

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

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
MISSOURI PUBLIC SERVICE COMMISSION**

January 1 - December 31, 2018

FILED²
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:** Indian Hills Utility Operating Company, Inc.
 2a **Parent Company Name:** _____
 (if applicable)
 3 **Company Mailing Address:** 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074
 4 **Company Street Address:** 500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074
 5 **Company Phone Number:** 314-736-4672
 6 **Company E-mail Address:** jcox@cswrgroup.com
 7 **Name, title, address, phone number, and e-mail of person(s) to contact concerning information contained in this report:**

7a	<u>Josiah Cox / President</u>	<u>Phil W. Macias/CFO</u>
	Name/Title	Name/Title
7b	<u>500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074</u>	<u>500 Northwest Plaza Drive Suite 500 St. Ann, MO 63074</u>
	Mailing Address	Mailing Address
7c		
	Street Address	Street Address
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)		\$ 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 another worksheet within workbook
 Indicates formula cell(s)

(To be used when filing under seal.)

Company Name: Indian Hills Utility Operating Company, Inc.

CAPITAL STOCK (COMMON AND PREFERRED)

Class and Series of Stock (a)	Total Number of Shares Authorized (b)	Par or Stated Value Per Share (c)	Total Number of Shares Issued (d)	Current Book Value of Issued Shares of Stock (e)
Common	759,560	\$ 1.00	759,560	\$ 759,560
				\$ -
				\$ -
				\$ -
				\$ -
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 total votes of ALL securities with voting powers.

Names and Addresses (a)	Number of Votes (b)	
Central States Water Resources	759,560	
	-	
Total Number of Votes Held by Above		759,560
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.

Title of General Officer(s)	Name of Person Holding Office
President	Josiah Cox

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: Indian Hills Utility Operating Company, Inc.

3 This Utility Company is a: (Check the appropriate box.)

- C-Corporation S-Corporation Sole Proprietorship
 Partnership LLC LP
 Other (Please explain)

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

n/a

5 Name of state under the laws of which respondent is incorporated and date of incorporation. If incorporated under a specific law, give reference of such law. If not incorporated, state the fact and give the type of organization and date organized.

n/a

6 Describe MAJOR transactions occurring during the year which will have a effect on operations, such as rate changes, replacement of major equipment and other abnormal cash expenditures of \$250 or more. (Dollar amounts to be recorded on Page W-5 and/or Page S-4, columns d.)

7 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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(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.

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)		\$ 2,085,351	
4	LESS: Water Depreciation Reserve (From Pg. W-5)		\$ 249,849	
5	Net Water Plant in Service (Line 3 MINUS Line 4)		\$ 1,835,502	
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)		\$ -	
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$ -	
12	Net Sewer Plant in Service (Line 10 MINUS Line 11)		\$ -	
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		\$ 81,813	
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)		\$ 49,423	
20	Other Assets		\$ 416,425	
21	Total Assets*		\$ 2,383,163	

* Total Assets should balance with Total Equity and Liabilities on Page 5 (see instructions).
Difference between Equity & Liabilities and Assets (from Pg. 5).

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

(To be used when filing under seal.)

1

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

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	
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)		\$ -	
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 instructions).
Difference between Equity & Liabilities and Assets (From Pg. 4).

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



(To be used when filing under seal.)

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

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:				Capitalized Payroll (e)
	Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)		
Total	\$ -	\$ -	\$ -	\$ -	\$ -
		(Total to Pg. W-1)	(Total to Pg. W-1)	(Total to Pg. S-1)	

Indicates formula cell(s)

(To be used when filing under seal.)

1

2

Company Name: Indian Hills Utility Operating Company, Inc.

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

INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, contract operators and contract labor, or other similar professional services or outside services other than employees rendered the respondent under written or verbal arrangements, for which total payments during the year to any corporation, partnership, individual or organization of any kind whatsoever. Attach additional worksheet pages if necessary.

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
Bank Fees - American Bank	\$ 119			
Engineering Consult - 21 Design	\$ 3,985			
Legal Services - Brydon, Swearingen & England	\$ 36,150			
Auditing & Accounting - Mueller Prost	\$ 24,495			
Outside Consulting - Lois Stanley	\$ 6,000			
Payroll Fees - Paychex	\$ 203			
IT - Nitor	\$ 3,492			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
Total	\$ 74,444	\$ -		\$ -
	(Total to Pg. W-1)		(Total to Pg. S-1)	

(To be used when filing under seal.)

Indicates formula cell(s)

1

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION

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

(a)	Water (b)	Sewer (c)
3 Balance at Beginning of Year <i>(From last years report, Pg. 8)</i>	\$ 8,729	
4 PLUS: Additions During the Year <i>(Please provide a detailed explanation.)</i>	\$ -	
5		
6		
7		
8		
9 Total Additions	\$ -	\$ -
10 LESS: Deductions During the Year <i>(Please provide a detailed explanation.)</i>	\$ -	
11		
12		
13 Relire and cap off service connection, but no connection fee money returned = no entry here	\$ -	
14		
15 Total Deductions	\$ -	\$ -
16 Balance at End of Year	\$ 8,729	\$ -
	<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>	\$ 1,821	
26 Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>	\$ 864	
27 Balance at End of Year	\$ 2,685	\$ -
	<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.)

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

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

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

Type of Debt (i.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.) (a)	Contact Information of Lender (Name, Address, Phone No., Email) (b)	Origination Date (c)	Initial Loan Amount (d)	Interest Rate (e)	Type of Interest Rate; (Fixed, Variable) (f)	Frequency of Payments (Semi-Monthly, Monthly, Quarterly, Annually, etc.) (g)	Balance of Loan at Year End		Debt Paid off During Year? Y or N (k)	Total Interest Paid During the Year (l)	Interest Paid - Charged To:	
							Long Term Debt (Over one year.) (h)	Short Term Debt (Less than one year.) (i)			Water Utility (m)	Sewer Utility (n)
Note Payable	Fresh Start, LLC	3/31/16	\$ 1,637,325	14.00%	Fixed	Monthly	\$ 1,944,431	\$ 21,090.00	No	\$ 273,362	\$ 273,362	\$
Total							\$ 1,944,431.00	\$ 21,090.00		\$ 273,362	\$ 273,362	\$

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.

Indicates formula cell(s)

(To be used when filling under seal.)

1

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

2 Company Name: Indian Hills Utility Operating Company, Inc.**WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	Total Revenues (From Pg. W-2)	\$ 478,915
	<u>Operating Expenses</u>	
4	Salaries & Wages (From Pg. 6)	\$ -
5	Employee Pensions and Benefits	\$ 17,855
6	Purchased Water	
7	Plant Operations Expenses (From Pg. W-3, Line 12)	\$ 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	\$ -
16	Depreciation Expense (From Pg. W-5, Line 49)	\$ 97,048
17	Amortization 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
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)

 Indicates a link to another worksheet within workbook

 Indicates formula cell(s)

1

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

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

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

(Please indicate if metered amounts are in cubic feet measurements.)

Description (a)	No. of Customers		No. of Gallons Sold (000's Omitted) (d)	Revenue Amount (e)
	Beginning of Year (b)	End of Year (c)		
<u>Unmetered Sales of Water</u>				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	0	0		\$ -
<u>Metered Sales of Water</u>				
10 5/8" Meter	710	660	16,826,763	465,989
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 Total Metered Sales	710	660	16,826,763	\$ 465,989
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				\$ 4,522
18 Returned Check Fees				\$ -
19 Inspection Fees				
20 Reconnect Fees				\$ -
21 Other Revenue				\$ 8,404
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)				\$ 478,915
<u>Non Tariffed Revenues</u>				
23 Rent Income				
24 Other Income, (e.g., from Merchandising, Jobbing & Contract Work, etc.)				
25 Total Non-Tariffed Revenues (To Pg. 1, Line 10)				\$ -
26 Total Revenues * (To Pg. 1, Line 11)				\$ 478,915 (Total to Pg. W-1 and Pg. 1)

* Total Operating Revenues should match Statement of Revenue (MOPSC Assessment).

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

(To be used when filing under seal.)

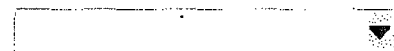
1 For the calendar year of January 1 - December 31, 2018
 2 Company Name: Indian Hills Utility Operating Company, Inc.

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

Description of Expenses (a)	Amount (b)
<u>Plant Operations Expenses</u>	
3 Repairs of Water Plant - Pump Repair	\$ 165
4 Repairs of Water Plant - Well Repair	\$ 400
5 Repairs of Water Plant - Water Line Repair	\$ 92,733
6 Repairs of Water Plant - Equipment Repair	\$ -
7 Repairs of Water Plant - Other	\$ 234
8 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
12 Total Plant Operations Expenses	\$ 184,234
	<i>(Total to Page W-1)</i>
<u>Tax Expenses</u>	
13 Tax Expense - Property Taxes	\$ 9,101
14 Tax Expense - Payroll Taxes	\$ 4,327
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	\$ 13,428
	<i>(Total to Pg. W-1)</i>

Indicates a link to another worksheet within workbook

Indicates formula cell(s)



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

PUMPING AND PURCHASED WATER STATISTICS

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

SERVICE MONTHS (Number of gallons pumped per month.) (a)		SOURCE OF SUPPLY (Please name each source below in columns b-e (i.e., Well #1, etc.))				TOTAL OF ALL METHODS (b+c+d+e=f) (f)
		Well #1 (b)	Well #2 (c)	(d)	(e)	
JANUARY	1,655,739	1,103,826			2,759,565	
FEBRUARY	1,255,672	837,114			2,092,786	
MARCH	2,117,008	1,411,338			3,528,346	
APRIL	1,149,401	766,268			1,915,669	
MAY	1,294,720	863,147			2,157,867	
JUNE	1,616,794	1,077,863			2,694,657	
JULY	2,172,727	1,448,484			3,621,211	
AUGUST	1,770,848	1,180,565			2,951,413	
SEPTEMBER	2,104,706	1,403,137			3,507,843	
OCTOBER	1,733,267	1,155,511			2,888,778	
NOVEMBER	1,812,104	1,208,069			3,020,173	
DECEMBER	2,322,446	1,548,297			3,870,743	
Totals for Year	21,005,431	14,003,620	0	0	35,009,051	

18 Maximum Quantity Supplied to the System in Any One Day: Minimum:
 Range of Pressure in the Mains as Measured at the Highest Point on System:

19 If Water is Sold to Other Utilities for Resale, List Names, Addresses, Phone Numbers and Quantities Below:

Name of Reseller	Address	Phone Number	Quantity

Indicates a link to another worksheet within workbook
 Indicates formula cell(s)
 (To be used when filing under seal.)

Company Name: Indian Hills Utility Operating Company, Inc.

WATER UTILITY PLANT IN SERVICE		DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT										
		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)
Intangible Plant												
3	Organization	301	25,763	0	0	0	25,763					0
4	Franchise and Consents	302					0					0
5	Miscellaneous Intangible Plant	303					0					0
Source of Supply Plant												
6	Land and Land Rights	310	0				0					0
7	Structures and Improvements	311	25,483	0	0	0	25,483	-6,485		2.5%	637	-5,848
8	Collecting & Impounding Reservoirs	312					0					0
9	Lake, River, and Other Intakes	313					0					0
10	Wells and Springs	314	211,751	0	0	0	211,751	8,441		2%	4,235	12,676
11	Infiltration Galleries and Tunnels	315					0					0
12	Supply Mains	316					0					0
13	Other Water Source Plant	317					0					0
Pumping Plant												
14	Land and Land Rights	320					0					0
15	Structures and Improvements	321					0					0
16	Boiler Plant Equipment	322					0					0
17	Other Power Production Equipment	323					0					0
18	Submersible Electric Pumping	325.1	536,558	0	0	0	536,558	105,857		10%	53,656	159,513
19	High Service or Booster Pumps	325.2					0					0
20	Diesel Pumping Equipment	326					0					0
21	Hydraulic Pumping Equipment	327					0					0
22	Other Pumping Equipment	328					0					0

Company Name: Indian Hills Utility Operating Company, Inc.

DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT

Account Description (A)	USOA Account No. Class B, C or D (E)	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)
Water Treatment Plant											
23 Land and Land Rights	330						0				0
24 Structures and Improvements	331						0				0
25 Water Treatment Equipment	332	109,509	0	0	0	0	109,509	-9,205	2.9%	3,176	-6,029
Transmission & Distribution Plant											
26 Land and Land Rights	340						0				0
27 Structures and Improvements	341						0				0
28 Distribution Reservoirs & Standpipes	342	277,590	0	0	0	0	277,590	3,649	2.5%	6,940	10,589
29 Transmission & Distribution Mains	343	260,957	13,657	0	0	0	274,614	17,949	2%	5,258	23,207
30 Fire Mains	344						0				0
31 Services	345	72,927	174,221	0	0	0	247,148	1,280	2.5%	2,908	4,188
32 Meters	346	130,332	3,653	0	0	0	133,985	1,204	10%	13,148	14,352
33 Meter Installations	347	218,599	0	0	0	0	218,599	9,097	2.5%	5,465	14,562
34 Hydrants	348						0				0
35 Other Transmission & Distribution Plant	349						0				0
General Plant - (Class B&C are Same)											
36 Land and Land Rights	B & C 370						0				0
37 Structures and Improvements	390 371						0				0
38 Office Furniture and Equipment	391 372	0	0	0	0	0	0				0
39 Office Computer & Electronic Equipment	391.1 372.1						0				0
40 Transportation Equipment	392 373						0				0
41 Other General Equipment	none 379						0				0
42 Stores Equipment	393 none						0				0

Company Name: Indian Hills Utility Operating Company, Inc.

DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT

Account Description (A)	USOA Account No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired" (E)	Retirement of Property		Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (L-E-F+G+K) (L)
					Cost of Removal" (F)	Salvage Credit" (G)				
43 Tools, Shop and Garage Equipment	394 none	352	0	0	0	352	224	5%	18	242
44 Laboratory Equipment	395 none					0				0
45 Power-operated Equipment	396 none	23,999	0	0	0	23,999	20,790	6.7%	1,608	22,398
46 Communication Equipment	397 none					0				0
47 Miscellaneous Equipment	398 none					0				0
48 Other Tangible Property	399 - none					0				0
49 Total Water Utility Plant In Service	Totals	1,893,820	191,531	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.)

* 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:

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

For calendar year of January 1 - December 31, 2018

Indian Hills Utility Operating Company, Inc.

WATER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT

Account Description (A)	USOA Account No. Class B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Retirement of Property			Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
					Cost of Removal* (F)	Salvage Credit* (G)						

- 1
- 2 Company Name:

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

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

PUMP INFORMATION

Pump Manufacturer (a)	Type of Pump (i.e., High Service, Well, Standby, etc.) (b)	Capacity (c)	Date Installed (d)	Date of Last Motor Replacement (e)	Date of Last Pump Replacement (f)
3 Grundfos	Well	300 gpm	7/1/70	7/20/16	7/20/16
4 Grundfos	Well	300 gpm	7/20/2016	7/20/2016	7/20/2016
5					
6					
7					
8					
9					
10					
11					
12					

(To be used when filing under seal.)