

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**

January 1 - December 31, 2018

FILED²

JUN 25 2019

Missouri Public
Service Commission

This filing is required pursuant to Commission Rules 4 CSR 240-10.145 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 (CONFIDENTIAL / Filed Under Seal)**
For this filing to be considered confidential, additional submission of materials is required pursuant to Commission Rule 4 CSR 240-2.135.

Excel Issued Date: 12/05/2018

Revised:

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2018

1
 2 **Company Name:** The Willows Utility Company
 2a **Parent Company Name:** _____
(if applicable)
 3 **Company Mailing Address:** 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074
 4 **Company Street Address:** 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074
 5 **Company Phone Number:** 314-736-4672
 6 **Company E-mail Address:** jcox@cswrgroup.com

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

7a	<u>Josiah Cox / President</u>	<u>Phil W. Macias/CFO</u>
	<u>Name/Title</u>	<u>Name/Title</u>
7b	<u>500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074</u>	<u>500 Northwest Plaza Drive, Suite 500</u>
	<u>Mailing Address</u>	<u>Mailing Address</u>
7c	<u>Street Address</u>	<u>Street Address</u>
7d	<u>St. Ann MO 63074</u>	<u>St. Ann MO 63074</u>
	<u>City State Zip</u>	<u>City State Zip</u>
7e	<u>314-736-4672</u>	<u>314-736-4672</u>
	<u>Telephone Number</u>	<u>Telephone Number</u>
7f	<u>jcox@cswrgroup.com</u>	<u>pmacias@cswrgroup.com</u>
	<u>E-mail Address</u>	<u>E-mail Address</u>

8 **Provide the Total Company and gross intrastate Operating Revenues (i.e., Missouri Jurisdictional) for Calendar Year 2018.**

(BOTH COLUMNS MUST BE COMPLETED)

Water Revenues	**	MO Jurisdictional	**	**	Total Company	**
9 Total Operating Revenues (From Pg. W-2, Line 22)		\$ 6,848			\$ 6,848	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -			\$ -	
11 TOTAL REVENUES (From Pg. W-2, line 26)		\$ 6,848			\$ 6,848	

(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)		\$ 19,437			\$ 19,437	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -			\$ -	
14 TOTAL REVENUES (From Pg. S-2, Line 26)		\$ 19,437			\$ 19,437	

(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.)

(To be used when filing under seal)

1 For the calendar year of January 1 - December 31, 2018

2 Company Name: The Willows Utility 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.

n/a

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.)

7 Engineering and survey expense in preparation for plant purchase and upgrade - \$48,659.39

8	0
9	0
10	0
11	0
12	0
13	0
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	

(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, 2018

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)		\$ -	
6	Water Materials and Supplies		\$ -	
7	Water Construction Work in Progress		\$ 28,779	
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)		\$ -	
13	Sewer Materials and Supplies			
14	Sewer Construction Work in Progress		\$ 56,178	
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.)		\$ 6,688	
20	Other Assets		\$ -	
21	Total Assets*		\$ 91,645	

* 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.)

1

For the calendar year of January 1 - December 31, 2018

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
EQUITY AND LIABILITIES

	Account Description (a)		Amount (b)	
3	Capital Stock (From Page 2)	\$	-	
4	Retained Earnings	\$	(18,172)	
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 24)	\$	-	
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 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	\$	109,817	
21	Total Equity and Liabilities*	\$	91,645	

* 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.)

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.)

1
 2 Company Name: **The Willows Utility Company**
 For the calendar year of January 1 - December 31, 2018

	Name and Title (a)	Payroll Charged To:			
		Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
3					
4					
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)		

Page 6

 Indicates formula cell(s)

 (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 Company Name: The Willows Utility Company

1 For the calendar year of January 1 - December 31, 2018

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
3 IT - Nitor	\$ 188		\$ 63	
4	\$ -		\$ -	
5	\$ -		\$ -	
6	\$ -		\$ -	
7	\$ -		\$ -	
8	\$ -		\$ -	
9	\$ -		\$ -	
10	\$ -		\$ -	
11	\$ -		\$ -	
12	\$ -		\$ -	
13	\$ -		\$ -	
14	\$ -		\$ -	
15	\$ -		\$ -	
16	\$ -		\$ -	
17	\$ -		\$ -	
18	\$ -		\$ -	
19 Total	\$ 188	\$ -	\$ 63	\$ -
	<i>(Total to Pg. W-1)</i>		<i>(Total to Pg. S-1)</i>	

Indicates formula cell(s)

(To be used when filing under seal.)

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		
7		
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 ▼

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	0.00%	0.00%
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)
25 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.)

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 (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 Note Payable	0	1/0/00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	1/0/00	1/0/00	\$ -	\$ -	\$ -
4													
5													
6													
7													
8													
9 Total							\$ -	\$ -			\$ -	\$ -	\$ -

Company Name: The Willows Utility Company

For the calendar year of January 1 - December 31, 2018

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, 2018

2 Company Name: The Willows Utility Company**WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	Total Revenues (From Pg. W-2)	\$ 6,848
	<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)	\$ 33,155
8	Billing Expenses	\$ 3,355
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)	\$ 188
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, Line 20)	\$ -
20	Interest Expense (From Pg. 9)	\$ -
21	Other Expenses	\$ -
22	Total Operating Expenses	\$ 36,698
23	Net Income (Loss) - (A negative number indicated by () represents a loss.)	\$ (29,849)

 Indicates a link to another worksheet within workbook

 Indicates formula cell(s)

1
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)		
<u>Unmetered Sales of Water</u>				
3 Residential - Single Family	120	112	XXXX	\$ 6,694
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	120	112		\$ 6,694
<u>Metered Sales of Water</u>				
10 5/8" Meter	0	0	0	\$ -
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 Total Metered Sales	0	0	0	\$ -
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				\$ -
18 Returned Check Fees				\$ -
19 Inspection Fees				
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 154
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)				\$ 6,848
<u>Non Tariffed Revenues</u>				
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)				\$ 6,848
				(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)

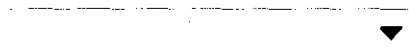
(To be used when filing under seal.)

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	\$ 2,833
6 Repairs of Water Plant - Equipment Repair	\$ -
7 Repairs of Water Plant - Other	\$ 800
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ -
9 Chemicals	\$ 1,352
10 Water Testing Expenses	\$ 315
11 Other Plant Operations Expenses	\$ 27,854
12 Total Plant Operations Expenses	\$ 33,155
<i>(Total to Page W-1)</i>	
<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	\$ -
<i>(Total to Pg. W-1)</i>	

Indicates a link to another worksheet within workbook

Indicates formula cell(s)



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: **The Willows Utility Company**

For the calendar year of January 1 - December 31, 2018

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 month.) (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	100,000	0			100,000
FEBRUARY	100,000	0			100,000
MARCH	100,000	0			100,000
APRIL	100,000	0			100,000
MAY	100,000	0			100,000
JUNE	100,000	0			100,000
JULY	100,000	0			100,000
AUGUST	100,000	0			100,000
SEPTEMBER	100,000	0			100,000
OCTOBER	100,000	0			100,000
NOVEMBER	100,000	0			100,000
DECEMBER	100,000	0			100,000
Totals for Year	1,200,000	0	0	0	1,200,000

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, 2018

2 Company Name:

The Willows Utility 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)
<u>Intangible Plant</u>											
3 Organization	301						0				0
4 Franchise and Consents	302						0				0
5 Miscellaneous Intangible Plant	303						0				0
<u>Source of Supply Plant</u>											
6 Land and Land Rights	310						0				0
7 Structures and Improvements	311	0					0		2.5%	0	0
8 Collecting & Impounding Reservoirs	312						0				0
9 Lake, River, and Other Intakes	313						0				0
10 Wells and Springs	314	0					0	0	2%	0	0
11 Infiltration Galleries and Tunnels	315						0				0
12 Supply Mains	316	0					0	0	2%	0	0
13 Other Water Source Plant	317						0				0
<u>Pumping Plant</u>											
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	0	4%	0	0
18 Submersible Electric Pumping	325.1	0					0	0	10%	0	0
19 High Service or Booster Pumps	325.2	0					0	0	10%	0	0
20 Diesel Pumping Equipment	326						0				0
21 Hydraulic Pumping Equipment	327						0				0
22 Other Pumping Equipment	328						0				0

1

2 Company Name:

The Willows Utility 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)	Retirement of Property	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>Water Treatment Plant</u>												
23 Land and Land Rights	330						0					0
24 Structures and Improvements	331						0					0
25 Water Treatment Equipment	332	0					0	0	2.9%	0		0
<u>Transmission & Distribution Plant</u>												
26 Land and Land Rights	340						0					0
27 Structures and Improvements	341						0					0
28 Distribution Reservoirs & Standpipes	342	0					0	0	2.5%	0		0
29 Transmission & Distribution Mains	343	0					0	0	2%	0		0
30 Fire Mains	344						0					0
31 Services	345	0					0	0	2.5%	0		0
32 Meters	346	0					0	0	10%	0		0
33 Meter Installations	347	0					0	0	2.5%	0		0
34 Hydrants	348	0					0	0	2%	0		0
35 Other Transmission & Distribution Plant	349						0					0
<u>General Plant - (Class B&C are Same)</u>												
36 Land and Land Rights	B & C 389	D 370					0					0
37 Structures and Improvements	390	371					0					0
38 Office Furniture and Equipment	391	372	0				0	0	5%	0		0
39 Office Computer & Electronic Equipment	391.1	372.1	0				0	0	14.3%	0		0
40 Transportation Equipment	392	373					0					0
41 Other General Equipment	none	379					0					0
42 Stores Equipment	393	none					0					0

1
2 Company Name:

The Willows Utility 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	0	6.7%	0	0	
47 Miscellaneous Equipment	398 none	0					0	0	5%	0	0	
48 Other Tangible Property	399 none						0				0	
49 Total Water Utility Plant In Service	Totals	0	0	0	0	0	0	0		0	0	
							(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)

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(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 Company Name: The Willows Utility 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							

For the calendar year of January 1 - December 31, 2018

1

2 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 ABS - Submersible Centrifical 4 5 6 7 8 9 10 11 12	Well	200 gpm	6/1/14	6/1/14	6/1/14

1
2 Company Name:

The Willows Utility Company

WELL INFORMATION

3 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	in 1966			
5 Type of Construction	Drilled			
6 Type and Depth of Casing	383' 6" AB			
7 Depth and Diameter of Well	1172' 6" Cast			
8 Yield of Well in Gallons per day	200000			
9 Type -	<u>Chemicals</u> Chlorine			
10 Annual Cost -	1150.33			
11 Annual Quantity -	312 gal			



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>					
4	5/8"	120	0	0	120
5	5/8" 30	30		0	30
6					0
7 <u>Other Customers:</u>					
8	3/4"	1			1
9					0
10 Total in Use by Customers		151	0	0	151
11 <u>Not in Use: (i.e., Inventory)</u>					
12	5/8"	0			0
13					0
14 Total Meters		151	0	0	151

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	unknown	47000 gal
16 0		01/00/00	0
17			
18			
19			

2 Company Name: The Willows Utility Company

1 For the calendar year of January 1 - December 31, 2018

Page W-7

Indicates formula cell(s)

(To be used when filing under seal.)

WATER MAINS (measurement in feet)

Company Name: The Willows Utility Company

	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	-	-			0
5	0	-	-			0
6	0	-	-			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>				
17	Plastic	103	0	0	103
18					0
19					0
20					0
	<u>For Future Use:</u>				
21		0			0
22					0
23					0
24					0
25	Total of All Services	103	0	0	103

For the calendar year of January 1 - December 31, 2018

Indicates formula cell(s)

(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, 2018

2 Company Name: The Willows Utility Company

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	Total Revenues (From Page S-2)	\$ 19,437
	<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)	\$ 39,570
8	Billing Expenses	\$ 2,957
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)	\$ 63
14	Regulatory Commission Expenses	\$ -
15	Depreciation Expense (From Pg. S-4)	\$ -
16	Amortization 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	\$ 42,589
22	Net Income (Loss) - (A negative number indicated by () represents a loss.)	\$ (23,152)

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

(To be used when filing under seal.)

1

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)		
<u>Flat Rate Sales</u>				
3 Residential - Single Family	3	112	XXXX	\$ 19,359
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes	120		XXXX	
6 Commercial	1	1	XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	124	113	XXXX	\$ 19,359
<u>Metered Sales Based on Gallon Usage</u>				
10 Residential - Single Family				
11 Residential - Apartments	0			\$ -
12 Residential - Mobile Homes	0			
13 Commercial				
14 Other Sales to Public Authorities				
15 Other				
16 Total Metered Sales	0	0	0	\$ -
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				\$ -
18 Returned Check Fees				\$ -
19 Inspection Fees				\$ -
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 78
22 Total Operating Revenues (From Tariffed Services)(To Pg. 1, Line 12)				\$ 19,437
<u>Non-Tariffed Revenues</u>				
23 Rent Income				
24 Other Income (e.g., from Merchandising, Jobbing & Contract Work, etc.)				
25 Total Non-Tariffed Revenues (To Pg. 1, Line 13)				\$ -
26 Total Revenues * (To Pg. 1, Line 14)				\$ 19,437
				(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, 2018

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	\$ 3,838
5 Repairs of Sewer Plant - Treatment Repair	\$ 506
6 Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 102
7 Repairs of Sewer Plant - Equipment Repair	\$ -
8 Repairs of Sewer Plant - Other	\$ -
9 Utility Bills	\$ -
10 Chemicals	\$ 2,363
11 Sludge Hauling Expenses	\$ 7,750
12 Effluent Testing Expenses	\$ 1,489
13 Other Plant Operations Expenses	\$ 23,522
14 Total Plant Operations Expenses	\$ 39,570
<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**

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>											
3 Organization	301	301					0				0
4 Franchise and Consents	302	302					0				0
5 Miscellaneous Intangible Plant	303	303					0				0
<u>Land & Structures</u>											
6 Land and Land Rights	none	310					0				0
7 Structures and Improvements	none	311					0				0
<u>Collection Plant</u>											
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	0	0	2%	0	0
11 Collection Sewer - Gravity	352.2	352.2	0	0	0	0	0	0	2%	0	0
12 Other Collection Plant Facilities	353	353					0				0
13 Services to Customers	354	354	0	0	0	0	0	0	2%	0	0
14 Flow Measuring Devices	355	355					0				0
<u>Pumping Plant</u>											
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
18 Other Pumping Equipment	363	363	0	0	0	0	0	0	10%	0	0
<u>Treatment & Disposal</u>											
19 Land and Land Rights	370	none					0				0
20 Structures and Improvements	371	none	0	0	0	0	0	0	3.7%	0	0
21 Oxidation Lagoon	none	372	0	0	0	0	0	0	4%	0	0
22 Treatment & Disposal Equipment	372	373	0	0	0	0	0	0	5%	0	0

Company Name: **The Willows Utility 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	0	0		0	0	2.5%	0	0	
25 Outfall Sewer Lines	374	375	0	0	0	0		0	0	2%	0	0	
26 Other Treatment & Disposal Plant Equipment	375	376						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	0	0		0	0	5%	0	0	
30 Office Computer & Electronic Equipment	391.1	391.1	0	0	0	0		0	0	14.3%	0	0	
31 Transportation Equipment	392	392						0				0	
32 Other General Equipment	none	393						0				0	
33 Stores Equipment	393	none	0	0	0	0		0	0	4%	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	0	0		0	0	6.7%	0	0	
38 Miscellaneous Equipment	398	none						0				0	
39 Total Sewer Utility Plant In Service	Totals		0	0	0	0		0	0			0	
								(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:

1
2

For calendar year of January 1 - December 31, 2018

Company Name: The Willows Utility 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							

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.

Activated sludge w/ Polishing Filter

4 What is the designed capacity of each treatment facility?

100000 gpd

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

50%

SLUDGE

6 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
Blackburn Brothers Inc.	2721 W. North St, Springfield MO 65803	5+ hauls	32,000	0.24	\$ 7,750
					\$ -
					\$ -
					\$ -
					\$ -
Total Cost					\$ 7,750

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

Certified location

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.

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	0			0
11 Gravity:					0
12 Transite	10"	10,850			10,850
13 0	0	0			0

LIFT STATIONS

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

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 Missouri }

County Of St. Louis }

ss:

Phil W. Macias makes oath and says that
Name of Affiant (Company Official/Representative)

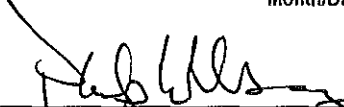
s/he is Chief Financial Officer
Official Title of the Affiant (Company Official/Representative)

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

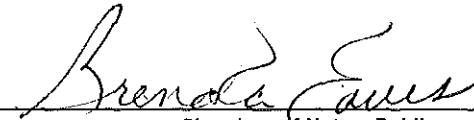
and is located at 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074
Address and Telephone Number of the Affiant (Company Official/Representative)

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, 2018, to and including December 31, 2018
Month/Day Year Month/Day Year


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 24th day of June, 2019.
My Commission expires: 01/31/2021


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

13443468
Notary Public Commission Number

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PO ZIP Code 63074	Scheduled Delivery Date (MM/DD/YY) 06/25/19	Postage \$ 25.80	
Date Accepted (MM/DD/YY) 06/24/19	Scheduled Delivery Time <input type="checkbox"/> 10:30 AM <input checked="" type="checkbox"/> 3:00 PM <input type="checkbox"/> 12 NOON	Insurance Fee \$	COD Fee \$
Time Accepted 1252	10:30 AM Delivery Fee \$	Return Receipt Fee \$	Live Animal Transportation Fee \$
Special Handling/Fragile \$	Sunday/Holiday Premium Fee \$	Total Postage & Fees \$ 25.80	
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