

Raccoon Creek Utility Operating Co., 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)

FILED

MAY 17 2019

Missouri Public
Service Commission

TO THE MISSOURI PUBLIC SERVICE COMMISSION

January 1 - December 31, 2018

This filing is required pursuant to Commission Rules 4 CSR 240-10.145 and/or Section 393.140 RSMo.

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

- Water Service Provider
- Sewer Service Provider

Please choose one of the following filing type options:

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

Excel Issued Date: 12/05/2018
Revised:

(To be used when filing under seal.)

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

1
 2 **Company Name;** Raccoon Creek Utility Operating Co., 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)

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

(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)		\$ 534,182			\$ 534,182	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -			\$ -	
14 TOTAL REVENUES (From Pg. S-2, Line 26)		\$ 534,182			\$ 534,182	

(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 seal.)

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

2 Company Name: Raccoon Creek Utility Operating Co., 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 to force main including installation of new air relief valves - \$3,060.00

8 Capital improvements to lagoon banks at The Villages system - \$4,855.00

9 Upgrades of communication monitoring equipment for all systems - \$14,284.42

10 Installation of new filtration system for sewer treatment - \$18,656.07

11 Upgrades to aeration systems for sewer treatment - \$7,743.13

12 Upgrades to lift station pumping equipment at The Villages system - \$1,902.54

13 _____ 0

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(To be used when filing under seal.)

1

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

2 Company Name: Raccoon Creek Utility Operating Co., 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)		\$ -	
4	LESS: Water Depreciation Reserve (From Pg. W-5)		\$ -	
5	Net Water Plant in Service (Line 3 MINUS Line 4)		\$ -	
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)		\$ 2,582,839	
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$ 694,659	
12	Net Sewer Plant in Service (Line 10 MINUS Line 11)		\$ 1,888,179	
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			
18	Cash		\$ 68,888	
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)		\$ 51,151	
20	Other Assets		\$ 207,240	
21	Total Assets*		\$ 2,215,459	

* 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.)

Company Name: Raccoon Creek Utility Operating Co., 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)	\$	166,597	
4	Retained Earnings	\$	(451,806)	
5	Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9)	\$	1,790,843	
6	Short-Term Debt (banks, etc.- less than 1 year) (From Pg. 9)	\$	23,790	
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)	\$	156,917	
16	Net Sewer Contributions In Aid of Construction (i.e., Line 14 MINUS Line 15)	\$	273,792	
17	Deferred Taxes - ITC			
18	Deferred Taxes - Other			
19	Accounts Payable; (Amounts owed to other parties; other than debt listed above.)	\$	192,733	
20	Other Liabilities	\$	217,784	
21	Total Equity and Liabilities*	\$	2,213,733	

* 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.)

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.


2
 1
 Company Name: Raccoon Creek Utility Operating Co., Inc

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

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
3 Bank Fees-Enterprise Bank	\$ -		\$ 119	
4 Engineering Consult - 21 Design	\$ -		\$ 2,615	
5 Legal Services - Beckemeier Law Firm	\$ -		\$ 5,907	
6 Auditing & Accounting - Mueller Prost	\$ -		\$ 11,848	
7 Consulting - Credit Control	\$ -		\$ 2,352	
8 Payroll Fees - Paychex	\$ -		\$ 240	
9 IT - Nitor	\$ -		\$ 480	
10	\$ -		\$ -	
11	\$ -		\$ -	
12	\$ -		\$ -	
13	\$ -		\$ -	
14	\$ -		\$ -	
15	\$ -		\$ -	
16	\$ -		\$ -	
17	\$ -		\$ -	
18	\$ -		\$ -	
19 Total	\$ -	\$ -	\$ 23,561	\$ -
	<i>(Total to Pg. W-1)</i>		<i>(Total to Pg. S-1)</i>	

Page 7

 Indicates formula cell(s)


 (To be used when filing under seal.)

2 Company Name: Raccoon Creek Utility Operating Co., 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>	\$ -	\$ 569,947
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>	\$ -	\$ 139,238
11 The CIAC balances were updated on Staff Accounting schedules as part of Case No. SR-2016-020		
12 During 2018 we adjusted our General Ledger to reflect those updates.		
13 Retire and cap off service connection, but no connection fee money returned = no entry here	\$ -	
14		
15 Total Deductions	\$ -	\$ 139,238
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>		\$ 142,560
26 Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>		\$ 14,357
27 Balance at End of Year	\$ -	\$ 156,917
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

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

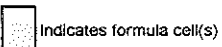
(To be used when filing under seal.)

INTEREST EXPENSE, NOTES PAYABLE, BONDS, BANK LOANS AND OTHER DEBTS

INSTRUCTIONS: Please report information for the **current annual reporting year**. List each separate item of debt. Please identify the named borrower for each debt, if different from the company. Show principal amount to which each interest rate applies. Include all items on which interest was paid during the year. Use additional worksheets if necessary.

Type of Debt (i.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.) (a)	Contact Information of Each Lender (Name, Address, Phone No., Email) (b)	Origination Date (c)	Initial Loan Amount (d)	Interest Rate (e)	Type of Interest Rate: (Fixed, Variable) (f)	Frequency of Payments (Semi-Monthly, Monthly, Quarterly, Annually, etc.) (g)	Balance of Loan at Year End		Date of Maturity (j)	Debt Paid off During Year? Y or N (k)	Total Interest Paid During the Year (l)	Interest Paid - Charged To:	
							Long Term Debt (Over one year.) (h)	Short Term Debt (Less than one year.) (i)				Water Utility (m)	Sewer Utility (n)
3 Note Payable	Fresh Start, LLC	3/15/15	\$ 1,851,933	14.00%	Fixed	Monthly	\$ 1,790,843	\$ 23,790.00	3/15/35	No	\$ 257,488		\$ 257,488
4													
5													
6													
7													
8													
9 Total							\$ 1,790,843.00	\$ 23,790.00			\$ 257,488	\$ -	\$ 257,488
							<i>(Totals to Page 5)</i>					<i>(Totals to Pg. W-1) (Total to Pg. S-1)</i>	

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.



(To be used when filling under seal.)

2 Company Name

Raccoon Creek Utility Operating Co., Inc

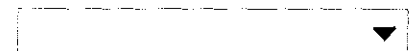
For the calendar year of January 1 - December 31, 2018

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

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	Total Revenues <i>(From Page S-2)</i>	\$ 534,182
	<u>Operating Expenses</u>	
4	Salaries & Wages <i>(From Pg. 6)</i>	\$ -
5	Employee Pensions and Benefits	\$ 14,916
6	Purchased Water	
7	Plant Operations Expenses <i>(From Pg. S-3)</i>	\$ 133,599
8	Billing Expenses	\$ 27,491
9	Supplies and Expenses	\$ 3,960
10	Transportation Expenses	
11	Rent Expense	\$ 14,868
12	Insurance Expense	\$ 35,364
13	Outside Services Employed <i>(e.g., Legal, Accounting, etc.) (From Pg. 7)</i>	\$ 23,561
14	Regulatory Commission Expenses	\$ 13,223
15	Depreciation Expense <i>(From Pg. S-4)</i>	\$ 109,803
16	Amoritization of Contributions in Aid of Construction <i>(From Pg. 8)</i>	\$ (14,357)
17	Amortization Expense	
18	Tax Expenses <i>(From Pg. S-3)</i>	\$ 11,525
19	Interest Expense <i>(From Pg. 9)</i>	\$ 257,488
20	Other Expenses	\$ 49,707
21	Total Operating Expenses	\$ 681,149
22	Net Income (LOSS) - (A negative number indicated by () represents a loss.)	\$ (146,967)

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



(To be used when filing under seal.)

2 Company Name: Raccoon Creek Utility Operating Co., 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	497		XXXX	\$ 529,080
4 Residential - Apartments	20		XXXX	
5 Residential - Mobile Homes	5		XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	522	0	XXXX	\$ 529,080
<u>Metered Sales Based on Gallon Usage</u>				
10 Residential - Single Family		0		
11 Residential - Apartments		0		\$ -
12 Residential - Mobile Homes		0		
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				\$ 4,676
18 Returned Check Fees				\$ -
19 Inspection Fees				\$ -
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 426
22 Total Operating Revenues (From Tariffed Services)(To Pg. 1, Line 12)				\$ 534,182
<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)				\$ 534,182
				(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.)

2 Company Name: Raccoon Creek Utility Operating Co., 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	\$ 1,542
5 Repairs of Sewer Plant - Treatment Repair	\$ 7,497
6 Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 2,809
7 Repairs of Sewer Plant - Equipment Repair	\$ -
8 Repairs of Sewer Plant - Other	\$ -
9 Utility Bills	\$ 30,922
10 Chemicals	\$ 2,144
11 Sludge Hauling Expenses	\$ 3,686
12 Effluent Testing Expenses	\$ 3,234
13 Other Plant Operations Expenses	\$ 81,766
14 Total Plant Operations Expenses	\$ 133,599
<i>(Total to Pg. S-1)</i>	
<u>Tax Expenses</u>	
15 Tax Expense - Property Taxes	\$ 6,497
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	\$ 11,525
<i>(Total to Pg. S-1)</i>	

Indicates formula cell(s)



(To be used when filing under seal.)

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

SEWER UTILITY PLANT IN SERVICE				DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT							
Account Description (A)	USOA Account No. Class: B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
				Retirement of Property							
<u>Intangible Plant</u>											
3 Organization	301	301	88,694	0	0	0	88,694	16,131	10%	8,869	25,000
4 Franchise and Consents	302	302					0				0
5 Miscellaneous Intangible Plant	303	303	90,068	0	0	0	90,068	5,626	5%	4,503	10,129
<u>Land & Structures</u>											
6 Land and Land Rights	none	310					0				0
7 Structures and Improvements	none	311					0				0
<u>Collection Plant</u>											
8 Land and Land Rights	350	none					0				0
9 Structures and Improvements	351	none					0				0
10 Collection Sewer - Force	352.1	352.1	10,432	3,060	0	0	13,492	2,382	2%	209	2,591
11 Collection Sewer - Gravity	352.2	352.2	470,717	0	0	0	470,717	218,337	2%	9,414	227,751
12 Other Collection Plant Facilities	353	353					0				0
13 Services to Customers	354	354	24,856	0	0	0	24,856	11,663	2%	497	12,160
14 Flow Measuring Devices	355	355					0				0
<u>Pumping Plant</u>											
15 Land and Land Rights	360	none					0				0
16 Structures and Improvements	361	none					0				0
17 Receiving Wells and Pump Pits	362	362	14,929	0	0	0	14,929	933	5%	746	1,679
18 Other Pumping Equipment	363	363	23,690	2,817	0	0	26,507	1,056	10%	2,512	3,568
<u>Treatment & Disposal</u>											
19 Land and Land Rights	370	none	95,446	0	0	0	95,446				0
20 Structures and Improvements	371	none	187,500	6,430	0	0	193,930	9,952	3.243%	6,880	16,833
21 Oxidation Lagoon	none	372	120,122	0	0	0	120,122	78,740	2.5%	4,804	83,544
22 Treatment & Disposal Equipment	372	373	1,185,177	28,483	0	0	1,213,660	86,525	5%	65,053	151,578

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Company Name: Raccoon Creek Utility Operating Co., Inc

SEWER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT

Account Description (A)	USOA Account No. Class: B, C or D (B)		Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)	
	Retirement of Property												
23 Sewer Collection (Septic) Tanks	372.1	373.1						0				0	
24 Plant Sewer	373	374	194,094	0	0	0	194,094	151,645	2.5%	4,852	156,497		
25 Outfall Sewer Lines	374	375	131	0	0	0	131	24	2%	3	27		
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	none	393					0					0	
33 Stores Equipment	393	none					0					0	
34 Tools, Shop and Garage Equipment	394	none	120	0	0	0	120	27	5%	6	33		
35 Laboratory Equipment	395	none					0					0	
36 Power-operated Equipment	396	none					0					0	
37 Communication Equipment	397	none	21,789	14,284	0	0	36,073	1,815	6.67%	1,453	3,268		
38 Miscellaneous Equipment	398	none					0					0	
39 Total Sewer Utility Plant In Service	Totals		2,527,765	55,074	0	0	0	2,582,839	594,856		109,803	694,659	
								(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)

(To be used when filing under seal.)

- * All entries included in Columns "E", "F" and "G" should be supported by records that identify the property retired and the cost of removal or salvage in detail.
- ** Annual Depreciation Expense should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.
- ** The depreciation expense formula provided is only an approximation assuming all activity for the year occurred mid year.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in Columns "E", "F" and/or "G", use additional sheets.

Comments:

1
2

For calendar year of January 1 - December 31, 2018

Company Name: Raccoon Creek Utility Operating Co., 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							

2 Company Name: Raccoon Creek Utility Operating Co., 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 gd

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
Frank's Portables & Septic Service	Sedalia, MO	0	18,000	0.31	\$ 5,541
		0	0	#DIV/0!	\$ -
	0	0	0	#DIV/0!	\$ -
		0	0	#DIV/0!	\$ -
Total Cost					\$ 5,541

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

City of Sedalia qualified 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	0	0			0

LIFT STATIONS

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

Indicates a formula cell

(To be used when filing under seal.)

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

Company Name: Raccoon Creek Utility Operating Co., Inc

GENERAL INFORMATION

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

Activated sludge extended aeration (WPC)

What is the designed capacity of each treatment facility?

28000 gd

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

90 - 110%

SLUDGE

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 (Include Extra Charges)
Septic Service	Sedalia, MO	0	3,000	0.35	\$ 1,053
		0	0	#DIV/0!	\$ -
		0	0	#DIV/0!	\$ -
		0	0	#DIV/0!	\$ -
					-
Total Cost					\$ 1,053

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

City of Sedalia qualified facility

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

-

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	2"	620			620
Gravity:					0
PVC	6" - 8"	7,325			7,325
0	0	0			0

LIFT STATIONS

Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
2 ABS	Hcdgc Apple Drive	2	20	13

|indicates a formula cell

(To be used when filing under seal.)

2 Company Name: Raccoon Creek Utility Operating Co., 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 (Include Extra Charges)
N/A	0	0	0	#DIV/0!	\$ -
		0	0	#DIV/0!	\$ -
		0	0	#DIV/0!	\$ -
		0	0	#DIV/0!	\$ -
Total Cost					\$ -

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

City of Sedalia qualified 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

-

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	0	0			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				

Company Name: Raccoon Creek Utility Operating Co., Inc

VERIFICATION

The foregoing report must be verified by the Oath of the President, Treasurer, General Manager or Receiver of the Company. The Oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

OATH

State Of Missouri }
County Of St. Louis } ss:

_____ makes oath and says that

Name of Affiant (Company Official/Representative)

s/he is

_____ Official Title of the Affiant (Company Official/Representative)

of

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

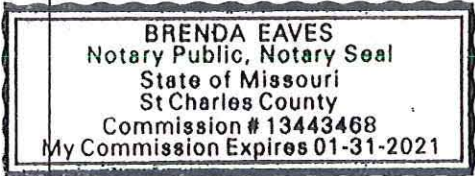
and is located at 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has 1) examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent, and 2) examined (and updated as applicable) the Company's contact information in EFIS; to the best of his or her knowledge, information, and belief, all listed contacts are correct.

from January 1, 2018, to and including December 31, 2018
Month/Day Year Month/Day Year

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

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,
this 15th day of May, 2019.
My Commission expires: 11/31/2021



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

13443468
Notary Public Commission Number

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