.30%	8	54

1

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

2

Company Name: **Roy-L Utilities, Inc.**3 Indicate your USOA Type of Class: **B, C, or D.** **C****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)
44 Tools, Shop and Garage Equipment	394	none					0				0
45 Laboratory Equipment	395	none					0				0
46 Power-operated Equipment	396	none	300				300	90	5.00%	15	105
47 Communication Equipment	397	none					0				0
48 Miscellaneous Equipment	398	none					0				0
49 Other Tangible Property	399	none					0				0
50 Total Water Utility Plant In Service	<b>Totals</b>	45,045	2,176	0	0	0	47,221	5,286		2,109	7,395
				(Total to Pages 4 & 9)			(Total to Pg.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:

1  
2

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

Company Name: **Roy-L Utilities, Inc.**

**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)
5 HP C22253	Booster Pump	120 gal / Min	7/1/05	unknown	unknown
Pump in well unknown					

(To be used when filing under seal.)

Company Name: **Roy-L Utilities, Inc.****WELL INFORMATION**

<b>Description of Wells</b>  <b>(a)</b>	<b>Well ID#/ Location</b>	<b>Well ID#/ Location</b>	<b>Well ID#/ Location</b>	<b>Well ID#/ Location</b>
	Well #1			
	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
Year Constructed	Unknown			
Type of Construction	Unknown			
Type and Depth of Casing	Unknown			
Depth and Diameter of Well	Unknown			
Yield of Well in Gallons per day	Unknown			
<b><u>Chemicals</u></b>				
Type -	Chlorine			
Annual Cost -	\$ 305.73			
Annual Quantity -	Approx 99 gal			

(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	<u>Residential:</u>	5/8"	28				
4						28	
5						0	
6						0	
7							
8						0	
9						0	
10		<u>Other Customers:</u>					0
11							0
12							0
13	0						
14	<b>Total in Use by Customers</b>		28	0	0	28	
15	<u>Not in Use:</u> (i.e., Inventory)						
16						0	
17						0	
18	<b>Total Meters</b>		28	0	0	28	

**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				
16				
17				
18				
19				

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

15	Rolled Poly and PVC - 3/4"	61			61
16					0
17					0
18					0
	<u>For Future Use:</u>				
19					0
20					0
21					0
22					0
23	<b>Total of All Services</b>	61	0	0	61

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

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: **Roy-L Utilities, Inc.**

**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	<b>Total Revenues</b> <i>(From Page S-2)</i>	\$ 13,675
	<b><u>Operating Expenses</u></b>	
4	Salaries & Wages <i>(From Pg. 6)</i>	\$ -
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses <i>(From Pg. S-3)</i>	\$ 1,893
8	Billing Expenses	
9	Supplies and Expenses	\$ 402
10	Transportation Expenses	
11	Rent Expense	
12	Insurance Expense	\$ 285
13	Outside Services Employed <i>(e.g., Legal, Accounting, etc.) (From Pg. 7)</i>	\$ 17,958
14	Regulatory Commission Expenses	\$ 377
15	Depreciation Expense <i>(From Pg. S-4)</i>	\$ 1,592
16	Amoritization of Contributions in Aid of Construction <i>(From Pg. 8)</i>	
17	Amortization Expense	
18	Tax Expenses <i>(From Pg. S-3)</i>	\$ 194
19	Interest Expense <i>(From Pg. 9)</i>	\$ 1,397
20	Other Expenses	\$ 339
21	<b>Total Operating Expenses</b>	\$ 24,437
22	<b>Net Income (Loss)</b> - <i>(A negative number indicated by ( ) represents a loss.)</i>	\$ (10,762)

 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: **Roy-L Utilities, Inc.****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)		
<u><b>Flat Rate Sales</b></u>					
3	Residential - Single Family	57	57	XXXX	\$ 13,582
4	Residential - Apartments			XXXX	
5	Residential - Mobile Homes			XXXX	
6	Commercial			XXXX	
7	Other Sales to Public Authorities			XXXX	
8	Other			XXXX	
9	<b>Total Unmetered Sales</b>	<b>57</b>	<b>57</b>	<b>XXXX</b>	<b>\$ 13,582</b>
<u><b>Metered Sales Based on Gallon Usage</b></u>					
10	Residential - Single Family				
11	Residential - Apartments				
12	Residential - Mobile Homes				
13	Commercial				
14	Other Sales to Public Authorities				
15	Other				
16	<b>Total Metered Sales</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>
<u><b>Tariffed Operating Revenues</b></u>					
17	Late Payment Fees				\$ 93
18	Returned Check Fees				
19	Inspection Fees				
20	Reconnect Fees				
21	Other Revenue				
22	<b>Total Operating Revenues</b> (From Tariffed Services)(To Pg. 1, Line 12)				<b>\$ 13,675</b>
<u><b>Non-Tariffed Revenues</b></u>					
23	Rent Income				
24	Other Income (e.g., from Merchandising, Jobing & Contract Work, etc.)				
25	<b>Total Non-Tariffed Revenues</b> (To Pg. 1, Line 13)				<b>\$ -</b>
26	<b>Total Revenues</b> * (To Pg. 1, Line 14)				<b>\$ 13,675</b>
(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.)

1

For the calendar year of January 1 - December 31, **2015**2 Company Name: **Roy-L Utilities, Inc.****SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

Description (a)	Amount (b)
<b><u>Plant Operations Expenses</u></b>	
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	
10 Chemicals	\$ 483
11 Sludge Hauling Expenses	
12 Effluent Testing Expenses	\$ 1,000
13 Other Plant Operations Expenses	\$ 410
14 <b>Total Plant Operations Expenses</b>	<b>\$ 1,893</b>
	<i>(Total to Pg. S-1)</i>
<b><u>Tax Expenses</u></b>	
15 Tax Expense - Property Taxes	\$ 194
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 <b>Total Tax Expenses</b>	<b>\$ 194</b>
	<i>(Total to Pg. S-1)</i>

 Indicates formula cell(s)


(To be used when filing under seal.)

Company Name: **Roy-L Utilities, Inc.**

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)	Reserve Balance at END of Year (I-E-F+G+K) (L)
				Retirement of Property							
<u>Intangible Plant</u>											
4 Organization	301	301					0				0
5 Franchise and Consents	302	302					0				0
6 Miscellaneous Intangible Plant	303	303					0				0
<u>Land &amp; Structures</u>											
7 Land and Land Rights	none	310					0				0
8 Structures and Improvements	none	311					0				0
<u>Collection Plant</u>											
9 Land and Land Rights	350	none	1,064				1,064				0
10 Structures and Improvements	351	none					0				0
11 Collection Sewer - Force	352.1	352.1					0				0
12 Collection Sewer - Gravity	352.2	352.2					0				0
13 Other Collection Plant Facilities	353	353					0				0
14 Services to Customers	354	354					0				0
15 Flow Measuring Devices	355	355					0				0
<u>Pumping Plant</u>											
16 Land and Land Rights	360	none					0				0
17 Structures and Improvements	361	none					0				0
18 Receiving Wells and Pump Pits	362	362					0				0
19 Other Pumping Equipment	363	363					0				0
<u>Treatment &amp; Disposal</u>											
20 Land and Land Rights	370	none					0				0
21 Structures and Improvements	371	none					0				0
22 Oxidation Lagoon	none	372	34,528				34,528	691	4.00%	1,381	2,072
23 Treatment & Disposal Equipment	372	373					0				0

Company Name: **Roy-L Utilities, Inc.**

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)	Reserve Balance at END of Year (I-E-F+G+K) (L)
					Retirement of Property							
24 Sewer Collection (Septic) Tanks	372.1	373.1	3,250					3,250				0
25 Plant Sewer	373	374						0				0
26 Outfall Sewer Lines	374	375						0				0
27 Other Treatment & Disposal Plant Equipment	375	376						0				0
<u>General Plant</u>												
28 Land and Land Rights	389	none						0				0
29 Structures and Improvements	390	none						0				0
30 Office Furniture and Equipment	391	391	98					98		10.00%	10	10
31 Office Computer & Electronic Equipment	391.1	391.1	588	784				1,372		20.00%	196	196
32 Transportation Equipment	392	392	51					51		10.00%	5	5
33 Other General Equipment	none	393						0				0
34 Stores Equipment	393	none						0				0
35 Tools, Shop and Garage Equipment	394	none						0				0
36 Laboratory Equipment	395	none						0				0
37 Power-operated Equipment	396	none						0				0
38 Communication Equipment	397	none						0				0
39 Miscellaneous Equipment	398	none						0				0
40 Total Sewer Utility Plant In Service	Totals		39,579	784	0	0	0	40,363	691		1,592	2,283
			(Total to Pages 4 & 8)					(Total to 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:

2 Company Name: **Roy-L Utilities, Inc.**

**GENERAL INFORMATION**

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

Lagoon

4 What is the designed capacity of each treatment facility?

Unknown

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

Unknown

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.)?

Retained in the lagoon

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.

None

**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
11	Gravity:		Unknown	0	0	#VALUE!
12						0
13						0


**LIFT STATIONS**

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
14					
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	N/A					
21						
22						
23						
24						
					Total Cost	\$ -

 Indicates a formula cell



For the calendar year January 1 - December 31, 2015

Company Name Roy-L Utilities, Inc.

### 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 }  
County Of Montgomery } ss:

Marie Rock makes oath and says that  
Name of Affiant (Company Official/Representative)

s/he is Operator  
Official Title of the Affiant (Company Official/Representative)

of Roy-L Utilities, Inc.  
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at 366 Hwy F High Hill, MO 63350 636-358-6150,  
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

/s/ Marie Rock  
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 12th day of April, 2016.  
My Commission expires: 31-Mar, 2017

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

Missouri Revised Statutes § 392.210 or §393.140

See the Instructions for more information to complete this page.