

Hillcrest 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

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.



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

2 **Company Name:** Hillcrest Utility Operating Company, Inc.

2a **Parent Company Name:** Central States Water Ressources, LLC
(if applicable)

3 **Company Mailing Address:** 500 Northwest Plaza Drive, Suite 500

4 **Company Street Address:** 500 Northwest Plaza Drive

5 **Company Phone Number:** 314-736-4672

6 **Company E-mail Address:** N/A

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>Jack Chalfant / CFO</u>
	<u>Name/Title</u>	<u>Name/Title</u>
7b	<u>Mailing Address</u>	<u>Mailing Address</u>
7c	<u>500 Northwest Plaza Drive, Suite 500</u>	<u>500 Northwest Plaza Drive, Suite 500</u>
	<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>jchalfant@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 2015.

(BOTH COLUMNS MUST BE COMPLETED)

	**	MO Jurisdictional	**	**	Total Company	**
Water Revenues						
9 Total Operating Revenues (From Pg. W-2, Line 22)		\$ 20,610.24			\$ 20,610.24	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -				
11 TOTAL REVENUES (From Pg. W-2, line 26)		\$ 20,610.24			\$ 20,610.24	

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

	**	MO Jurisdictional	**	**	Total Company	**
Sewer Revenues						
12 Total Operating Revenues (From Pg. S-2, Line 22)		\$ 29,447.26			\$ 29,447.26	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -				
14 TOTAL REVENUES (From Pg. S-2, Line 26)		\$ 29,447.26			\$ 29,447.26	

(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: **Hillcrest 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)
Preferred Stock	282,280	\$ 1.00	282,280	\$ 282,280
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Value				\$ 282,280

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	282,280
	</

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

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: Hillcrest Utility Operating Company, 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 Acquisition of Hillcrest in March of 2015 (\$81,395)

4 Replace water tank; upgrade well house, water lines and water meters (\$576,841)

5 Sewer facilities and treatment methodology brought into compliance with EPA guidelines (\$627,441)

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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: Hillcrest 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)		\$ 195,386	
4	LESS: Water Depreciation Reserve (From Pg. W-5)		\$ 160,718	
5	Net Water Plant in Service (Line 3 MINUS Line 4) (From Pg. W-5)		\$ 34,668	
6	Water Materials and Supplies		\$ -	
7	Water Construction Work in Progress		\$ 534,721	
8	Water Plant Held for Future Use		\$ -	
9	Water Plant Acquisition Adjustment		\$ 27,805	
10	Sewer Plant in Service (From Pg. S-4)		\$ 241,350	
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$ 172,544	
12	Net Sewer Plant in Service (Line 10 MINUS Line 11) (From Pg. S-4)		\$ 68,806	
13	Sewer Materials and Supplies		\$ -	
14	Sewer Construction Work in Progress		\$ 551,562	
15	Sewer Plant Held for Future Use		\$ -	
16	Sewer Plant Acquisition Adjustment		\$ 53,590	
17	Other Plant		\$ -	
18	Cash		\$ 15,866	
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)		\$ 2,201	
20	Other Assets		\$ 14,525	
21	Total Assets*		\$ 1,303,744	

* 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, **2015**
 2 Company Name: **Hillcrest 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)		\$ 282,280	
4	Retained Earnings		\$ (32,915)	
5	Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9)		\$ 1,044,345	
6	Short-Term Debt (banks, etc.- less than 1 year) (From Pg. 9)		\$ 10,000	
7	Water Customer Deposits		\$ -	
8	Water Advances for Construction		\$ -	
9	Water Contributions In Aid of Construction (From Pg. 8, Line 16)		\$ 20,384	
10	LESS: Water Amortization of Contributions In Aid of Construction (From Page 8, line 23)		\$ 12,205	
11	Net Water Contributions In Aid of Construction (i.e., Line 9 MINUS Line 10)		\$ 8,179	
12	Sewer Customer Deposits		\$ -	
13	Sewer Advances for Construction		\$ -	
14	Sewer Contributions In Aid of Construction (From Pg. 8, Line 16)		\$ 106,424	
15	LESS: Sewer Amortization of Contributions In Aid of Construction (From Page 8, line 23)		\$ 82,783	
16	Net Sewer Contributions In Aid of Construction (i.e., Line 14 MINUS Line 15)		\$ 23,641	
17	Deferred Taxes - ITC		\$ -	
18	Deferred Taxes - Other		\$ -	
19	Accounts Payable; (Amounts owed to other parties; other than debt listed above.)		\$ 444	
20	Other Liabilities		\$ (32,230)	
21	Total Equity and Liabilities*		\$ 1,303,744	

* 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.)

Name and Title (a)	Payroll Charged To:				Capitalized Payroll (e)
	Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)		
Not Applicable	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	\$ -	-
	(Total to Pa. W&T)				(Total to Pa. S-T)

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.

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
Bank Fees (checks)	\$ 90		\$ 90	
Engg Consultants (21-Design;Wastewater surveying)	\$ 225		\$ 225	
Legal Fees (Brydon, Swearingen & England + The Beckemeier Law Firm... rate case)	\$ 595		\$ 595	
IT (Nitor Strategy - stop/start web forms)	\$ 100		\$ 100	
Total	\$ 1,009	\$ -	\$ 1,009	\$ -
	(Total to Pg. W-1)		(Total to Pg. S-1)	

Indicates formula cell(s)

(To be used when filing under seal.)

Company Name: **Hillcrest Utility Operating Company, 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>	\$ 20,384	\$ 106,424
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	\$ 20,384	\$ 106,424
		<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>	\$ 11,428	\$ 79,664
19	Total Contributions in Aid at End of Year <i>(see above)</i>	\$ 20,384	\$ 106,424
20	Total Plant in Service at End of Year <i>(From Pg. W-5 or S-4)</i>	\$ 195,386	\$ 241,350
21	Percentage Contributions to Plant	10.43%	44.10%
22	Total Depreciation Expense <i>(From Pg. W-5 or S-4)</i>	\$ 7,452	\$ 7,073
23	Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>	\$ 777	\$ 3,119
24	Balance at End of Year	\$ 12,205	\$ 82,783
		<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)

1

2 Company Name:

Hillcrest Utility Operating Company, Inc.

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		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	HC		\$ 1,044,345	HC	Fixed	Monthly	\$ 1,044,345.00	\$ -	N	\$ -	\$ -	\$ -
4 Note Payable Associated Company	First Round CSWR	12/29/15	\$ 10,000				\$ -	\$ 10,000.00	Y	\$ -	\$ -	\$ -
5												
6												
7												
8												
9												
Total							\$ 1,044,345.00	\$ 10,000.00		\$ -	\$ -	\$ -
							(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, **2015**2 Company Name: **Hillcrest Utility Operating Company, Inc.****WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	Total Revenues (From Pg. W-2)	\$ 20,610
	<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)	\$ 22,651
8	Billing Expenses	\$ 6,890
9	Supplies and Expenses	
10	Transportation Expenses	\$ -
11	Rent Expense	\$ -
12	Insurance Expense	\$ 2,981
13	Outside Services Employed (e.g. Legal, Accounting, etc.) (From Pg.7)	\$ 1,009
14	Regulatory Commission Expenses	\$ 2,688
15	Uncollectible Expenses	\$ 1,185
16	Depreciation Expense (From Pg. W-5, Line 49)	\$ 7,452
17	Amortization of Contributions in Aid of Construction (From Page 8)	\$ (777)
18	Amortization Expense	\$ -
19	Tax Expenses (e.g., Property, State, Federal, etc.) (From Pg. W-3, Lines 13-19)	\$ 154
20	Interest Expense (From Pg. 9)	\$ -
21	Other Expenses	\$ (6,675)
22	Total Operating Expenses	\$ 37,558
23	Net Income (Loss) - (A negative number indicated by () represents a loss.)	\$ (16,948)

 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: **Hillcrest 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			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		\$ -
<u>Metered Sales of Water</u>				
10 5/8" Meter	240	240	10,543	\$ 20,557
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 Total Metered Sales	240	240	10,543	\$ 20,557
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				\$ 23
18 Returned Check Fees				\$ -
19 Inspection Fees				\$ -
20 Reconnect Fees				\$ 30
21 Other Revenue				\$ -
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)				\$ 20,610
<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)				\$ 20,610
(Total to Pg. W-1 and Pg. 1)				

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

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

2 Company Name: **Hillcrest 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	\$ 1,037
4	Repairs of Water Plant - Well Repair	
5	Repairs of Water Plant - Water Line Repair	
6	Repairs of Water Plant - Equipment Repair	
7	Repairs of Water Plant - Other	
8	Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 4,560
9	Chemicals	\$ 726
10	Water Testing Expenses	\$ 16,194
11	Other Plant Operations Expenses	\$ 134
12	Total Plant Operations Expenses	\$ 22,651
		(Total to Page W-1)
	<u>Tax Expenses</u>	
13	Tax Expense - Property Taxes	
14	Tax Expense - Payroll Taxes	\$ -
15	Tax Expense - Franchise Taxes	\$ -
16	Tax Expense - Other Taxes	\$ 154
17	Tax Expense - Federal Income Taxes	
18	Tax Expense - State Income Taxes	
19	Tax Expense - Investment Tax Credits	
20	Total Tax Expenses	\$ 154
		(Total to Pg. W-1)

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



(To be used when filing under seal.)

2 Company Name: **Hillcrest Utility Operating Company, Inc.****PUMPING AND PURCHASED WATER STATISTICS**

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

GALLONS PUMPED INTO SYSTEM						
Please indicate measurements given are in gallons or cubic feet by choosing from the dropdown box.						
					Gallons	
3	SERVICE MONTHS (Number of gallons pumped per month.) (a)	SOURCE OF SUPPLY (Please name each source below in columns b-e (i.e., Well #1, etc.)			TOTAL OF ALL METHODS (b+c+d+e=f) (f)	
		Well #1				
		(b)	(c)	(d)		(e)
5	JANUARY				0	
6	FEBRUARY				0	
7	MARCH	1,134,500			1,134,500	
8	APRIL	1,208,100			1,208,100	
9	MAY	1,200,431			1,200,431	
10	JUNE	766,500			766,500	
11	JULY	615,000			615,000	
12	AUGUST	131,000			131,000	
13	SEPTEMBER	1,250,000			1,250,000	
14	OCTOBER	1,249,000			1,249,000	
15	NOVEMBER	1,208,000			1,208,000	
16	DECEMBER	1,151,000			1,151,000	
17	Totals for Year	9,913,531	0	0	9,913,531	
18	Maximum Quantity Supplied to the System in Any One Day:		210,000.00	Minimum:	24,000	
19	Range of Pressure in the Mains as Measured at the Highest Point on System:		52psi			
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.)

Company Name: **Hillcrest Utility Operating Company, Inc.**

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

WATER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT

Account Description (A)	USOA Account. No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+I)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
Intangible Plant											
4 Organization	301						0				0
5 Franchise and Consents	302						0				0
6 Miscellaneous Intangible Plant	303						0				0
Source of Supply Plant											
7 Land and Land Rights	310						0				0
8 Structures and Improvements	311	19,228					19,228	14,868	2.50%	481	15,349
9 Collecting & Impounding Reservoirs	312						0				0
10 Lake, River, and Other Intakes	313						0				0
11 Wells and Springs	314	9,450					9,450	8,458	2.00%	189	8,647
12 Infiltration Galleries and Tunnels	315						0				0
13 Supply Mains	316	1,162					1,162	1,082	2.00%	23	1,105
14 Other Water Source Plant	317						0				0
Pumping Plant											
15 Land and Land Rights	320						0				0
16 Structures and Improvements	321						0				0
17 Boiler Plant Equipment	322						0				0
18 Other Power Production Equipment	323						0				0
19 Submersible Electric Pumping	325.1	14,480					14,480	9,323	10.00%	1,448	10,771
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

1

2

3

For calendar year of January 1 - December 31, **2015**Company Name: **Hillcrest Utility Operating Company, Inc.**

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

WATER UTILITY PLANT IN SERVICE**DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT**

Account Description (A)	USOA Account. No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	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)
							Plant Balance at End of Year (C+D-E) (H)					
<u>Water Treatment Plant</u>												
24 Land and Land Rights	330								0			0
25 Structures and Improvements	331								0			0
26 Water Treatment Equipment	332								0			0
<u>Transmission & Distribution Plant</u>												
27 Land and Land Rights	340								0			0
28 Structures and Improvements	341								0			0
29 Distribution Reservoirs & Standpipes	342	35,958							35,958	31,351	2.50%	899
30 Transmission & Distribution Mains	343	73,593							73,593	45,339	2.00%	1,472
31 Fire Mains	344	0							0			0
32 Services	345	1,335							1,335	1,110	2.50%	33
33 Meters	346	26,260							26,260	35,821	10.00%	2,626
34 Meter Installations	347	500							500	388	2.50%	13
35 Hydrants	348								0			0
36 Other Transmission & Distribution Plant	349	13,420							13,420	5,526	2.00%	268
<u>General Plant - (Class B&C are Same)</u>												
B & C D												
37 Land and Land Rights	389								0			0
38 Structures and Improvements	390								0			0
39 Office Furniture and Equipment	391								0			0
40 Office Computer & Electronic Equipment	391.1								0			0
41 Transportation Equipment	392								0			0
42 Other General Equipment	none								0			0
43 Stores Equipment	393								0			0

Company Name: **Hillcrest Utility Operating Company, Inc.**

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

WATER UTILITY PLANT IN SERVICE **DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT**

Account Description (A)	USOA Account. No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Retirement of Property			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)
				Book Cost of Plant Retired* (E)	Cost of Removal* (F)							
44 Tools, Shop and Garage Equipment	394	none						0				0
45 Laboratory Equipment	395	none						0				0
46 Power-operated Equipment	396	none						0				0
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	Totals		195,386	0	0	0	0	195,386	153,266		7,452	160,718
			(Total to Pages 4 & 9)						(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:

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

Company Name: **Hillcrest 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)
Jacuzzi Turbine	Well	250 gpm	5/20/88	8/30/15	8/10/11

Company Name: **Hillcrest Utility Operating Company, Inc.**

WELL INFORMATION

Description of Wells (a)	Well ID# / Location	Well ID# / Location	Well ID# / Location	Well ID# / Location
	Well #1			
	Hillcrest Subdivision			
	(b)	(c)	(d)	(e)
4 Year Constructed	1973			
5 Type of Construction	Steel			
6 Type and Depth of Casing	Auger Drilled			
7 Depth and Diameter of Well	450' - 8"			
8 Yield of Well in Gallons per day	324,000			
<u>Chemicals</u>				
9 Type -	As required			
10 Annual Cost -				
11 Annual Quantity -				

1

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

2

Company Name: **Hillcrest Utility Operating Company, Inc.****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)
<u>Residential:</u>	5/8"	240			
					240
					0
					0
<u>Other Customers:</u>					
					0
					0
Total in Use by Customers		240	0	0	240
<u>Not in Use: (i.e., Inventory)</u>					
					0
					0
Total Meters		240	0	0	240

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)
Ground level storage	Steel		20,000
Pneumatic	Steel		2,100

Indicates formula cell(s)

(To be used when filing under seal.)

Company Name: Hillcrest Utility Operating Company, Inc.

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)
All PVC	2" - 6"	12,750			12,750 0 0 0 0 0 0 0 0 0 0 0 0
Total Mains		12,750	0	0	12,750

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)
In Use:	240			240
				0
				0
				0
				0
For Future Use:				0
				0
Total of All Services	240	0	0	240

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: **Hillcrest Utility Operating Company, Inc.**

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	Total Revenues <i>(From Page S-2)</i>	\$ 29,447
	<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. S-3)</i>	\$ 31,693
8	Billing Expenses	\$ 6,890
9	Supplies and Expenses	
10	Transportation Expenses	\$ -
11	Rent Expense	\$ -
12	Insurance Expense	\$ 2,981
13	Outside Services Employed <i>(e.g., Legal, Accounting, etc.) (From Pg. 7)</i>	\$ 1,009
14	Regulatory Commission Expenses	\$ 2,688
15	Depreciation Expense <i>(From Pg. S-4)</i>	\$ 7,073
16	Amortization of Contributions in Aid of Construction <i>(From Pg. 8)</i>	\$ (3,119)
17	Amortization Expense	\$ -
18	Tax Expenses <i>(From Pg. S-3)</i>	\$ 154
19	Interest Expense <i>(From Pg. 9)</i>	\$ -
20	Other Expenses	\$ (3,954)
21	Total Operating Expenses	\$ 45,414
22	Net Income (LOSS) - <i>(A negative number indicated by () represents a loss.)</i>	\$ (15,967)

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


 (To be used when filing under seal.)

2 Company Name: **Hillcrest 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	240	240	XXXX	\$ 29,447
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	240	240	XXXX	\$ 29,447
<u>Metered Sales Based on Gallon Usage</u>					
10	Residential - Single Family				
11	Residential - Apartments				
12	Residential - Mobile Homes				
13	Commercial				
14	Other Sales to Public Authorities				
15	Other				
16	Total Metered Sales	0	0	0	\$ -
<u>Tariffed Operating Revenues</u>					
17	Late Payment Fees				
18	Returned Check Fees				
19	Inspection Fees				
20	Reconnect Fees				
21	Other Revenue				
22	Total Operating Revenues (From Tariffed Services)(To Pg. 1, Line 12)				\$ 29,447
<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)				\$ 29,447
(Totals to Pg. 1, Pg. S-1)					

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

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

2 Company Name: **Hillcrest Utility Operating Company, Inc.**

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

	Description (a)	Amount (b)
	<u>Plant Operations Expenses</u>	
3	Contracted Maintenance Expenses	\$ 24,597
4	Repairs of Sewer Plant - Pump Repair	
5	Repairs of Sewer Plant - Treatment Repair	\$ 400
6	Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 22
7	Repairs of Sewer Plant - Equipment Repair	
8	Repairs of Sewer Plant - Other	
9	Utility Bills	\$ 2,367
10	Chemicals	\$ 4,307
11	Sludge Hauling Expenses	
12	Effluent Testing Expenses	
13	Other Plant Operations Expenses	
14	Total Plant Operations Expenses	\$ 31,693
		(Total to Pg. S-1)
	<u>Tax Expenses</u>	
15	Tax Expense - Property Taxes	
16	Tax Expense - Payroll Taxes	
17	Tax Expense - Franchise Taxes	
18	Tax Expense - Other Taxes	\$ 154
19	Tax Expense - Federal Income Taxes	
20	Tax Expense - State Income Taxes	
21	Tax Expense - Investment Tax Credits	
22	Total Tax Expenses	\$ 154
		(Total to Pg. S-1)

 Indicates formula cell(s)



(To be used when filing under seal.)

Hillcrest Utility Operating Company, Inc.

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)	Retirement of Property			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)
				Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)					
<u>Intangible Plant</u>											
4 Organization	301						0				0
5 Franchise and Consents	302						0				0
6 Miscellaneous Intangible Plant	303						0				0
<u>Land & Structures</u>											
7 Land and Land Rights	310						0				0
8 Structures and Improvements	311						0				0
<u>Collection Plant</u>											
9 Land and Land Rights	350						0				0
10 Structures and Improvements	351						0				0
11 Collection Sewer - Force	352.1	57,096					57,096	51,465	2.00%	1,142	52,607
12 Collection Sewer - Gravity	352.2	72,980					72,980	34,239	2.00%	1,460	35,699
13 Other Collection Plant Facilities	353						0				0
14 Services to Customers	354	7,186					7,186	5,421	2.00%	144	5,565
15 Flow Measuring Devices	355						0				0
<u>Pumping Plant</u>											
16 Land and Land Rights	360						0				0
17 Structures and Improvements	361						0				0
18 Receiving Wells and Pump Pits	362						0				0
19 Other Pumping Equipment	363						0				0
<u>Treatment & Disposal</u>											
20 Land and Land Rights	370						0				0
21 Structures and Improvements	371						0				0
22 Oxidation Lagoon	none	91,204					91,204	61,462	4.00%	3,648	65,110
23 Treatment & Disposal Equipment	372	12,184					12,184	12,184	5.00%	609	12,793

Company Name: **Hillcrest Utility Operating Company, Inc.**

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)	Retirement of Property			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)
				Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)					
24 Sewer Collection (Septic) Tanks	372.1	373.1					0				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
General Plant											
28 Land and Land Rights	389	none					0				0
29 Structures and Improvements	390	none					0				0
30 Office Furniture and Equipment	391	391					0				0
31 Office Computer & Electronic Equipment	391.1	391.1					0				0
32 Transportation Equipment	392	392					0				0
33 Other General Equipment	none	393					0				0
34 Stores Equipment	393	none	700				700	700	10.00%	70	770
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	241,350	0	0	0	0	241,350	165,471		7,073	172,544
(Total to Pages 4 & 8)								(Total to Pg. 8)		(Total to Pg. 8 & Pg. S-1)	
								(Total to Pg. 4)		(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.

Comments:

(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, **2015**2 Company Name: **Hillcrest 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.

Aerated Lagoon and MBBR

4 What is the designed capacity of each treatment facility?

68,000

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

90% - 120% (SSO's)

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.)?

Land application

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	4"	1,140			1,140
11	Gravity:					0
12	PVC	8"	11,087	861		11,948
13						0

LIFT STATIONS

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
14	3HP, grinder	South Foresstor Drive	3	29	50
15					
16					
17					
18					
19					

SLUDGE

(If you have more than five (5) hauls during the year, only list the total annual amount.)

	Name of Hauling Co.	Hauling Company's Facility/Location	Date of Haul	No. of Gallons Hauled	Rates Per Gallon	Total Cost of Removal (Include Extra Charges)
20						
21						
22						
23						
24						
Total Cost						\$ -

Indicates a formula cell

For the calendar year January 1 - December 31, 2015
Company Name Hillcrest 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:

JOSIAH COX makes oath and says that
Name of Affiant (Company Official/Representative)

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

of HILLCREST UTILITY OPERATING COMPANY, INC.
Exact Legal Title or Name of the Respondent (Certificated Company Name)

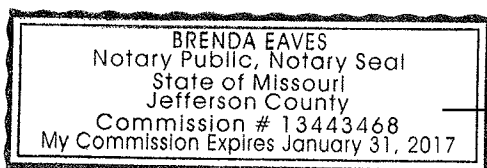
and is located at 500 Northwest Plaza Drive, Suite 500, St. Ann, MO 63074 (314)-736-4672
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

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

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

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,
this 1st day of June, 2016.
My Commission expires: January 31, 2017



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

Missouri Revised Statutes § 392.210 or §393.140

See the Instructions for more information to complete this page.