

## Grisham, Jennifer

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**From:** Grisham, Jennifer  
**Sent:** Wednesday, September 14, 2016 2:29 PM  
**To:** 'skyler@communitiesinfo.com'  
**Cc:** Reinhart, Sandra  
**Subject:** The Willows Utility Company, BMAR-2017-0046 (S) & BMAR-2017-0047 (W)  
**Attachments:** Willows Utility Company\_Water and Sewer\_ Response Review\_Deficient.pdf

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; 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 has been attached, which outlines the items that were previously required to be addressed. See below for a complete listing of each deficiency to be addressed.

1. On page 8, CIAC should only be entered if the money was contributed customers, otherwise, the amount should be \$0.
2. The Plant Operations Expenses amount on page S-1 line 7 should match the amount from page S-3 line 14. Please check the total on page S-3 and correct the entry.
3. The Book Cost of Plant Retired on page S-4 lines 17 and 29 should be \$0 since there was \$0 in the Plant Reserve at Beginning of Year. Since new utility plant was added in 2015, the Annual Depreciation Rate % and Depreciation Expense columns should also be completed.
4. The plant Operations Expenses amount on page W-1 line 17 should match the amount from page W-3 line 12. Please check the total on page W-3 and correct the entry.
5. On page W-4, the number of gallons of water used for the months of August through December are reported as N/A. Please provide an explanation for this notation.
6. Please verify that the Total Assets on page 4 line 21 are equal to the Total Liabilities and Owners Equity on page 5 line 21.

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 number below to ensure proper entry into the system. An updated Verification page attesting to the new/updated information is also required.

Since the original due date of September 6, 2016 has passed, the extended due date on which your resubmission is required to be provided is **October 4, 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 by email or at the phone number listed below.

**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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