

# 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

### SMALL COMPANY

*(Fewer than 8,000 customers)*

## 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	<u>Josiah Cox / President</u>	<u>Phil W. Macias/CFO</u>
	Name/Title	Name/Title
7b	<u>500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074</u>	<u>500 Northwest Plaza Drive, Suite 500</u>
	Mailing Address	Mailing Address
7c	<u>Street Address</u>	<u>Street Address</u>
7d	<u>St. Ann MO 63074</u>	<u>St. Ann MO 63074</u>
	City State Zip	City State Zip
7e	<u>314-736-4672</u>	<u>314-736-4672</u>
	Telephone Number	Telephone Number
7f	<u>jcox@cswrgroup.com</u>	<u>pmacias@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 2018

( BOTH COLUMNS MUST BE COMPLETED)

<b>Water Revenues</b>	**	<b>MO Jurisdictional</b>	**	**	<b>Total Company</b>	**
9 Total Operating Revenues (From Pg. W-2, Line 22)		\$ 10,807			\$ 10,807	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -			\$ -	
11 <b>TOTAL REVENUES</b> (From Pg. W-2, line 26)		\$ 10,807			\$ 10,807	

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

<b>Sewer Revenues</b>	**	<b>MO Jurisdictional</b>	**	**	<b>Total Company</b>	**
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 <b>TOTAL REVENUES</b> (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.)





To be used when filing under 5631

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
- 9 \_\_\_\_\_ 0
- 10 \_\_\_\_\_ 0
- 11 \_\_\_\_\_ 0
- 12 \_\_\_\_\_ 0
- 13 \_\_\_\_\_ 0
- 14 \_\_\_\_\_
- 15 \_\_\_\_\_
- 16 \_\_\_\_\_
- 17 \_\_\_\_\_
- 18 \_\_\_\_\_
- 19 \_\_\_\_\_
- 20 \_\_\_\_\_
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- 24 \_\_\_\_\_
- 25 \_\_\_\_\_
- 26 \_\_\_\_\_
- 27 \_\_\_\_\_
- 28 \_\_\_\_\_
- 29 \_\_\_\_\_
- 30 \_\_\_\_\_

(To be used when filing under seal)

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 <b>MINUS</b> 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 <b>MINUS</b> 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	<b>Total Assets*</b>	<b>\$ 2,037,169</b>

\* 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.)

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

1  
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 <b>MINUS</b> 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 <b>MINUS</b> 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	<b>Total Equity and Liabilities*</b>		<b>\$ 2,037,169</b>	

\* 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.)



2 Company Name

Elm Hills Utility Operating Company, Inc.

**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)
3	Bank Fees - American Bank	\$ 61		\$ 61	
4	Engineering Consult - 21 Design	\$ 497		\$ 497	
5	Legal Services - Brydon, Swearngen & England	\$ 9,624		\$ 9,624	
6	Auditing & Accounting - Mueller Prost	\$ 6,605		\$ 6,605	
7	IT - Nitor.	\$ 9,344		\$ 9,344	
8		\$ -		\$ -	
9		\$ -		\$ -	
10		\$ -		\$ -	
11		\$ -		\$ -	
12		\$ -		\$ -	
13		\$ -		\$ -	
14		\$ -		\$ -	
15		\$ -		\$ -	
16		\$ -		\$ -	
17		\$ -		\$ -	
18		\$ -		\$ -	
19	<b>Total</b>	\$ 26,132	\$ -	\$ 26,132	\$ -
		(Total to Pg W-1)		(Total to Pg S-1)	

(To be used when filing under seal.)

Indicates formula cell(s)

1  
2 Company Name Elm Hills 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 (From last years report, Pg 3)	\$	
4 <b>PLUS:</b> Additions During the Year (Please provide a detailed explanation)	\$	
5		
6		
7		
8		
9 <b>Total Additions</b>	\$	\$
10 <b>LESS:</b> Deductions During the Year (Please provide a detailed explanation)	\$	
11		
12		
13 Retire and cap off service connection, but no connection fee money returned = no entry here	\$	
14		
15 <b>Total Deductions</b>	\$	\$
16 Balance at End of Year	\$	\$
	(Total to Pg 5)	(Total to Pg 5)

**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**

(a)	Water (b)	Sewer (c)
18 Balance of Amortization at First of Year (not Total of CIAC line 3)	\$	\$
19 <b>Total Contributions in Aid at End of Year (see above)</b>	\$	\$
20 <b>Total Plant in Service at End of Year (From Pg W-5 or S-4)</b>	\$ 457,296	\$ 1,313,061
21 Percentage Contributions to Plant	0.00%	0.00%
22 <b>Total Depreciation Expense (From Pg W-5 or S-4)</b>	\$	\$
23 <b>Total Amortization of Contributions (To Pg W-1, S-1)</b>	\$	\$
24 Balance at End of Year	\$	\$
	(Total to Pg 5)	(Total to Pg 5)

**OR**

**Attached Method**

(a)	Water (b)	Sewer (c)
25 Balance of Amortization at First of Year (not Total of CIAC Line 3)		
26 <b>Total Amortization of Contributions (To Pg W-1, S-1)</b>		
27 Balance at End of Year		
	(Total to Pg 5)	(Total to Pg 5)

- 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.**

**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)	Date of Maturity (j)	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)
Note Payable	Fresh Start Ventures, LLC	1/1/16	\$ 1,250,000	14.00%	Fixed	Monthly	\$ 1,507,141	\$	No	12/17/38	\$ 97,324	\$ 48,662	\$ 48,662
<b>Total</b>							\$ 1,507,141.38	\$			\$ 97,324	\$ 48,662	\$ 48,662

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.

Page 9

(To be used when filing under seal)

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**

	Description (a)	Amount (b)
3	<b>Total Revenues</b> (From Pg. W-2)	\$ 10,807
	<b><u>Operating Expenses</u></b>	
4	Salaries & Wages (From Pg. 6)	\$ -
5	Employee Pensions and Benefits	\$ -
6	Purchased Water	
7	Plant Operations Expenses (From Pg. W-3, Line 12)	\$ 43,913
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	\$ 369
15	Uncollectible Expenses	\$ 576
16	Depreciation Expense (From Pg. W-5, Line 49)	\$ -
17	Amortization of Contributions in Aid of Construction (From Page 8)	\$ -
18	Amortization Expense	
19	Tax Expenses (e.g., Property, State, Federal, etc.) (From Pg. W-3, Line 20)	\$ 839
20	Interest Expense (From Pg. 9)	\$ 48,662
21	Other Expenses	\$ -
22	<b>Total Operating Expenses</b>	\$ 133,183
23	<b>Net Income (Loss)</b> - (A negative number indicated by ( ) represents a loss.)	\$ (122,376)

 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)**

(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)		
<b><u>Unmetered Sales of Water</u></b>				
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 <b>Total Unmetered Sales</b>	<b>123</b>	<b>119</b>		<b>\$ 10,287</b>
<b><u>Metered Sales of Water</u></b>				
10 5/8" Meter	4	5	0	\$ -
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 <b>Total Metered Sales</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>\$ -</b>
<b><u>Tariffed Operating Revenues</u></b>				
17 Late Payment Fees				\$ 489
18 Returned Check Fees				\$ -
19 Inspection Fees				
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 30
22 <b>Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)</b>				<b>\$ 10,807</b>
<b><u>Non Tariffed Revenues</u></b>				
23 Rent Income				
24 Other Income, (e.g., from Merchandising, Jobbing & Contract Work, etc.)				
25 <b>Total Non-Tariffed Revenues (To Pg. 1, Line 10)</b>				<b>\$ -</b>
26 <b>Total Revenues * (To Pg. 1, Line 11)</b>				<b>\$ 10,807</b>
				(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 <b>Total Plant Operations Expenses</b>	\$ 43,913
<i>(Total to Page W-1)</i>	
<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 <b>Total Tax Expenses</b>	\$ 839
<i>(Total to Pg W-1)</i>	

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

**PUMPING AND PURCHASED WATER STATISTICS**

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

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

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

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

18 Maximum Quantity Supplied to the System in Any One Day:  Minimum:

19 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.)

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)	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)
					Cost of Removal* (F)	Salvage Credit* (G)						
<b><u>Intangible Plant</u></b>												
3 Organization	301	14,603	68,396	0	0	0	82,999	2,000			0	2,000
4 Franchise and Consents	302											0
5 Miscellaneous Intangible Plant	303											0
<b><u>Source of Supply Plant</u></b>												
6 Land and Land Rights	310	0	56,356	0	0		56,356					0
7 Structures and Improvements	311											0
8 Collecting & Impounding Reservoirs	312											0
9 Lake, River, and Other Intakes	313											0
10 Wells and Springs	314											0
11 Infiltration Galleries and Tunnels	315											0
12 Supply Mains	316											0
13 Other Water Source Plant	317											0
<b><u>Pumping Plant</u></b>												
14 Land and Land Rights	320											0
15 Structures and Improvements	321											0
16 Boiler Plant Equipment	322											0
17 Other Power Production Equipment	323											0
18 Submersible Electric Pumping	325.1											0
19 High Service or Booster Pumps	325.2	0	16,280				16,280					0
20 Diesel Pumping Equipment	326											0
21 Hydraulic Pumping Equipment	327											0
22 Other Pumping Equipment	328											0

Elm Hills Utility Operating Company, Inc.

Company Name:

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** $J \times (C+H) / 2$ (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
<b>Water Treatment Plant</b>											
23 Land and Land Rights	330						0				0
24 Structures and Improvements	331						0				0
25 Water Treatment Equipment	332						0				0
<b>Transmission &amp; Distribution Plant</b>											
26 Land and Land Rights	340						0				0
27 Structures and Improvements	341	1,135	5,755	0	0		6,890	1,135	2%	0	1,135
28 Distribution Reservoirs & Standpipes	342		41,842				41,842				0
29 Transmission & Distribution Mains	343		205,268				205,268				0
30 Fire Mains	344	898	0	0	0		898	898	2%	0	898
31 Services	345	1,800	0	0	0		1,800	1,800	2.5%	0	1,800
32 Meters	346						0				0
33 Meter Installations	347						0				0
34 Hydrants	348						0				0
35 Other Transmission & Distribution Plant	349						0				0
<b>General Plant - (Class B&amp;C are Same)</b>											
36 Land and Land Rights	370						0				0
37 Structures and Improvements	371						0				0
38 Office Furniture and Equipment	372						0				0
39 Office Computer & Electronic Equipment	372 1						0				0
40 Transportation Equipment	373						0				0
41 Other General Equipment	379						0				0
42 Stores Equipment	393						0				0

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

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

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	44,963				44,963				0
47	Miscellaneous Equipment	398	none				0				0
48	Other Tangible Property	399	none				0				0
49	<b>Total Water Utility Plant In Service</b>		<b>18,436</b>	<b>438,860</b>	<b>0</b>	<b>0</b>	<b>457,296</b>	<b>5,833</b>			<b>5,833</b>
							(Total to Fig. 4 & 8)				(Total to Fig. 5 & Fig. W-1)

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filling 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 calendar year of January 1 - December 31, 2018

1  
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)

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

1  
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					

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

Elm Hills Utility Operating Company, Inc.

WELL INFORMATION

Description of Wells (a)	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			
9 Type -	Chlorine			
10 Annual Cost -				
11 Annual Quantity -				

(To be used when filing under seal.)

2 Company Name

Elm Hills 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)
Residential:					
	unmetered	123	0	0	123
					0
					0
Other Customers:					
	0	0			0
					0
<b>Total in Use by Customers</b>		123	0	0	123
<b>Not in Use: (i.e., Inventory)</b>					
	unmetered	4			4
					0
<b>Total Meters</b>		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

Indicates formula cell(s)

(To be used when filing under seal)



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	<b>Total Revenues</b> (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	Amoritzation 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	<b>Total Operating Expenses</b>	\$ 198,117
22	<b>Net Income (Loss)</b> - (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.)

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)		
<b><u>Flat Rate Sales</u></b>				
3 Residential - Single Family	145	211	XXXX	\$ 119,822
4 Residential - Apartments	123	117	XXXX	
5 Residential - Mobile Homes	33	33	XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 <b>Total Unmetered Sales</b>	<b>301</b>	<b>361</b>	<b>XXXX</b>	<b>\$ 119,822</b>
<b><u>Metered Sales Based on Gallon Usage</u></b>				
10 Residential - Single Family				
11 Residential - Apartments	0			\$ -
12 Residential - Mobile Homes	0			
13 Commercial				
14 Other Sales to Public Authorities				
15 Other				
16 <b>Total Metered Sales</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>
<b><u>Tariffed Operating Revenues</u></b>				
17 Late Payment Fees				\$ 1,999
18 Returned Check Fees				\$ -
19 Inspection Fees				\$ -
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 170
22 <b>Total Operating Revenues</b> <i>(From Tariffed Services)(To Pg. 1, Line 12)</i>				<b>\$ 121,992</b>
<b><u>Non-Tariffed Revenues</u></b>				
23 Rent Income				
24 Other Income <i>(e.g., from Merchandising, Jobing &amp; Contract Work, etc.)</i>				
25 <b>Total Non-Tariffed Revenues</b> <i>(To Pg. 1, Line 13)</i>				<b>\$ -</b>
26 <b>Total Revenues</b> * <i>(To Pg. 1, Line 14)</i>				<b>\$ 121,992</b>
				<i>(Totals to Pg. 1, Pg. S-1)</i>

\* 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.)

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

1  
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)		
<b><u>Flat Rate Sales</u></b>				
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 <b>Total Unmetered Sales</b>	0	0	XXXX	\$ -
<b><u>Metered Sales Based on Gallon Usage</u></b>				
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 <b>Total Metered Sales</b>	304	361	0	\$ 119,822
<b><u>Tariffed Operating Revenues</u></b>				
17 Late Payment Fees				\$ 1,999
18 Returned Check Fees				\$ -
19 Inspection Fees				\$ -
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 170
22 <b>Total Operating Revenues</b> (From Tariffed Services)(To Pg 1, Line 12)				\$ 121,992
<b><u>Non-Tariffed Revenues</u></b>				
23 Rent Income				
24 Other Income (e.g., from Merchandising, Jobbing & Contract Work, etc.)				
25 <b>Total Non-Tariffed Revenues</b> (To Pg 1, Line 13)				\$ -
26 <b>Total Revenues</b> * (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)

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

1  
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	<b>Total Plant Operations Expenses</b>	\$ 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	<b>Total Tax Expenses</b>	\$ 839
		(Total to Pg. S-1)

Indicates formula cell(s)

(To be used when filing under seal.)

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

**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)					
<b>SEWER UTILITY PLANT IN SERVICE</b>											
<b>Intangible Plant</b>											
3 Organization	301						0				0
4 Franchise and Consents	302						0				0
5 Miscellaneous Intangible Plant	303						0				0
<b>Land &amp; Structures</b>											
6 Land and Land Rights	none						0				0
7 Structures and Improvements	none						0				0
<b>Collection Plant</b>											
8 Land and Land Rights	350						0				0
9 Structures and Improvements	351						0				0
10 Collection Sewer - Force	352.1		43,749				43,749				0
11 Collection Sewer - Gravity	352.2						0				0
12 Other Collection Plant Facilities	353						0				0
13 Services to Customers	354						0				0
14 Flow Measuring Devices	355						0				0
<b>Pumping Plant</b>											
15 Land and Land Rights	360						0				0
16 Structures and Improvements	361						0				0
17 Receiving Wells and Pump Pits	362						0				0
18 Other Pumping Equipment	363		12,219				12,219				0
<b>Treatment &amp; Disposal</b>											
19 Land and Land Rights	370	9,684	92,562				102,246				0
20 Structures and Improvements	371		164,105				164,105				0
21 Oxidation Lagoon	none						0				0
22 Treatment & Disposal Equipment	372		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						0				0	
24 Plant Sewer	373	6,516	0	0	0	0	6,516	6,516	2.5%	0	6,516	
25 Outfall Sewer Lines	374	500	0	0	0	0	500	500	2%	0	500	
26 Other Treatment & Disposal Plant Equipment	375						0				0	
<b>General Plant</b>												
27 Land and Land Rights	389						0				0	
28 Structures and Improvements	390						0				0	
29 Office Furniture and Equipment	391						0				0	
30 Office Computer & Electronic Equipment	391.1						0				0	
31 Transportation Equipment	392						0				0	
32 Other General Equipment	393						0				0	
33 Stores Equipment	393						0				0	
34 Tools, Shop and Garage Equipment	394						0				0	
35 Laboratory Equipment	395						0				0	
36 Power-operated Equipment	396						0				0	
37 Communication Equipment	397		44,963				44,963				0	
38 Miscellaneous Equipment	398						0				0	
<b>Totals</b>		16,700	1,296,361	0	0	0	1,313,061	7,016			7,016	
							(Total to Pg. 4 & Pg. B)					
								(Total to Pg. B & Pg. S-1)				

(To be used when filling under seal.)

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:

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)

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

**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
Frank's Properties of 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)
Force					0
PVC	8"	11,900			11,900
Gravity					0
Clay (MOU)	8"	5,079			5,079
PVC (SPV)	2'-4"	2,031			2,031

**LIFT STATIONS**

Pumps Name, Size, Type	Location	H.P.	GPM	TDH

indicates a formula cell

(To be used when filing under seal.)

