

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, 2017

This filing is required pursuant to Commission Rules 4 CSR 240-3.335 and 4 CSR 240-3.640, and/or Section 393.140 RSMo.

Please indicate which type of service the Company is certificated to provide by checking the appropriate box(es). *(Check all that apply.)*

☒ Water Service Provider

☒ Sewer Service Provider

Please choose one of the following filing type options:

- ☒ **Public Submission** (NOT Confidential)
- ☐ **Non-Public Submission** (Confidential / Filed Under Seal)
For this filing to be considered Confidential, additional submission of materials is required pursuant to Commission Rule 4 CSR 240-2.135.

Excel Issued Date: 12/13/2017
Revised:

(To be used when filing under seal.)

1 For the calendar year of January 1 - December 31, 2017

2 **Company Name:** Hillcrest 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:** 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>Phil W. Macias / CFO</u>
	<u>Name/Title</u>	<u>Name/Title</u>
7b	<u>500 Northwest Plaza Drive, Suite 500, St. Ann, MO 63074</u>	<u>500 Northwest Plaza Drive, Suite 500, St. Ann, MO 63074</u>
	<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>pmacias@cswrgroup.com</u>
	<u>E-mail Address</u>	<u>E-mail Address</u>

8 Provide the **Total Company and gross intrastate Operating Revenues** (i.e., Missouri Jurisdictional) for Calendar Year 2017

(BOTH COLUMNS MUST BE COMPLETED)

Water Revenues	**	MO Jurisdictional	**	**	Total Company	**
9 Total Operating Revenues (From Pg. W-2, Line 22)		\$ 191,191			\$ 191,191	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -				
11 TOTAL REVENUES (From Pg. W-2, line 26)		\$ 191,191			\$ 191,191	

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

Sewer Revenues	**	MO Jurisdictional	**	**	Total Company	**
12 Total Operating Revenues (From Pg. S-2, Line 22)		\$ 233,726			\$ 233,726	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -				
14 TOTAL REVENUES (From Pg. S-2, Line 26)		\$ 233,726			\$ 233,726	

(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, **2017**

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)
Common Stock	275,718	\$ 1.00	275,718	\$ 275,718
				\$ -
				\$ -
				\$ -
				\$ -
Total Value				\$ 275,718

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	275,718

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.)

For the calendar year of January 1 - December 31, **2017**

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 d.)

3 * * *

4 \$9,600 - Expenses incurred in post rate raise legal fees.

5 \$27,000 - Expended related to two years of financial audits.

6 \$45,300 - Funds expended as part of the Company's Meter Replacement Project.

7 \$20,000 - Funding committed under the Company's Wastewater System Improvement Plan for sewer
8 main replacement.

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(To be used when filing under seal.)

1 For the calendar year of January 1 - December 31, 2017

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)	\$ 791,049
4	LESS: Water Depreciation Reserve (From Pg. W-5)	\$ 207,371
5	Net Water Plant in Service (Line 3 MINUS Line 4)	\$ 583,678
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 (From Pg. S-4)	\$ 847,862
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)	\$ 238,870
12	Net Sewer Plant in Service (Line 10 MINUS Line 11)	\$ 608,992
13	Sewer Materials and Supplies	
14	Sewer Construction Work in Progress	
15	Sewer Plant Held for Future Use	
16	Sewer Plant Acquisition Adjustment	
17	Other Plant	\$ 2,237
18	Cash	\$ 42,241
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)	\$ 53,516
20	Other Assets	\$ 69,594
21	Total Assets*	\$ 1,360,259

* 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, **2017**

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)	\$ 275,718
4	Retained Earnings	\$ (220,841)
5	Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9)	\$ 1,092,618
6	Short-Term Debt (banks, etc.- less than 1 year) (From Pg. 9)	\$ 12,945
7	Water Customer Deposits	\$ -
8	Water Advances for Construction	\$ -
9	Water Contributions In Aid of Construction (From Pg. 8, Line 16)	\$ 25,642
10	LESS: Water Amortization of Contributions In Aid of Construction (From Page 8, line 24)	\$ 17,105
11	Net Water Contributions In Aid of Construction (i.e., Line 9 MINUS Line 10)	\$ 8,537
12	Sewer Customer Deposits	\$ -
13	Sewer Advances for Construction	\$ -
14	Sewer Contributions In Aid of Construction (From Pg. 8, Line 16)	\$ 131,166
15	LESS: Sewer Amortization of Contributions In Aid of Construction (From Page 8, line 24)	\$ 87,493
16	Net Sewer Contributions In Aid of Construction (i.e., Line 14 MINUS Line 15)	\$ 43,673
17	Deferred Taxes - ITC	
18	Deferred Taxes - Other	
19	Accounts Payable; (Amounts owed to other parties; other than debt listed above.)	\$ 136,297
20	Other Liabilities	\$ 11,312
21	Total Equity and Liabilities*	\$ 1,360,259

* 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

EMPI OVER PAYROLL INFORMATION

Contract Employees (i.e., 1099's or other outside parties) should not be listed on this page. (See page 7.)

(To be used when filing under seal.)

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.

Indicates formula cell(s)

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>	\$ 25,642	\$ 131,166
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	\$ 25,642	\$ 131,166
		<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>	\$ 16,254	\$ 83,141
26	Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>	\$ 851	\$ 4,352
27	Balance at End of Year	\$ 17,105	\$ 87,493
		<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 NotePayable	Fresh Start, LLC	1/1/16	\$ 1,118,590	14.00%	Fixed	Monthly	\$ 1,092,618.00	\$ 12,945.00	No	\$ 157,598	\$ 78,799	\$ 78,799
4												
5												
6												
7												
8												
9 Total							\$ 1,092,618.00	\$ 12,945.00		\$ 157,598	\$ 78,799	\$ 78,799

(Totals to Page 5)

(Totals 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, **2017**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)	\$ 191,191
	<u>Operating Expenses</u>	
4	Salaries & Wages (From Pg. 6)	\$ -
5	Employee Pensions and Benefits	\$ 7,041
6	Purchased Water	\$ -
7	Plant Operations Expenses (From Pg. W-3, Line 12)	\$ 33,667
8	Billing Expenses	\$ 9,419
9	Supplies and Expenses	\$ 2,417
10	Transportation Expenses	\$ -
11	Rent Expense	\$ 6,121
12	Insurance Expense	\$ 11,827
13	Outside Services Employed (e.g., Legal, Accounting, etc.) (From Pg. 7)	\$ 19,204
14	Regulatory Commission Expenses	\$ 3,670
15	Uncollectible Expenses	\$ -
16	Depreciation Expense (From Pg. W-5, Line 49)	\$ 30,183
17	Amortization of Contributions in Aid of Construction (From Page 8)	\$ (851)
18	Amortization Expense	\$ -
19	Tax Expenses (e.g., Property, State, Federal, etc.) (From Pg. W-3, Line 20)	\$ 4,428
20	Interest Expense (From Pg. 9)	\$ 78,799
21	Other Expenses	\$ 25,602
22	Total Operating Expenses	\$ 231,527
23	Net Income (Loss) - (A negative number indicated by () represents a loss.)	\$ (40,336)

 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, **2017**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	239	9,901,747	\$ 187,815
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 Total Metered Sales	240	239	9,901,747	\$ 187,815
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				\$ -
18 Returned Check Fees				\$ -
19 Inspection Fees				\$ -
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 3,376
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)				\$ 191,191
<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)				\$ 191,191
(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)

1 For the calendar year of January 1 - December 31, **2017**
 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	
4 Repairs of Water Plant - Well Repair	
5 Repairs of Water Plant - Water Line Repair	\$ 5,295
6 Repairs of Water Plant - Equipment Repair	\$ 17
7 Repairs of Water Plant - Other	
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 4,007
9 Chemicals	
10 Water Testing Expenses	
11 Other Plant Operations Expenses	\$ 24,347
12 Total Plant Operations Expenses	\$ 33,667
	(Total to Page W-1)
<u>Tax Expenses</u>	
13 Tax Expense - Property Taxes	\$ 1,593
14 Tax Expense - Payroll Taxes	\$ 2,835
15 Tax Expense - Franchise Taxes	
16 Tax Expense - Other Taxes	
17 Tax Expense - Federal Income Taxes	
18 Tax Expense - State Income Taxes	
19 Tax Expense - Investment Tax Credits	
20 Total Tax Expenses	\$ 4,428
	(Total to Pg. W-1)

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

(To be used when filing under seal.)

PUMPING AND PURCHASED WATER STATISTICS

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

For the calendar year of January 1 - December 31 **2017**

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

GALLONS PUMPED INTO SYSTEM						
Please indicate measurements given are in gallons or cubic feet by choosing from the dropdown box.						
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)	Gallons
		(b)	(c)	(d)	(e)	
5	JANUARY	950,000				950,000
6	FEBRUARY	984,000				984,000
7	MARCH	1,013,000				1,013,000
8	APRIL	892,000				892,000
9	MAY	1,055,000				1,055,000
10	JUNE	992,000				992,000
11	JULY	1,019,000				1,019,000
12	AUGUST	1,017,000				1,017,000
13	SEPTEMBER	943,000				943,000
14	OCTOBER	116,000				116,000
15	NOVEMBER	954,000				954,000
16	DECEMBER	942,000				942,000
17	Totals for Year	10,877,000	0	0	0	10,877,000
18	Maximum Quantity Supplied to the System in Any One Day:		51,000	Minimum:		11,000
19	Range of Pressure in the Mains as Measured at the Highest Point on System:		35- 48 psi			
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						

Company Name: **Hillcrest Utility Operating Company, Inc.****DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT****WATER UTILITY PLANT IN SERVICE**

WATER UTILITY PLANT IN SERVICE											
Account Description (A)	USOA Account. No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+I)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
<u>Intangible Plant</u>											
3 Organization	301						0				0
4 Franchise and Consents	302						0				0
5 Miscellaneous Intangible Plant	303						0				0
<u>Source of Supply Plant</u>											
6 Land and Land Rights	310						0				0
7 Structures and Improvements	311	182,345					182,345	20,455	2.50%	4,559	25,014
8 Collecting & Impounding Reservoirs	312						0				0
9 Lake, River, and Other Intakes	313						0				0
10 Wells and Springs	314	9,450					9,450	8,915	2.00%	189	9,104
11 Infiltration Galleries and Tunnels	315						0				0
12 Supply Mains	316	1,162					1,162	1,138	2.00%	23	1,161
13 Other Water Source Plant	317						0				0
<u>Pumping Plant</u>											
14 Land and Land Rights	320						0				0
15 Structures and Improvements	321						0				0
16 Boiler Plant Equipment	322						0				0
17 Other Power Production Equipment	323	163,832					163,832	7,110	4.00%	6,553	13,663
18 Submersible Electric Pumping	325.1	41,021					41,021	15,226	10.00%	3,660	18,886
19 High Service or Booster Pumps	325.2	2,692					2,692	112	10.00%	269	381
20 Diesel Pumping Equipment	326						0				0
21 Hydraulic Pumping Equipment	327						0				0
22 Other Pumping Equipment	328						0				0

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

WATER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT

Account Description (A)	USOA Account. No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
<u>Water Treatment Plant</u>											
23 Land and Land Rights	330						0				0
24 Structures and Improvements	331						0				0
25 Water Treatment Equipment	332	12,398					12,398	384	2.90%	354	738
<u>Transmission & Distribution Plant</u>											
26 Land and Land Rights	340						0				0
27 Structures and Improvements	341						0				0
28 Distribution Reservoirs & Standpipes	342	143,371					143,371	36,103	2.50%	3,584	39,687
29 Transmission & Distribution Mains	343	88,593					88,593	49,227	2.00%	1,772	50,999
30 Fire Mains	344						0				0
31 Services	345	1,335					1,335	1,191	2.50%	33	1,224
32 Meters	346	66,484	45,349				111,833	30,107	10.00%	8,328	38,435
33 Meter Installations	347	2,447					2,447	418	2.50%	13	431
34 Hydrants	348	13,420					13,420	6,175	2.00%	268	6,443
35 Other Transmission & Distribution Plant	349						0				0
<u>General Plant - (Class B&C are Same)</u>											
B & C D											
36 Land and Land Rights	389						0				0
37 Structures and Improvements	390						0		2.50%		0
38 Office Furniture and Equipment	391	681					681	37	5.00%	34	71
39 Office Computer & Electronic Equipment	391.1	531					531	82	14.30%	76	158
40 Transportation Equipment	392						0				0
41 Other General Equipment	none						0				0
42 Stores Equipment	393						0				0

Company Name: **Hillcrest Utility Operating Company, Inc.****WATER UTILITY PLANT IN SERVICE**

Account Description (A)		USOA Account No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	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)
43	Tools, Shop and Garage Equipment	394	none						0				0
44	Laboratory Equipment	395	none						0				0
45	Power-operated Equipment	396	none						0				0
46	Communication Equipment	397	none		15,588				15,588	508	6.70%	468	976
47	Miscellaneous Equipment	398	none		350				350				0
48	Other Tangible Property	399	none						0				0
49	Total Water Utility Plant In Service	Totals		745,700	45,349	0	0	0	791,049	177,188		30,183	207,371
										(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, 2017

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

(To be used when filing under seal.)

For the calendar year of January 1 - December 31, 2017

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
4 Year Constructed				
5 Type of Construction				
6 Type and Depth of Casing				
7 Depth and Diameter of Well				
8 Yield of Well in Gallons per day				
<u>Chemicals</u>				
9 Type -				
10 Annual Cost -				
11 Annual Quantity -				



(To be used when filing under seal.)

1

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"	235	4	0	239
					0
					0
<u>Other Customers:</u>					
					0
					0
Total in Use by Customers		235	4	0	239
<u>Not in Use: (i.e., Inventory)</u>					
					0
					0
Total Meters		235	4	0	239

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.)

2

WATER MAINS (measurement in feet)

3 4 5 6 7 8 9 10 11 12 13 14 15 16

SERVICE CONNECTIONS AVAILABLE FOR USE (from Main to Property Line)

17
18
19
20
21
22
23
24
25

Indicates formula cell(s)

(To be used when filing under seal.)

1 For the calendar year of January 1 - December 31, **2017**

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>	\$ 233,726
	<u>Operating Expenses</u>	
4	Salaries & Wages <i>(From Pg. 6)</i>	\$ -
5	Employee Pensions and Benefits	\$ 7,041
6	Purchased Water	\$ -
7	Plant Operations Expenses <i>(From Pg. S-3)</i>	\$ 30,352
8	Billing Expenses	\$ 9,419
9	Supplies and Expenses	\$ 2,417
10	Transportation Expenses	\$ -
11	Rent Expense	\$ 6,121
12	Insurance Expense	\$ 11,827
13	Outside Services Employed <i>(e.g., Legal, Accounting, etc.) (From Pg. 7)</i>	\$ 19,204
14	Regulatory Commission Expenses	\$ 3,670
15	Depreciation Expense <i>(From Pg. S-4)</i>	\$ 31,480
16	Amortization of Contributions in Aid of Construction <i>(From Pg. 8)</i>	\$ (4,352)
17	Amortization Expense	\$ -
18	Tax Expenses <i>(From Pg. S-3)</i>	\$ 4,428
19	Interest Expense <i>(From Pg. 9)</i>	\$ 78,799
20	Other Expenses	\$ 25,602
21	Total Operating Expenses	\$ 226,008
22	Net Income (LOSS) - <i>(A negative number indicated by () represents a loss.)</i>	\$ 7,718

 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, **2017**

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	211	215	XXXX		
4 Residential - Apartments	20	20	XXXX		
5 Residential - Mobile Homes	5	5	XXXX		
6 Commercial			XXXX		
7 Other Sales to Public Authorities			XXXX		
8 Other			XXXX	\$	233,726
9 Total Unmetered Sales	236	240	XXXX	\$	233,726
<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)				\$	233,726
<u>Non-Tariffed Revenues</u>					
23 Rent Income				\$	-
24 Other Income (e.g., from Merchandising, Jobing & Contract Work, etc.)				\$	-
25 Total Non-Tariffed Revenues (To Pg. 1, Line 13)				\$	-
26 Total Revenues * (To Pg. 1, Line 14)				\$	233,726
(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, **2017**

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	
4 Repairs of Sewer Plant - Pump Repair	
5 Repairs of Sewer Plant - Treatment Repair	\$ 679
6 Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 2,115
7 Repairs of Sewer Plant - Equipment Repair	
8 Repairs of Sewer Plant - Other	
9 Utility Bills	\$ 8,978
10 Chemicals	\$ 3,042
11 Sludge Hauling Expenses	
12 Effluent Testing Expenses	
13 Other Plant Operations Expenses	\$ 15,538
14 Total Plant Operations Expenses	\$ 30,352
	(Total to Pg. S-1)
<u>Tax Expenses</u>	
15 Tax Expense - Property Taxes	\$ 1,593
16 Tax Expense - Payroll Taxes	\$ 2,835
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	\$ 4,428
	(Total to Pg. S-1)

 Indicates formula cell(s)


(To be used when filing under seal.)

Company Name: Hillcrest Utility Operating Company, Inc.

SEWER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT

SEWER UTILITY PLANT IN SERVICE											
Account Description (A)	USOA Account No. Class: B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
<u>Intangible Plant</u>											
3 Organization	301						0				0
4 Franchise and Consents	302						0				0
5 Miscellaneous Intangible Plant	303						0				0
<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	67,346					67,346	54,450	2.00%	1,347	55,797
11 Collection Sewer - Gravity	352.2	93,374					93,374	38,118	2.00%	1,867	39,985
12 Other Collection Plant Facilities	353						0				0
13 Services to Customers	354	7,186					7,186	5,768	2.00%	144	5,912
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						0				0
18 Other Pumping Equipment	363	2,400					2,400	260	10.00%	240	500
<u>Treatment & Disposal</u>											
19 Land and Land Rights	370						0				0
20 Structures and Improvements	371	30,804					30,804	951	3.70%	1,027	1,978
21 Oxidation Lagoon	none	92,842					92,842	69,990	4.00%	3,714	73,704
22 Treatment & Disposal Equipment	372	452,261					452,261	31,223	5.00%	17,645	48,868

Company Name: **Hillcrest 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)					
23 Sewer Collection (Septic) Tanks	372.1	373.1					0				0
24 Plant Sewer	373	374	43,193				43,193	2,343	2.50%	2,160	4,503
25 Outfall Sewer Lines	374	375	41,306				41,306	895	2.00%	826	1,721
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	681				681	37	5.00%	34	71
30 Office Computer & Electronic Equipment	391.1	391.1	531				531	82	14.30%	76	158
31 Transportation Equipment	392	392					0				0
32 Other General Equipment	none	393					0				0
33 Stores Equipment	393	none	350				350	700	4.00%		700
34 Tools, Shop and Garage Equipment	394	none					0				0
35 Laboratory Equipment	395	none					0				0
36 Power-operated Equipment	396	none					0				0
37 Communication Equipment	397	none	15,588				15,588	2,573	6.70%	2,400	4,973
38 Miscellaneous Equipment	398	none					0				0
39 Total Sewer Utility Plant In Service	Totals		847,862	0	0	0	847,862	207,390		31,480	238,870
								(Total to Pg. 4 & Pg. 8)		(Total to Pg. 8 & Pg. S-1)	
										(Total to Pg. 4)	

* Indicates a link to another worksheet within workbook

** Indicates formula cell(s)

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Annual Depreciation Expense should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

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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
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?

68000

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

90% - 120% (SSO's)

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
				Total Cost	\$ -

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

8 List any equipment failure(s) that occurred during the year. Please list when failure(s) occurred and briefly describe them and any corrective measure(s) taken specifically major item(s), (i.e., problem(s) fixed was/were \$250 or above as listed on page 3). Denote "N/A", if applicable.

COLLECTING SEWERS (measurement in feet)

	Kind of Pipe (i.e. Cast Iron, VCP, PVC, etc.) (a)	Diameter of Pipe (b)	Total No. at Beginning of Year (c)	Total No. of Additions During the Year (d)	Total No. Removed or Abandoned During the Year (e)	Total No. at End of Year (f)
9 Force:						0
10 PVC		4"	1,140			1,140
11 Gravity:						0
12 PVC		8"	11,948			11,948
13						0

LIFT STATIONS

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

 Indicates a formula cell

For the calendar year January 1 - December 31, 2017

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 Saint Louis } ss:

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

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

of Hillcrest Utility Operating Company, Inc.
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at 500 Northwest Plaze Drive, Suite 500, St. Ann, MO 63074 (314-736-7642)
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, 2017, to and including December 31, 2017
Month/Day Year Month/Day Year

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

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,
this 8th day of May June, 2018.
My Commission expires: 1/31/2021



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

13443468
Notary Public Commission Number

Missouri Revised Statutes § 392.210 or §393.140

See the Instructions for more information to complete this page.