

Elm Hills Utility Operating Company, Inc.

Company Full Certificated Name

Do not abbreviate; include any Commission approved AKA/DBA/Fictitious Name, if applicable.

WATER and/or SEWER ANNUAL REPORT

FILED

SMALL COMPANY

MAY 17 2019

(Fewer than 8,000 customers)

Missouri Public
Service Commission

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

January 1 - December 31, 2018

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.

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

1
2 **Company Name:** Elm Hills Utility Operating Company, Inc.
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 Josiah Cox / President
Name/Title
7b 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074
Mailing Address
7c _____
Street Address
7d St. Ann MO 63074
City State Zip
7e 314-736-4672
Telephone Number
7f jcox@cswrgroup.com
E-mail Address

Phil W. Macias/CFO
Name/Title
500 Northwest Plaza Drive, Suite 500
Mailing Address

Street Address
St. Ann MO 63074
City State Zip
314-736-4672
Telephone Number
pmacias@cswrgroup.com
E-mail Address

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)		\$ 31,382			\$ 31,382	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -			\$ -	
11 TOTAL REVENUES (From Pg. W-2, line 26)		\$ 31,382			\$ 31,382	

(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)		\$ 121,992			\$ 121,992	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -			\$ -	
14 TOTAL REVENUES (From Pg. S-2, Line 26)		\$ 121,992			\$ 121,992	

(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, 2018

Company Name: Elm Hills Utility Operating Company, 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	372,728	\$ 1.00	372,728	\$ 372,728
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Value				\$ 372,728

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)
Central States Water Resources	372,728
	-

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
President	Josiah Cox
0	0
	0

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: Elm Hills Utility Operating Company, Inc.

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 Capital Improvements - \$1,839,571.00

8 Acquisition Cost for new sewer plants - \$3,804.00

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10 0

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(To be used when filing under seal.)

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

2 Company Name: Elm Hills Utility Operating Company, 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)	\$ 18,436
4	LESS: Water Depreciation Reserve (From Pg. W-5)	\$ 5,833
5	Net Water Plant in Service (Line 3 MINUS Line 4)	\$ 12,603
6	Water Materials and Supplies	\$ -
7	Water Construction Work in Progress	
8	Water Plant Held for Future Use	\$ 438,860
9	Water Plant Acquisition Adjustment	
10	Sewer Plant in Service (From Pg. S-4)	\$ 16,700
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)	\$ 7,016
12	Net Sewer Plant in Service (Line 10 MINUS Line 11)	\$ 9,684
13	Sewer Materials and Supplies	
14	Sewer Construction Work in Progress	\$ 1,400,712
15	Sewer Plant Held for Future Use	
16	Sewer Plant Acquisition Adjustment	
17	Other Plant	
18	Cash	\$ 56,860
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)	\$ 17,335
20	Other Assets	\$ 101,114
21	Total Assets*	\$ 2,037,169

* 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: Elm Hills Utility Operating Company, 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)		\$ 372,728	
4	Retained Earnings		\$ (236,052)	
5	Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9)		\$ 1,507,141	
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.)		\$ 129,052	
20	Other Liabilities		\$ 264,300	
21	Total Equity and Liabilities*		\$ 2,037,169	

* 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.)

1	For the calendar year of January 1 - December 31, 2010
2	Company Name: <u>Elm Hills Utility Operating Company, Inc.</u>

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

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19 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.

Company Name: **Elm Hills Utility Operating Company, Inc.**

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

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Page 7

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
Bank Fees - American Bank	\$ 61		\$ 61	
Engineering Consult - 21 Design	\$ 497		\$ 497	
Legal Services - Brydon, Swearngen & England	\$ 9,624		\$ 9,624	
Auditing & Accounting - Mueller Prost	\$ 6,605		\$ 6,605	
IT - Nitor,	\$ 9,344		\$ 9,344	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
0	\$ -		\$ -	
Total	\$ 26,132	\$ -	\$ 26,132	\$ -
	(Total to Pg. W-1)		(Total to Pg. S-1)	

Indicates formula cell(s)

(To be used when filing under seal.)

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>	\$ 457,296	\$ 1,313,061
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	Fresh Start Ventures, LLC	1/1/16	\$ 1,250,000	14.00%	Fixed	Monthly	\$ 1,507,141	\$ -	12/17/38	No	\$ 97,324	\$ 48,662	\$ 48,662
4													
5													
6													
7													
8													
9 Total							\$ 1,507,141.38	\$ -			\$ 97,324	\$ 48,662	\$ 48,662
							(Totals to Page 5)					(Total to Pg. W-1)	
												(Total to Pg. S-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, 2018

2 Company Name: Elm Hills Utility Operating Company, Inc.**WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	Total Revenues <i>(From Pg. W-2)</i>	\$ 31,382
	<u>Operating Expenses</u>	
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>	\$ 43,913
8	Billing Expenses	\$ 12,693
9	Supplies and Expenses	\$ -
10	Transportation Expenses	\$ -
11	Rent Expense	\$ -
12	Insurance Expense	\$ -
13	Outside Services Employed <i>(e.g. Legal, Accounting, etc.) (From Pg.7)</i>	\$ 26,132
14	Regulatory Commission Expenses	\$ 369
15	Uncollectible Expenses	\$ 576
16	Depreciation Expense <i>(From Pg. W-5, Line 49)</i>	\$ -
17	Amortization of Contributions in Aid of Construction <i>(From Page 8)</i>	\$ -
18	Amortization Expense	
19	Tax Expenses <i>(e.g., Property, State, Federal, etc.) (From Pg. W-3, Line 20)</i>	\$ 839
20	Interest Expense <i>(From Pg. 9)</i>	\$ 48,662
21	Other Expenses	\$ -
22	Total Operating Expenses	\$ 133,183
23	Net Income (Loss) - <i>(A negative number indicated by () represents a loss.)</i>	\$ (101,802)

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

1

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

2 Company Name: Elm Hills Utility Operating Company, Inc.**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	28	25	XXXX	\$ 10,287
4 Residential - Apartments	58	56	XXXX	
5 Residential - Mobile Homes	33	33	XXXX	
6 Commercial	4	5	XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	123	119		\$ 10,287
<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	\$ 20,575
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				\$ 489
18 Returned Check Fees				\$ -
19 Inspection Fees				
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 30
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)				\$ 31,382
<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)				\$ 31,382
(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, 2018

2 Company Name: Elm Hills Utility Operating Company, Inc.

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	\$ 4,479
6 Repairs of Water Plant - Equipment Repair	\$ -
7 Repairs of Water Plant - Other	\$ -
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 3,741
9 Chemicals	\$ 7
10 Water Testing Expenses	\$ 694
11 Other Plant Operations Expenses	\$ 34,992
12 Total Plant Operations Expenses	\$ 43,913
	(Total to Page W-1)
<u>Tax Expenses</u>	
13 Tax Expense - Property Taxes	\$ 839
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	\$ 839
	(Total to Pg. W-1)

- ☐ 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: **Elm Hills Utility Operating Company, Inc.**

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	0			
	(b)	(c)	(d)	(e)	
JANUARY	1,346,200	0			1,346,200
FEBRUARY	1,220,100	0			1,220,100
MARCH	630,500	0			630,500
APRIL	561,000	0			561,000
MAY	685,100	0			685,100
JUNE	685,700	0			685,700
JULY	833,800	0			833,800
AUGUST	948,000	0			948,000
SEPTEMBER	786,200	0			786,200
OCTOBER	63,800	0			63,800
NOVEMBER	0	0			0
DECEMBER	0	0			0
Totals for Year	7,760,400	0	0	0	7,760,400

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

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

(To be used when filing under seal.)

2 Company Name:

Elm Hills Utility Operating Company, Inc.

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	14,603	68,396	0	0		82,999	2,000		0	2,000
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	56,356	0	0		56,356				0
7 Structures and Improvements	311						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
11 Infiltration Galleries and Tunnels	315						0				0
12 Supply Mains	316						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
18 Submersible Electric Pumping	325.1						0				0
19 High Service or Booster Pumps	325.2	0	16,280				16,280				0
20 Diesel Pumping Equipment	326						0				0
21 Hydraulic Pumping Equipment	327						0				0
22 Other Pumping Equipment	328						0				0

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2 Company Name:

Elm Hills Utility Operating Company, Inc.

WATER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT

WATER UTILITY PLANT IN SERVICE											
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>Water Treatment Plant</u>											
3 Land and Land Rights	330						0				0
4 Structures and Improvements	331						0				0
5 Water Treatment Equipment	332						0				0
<u>Transmission & Distribution Plant</u>											
6 Land and Land Rights	340						0				0
7 Structures and Improvements	341	1,135	5,755	0	0		6,890	1,135	2%	0	1,135
8 Distribution Reservoirs & Standpipes	342		41,842				41,842				0
9 Transmission & Distribution Mains	343		205,268				205,268				0
10 Fire Mains	344	898	0	0	0		898	898	2%	0	898
11 Services	345	1,800	0	0	0		1,800	1,800	2.5%	0	1,800
12 Meters	346						0				0
13 Meter Installations	347						0				0
14 Hydrants	348						0				0
15 Other Transmission & Distribution Plant	349						0				0
<u>General Plant - (Class B&C are Same)</u>											
	B & C	D									
16 Land and Land Rights	389	370					0				0
17 Structures and Improvements	390	371					0				0
18 Office Furniture and Equipment	391	372					0				0
19 Office Computer & Electronic Equipment	391.1	372.1					0				0
20 Transportation Equipment	392	373					0				0
21 Other General Equipment	none	379					0				0
22 Stores Equipment	393	none					0				0

1

For calendar year of January 1 - December 31, 2018

2 Company Name:

Elm Hills Utility Operating Company, Inc.

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)
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		44,963				44,963				0
47 Miscellaneous Equipment	398	none						0				0
48 Other Tangible Property	399	none						0				0
49 Total Water Utility Plant In Service	Totals		18,436	438,860	0	0	0	457,296	5,833		0	5,833
								(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)

(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

For calendar year of January 1 - December 31, 2018

2 Company Name:

Elm Hills Utility Operating Company, Inc.

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							

1

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

2 Company Name:

Elm Hills Utility Operating Company, 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)
3 unknown	0	0	1/0/00	1/0/00	1/0/00
4					
5					
6					
7					
8					
9					
10					
11					
12					

1

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

2 Company Name:

Elm Hills Utility Operating Company, Inc.**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 1972			
5	Type of Construction	Submersible			
6	Type and Depth of Casing	273' deep steel			
7	Depth and Diameter of Well	605' - 6"			
8	Yield of Well in Gallons per day	90000			
	<u>Chemicals</u>				
9	Type -	Chlorine			
10	Annual Cost -				
11	Annual Quantity -				



(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)
Residential:	unmetered	123	0	0	123
					0
					0
Other Customers:	0	0			0
					0
					0
Total in Use by Customers		123	0	0	123
Not in Use: (i.e., Inventory)	unmetered	4			4
					0
					0
Total Meters		127	0	0	127

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)
Hydropneumatic	Metal	in 2018	8000 gal
0	0	01/00/00	0

Company Name:

Elm Hills Utility Operating Company, Inc.

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

☐ 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	unknown	-	-			0
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		0	0	0	0

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)
17	<u>In Use:</u>				
18	0	0	0	0	0
19					0
20					0
21	<u>For Future Use:</u>				
22		0			0
23					0
24					0
25	Total of All Services	0	0	0	0

Company Name: **Elm Hills Utility Operating Company, Inc.**

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

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

2 Company Name: Elm Hills Utility Operating Company, Inc.

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	Total Revenues (From Page S-2)	\$ 121,992
	<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)	\$ 106,552
8	Billing Expenses	\$ 12,693
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)	\$ 26,132
14	Regulatory Commission Expenses	\$ 3,240
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)	\$ 839
19	Interest Expense (From Pg. 9)	\$ 48,662
20	Other Expenses	\$ -
21	Total Operating Expenses	\$ 198,117
22	Net Income (LOSS) - (A negative number indicated by () represents a loss.)	\$ (76,125)

☐ 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: Elm Hills Utility Operating Company, 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>Flat Rate Sales</u>					
3	Residential - Single Family			XXXX	
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	0	0	XXXX	\$ -
<u>Metered Sales Based on Gallon Usage</u>					
10	Residential - Single Family	145	211		\$ 119,822
11	Residential - Apartments	126	117		\$ -
12	Residential - Mobile Homes	33	33		
13	Commercial				
14	Other Sales to Public Authorities				
15	Other				
16	Total Metered Sales	304	361	0	\$ 119,822
<u>Tariffed Operating Revenues</u>					
17	Late Payment Fees				\$ 1,999
18	Returned Check Fees				\$ -
19	Inspection Fees				\$ -
20	Reconnect Fees				\$ -
21	Other Revenue				\$ 170
22	Total Operating Revenues (From Tariffed Services)(To Pg. 1, Line 12)				\$ 121,992
<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)				\$ 121,992
					(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: Elm Hills Utility Operating Company, Inc.

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	\$ 162
5	Repairs of Sewer Plant - Treatment Repair	\$ 2,722
6	Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 7,493
7	Repairs of Sewer Plant - Equipment Repair	\$ -
8	Repairs of Sewer Plant - Other	\$ -
9	Utility Bills	\$ 10,377
10	Chemicals	\$ -
11	Sludge Hauling Expenses	\$ 614
12	Effluent Testing Expenses	\$ 2,139
13	Other Plant Operations Expenses	\$ 83,045
14	Total Plant Operations Expenses	\$ 106,552
		(Total to Pg. S-1)
	<u>Tax Expenses</u>	
15	Tax Expense - Property Taxes	\$ 839
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	\$ 839
		(Total to Pg. S-1)

☐ Indicates formula cell(s)

(To be used when filing under seal.)

1
2

For calendar year of January 1 - December 31, 2018

Company Name: Elm Hills Utility Operating Company, Inc.

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		43,749				43,749				0
11	Collection Sewer - Gravity	352.2	352.2						0				0
12	Other Collection Plant Facilities	353	353						0				0
13	Services to Customers	354	354						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		12,219				12,219				0
<u>Treatment & Disposal</u>													
19	Land and Land Rights	370	none	9,684	92,562				102,246				0
20	Structures and Improvements	371	none		164,105				164,105				0
21	Oxidation Lagoon	none	372						0				0
22	Treatment & Disposal Equipment	372	373		938,763				938,763				0

Company Name: **Elm Hills Utility Operating Company, Inc.****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	6,516	0	0	0		6,516	6,516	2.5%	0	6,516
25	Outfall Sewer Lines	374	375	500	0	0	0		500	500	2%	0	500
26	Other Treatment & Disposal Plant Equipment	375	376						0				0
<u>General Plant</u>													
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
30	Office Computer & Electronic Equipment	391.1	391.1						0				0
31	Transportation Equipment	392	392						0				0
32	Other General Equipment	none	393						0				0
33	Stores Equipment	393	none						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		44,963				44,963				0
38	Miscellaneous Equipment	398	none						0				0
39	Total Sewer Utility Plant In Service	Totals		16,700	1,296,361	0	0	0	1,313,061	7,016		0	7,016
									(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)

* 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.

(To be used when filing under seal.)

Comments:

1
2

For calendar year of January 1 - December 31, 2018

Company Name: Elm Hills Utility Operating Company, Inc.

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

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

2 Company Name: Elm Hills Utility Operating Company, Inc.**GENERAL INFORMATION**

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

3 Cell Lagoon (MOU) -- Extended Aeration (SPV)

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

SLUDGE6 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
Hanks Pumps & Septic Serv, LLC	1950 W Timber Ridge Dr, Sedalia, MO	0	3,000	0.20	\$ 614
		0	-		-
		0	-		-
					\$ -
					\$ -
Total Cost					\$ 614

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

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	PVC	8"	11,900			11,900
11	Gravity:					0
12	Clay (MOU)	8"	5,079			5,079
13	PVC (SPV)	2"-4"	2,031			2,031

LIFT STATIONS

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

☐ Indicates a formula cell

(To be used when filing under seal.)

For the calendar year January 1 - December 31, 2018

Company Name: Elm Hills Utility Operating Company, 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 St. Louis } ss:

makes oath and says that

Name of Affiant (Company Official/Representative)

s/he is

Official Title of the Affiant (Company Official/Representative)

of

Elm Hills Utility Operating Company, Inc.

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 15th day of May, 2019

My Commission expires:

1/31/2021

BRENDA EAVES
Notary Public, Notary Seal
State of Missouri
St Charles County
Commission # 13443468
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

Missouri Revised Statutes § 392.210 or §393.140

See the Instructions for more information to complete this page.

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