

# 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)*

### TO THE MISSOURI PUBLIC SERVICE COMMISSION

January 1 - December 31, 2018

**FILED<sup>2</sup>**

JUN 25 2019

Missouri Public  
Service Commission

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>
	<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</u>
	<u>Mailing Address</u>	<u>Mailing Address</u>
7c	<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 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 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -			\$ -	
11 <b>TOTAL REVENUES</b> (From Pg. W-2, line 26)		\$ -			\$ -	

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

14 \_\_\_\_\_

15 \_\_\_\_\_

16 \_\_\_\_\_

17 \_\_\_\_\_

18 \_\_\_\_\_

19 \_\_\_\_\_

20 \_\_\_\_\_

21 \_\_\_\_\_

22 \_\_\_\_\_

23 \_\_\_\_\_

24 \_\_\_\_\_

25 \_\_\_\_\_

26 \_\_\_\_\_

27 \_\_\_\_\_

28 \_\_\_\_\_

29 \_\_\_\_\_

30 \_\_\_\_\_

(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

**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)		\$ 694,681	
12	Net Sewer Plant in Service (Line 10 MINUS Line 11)		\$ 1,888,158	
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	<b>Total Assets*</b>		<b>\$ 2,215,438</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.)

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**  
**EQUITY AND LIABILITIES**

	Account Description (a)		Amount (b)	
3	Capital Stock (From Page 2)	\$	166,597	
4	Retained Earnings	\$	(450,101)	
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	<b>Total Equity and Liabilities*</b>	\$	<b>2,215,438</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.)

**EMPLOYEE PAYROLL INFORMATION**

**INSTRUCTIONS:** Please provide names, titles and salaries for all officers and employees with W-2's. Show total compensation paid to each during the year. Include all amounts including bonuses and other allowances. Enter "0" or none where applicable. Provide explanations where necessary. Use additional sheets if necessary.

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

	Name and Title (a)	Payroll Charged To:			
		Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	<b>Total</b>	\$ -	\$ -	\$ -	\$ -
		(Total to Pg. W-1)	(Total to Pg. S-1)		

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

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

Page 6

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 Company Name: Raccoon Creek Utility Operating Co., Inc

1 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 <b>Total</b>	\$ -	\$ -	\$ 23,561	\$ -
	<i>(Total to Pg. W-1)</i>		<i>(Total to Pg. S-1)</i>	

Indicates formula cell(s)

(To be used when filing under seal.)

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)
Balance at Beginning of Year <i>(From last years report, Pg. 8)</i>	\$ -	\$ 569,947
<b>PLUS:</b> Additions During the Year <i>(Please provide a detailed explanation.)</i>	\$ -	
<b>Total Additions</b>	\$ -	\$ -
<b>LESS:</b> Deductions During the Year <i>(Please provide a detailed explanation.)</i>	\$ -	\$ 139,238
The CIAC balances were updated on Staff Accounting schedules as part of Case No. SR-2016-020		
During 2018 we adjusted our General Ledger to reflect those updates.		
Retire and cap off service connection, but no connection fee money returned = no entry here	\$ -	
<b>Total Deductions</b>	\$ -	\$ 139,238
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)*

PLEASE CHOOSE FROM THE DROP DOWN BOX WHICH METHOD THE UTILITY UTILIZES FOR ITS RECORDS.

Attached Method ▼

**Distribution Method**

(a)	Water (b)	Sewer (c)
Balance of Amortization at First of Year <i>(not Total of CIAC line 3)</i>	\$ -	
<b>Total Contributions in Aid at End of Year</b> <i>(see above)</i>		
<b>Total Plant in Service at End of Year</b> <i>(From Pg. W-5 or S-4)</i>		
Percentage Contributions to Plant		
<b>Total Depreciation Expense</b> <i>(From Pg. W-5 or S-4)</i>		
<b>Total Amortization of Contributions</b> <i>(To Pg. W-1, S-1)</i>		
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)
Balance of Amortization at First of Year <i>(not Total of CIAC Line 3)</i>		\$ 142,560
<b>Total Amortization of Contributions</b> <i>(To Pg. W-1, S-1)</i>		\$ 14,357
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.

2 Company Name:

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 <b>Total</b>							\$ 1,790,843.00	\$ 23,790.00			\$ 257,488	\$ -	\$ 257,488
							<i>(Totals to Page 5)</i>					<i>(Total to Pg. W-1)</i>	

Raccoon Creek Utility Operating Co., Inc

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

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

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: Raccoon Creek Utility Operating Co., Inc**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

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

 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

**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	497	513	XXXX	\$ 529,080
4 Residential - Apartments	0		XXXX	
5 Residential - Mobile Homes	0		XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 <b>Total Unmetered Sales</b>	<b>497</b>	<b>513</b>	<b>XXXX</b>	<b>\$ 529,080</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>1,026</b>	<b>0</b>	<b>\$ -</b>
<b><u>Tariffed Operating Revenues</u></b>				
17 Late Payment Fees				\$ 4,676
18 Returned Check Fees				\$ -
19 Inspection Fees				\$ -
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 426
22 <b>Total Operating Revenues (From Tariffed Services)(To Pg. 1, Line 12)</b>				<b>\$ 534,182</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 13)</b>				<b>\$ -</b>
26 <b>Total Revenues * (To Pg. 1, Line 14)</b>				<b>\$ 534,182</b>
				(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, 2018

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

**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

	Description (a)	Amount (b)
	<b><u>Plant Operations Expenses</u></b>	
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	<b>Total Plant Operations Expenses</b>	<b>\$ 133,599</b>
		<i>(Total to Pg. S-1)</i>
	<b><u>Tax Expenses</u></b>	
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	<b>Total Tax Expenses</b>	<b>\$ 11,525</b>
		<i>(Total to Pg. S-1)</i>

Indicates formula cell(s)

▼

(To be used when filing under seal.)

1  
2

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							
<b><u>Intangible Plant</u></b>											
3 Organization	301 301	88,694	0	0	0		88,694	30,166	10%	8,869	39,035
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
<b><u>Land &amp; Structures</u></b>											
6 Land and Land Rights	none 310						0				0
7 Structures and Improvements	none 311						0				0
<b><u>Collection Plant</u></b>											
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	11,686	2%	497	12,183
14 Flow Measuring Devices	355 355						0				0
<b><u>Pumping Plant</u></b>											
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	4%	597	1,530
18 Other Pumping Equipment	363 363	23,690	2,817	0	0		26,507	1,056	10%	2,512	3,568
<b><u>Treatment &amp; Disposal</u></b>											
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	4,280	3.7%	6,880	11,160
21 Oxidation Lagoon	none 372	120,122	0	0	0		120,122	77,776	4.6%	5,526	83,302
22 Treatment & Disposal Equipment	372 373	1,185,177	28,483	0	0		1,213,660	79,125	5%	64,480	143,605

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	151,644	2.5%	4,852		156,496
25 Outfall Sewer Lines	374	375	131	0	0	0	131	25	2%	3		28
26 Other Treatment & Disposal Plant Equipment	375	376					0					0
<b>General Plant</b>												
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	6.7%	1,453		3,268
38 Miscellaneous Equipment	398	none					0					0
39 Total Sewer Utility Plant In Service	<b>Totals</b>		<b>2,527,765</b>	<b>55,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,582,839</b>	<b>584,878</b>		<b>109,803</b>	<b>694,681</b>
								(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.

Line 5, Account 303 - Company reserve balance differs from staff. A correction will be made on company books in 2019.  
 Lines 10, 20, 22, Accounts 352.1, 371, 372 - Per company policy assets are placed into service on a quarterly basis. This can create a discrepancy between the depreciation expense booked by the company and the mid-year depreciation calculation normally used on the annual report.

1  
2

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
Mark's Pumps & Septic Service	Sedalia, MO	5+ Hauls	18,000	0.31	\$ 5,541
			0		\$ -
	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.

N/A

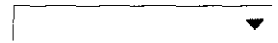
**COLLECTING SEWERS (measurement in feet)**

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	Ridgeview Dr	2	23	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?

24000 gpd

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

90-120% (SSOs)

**SLUDGE**

Was sludge pumped and hauled from your facility?    X    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)
Hank's Portables & Septic Service	Sedalia, MO	3/30/2018	1,000	0.36	\$ 364
Hank's Portables & Septic Service	Sedalia, MO	7/18/2018	1,000	0.37	\$ 368
Hank's Portables & Septic Service	Sedalia, MO	12/27/2018	1,000	0.32	\$ 320
		0	0	#DIV/0!	\$ -
<b>Total Cost</b>					<b>\$ 1,053</b>

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

N/A

**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)
Forces:					0
PVC	2"	5,782			5,782
Gravity:					0
PVC	6" - 8"	5,150			5,150
0	0	0			0

**LIFT STATIONS**

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

|Indicates a formula cell

(To be used when filing under seal.)



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:

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 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 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 24th day of June, 2019.  
My Commission expires: 01/31/2021.

  
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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**ST. ANN, MO 63074**

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Date Accepted (MM/DD/YY) <b>06/24/19</b>	Scheduled Delivery Time <input type="checkbox"/> 10:30 AM <input checked="" type="checkbox"/> 3:00 PM <input type="checkbox"/> 12 NOON	Insurance Fee \$
Time Accepted <b>12:52</b>	10:30 AM Delivery Fee \$	COD Fee \$
Special Handling/Fragile \$	Sunday/Holiday Premium Fee \$	Return Receipt Fee \$
Weight <b>2.8</b> lbs. ozs.	Acceptance Employee Initials <b>TOC</b>	Live Animal Transportation Fee \$
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