

Raccoon Creek 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, 2019

This filing is required pursuant to Commission Rules 20 CSR 4240-10.145 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 20 CSR 4240-2.135.

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2019

2 **Company Name:** Raccoon Creek Utility Operating Company, Inc.
 2a **Parent Company Name:** _____
(if applicable)
 3 **Company Mailing Address:** 1650 Des Peres Road, Suite 303 Des Peres, MO 63131
 4 **Company Street Address:** 1650 Des Peres Road, Suite 303 Des Peres, MO 63131
 5 **Company Phone Number:** 314-380-8544
 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>Marty Moore/CFO</u> |
| | Name/Title | Name/Title |
| 7b | <u>1650 Des Peres Road</u> | <u>1650 Des Peres Road</u> |
| | Mailing Address | Mailing Address |
| 7c | <u>1650 Des Peres Road</u> | <u>1650 Des Peres Road</u> |
| | Street Address | Street Address |
| 7d | <u>Des Peres MO 63131</u> | <u>Des Peres MO 63131</u> |
| | City State Zip | City State Zip |
| 7e | <u>314-380-8544</u> | <u>314-380-8544</u> |
| | Telephone Number | Telephone Number |
| 7f | <u>jcox@cswrgroup.com</u> | <u>mmoore@cswrgroup.com</u> |
| | E-mail Address | E-mail Address |

8 Provide the **Total Company and gross intrastate Operating Revenues** (i.e., Missouri Jurisdictional) for Calendar Year 2019.



(BOTH COLUMNS MUST BE COMPLETED)

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

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

| Sewer Revenues | ** | MO Jurisdictional | ** | ** | Total Company | ** |
|---|----|--------------------------|----|----|----------------------|----|
| 12 Total Operating Revenues <i>(From Pg. S-2, Line 22)</i> | | \$ 543,540 | | | \$ 543,540 | |
| 13 Total Non-Tariffed Revenues <i>(From Pg. S-2, Line 25)</i> | | \$ - | | | | |
| 14 TOTAL REVENUES <i>(From Pg. S-2, Line 26)</i> | | \$ 543,540 | | | \$ 543,540 | |

(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.)

1 For the calendar year of January 1 - December 31, 2019

2 Company Name: Raccoon Creek 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:

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.

Missouri - 2/14/2014

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 Replacement pump and related equipment at WSS - \$3,441.39

8 Sewer line improvements in progress-Villages - \$10,070.00

9 Lagoon site improvements - \$2,493.12

10 Sewer line improvements in progress-WPC & WSS - \$15,317.81

11 Sewer system improvements in progress - \$1,278.00

12 _____

13 _____

14 _____

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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, 2019

2 Company Name: Raccoon Creek 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 <i>(From Pg. W-5)</i> | \$ - | |
| 4 | LESS: Water Depreciation Reserve <i>(From Pg. W-5)</i> | \$ - | |
| 5 | Net Water Plant in Service <i>(Line 3 MINUS Line 4)</i> | \$ - | |
| 6 | Water Materials and Supplies | | |
| 7 | Water Construction Work in Progress | | |
| 8 | Water Plant Held for Future Use | | |
| 9 | Water Plant Acquisition Adjustment | | |
| 10 | Sewer Plant in Service <i>(From Pg. S-4)</i> | \$ 2,586,280 | |
| 11 | LESS: Sewer Depreciation Reserve <i>(From Pg. S-4)</i> | \$ 802,489 | |
| 12 | Net Sewer Plant in Service <i>(Line 10 MINUS Line 11)</i> | \$ 1,783,791 | |
| 13 | Sewer Materials and Supplies | \$ - | |
| 14 | Sewer Construction Work in Progress | \$ 29,158 | |
| 15 | Sewer Plant Held for Future Use | | |
| 16 | Sewer Plant Acquisition Adjustment | | |
| 17 | Other Plant | | |
| 18 | Cash | \$ 33,074 | |
| 19 | Accounts Receivable <i>(i.e., Amounts due from customers or other parties.)</i> | \$ 56,078 | |
| 20 | Other Assets | \$ 206,879 | |
| 21 | Total Assets* | \$ 2,108,980 | |

* 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.)

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) | | \$ 166,761 | |
| 4 | Retained Earnings | | \$ (572,573) | |
| 5 | Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9) | | \$ 1,763,500 | |
| 6 | Short-Term Debt (banks, etc.- less than 1 year) (From Pg. 9) | | \$ 27,343 | |
| 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) | | \$ 430,709 | |
| 15 | LESS: Sewer Amortization of Contributions In Aid of Construction (From Page 8, line 24) | | \$ 170,952 | |
| 16 | Net Sewer Contributions In Aid of Construction (i.e., Line 14 MINUS Line 15) | | \$ 259,757 | |
| 17 | Deferred Taxes - ITC | | \$ - | |
| 18 | Deferred Taxes - Other | | \$ - | |
| 19 | Accounts Payable; (Amounts owed to other parties; other than debt listed above.) | | \$ 60,437 | |
| 20 | Other Liabilities | | \$ 403,755 | |
| 21 | Total Equity and Liabilities* | | \$ 2,108,980 | |

* 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)

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(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, 2019

2 Company Name: Raccoon Creek Utility Operating Company, Inc.

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: | | | |
|----|-----------------------|--------------------------------------|-------------------------|-------------------------|-------------------------------|
| | | 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) | |

(To be used when filing under seal.)

Indicates formula cell(s)

2 Company Name: Raccoon Creek 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> | | \$ 430,709 |
| 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 | \$ - | \$ 430,709 |
| | <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.**

Attached 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 | | |
| 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> | | \$ 156,917 |
| 26 Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i> | | \$ 14,035 |
| 27 Balance at End of Year | \$ - | \$ 170,952 |
| | <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.)

1
2 Company Name:

Raccoon Creek 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 | | Date of Maturity (i) | Debt Paid off During Year? Y or N (k) | Total Interest Paid During the Year (l) | Interest Paid - Charged To: | |
|--|---|-------------------------|----------------------------------|----------------------|--|--|---|---|-------------------------|--|---|--------------------------------|-------------------------|
| | | | | | | | Long Term Debt (Over one year.) (h) | Short Term Debt (Less than one year.) (i) | | | | Water Utility (m) | Sewer Utility (n) |
| 3 Note Payable | Fresh Start Ventures, LLC | 3/15/15 | \$ 1,851,933 | 14.00% | Fixed | Monthly | \$ 1,763,500.47 | \$ 27,342.51 | 3/15/35 | No | \$ 252,561 | | \$ 252,561 |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | Total | | \$ 1,763,500.47 | \$ 27,342.51 | | | | | | | \$ 252,561 | \$ - | \$ 252,561 |

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, 2019

2 Company Name: Raccoon Creek Utility Operating Company, Inc.

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

| | Description (a) | Amount (b) |
|----|--|---------------|
| 3 | Total Revenues (From Page S-2) | \$ 543,540 |
| | <u>Operating Expenses</u> | |
| 4 | Salaries & Wages (From Pg. 6) | \$ - |
| 5 | Employee Pensions and Benefits | \$ 14,912 |
| 6 | Purchased Water | \$ - |
| 7 | Plant Operations Expenses (From Pg. S-3) | \$ 127,280 |
| 8 | Billing Expenses | \$ 32,537 |
| 9 | Supplies and Expenses | \$ 3,956 |
| 10 | Transportation Expenses | \$ - |
| 11 | Rent Expense | \$ 14,872 |
| 12 | Insurance Expense | \$ 53,290 |
| 13 | Outside Services Employed (e.g., Legal, Accounting, etc.) (From Pg. 7) | \$ 7,343 |
| 14 | Regulatory Commission Expenses | \$ 3,399 |
| 15 | Depreciation Expense (From Pg. S-4) | \$ 107,808 |
| 16 | Amoritzation of Contributions in Aid of Construction (From Pg. 8) | \$ (14,035) |
| 17 | Amortization Expense | |
| 18 | Tax Expenses (From Pg. S-3) | \$ 10,536 |
| 19 | Interest Expense (From Pg. 9) | \$ 252,561 |
| 20 | Other Expenses | \$ 55,254 |
| 21 | Total Operating Expenses | \$ 669,712 |
| 22 | Net Income (Loss) - (A negative number indicated by () represents a loss.) | \$ (126,172) |

 Indicates a link to another worksheet within workbook

 Indicates formula cell(s)



(To be used when filing under seal.)

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 | 513 | 522 | XXXX | \$ 536,967 |
| 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 | 513 | 522 | XXXX | \$ 536,967 |
| <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 | | | | \$ 5,048 |
| 18 Returned Check Fees | | | | |
| 19 Inspection Fees | | | | |
| 20 Reconnect Fees | | | | |
| 21 Other Revenue | | | | \$ 1,525 |
| 22 Total Operating Revenues (From Tariffed Services)(To Pg. 1, Line 12) | | | | \$ 543,540 |
| <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) | | | | \$ 543,540 |
| | | | | (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, 2019

2 Company Name: Raccoon Creek 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 | \$ 768 |
| 5 | Repairs of Sewer Plant - Treatment Repair | \$ - |
| 6 | Repairs of Sewer Plant - Collecting Sewers and Manhole Repair | \$ 945 |
| 7 | Repairs of Sewer Plant - Equipment Repair | \$ - |
| 8 | Repairs of Sewer Plant - Other | \$ 6,916 |
| 9 | Utility Bills | \$ 29,777 |
| 10 | Chemicals | \$ 1,598 |
| 11 | Sludge Hauling Expenses | \$ 9,459 |
| 12 | Effluent Testing Expenses | \$ 1,469 |
| 13 | Other Plant Operations Expenses | \$ 76,348 |
| 14 | Total Plant Operations Expenses | \$ 127,280 |
| | | <i>(Total to Pg. S-1)</i> |
| | <u>Tax Expenses</u> | |
| 15 | Tax Expense - Property Taxes | \$ 5,508 |
| 16 | Tax Expense - Payroll Taxes | \$ 5,028 |
| 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 | \$ 10,536 |
| | | <i>(Total to Pg. S-1)</i> |

Indicates formula cell(s)

▼

(To be used when filing under seal.)

Raccoon Creek 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) | 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> | | | | | | | | | | | |
| 3 Organization | 301 | 88,694 | | | | | 88,694 | 39,035 | 10.00% | 8,869 | 47,904 |
| 4 Franchise and Consents | 302 | | | | | | 0 | | | | 0 |
| 5 Miscellaneous Intangible Plant | 303 | 90,068 | | | | | 90,068 | 10,129 | 5.00% | 4,503 | 14,632 |
| <u>Land & Structures</u> | | | | | | | | | | | |
| 6 Land and Land Rights | none | | | | | | 0 | | | | 0 |
| 7 Structures and Improvements | none | | | | | | 0 | | | | 0 |
| <u>Collection Plant</u> | | | | | | | | | | | |
| 8 Land and Land Rights | 350 | | | | | | 0 | | | | 0 |
| 9 Structures and Improvements | 351 | | | | | | 0 | | | | 0 |
| 10 Collection Sewer - Force | 352.1 | 13,492 | | | | | 13,492 | 2,591 | 2.00% | 270 | 2,861 |
| 11 Collection Sewer - Gravity | 352.2 | 470,717 | | | | | 470,717 | 227,751 | 2.00% | 9,414 | 237,165 |
| 12 Other Collection Plant Facilities | 353 | | | | | | 0 | | | | 0 |
| 13 Services to Customers | 354 | 24,856 | | | | | 24,856 | 12,183 | 2.00% | 497 | 12,680 |
| 14 Flow Measuring Devices | 355 | | | | | | 0 | | | | 0 |
| <u>Pumping Plant</u> | | | | | | | | | | | |
| 15 Land and Land Rights | 360 | | | | | | 0 | | | | 0 |
| 16 Structures and Improvements | 361 | | | | | | 0 | | | | 0 |
| 17 Receiving Wells and Pump Pits | 362 | 14,929 | | | | | 14,929 | 1,530 | 4.00% | 597 | 2,127 |
| 18 Other Pumping Equipment | 363 | 26,507 | 3,441 | | | | 29,948 | 3,568 | 10.00% | 2,995 | 6,563 |
| <u>Treatment & Disposal</u> | | | | | | | | | | | |
| 19 Land and Land Rights | 370 | 95,446 | | | | | 95,446 | | | | 0 |
| 20 Structures and Improvements | 371 | 193,930 | | | | | 193,930 | 11,160 | 3.70% | 7,175 | 18,335 |
| 21 Oxidation Lagoon | none | 120,122 | | | | | 120,122 | 83,302 | 4.60% | 5,526 | 88,828 |
| 22 Treatment & Disposal Equipment | 372 | 1,213,660 | | | | | 1,213,660 | 143,605 | 5.00% | 60,693 | 204,288 |

Company Name: **Raccoon Creek Utility Operating Company, Inc.**

DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT

| 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 | 194,094 | | | | | 194,094 | 156,496 | 2.50% | 4,852 | 161,349 | |
| 25 Outfall Sewer Lines | 374 375 | 131 | | | | | 131 | 28 | 2.00% | 3 | 31 | |
| 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 | |
| 30 Office Computer & Electronic Equipment | 391.1 391.1 | | | | | | 0 | | | | 0 | |
| 31 Transportation Equipment | 392 392 | | | | | | 0 | | | | 0 | |
| 32 Other General Equipment | 393 none | | | | | | 0 | | | | 0 | |
| 33 Stores Equipment | 393 none | | | | | | 0 | | | | 0 | |
| 34 Tools, Shop and Garage Equipment | 394 none | 120 | | | | | 120 | 33 | 5.00% | 6 | 39 | |
| 35 Laboratory Equipment | 395 none | | | | | | 0 | | | | 0 | |
| 36 Power-operated Equipment | 396 none | | | | | | 0 | | | | 0 | |
| 37 Communication Equipment | 397 none | 36,073 | | | | | 36,073 | 3,268 | 6.70% | 2,417 | 5,685 | |
| 38 Miscellaneous Equipment | 398 none | | | | | | 0 | | | | 0 | |
| 39 Total Sewer Utility Plant In Service | Totals | 2,562,839 | 3,441 | 0 | 0 | 0 | 2,586,280 | 694,681 | | 107,808 | 802,489 | |
| | | | | | | | (Total to Pg 4 & Pg. 8) | | | | | (Total to Pg. 8 & Pg. S-1) |

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:

Company Name: **Raccoon Creek 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) |
|----------------------------|---|--|---|--|----------------------------|---------------------------|---|---|---|---|---|
| | | | | | | | | | | | |
| | | | | | | | | | | | |

2 Company Name: **Raccoon Creek 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.

Activated sludge extended aeration (WSS)

4 What is the designed capacity of each treatment facility?

28000 gpd

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

90-110%

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 |
|---------------------|-------------------------------------|--------------|-----------------------|------------------|-----------------------|
| Septic Service | Sedalia, MO | 5+ hauls | 68,000 | 0.10 | \$ 6,407 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Cost | | | | | \$ 6,407 |

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

Sedalia, MO treatment facility

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 | 2" | 620 | | | 620 |
| 11 Gravity: | | | | | 0 |
| 12 PVC | 6"-8" | 7,325 | | | 7,325 |
| 13 | | | | | 0 |

LIFT STATIONS

| Pumps: Name, Size, Type | Location | H.P. | GPM | TDH |
|-------------------------|--------------|------|-----|-----|
| 14 2 ABS | Ridgeview Dr | 2 | 23 | 14 |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |

Indicates a formula cell



2 Company Name: Raccoon Creek 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 and MBBR (Villages)

4 What is the designed capacity of each treatment facility?

58000 gpd

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

90-110%

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 |
|---------------------|-------------------------------------|--------------|-----------------------|------------------|-----------------------|
| Septic Service | Sedalia, MO | 5+ hauls | 32,000 | 0.10 | \$ 3,052 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Cost | | | | | \$ 3,052 |

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

Sedalia, MO treatment facility

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 | 2" | 3,550 | | | 3,550 |
| 11 Gravity: | | | | | 0 |
| 12 PVC | 6"-8" | 8,314 | | | 8,314 |
| 13 | | | | | 0 |

LIFT STATIONS

| Pumps: Name, Size, Type | Location | H.P. | GPM | TDH |
|-------------------------|---------------|------|-----|-----|
| 14 2 ABS | SE 125th Road | 3 | 104 | 20 |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |

 Indicates a formula cell



Company Name: Raccoon Creek 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 _____ }

County Of _____ }

ss:

_____ makes oath and says that
Name of Affiant (*Company Official/Representative*)

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

of _____
Exact Legal Title or Name of the Respondent (*Certificated Company Name*)

and is located at _____
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, 2019, to and including December 31, 2019
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 _____ day of _____,
My Commission expires: _____

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

Notary Public Commission Number

Raccoon Creek Utility Operating Company, Inc.
1650 Des Peres Road, Suite 303
Des Peres, MO 63131

April 29, 2020

Missouri Public Service Commission,

Under penalty of perjury, I, Marty Moore, declare that the foregoing is true and correct to the best of my knowledge and belief.

Sincerely,



Marty Moore, Chief Financial Officer

