FILED September 1, 2023 Data Center Missouri Public Service Commission

Exhibit No. 223

OPC – Exhibit 223 Indian Hills Annual Report 2018 File No. WR-2023-0006

Exh 223

JUN 2 5 2019

Missouri Public

Indian Hills Utility Operating Company, Inc.

Company Full Certificated Name

Do not abbreviate; include any Commission approved AKA/DBA/Fictitious Name, if applicable.

WATER and/or SEWER ANNUAL REPORT

SMALL COMPANY

(Fewer than 8,000 customers)

TO THE

Service Commission 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.)

- Ø Water Service Provider
- Sewer Service Provider

Please choose one of the following filing type options:

- Public Submission (NOT Confidential) .
- Non-Public Submission (CONFIDENITAL / Filed Under Seal) 0 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.)

1		For the calendar year of January 1 - December 31, 2018
2 2a	Parent Company Name:	Indian Hills Utility Operating Company, Inc.
	(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	7a Josiah Cox / President			Phil W. Macias/CFO					
	Nam		Name/Title						
7b 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074				500 Northwest Plaza Drive Suite 500 St. Ann, MO 6307					
	Mailing Address			Ma	iling Address				
7c									
	Street Address			Street Address					
7d	St. Ann	MO	63074	St. Ann	MO	63074			
	City	State	Zip	City	State	Zip			
7e	314-73	6-4672		31	4-736-4672	·			
	Telephone Number			Telephone Number					
71	jcox@cswr	group.com		pmacias	@cswrgroup.co	m			
,	E-mail /	Address		E-r	nail 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 J	urisdictional	**	**	Total C	ompany	**
9	Total Operating Revenues (From Pg. W-2, Line 22)		\$	478,915			\$	478,915	
10	Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$	-			\$		
11	TOTAL REVENUES (From Pg. W-2, line 26)		\$	478,915			\$	478,915	

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

(Total MO Jurisdictional Revenue (Line 14 above) should match Statement of Revenue - MoPSC Assessment).

Indicates a link to or from an	nother worksheet within workbook
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Indicates formula cell(s)

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

2 Company Name: Indian Hills Utility Operating Company, Inc.

	CAPITAL STOC	K (COMMON AND PR	EFERRED)		
	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)
3	Common	759,560	\$ 1.00	759,560	\$ 759,560
4					\$.
5					s -
6					s -
,	· · · · · · · · · · · · · · · · · · ·				\$ -
8				Total Value	\$ 759,560

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 lotal votes of ALL securities with voting powers.

	Names and Addresses (a)	Number of Votes (b)
9	Central States Water Resources	759,560
10	•	-
11		
12		
13		
14		
15		
16	Total Humber of Mater Holds	759,560
17 18	Total Number of Votes Held by Above Total Number of Votes of All Securities with Voting Rights	

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.

	2 <u>0</u> 1	Name of Person Holding Office
19	President	Josiah Cox
20	0	0
21		0
22		
23		
24		· · · · · · · · · · · · · · · · · · ·
	Indicates formula cell(s)	

(To be used when filing under seal.)

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

- 2 Company Name: Indian Hills Utility Operating Company, Inc.
- 3 This Utility Company is a: (Check the appropriate box.)
 - a C-Corporation
 o Sole Proprietorship

 o Partnership
 o LLC
 o LP

Other (Please explain)

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4 If different than certificated name listed above (e.g., parent corporation name) or if 'Other' is identified, explain:

n/a
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 Legal expenses related to the Indian Hills rate case in the amount of \$34,756

8 Outside Services expense of \$2,475 to help produce distribution reports as requested by PSC

9 Capital Expense of \$13,657 to replace sections of water mains

10 Capital Expense of \$174,221 to replace customer service lines

11 Capital Expense of \$3,653 for replacement water meters

12	 				
13	 				
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26	<u></u>		- <u></u>		
27.	 		<u></u>		
28 _					
29	 				
30		·			
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(To be used when filing under seal.)

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

2 Company Name: Indian Hills Utility Operating Company, Inc.

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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)	* *	An	nount (b)	
Water Plant In Service (From Pg. W-5)		\$	2,085,351	
LESS: Water Depreciation Reserve (From Pg. W-5)	ana an an an an an an an	\$	249,849	-
Net Water Plant in Service (Line 3 MINUS Line 4)		\$	1,835,502	
Water Materials and Supplies		\$	-	
Water Construction Work in Progress				
Water Plant Held for Future Use		\$	-	
Water Plant Acquisition Adjustment				
Sewer Plant in Service (From Pg. S-4)		\$	-	
LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$		
Net Sewer Plant in Service (Line 10 MINUS Line 11)		\$	-	•
Sewer Materials and Supplies				
Sewer Construction Work in Progress				
Sewer Plant Held for Future Use				
Sewer Plant Acquisition Adjustment				
Other Plant				
Cash		\$	81,813	
Accounts Receivable (i.e., Amounts due from customers or other parties.)		\$	49,423	
Other Assets		\$	416,425	
Total Assets should balance with Total Equity and Liabilities on I	Total Assets*	\$	2,383,163	\$

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.)

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2 Company Name: Indian Hills Utility Operating Company, Inc.

NOTE: Please do not try to type over formulas. Totals will calculate automatically in this spreadsheet.

BALANCE SHEET WATER AND SEWER OPERATIONS EQUITY AND LIABILITIES

	Account Description (a)	**	Amount (b)	**
3	Capital Stock (From Page 2)		\$ 759,560	
4	Retained Earnings		\$ (1,214,383)
5	Long-Term Debt (banks, etc over 1 year) (From Pg. 9)		\$ 1,944,431	Surger and the Study
6	Short-Term Debt (banks, etc less than 1 year) (From Pg. 9)		\$ 21,090	
7	Water Customer Deposits			
8	Water Advances for Construction			
9	Water Contributions In Aid of Construction (From Pg. 8, Line 16)		\$ 8,729	
10	LESS: Water Amortization of Contributions In Aid of Construction (From Page 8, line 24)		\$ 2,685	
11	Net Water Contributions In Aid of Construction (i.e., Line 9 MINUS Line 10)		\$ 6,044	
12	Sewer Customer Deposits			
13	Sewer Advances for Construction			
14	Sewer Contributions In Aid of Construction (From Pg. 8, Line 16)		\$-	
15	LESS: Sewer Amortization of Contributions In Aid of Construction (From Page 8, line 24)		\$-	
16	Net Sewer Contributions In Aid of Construction (i.e., Line 14 MINUS Line 15)		\$	WARANCO STORE STORE
17	Deferred Taxes - ITC			
18	Deferred Taxes - Other			
19	Accounts Payable; (Amounts owed to other parties; other than debt listed above.)		\$ 146,038	
20	Other Liabilities		\$ 720,383	
21	Total Equity and Liabilities*		\$ 2,383,163	
,	* Total Equity and Liabilities should balance with Total Assets on Pg. 4 (see instruction Difference between Equity & Liabilities and Assets (From Pg. 4).	5) .	an a	<u>.</u>
\neg	Indicates a link to another worksheet within workbook		· · · · · · · · · · · · · · · · · · · ·	
		17.	be used when filing under seal)	

Indicates formula cell(s)

(To be used when filing under seal.)

Name and Title Total Lutlity Water Sew (a) (b) Expensation Expensation (c) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) Total 5 5 5		Payroll Charged T		Payroll Ch	Payroll Charged To:	
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9 9						
· · · · ·						
		Total	•	CTORN IN DO 1023	1 (Total In Pr. S.1)	5

EMPLOYEE PAYROLL INFORMATION

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

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES (W-2 Employees should be listed on Page 6)

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. INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal,

Name of Recipilent and Obsocription of Services Matter Server Server Capitalized Exponsed Capitalized Capi	<u> </u>		-		Amount of	Amount of Payments:		
Name of recopertation Description Expensed Capitalized Expensed Constrained Expensed Expensed Expensed Constrained Expensed Constrained Expensed Expense Expensed Expense				Wate	r	Se	wer	mui
Bank Fees - American Bank 5 119 5 5 5 5 Engineering Consult: 21 Design 5 3,965 5 5 5 5 Auditing & Accounting - Mueller Prost 5 24,495 5 5 5 5 5 5 Dutside Consulting - Lois Stanley 5 24,495 5 203 5		Name of Recipient and Description of Service	 	Expensed () (b)	Capitalized (c)	Expensed (d)	Capitalized (e)	an Hills L
Engineering Consult - 21 Design \$ 3.985 \$		Bank Fees - American Bank	G	. 119				
Legal Services - Brydon, Swearengen & England \$ 36,150 \$ 36,150 \$ 5 Aucting & Accounting - Mueller Prost \$ 5 \$ 24,495 \$ 5 Outside Consulting - Lois Stanley \$ 5 \$ 203 \$ 5 Payroli Fees - Paychex \$ 5 \$ 3,492 \$ 5 IT - Nitor \$ 5 \$ 3,492 \$ 5 Payroli Fees - Paychex \$ 5 \$ 3,492 \$ 5 IT - Nitor \$ 5 \$ 3,492 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5 \$ 5 \$ 5 In - Nitor \$ 5		Engineering Consult - 21 Design	\$	3,985				
Auditing & Accounting - Mueller Prost \$ 24,495 \$ 5 \$ 6,000 \$ 5 Outside Consulting - Lois Stanley \$ 5 \$ 6,000 \$ 5 \$ 5 Payroll Fees - Paychex \$ 5 \$ 3,492 \$ 5 \$ 5 IT - Ntor \$ 5 \$ 3,492 \$ 5 \$ 5 IT - Ntor 0 \$ 5 \$ 5 \$ 5 IT - Ntor 0 \$ 5 \$ 5 \$ 5 IT - Ntor 0 0 \$ 5 \$ 5 \$ 5 IT - Ntor Italian \$ 5 \$ 5 \$ 5 \$ 5 IT - Ntor 0 0 0 \$ 5<		Legal Services - Brydon, Swearengen & England	\$	36,150		۰ ج		
Outside Consulting - Lois Stanley \$		Auditing & Accounting - Mueller Prost	\$	24,495				
Payroll Fees - Paychex \$ 203 \$ \$ IT - Nitor \$ \$ \$ \$ \$ 0 \$ \$ \$ \$ \$ \$ 0 \$ <td></td> <td>Outside Consulting - Lois Stanley</td> <td>69</td> <td>6,000</td> <td></td> <td>69</td> <td></td> <td></td>		Outside Consulting - Lois Stanley	69	6,000		69		
T - Nitor \$ 3.432 \$ 1 - 0 \$ \$ 0 \$ \$ \$ 0 0 0 \$ 0 0 0 \$ 1 1014 \$ \$ 1 10tal \$ \$		Payroll Fees - Paychex	6)	203		S		
Total to P3. V.1) 5 5 5 Total 5 5 5 5		IT - Nitor	\$	3,492		Ф	T	
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	0.			(Total to Pg. W-1)		(Total to Pg. S-1)		
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	1923					- (To	be used when filing under s	eel.

Company Name:

1 2

Indian Wille Willie Constitut Company Inc

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

CONTRIBUTIONS IN AID OF CONSTRUCTION

INSTRUCTIONS: This account shall include donations or contributions in cash, services, or property for construction purposes. The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the conditions, if any, upon which it was made, the amount of each donation, and the amount applicable to each utility department. The credits (deductions) to this account shall not be transferred to any other account without the approval of the Commission.

	(a)	Water (b)	Sewer (c)
3	Balance at Beginning of Year (From last years report, Pg. 8)	\$ 8,729	
4	PLUS: Additions During the Year (Please provide a detailed explanation.)	\$-	
5			
6			
7			
8			
9	Total Additions	\$	\$*************************************
10	LESS: Deductions During the Year (Please provide a detailed explanation.)	\$ -	
11			
12			
13	Retire and cap off service connection, but no connection fee money returned = no entry here	ş -	
14		• Sector 27 Sector 20 Sector	-
16	Total Deductions	\$	\$.
16	Balance at End of Year	\$ 8,729	\$
		(Total to Pg. 5)	(Total to Pg. 5)

AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION

(Please identify as Account Number 271A)

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

Attached Method

	Distribution Method		
	(a)	Water (b)	Sewer (c)
18	Balance of Amortization at First of Year (not Total of CIAC line 3)		ş -
19	Total Contributions in Aid at End of Year (see above)		
20	Total Plant in Service at End of Year (From Pg. W-5 or S-4)		•
21	Percentage Contributions to Plant		
22	Total Depreciation Expense (From Pg. W-5 or S-4)		
23	Total Amortization of Contributions (To Pg. W-1, S-1)		
24	Balance at End of Year		
		(Total to Pg. 5)	(Total to Pg. 5)

<u>OR</u>

	Attached Method			
	(a)		Water (b)	Sewer (c)
25	Balance of Amortization at First of Year (not Total of CIAC Line 3)	\$	1,821	
26	Total Amortization of Contributions (To Pg. W-1, S-1)	\$	864	
27	Balance at End of Year	\$	2,685	\$
		To	tal to Pg. 5)	(Total to Pg. 5)
	Indicates a link to another worksheet within workbook			*
	Indicates formula cell(s)	σ	o be used when	filing under seal.)

any Name:	Indian Hills Utility Operating Company, Inc.	- .
d Tro: Cewer Utility (n)		2 \$ (Taskie Pg. S.1)
Interest Pald Charged To: Water Utility (m)	\$ 273,362	. 273.362 [faato P. W.]
Total Interest Paid During the the ()	S 273,362	.s
Debt Paid off During Year Y or N (k)	2	power.
Date of Maturity ()	3/31/36	oer from a
Loan Erd Short Term Debt (less than one year.) ()	51,090.000	131.00 \$ 21,060.00 (Taut: to Page 9) corresponding line numb
Balance of Loan at Year End Long Short Term De Debt (h) (n (h)	1,944,431	\$ 1,944,431.00 \$ 21,090.00 \$ 17046 to Hage 9 21,090.00 Calculation below with corresponding line number from above.
Frequency of Payments (Semi- Monthy, Monthy, Annually, etc.)	Monthly	t rate calculati
Type of Interest Rate; (Fixed, Variable) (f)	Fixed	the interes
Interest Rate (e)	14.00%	 used for
Interns of white Initial Loan Amount (d)	\$ 1,637,325	in the method
Origination Date	3/31/16	ease exple
amount to which each interest rate appres, include all retries of indicating which each interest rate appres, include all retries of much match interest rate appres, include all retries of much match interest rate appres, include all retries of much match interest rate appres, include all retries of much match interest rate appres, include all retries of interest rate appres, include all retries to of all vectors, include all retries to one year. In	Fresh Start, LLC	Total If the answer to column (f) is variable, please explain the method used for the interest rate
Type of Debt Type of Debt (Le., Notes Payable, Bonds, Bark Loders, Loans, Affilate Loans, etc.)	Note Payable	e do If the answer to

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

2 Company Name: Indian Hills Utility Operating Company, Inc.

Description Amount (a) (b) Total Revenues (From Pg. W-2) 3 \$ 478,915 **Operating Expenses** 4 Salaries & Wages (From Pg. 6) \$ 5 Employee Pensions and Benefits \$ 17,855 Purchased Water 6 Plant Operations Expenses (From Pg. W-3, Line 12) 7 \$ 184,234 8 Billing Expenses \$ 34,146 9 Supplies and Expenses \$ 2,331 10 Transportation Expenses \$ 11 Rent Expense 10,832 \$ 12 Insurance Expense 13,026 \$ 13 Outside Services Employed (e.g, Legal, Accounting, etc.) (From Pg.7) \$ 74,444 14 Regulatory Commission Expenses 3,580 \$ 15 Uncollectible Expenses S 16 Depreciation Expense (From Pg. W-5, Line 49) 97,048 \$ 17 Amoritization of Contributions in Aid of Construction (From Page 8) \$ (864)18 Amortization Expense \$ 19 Tax Expenses (e.g., Property, State, Federal, etc.) (From Pg. W-3, Line 20) 13,428 S 20 Interest Expense (From Pg. 9) 273,362 21 Other Expenses 38,792 \$ 22 Total Operating Expenses \$ 762,214 23 Net Income (Loss) - (A negative number indicated by () represents a loss.) \$ (283,299)

WATER OPERATING REVENUES, EXPENSES AND STATISTICS

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

Page W-1

	(Please indicate if mete		•••	STICS (Continued asurements.)	-
	Description		o. of omers	No. of Gallons Sold	Revenue Amount
	(a)	Beginning of Year (b)	End of Year (C)	(000's Omitted) (d)	(e)
	Unmetered Sales of Water				
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		\$
	Metered Sales of Water				
10	5/8" Meter	710	660	16,826,763	465,98
11	3/4" Meter				
12	1" Meter				
13	1 1/2" Meter				
14	2" Meler				
15	Other				
16	Total Metered Sales	710	660	16,826,763	\$ 465,989
	Tariffed Operating Revenues				
17	Late Payment Fees				\$ 4,522
18	Returned Check Fees				\$
9	Inspection Fees				
20	Reconnect Fees				\$
21	Other Revenue				\$ 8,404
22	Total Ope	erating Revenue	S (From Tariffed Servi	ices) (To Pg. 1, line 9)	\$ 478,910
	Non Tariffed Revenues				
23	Rent Income				
24	Other Income, (e.g., from Merchandising, Jobbing & Contract	Work, etc.)			
25		Total <u>Non-</u>	<u>Tariffed</u> Revenue	S (To Pg. 1, Line 10)	\$
26	Total Revenues * (To Pg. 1, Line 11)				\$ 478,915 (Total to Pg. W-1 and Pg. 1)

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

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Company Name: Indian Hills Utility Operating Company, Inc.

Description of Expenses Amount (a) (b) Plant Operations Expenses 3 Repairs of Water Plant - Pump Repair \$ 165 \$ 400 4 Repairs of Water Plant - Well Repair 5 Repairs of Water Plant - Water Line Repair \$ 92,733 6 Repairs of Water Plant - Equipment Repair \$ 7 Repairs of Water Plant - Other \$ 234 s Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.) 14,306 \$ 9 Chemicals \$ 2,534 10 Water Testing Expenses \$ 1,365 11 Other Plant Operations Expenses \$ 72,498 Ś 12 Total Plant Operations Expenses 184,234 (Total to Page W-1) Tax Expenses 13 Tax Expense - Property Taxes \$ 9,101 \$ 4,327 14 Tax Expense - Payroll Taxes 15 Tax Expense - Franchise Taxes 16 Tax Expense - Other Taxes 17 Tax Expense - Federal Income Taxes 18 Tax Expense - State Income Taxes 19 Tax Expense - Investment Tax Credits 20 Total Tax Expenses S 13,428 (Total to Pg. W-1)

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

PUMPING AND PURCHASED WATER STATISTICS Comit 000's in reporting number of gallons or cubic feet of veter. Use edditional sheets if necessary.] Comit 000's in reporting number of gallons or cubic feet by choosing from the dropdown box. Control of a color feet by choosing from the dropdown box. METHODS SERVICE MONTHS SERVICE MONTHS SERVICE MONTHS SERVICE MONTHS SERVICE MONTHS Number of gallons or cubic feet by choosing from the dropdown box. Indicate measurements given are in gallons or cubic feet by choosing from the dropdown box. METHODS Number of galons pumper per months. TOTAL OF ALL Rev 1,555,738 1,103,825 837,114 837,114 9,010 0	1,548,297	14,003,620 0 0 35,009,051	250,000 Minimum: 15,000	System: 25 to 40 psi	If Water is Sold to Other Utilities for Resale, List Names, Addresses, Phone Numbers and Quantities Below.	Address Quantity		(To be used when filing under seel.)
<u>କ୍ର</u>	1,548,297	0	Minimum:		Addresses, Phone Numbers and Quantities Be	ddress		(To be used
PURCHASED WATER STATISTICS ns or cubic feet of water. Use additional sheets it SipUMPED.INTO SYSTEM Source feet by choosing from the dropdov Source below in columns t (i.e., Well #2 Well #2 Well #2 NVell #2 NVell #2 1,103,826 837,114 865,739 1,103,826 837,114 865,738 1,411,338 1,411,338 1,411,338 1,505 1,411,338 1,411,338 1,411,338 1,411,338 1,505 1,505 1,414,484 1,505 1,403,137 33,267 1,155,511 1,208,059	1,548,297				Addresses, Phone Numbers	dôress		
PURCHASED WATER ST ns or cubic feet of water. Use SiPUMPED INTO SYSTE SiStration SoURCE OF (Please name each source (i.e., Well #2 Nvell #2 Nvell #2 SiSt 739 SiSt 739 SiSt 7114 Tool 837,114 Tool 8401 Tool 863,147 Tool 965 Tool 965 Tool 965 Tool 965 Tool 104,06 Tool 104,06 Tool 104,06		14,003,620	250,000	System:	Addresses	ddress		
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PING AND GALLON GALLON CALLON CALLON 1,1,1,1,1,1,1,1,1,1,2,1,2,1,2,1,2,1,2,1	2,322,446	21,005,431	y One Day:	t the Highest Point	for Resale, List Na			
Please indicate Please indicate SERVICE (Number of gatons (Number of gatons (A ANUARY MAY ANUARY MAY AUGUST SEPTEMBER OCTOBER			18 Maximum Quantity Supplied to the System in Any One Day:	¹⁸ Range of Pressure in the Mains as Measured at the Highest Point on System:	If Water is Sold to Other Utilities	Name of Reseller	ୟ <u>ନ</u> ୪ % Page W-4	Indicates a link to another worksheet within workbook

Company Name: Indian Hills Utility Operating Company, Inc.

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

For calendar year of January 1 - December 31, 2018

1 2 Company Name:

Indian Hills Utility Operating Company, Inc.

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Batti acce at more (arming (arming (arming (barming		WATER UTILITY PLANT IN SERVICE	ANT IN SERV	/ICE			DEPRECIA.	TION EXP	ENSES AND	RESERVE	- WATER UT	DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT	
Intercholie Plant 25 783 0 0 25 783 0 Crantchise and Consents 301 25 783 0 0 25 783 0 Franchise and Consents 302 202 24 403 54 405 25 95 58 7 54 6 Mocolianerus Intangible Plant 303 22,443 0 0 25 443 54 45 25 95 58 7 54 6 Source of Subrit/ Plant 313 21 1751 0 0 25 443 54 45 25 95 58 7 54 6 Sourchuse and Turnets 313 21 1751 0 0 26 41		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) Retire	Cost of Removal* (F) ment of Prop	Salvage Credit* (G)	Plant Balance at End of Year (H)	Reserve Balance at Beginning of Year (1)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F-4G+K) (L)
Organization 301 25 /83 0 0 26 /816 300 1 25 /83 1 1 1 Franchise and Consents 302		Intancible Plant		1									
Functione and Consents 32 Particulue and Consents 32 Particulue and Consents 33 Searce of Supply Plant 30 Searce of Supply Plant 30 Consent anoyable Plant 30 Searce of Supply Plant 31 Searce of Supply Plant 31 25,433 0 0 26,433 0 60 1 40 Land and Land Rights 31 25,433 0 0 0 26,433 646 43	~	Omanization	301	25.763	0	0	0					,	0.00
Miscalianeous Indenguie Plant 303 Image 0	\$		302						0				
All Substriction 310 0 0 25,483 6,465 25% 657 -56 Interinations 311 25,483 0 0 25,483 6,465 25% 657 -56 Interinations 313 211,751 0 0 211,751 8,41 2% 4,236 72 Interinations 316 10 0 211,751 8,41 2% 4,236 72 Interinations 316 10 0 0 10 </td <td>1 10</td> <td></td> <td>303</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td>	1 10		303						0				
Instruction 310 0 0 0 2.6.463 5.7.43 6.37 -5.4 Internetions 311 2.5.433 0 0 0 2.6.463 2.6.465 2.5% 6.37 -5.4 Internations 313 2.11,751 0 0 2.11,751 8.441 2% 4.235 7.24 Internations 313 2.11,751 0 0 2.11,751 8.441 2% 4.235 7.24 Internations 316 2.11,751 0 0 2.11,751 8.441 2% 4.235 7.24 Internations 316 2.11,751 8.441 2% 4.235 7.24 Internations 317 2.11,751 8.441 2% 4.235 7.24 Internations 317 2.11,751 8.441 2% 4.235 7.24 Internations 321 2.11 2.11,751 8.441 2% 4.235 7.24 Internations 322<		Source of Supply Plant											
Optimized Inding Reservoirs 311 25,433 0 0 23,433 6,436 2,564 6,37 -6,6 Inding Reservoirs 313 211,751 0 0 0 1 1 -6,6 6,37 -6,6 6,37 -6,6 -5,68 6,37 -6,6 -5,68 6,37 -6,6 -5,68 6,37 -6,6 -5,68 -6,17 -6,17 -6,17 -6,17 -6,17 -6,17 -6,17 -6,17 -6,17 -6,17 -6,17 -6,17 -6,12 -1,12 -1,12 -1,12	Ś	Land and	310	σ									0
Ofing Reservoirs 312 Image	• •		311	25,483		Q			25,483				7 -5,848
ther intakes 313 211,751 0 0 211,751 8,411 2% 4,235 72/ and Tunnels 314 211,751 0 0 0 2/1751 8,411 2% 4,235 72/ and Tunnels 315 211,751 0 0 0 0 1 2% 4,235 72/ and Tunnels 315 21 0	. ო		312						0				
314 211,751 0 0 0 211,751 341 2% 4,235 12, 316 316 0 0 0 0 0 0 0 12, 211,751 316 0 0 0 0 0 0 12, 216 0 0 0 0 0 0 0 0 317 323 321 0 0 0 0 0 0 321 323 321 0 0 0 0 0 0 anotentis 323 323 536,558 0 0 0 0 0 automotion 325 536,558 0 0 0 0 0 0 automotion 323 323 536,558 106,557 106,557 106,557 108,556 automotion 328 0 0 0 0 0 0 0 324 0 0 0 0 0 0 0 0 325 0 0 0 0 0 0 0 0 325 0 0 0 0	σ		313										0
and Turnels 315	, ¢	Wells and Sorings	314	211,751					211,751	8,44			5 12,676
316 11 0 0 0 317 317 0 0 0 320 321 0 0 0 321 0 0 0 0 322 10 0 0 0 323 536.558 105,857 10% 53.656 326 0 0 0 0 327 0 0 0 0 328 0 0 0 0 327 0 0 0 0 328 0 0 0 0 329 0 0 0 0		I Infitration Galleries and Tunnels	315										
urde Plant 317 0 0 0 Pumbing Plant Rights 320 0 0 0 Rights 321 0 0 0 0 Improvements 321 0 0 0 0 Uniment 322 0 0 0 0 Side Side 0 0 0 0 0		2 Supply Mains	316						0				
Ight 320 0 0 321 321 0 0 ationent 323 0 0 323 325.1 536,558 106,657 10% 919 326.2 0 0 0 111 325 106,657 10% 53,656 111 326 10 0 0 111 327 0 0 0 111 328 105,657 10% 53,656 111 328 0 0 0 111 0 0 0 0	្រះ	3 Other Water Source Plant	317						0				
Land and Land Rights 320 1 0		Pumping Plant	_										
Structures and Improvements 321 1 0	4	I and and Land Rights	320										
Boiler Plant Equipment 322 10 0 0 0 0 0 0 0 10 53.656 159 Other Power Production Equipment 323 325.1 536.558 0 0 0 0 10% 53.656 159 Submersible Electric Pumping 325.1 536.558 0 0 0 0 10% 53.656 159 High Service or Booster Pumps 325.2 10 0 0 0 0 10% 53.656 159 Dieset Pumping Equipment 326 10 0 0 0 0 10% 53.656 159 Aydraulic Pumping Equipment 328 0 0 0 0 0 10% 0 159	15	5 Structures and Improvements	321										
Other Power Production Equipment 323 325 0 0 0 0 536,558 10% 53,656 159 Submensible Electric Pumping 325.1 536,558 0 0 0 0 53,656 159 High Service or Booster Pumps 325.2 0 0 0 0 0 10% 53,656 159 Dieset Pumping Equipment 326 1 1 0	36	6 Boiler Plant Equipment	322										
325.1 536,558 106,557 10% 53,656 159 325.2 325,2 0 0 0 53,656 159 325.1 10% 0 0 0 0 10% 325.2 325,2 0 0 0 10% 328 0 0 0 0 10% 328 0 0 0 0 10%	÷	7 Other Power Production Equipment	323										0
High Service or Booster Pumps 325.2 325.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ř	8 Submersible Electric Pumping	325.1	536,551				_	536,558				
328 327 328 328	1	9 High Service or Booster Pumps	325.2						9	-			
327 328 0 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	7	0 Diesel Pumping Equipment	326							0			
328	Ċ1	Hydraulic Pumping Equipment	327							0			
	ć	2 Other Pumping Equipment	328							0			

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For calendar year of January 1 - December 31, 2018

1 2 Company Name:

Indian Hills Utility Operating Company, Inc.

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	WATES LITH ITY BI ANT IN SERVICE	ANT IN	SERVIC	Ŭ,	·		DEPRECIA	TION EXP	DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT	RESERVE -	WATER UTI	LITY PLANT	
L	Account Description (A)	Account No. Class B, C or D (B)	Р 2 2	Plant Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book (of Pla Retire (E)	Dost Cost of Cost of Removal* Sa ad* Retirement of Property	Salvage Credit* (G)	Plant Balance at End of Year (H)	Reserve Balance at Beginning of Year (I)	Annual Depredation Rate % (J)		Reserve Balance at END of Y ear (I-E-F+G+K) (L)
1	Water Treatment Plant		L						t - second s				
ន	Land and Land Rights	330							0				0
24	24 Structures and Improvements	331							0				
52	25 Water Treatment Equipment	332		109,509	0	0	0		109,509	-9,205	2.9%	3,176	-6.029
	Transmission & Distribution Plant				And the second se								
26	Lanc	340							0				0
		341	<u> </u>						0				
		342	<u> </u>	277,590			0		277,590	3,649	2.5%	6,940	10,589
2 2	Transmission & Distribution Mains	343	<u></u> _	260,957	13,657		0		274,614	17,949	2%	5,258	23,207
3 8		344	<u> </u>										0
, . ,		345	 ^.	72,927	174,221		0	0	247,148	1,280	2.5%	2,908	4,188
5 8		346	<u>ــــــــــــــــــــــــــــــــــــ</u>	130,332	3,653		,	0	133,985	1,204	10%	13,148	14,352
3 6	Matar Installations	347	<u> </u>	218,599		0	0	0	218,599	9,097	2.5%	5,465	14,562
3 8		348							0				0
35	Other Transmission & Distribution Plant	349	J						0				0
	General Plant - (Class B&C are Same)	B&C	ם נ										
36	<u>p</u>	389	370				-		0				0
37		390	371						0				
38	3 Office Furniture and Equipment	391	372			0	0	0	0				0
39	Office Computer & Electronic Equipment	391.1	372.1						Y	0			0
40		392	373						Contraction of the second seco	0			
4		none	379							0			0.27.2.2.2.2.2.2.2.0.0
5	49 Storas Education		- oue							0			
4		1					and the second se	The second design of the secon					

Page W-5, Page 2 of 3

2 Company Name:

Indian Hills Utility Operating Company, Inc.

For calendar year of January 1 - December 31, 2018

	WATER UTILITY PLANT IN SERVICE	ANT IN	V SERV	E E E			DEPRECIA	VIION EXP	ENSES AND	RESERVE	DEPRECIATION EXPENSES AND RESERVE - WALER UTILITY PLANT	LITY PLANT	
	Account Description (A)	USOA Account. No. B, C or D	or D SS T. No.	Plant ance at inning. of (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)	Reserve Balance at Beginning of Year	e at Depreciation Rate % (J)	Depreciation Expense" J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+f()
	-	n ,	•		<u></u>	Retire	Retirement of Property	berty	(H)	Ð			1-1
43 Too	43 Tools Shop and Garage Equipment	394	none	352	0	0	ð		352	224	5%	18	242
	44 II abhratory Fourioment	395	none						0				0
57 00 57	45 Power-mersted Fouinment	396	none	23,999	0	0	0		23,999	20,790	6.7%	1,608	22,398
46 Col	46 Communication Equipment	397	none						0				0
47 Mis	47 Miscellaneous Equipment	398	none						0				0
48 01	48 Other Tangible Property	399 - none	none						0				C
49 Tot	49 Motal Water Utility Plant In Service	Ĩ	Totals	1,893,820	191,531	0	0	0	2,085,351	152,801		97,048	249,849
									(Total to Pg. 4 & 8)			(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.)

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* 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 "C", use additional sheets.

Comments:

Line 29, Account 343 - Per company policy, assets are placed in service on a quarterly basis. For that reason depreciation expense calculations do not match with the mid-year convention that is normally calculated on the Annual Report

Line 31, Account 345 - Per company policy, assets are placed in service on a quarterly basis. For that reason depreciation expense calculations do not match with the mid-year convention that is normally calculated on the Annual Report

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Indian Hills Utility Operating Company, Inc.

For calendar year of January 1 - December 31, 2018

Indian Hills Utility Operating Comp	
2 Company Name:	

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	Reserve Balance at END of Year (I-E-F+G+K)	Ē
ILITY PLANT	Deprectation Expense" J*(C+H)/2 (K)	
EPRECIATION EXPENSES AND RESERVE . WATER UTILITY PLANT	Annual Depreciation Rate % (J)	
D RESERVE	Reserve Balance at Beginning of Year	M
PENSES ANI	Ptant Balance at End of Year (C+D-E)	£
ATION EXF	Salvage Credit* (G)	perty
DEPRECIV	Cost of Removal [≭] (F)	Retirement of Property
	Book Cost of Plant Retired" (E)	Retire
	Additions During the Year (D)	
VICE	Plant Basance at Beginning of Year (C)	
LANT IN SER	USOA Account No. Class B, C or D	(a)
WATER UTILITY PLANT IN SE	Account Description (A)	
	L	

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1 2 Company Name:

For the calendar year of January 1 - December 31, 2018 Indian Hills Utility Operating Company, Inc.

PUMP INFORMATION

	Pump Manufacturer	Type of Pump (i.e., High Service, Well, Standby, etc.) (b)	Capacity (c)	Date Installed (d)	Date of Last Motor Replacement (e)	Date of Last Pump Replacement (f)
3	3 Grundfos	Well	300 gpm	7/1/70	7/20/16	7/20/16
4	4 Grundfos	Well	300 gpm	7/20/2016	7/20/2016	7/20/2016
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(To be used when filing under seal.) Þ