

# Highway H Utilities, Inc.

Company Full Certificated Name

*Do not abbreviate and 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, 2013

**RECEIVED**

JUN 9 - 2014

MO PUBLIC SERVICE COMMISSION  
-MAIL ROOM  
SLR

Water Service Provider

Sewer Service Provider

Please choose one of the following filing type options:

**Public Submission** *(NOT Highly Confidential)*

**Non-Public Submission** *(Highly Confidential / Filed Under Seal)*  
For this filing to be considered Highly Confidential, additional submission of materials is required pursuant to Commission rule 4 CSR 240-3.335 and/or 4 CSR 240-3.640, Section 392.210, RSMo., and/or Section 393.140, RSMo.



(To be used when filing under seal.)

Issue Date: 12/12/13

Revised: 2/3/2014; 2/26/14; 3/07/14, 3/13/14

For the calendar year of January 1 - December 31, 2013

2 **Company Name:** Highway H Utilities, Inc.

2a **Parent Company Name:** \_\_\_\_\_  
(if applicable)

3 **Company Street Address:** \_\_\_\_\_

4 **Company Mailing Address:** P.O. Box 308 Waynesville, MO 65583

5 **Company Phone Number:** 573-774-2211      **Company Email Address:** llaughlin@4-i.net

Name, address, phone number and e-mail of person(s) to contact concerning information contained in this report:

6	<u>Laura Laughlin</u>	<u>Jay Laughlin</u>
	Name	Name
7	<u>19205 Salina Rd.</u>	<u>P.O. Box 308</u>
	Mailing Address	Mailing Address
7a	<u>Street Address</u>	<u>Street Address</u>
8	<u>Waynesville MO 65583</u>	<u>Waynesville MO</u>
	City State Zip	City State Zip
9	<u>573-774-2986</u>	<u>573-774-2211</u>
	Telephone Number	Telephone Number
10	<u>llaughlin@4-i.net</u>	<u>jay@4-i.net</u>
	E-mail Address	E-mail Address

11 Please provide the Total Company and gross intrastate Operating Revenues (i.e. Missouri Jurisdictional) for Calendar Year 2013.

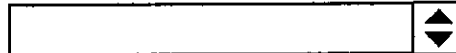
( BOTH COLUMNS MUST BE COMPLETED )

	**	MO Jurisdictional	**	**	Total Company	**
12 <b>Water Revenues</b>						
Total Operating Revenues (From Pg. W-2, Line 22)	\$	42,479.44			\$ 42,479.44	
13 Total Non-Tariffed Revenues (Pg. W-2, Line 25)	\$	7,815.00			\$ 7,815.00	
14 <b>TOTAL REVENUES</b>	\$	50,294.44			\$ 50,294.44	

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

	**	MO Jurisdictional	**	**	Total Company	**
15 <b>Sewer Revenues</b>						
Total Operating Revenues (From Pg. S-2, Line 19)	\$	70,162.49			\$ 70,162.49	
16 Total Non-Tariffed Revenues (From Pg. S-2, Line 22)	\$	-				
17 <b>TOTAL REVENUES</b>	\$	70,162.49			\$ 70,162.49	

(Total MO Jurisdictional Revenue (Line 17 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.)

2013

Number of Shares Issued (d)
100

the respondent,  
nature of the

Number of Votes (b)
25
25
25
25
100

is not provided

e

---

---

---

---

---

---

---

---



see.)

1  
2  
3  
4  
5  
6  
7

For the calendar year of January 1 - December 31,

Company Name: Highway H Utilities, Inc.

**CAPITAL STOCK (COMMON AND PREFERRED)**

Class and Series of Stock (a)	Number of Shares Authorized (b)	Par or Stated Value Per Share (c)
Common	30,000	\$ 1.00

**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 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 trust and the beneficial owner. Show also total votes of ALL securities with voting powers.

Names and Addresses (a)
Jay Laughlin
Jimmy Laughlin
Joey Laughlin
Jeffrey Laughlin

16 Total Number of Votes Held by Above  
17 Total Number of Votes of all Securities with Voting Powers

Identify the principal or general officers of the company at the end of the year. Please include an additional sheet, if enough space on this page, to completely provide the requested information.

Title of General Officer	Name of Person Holding Office
President	Jimmy Laughlin
Vice President	Jay Laughlin
Secretary	Joey Laughlin
Treasurer	Jeffrey Laughlin

Indicates formula cell(s)

(To be used when filing unde

For the calendar year of January 1 - December 31, 2013

2 Company Name: Highway H Utilities, Inc.

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

3 Ammonia Colorimeter \$516.39

4 AmmoniaPocket Colorimeter 469.68

5 2 Corporation Stop X Compressio K , couplings and tubing \$1089.23

6 Water Meter \$769.56

7 Stocks \$559.26

8 \_\_\_\_\_

9 \_\_\_\_\_

10 \_\_\_\_\_

11 \_\_\_\_\_

12 \_\_\_\_\_

13 \_\_\_\_\_

14 \_\_\_\_\_

15 \_\_\_\_\_

16 \_\_\_\_\_

17 \_\_\_\_\_

18 \_\_\_\_\_

19 \_\_\_\_\_

20 \_\_\_\_\_

21 \_\_\_\_\_


22 \_\_\_\_\_

23 \_\_\_\_\_

24 \_\_\_\_\_

25 \_\_\_\_\_

27 \_\_\_\_\_



1

For the calendar year of January 1 - December 31, 2013

2 Company Name: Highway H Utilities, Inc.

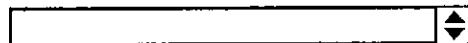
**NOTE: Please do not type over formulas. Totals will calculate automatically in this spreadsheet.**

**BALANCE SHEET**  
**WATER AND SEWER OPERATIONS**  
**ASSETS**

	Account Description (a)	**	Amount (b)	**
3	Water Plant In Service (From Pg. W-5)		\$ 270,033.00	
4	<b>LESS:</b> Water Depreciation Reserve (From Pg. W-5)		\$ 16,739.76	
5	Net Water Plant in Service (i.e., Water Plant In Service <b>MINUS</b> Water Depreciation Reserve) (From Pg. W-5)		\$ 253,293.24	
6	Water Materials and Supplies		\$ 400.70	
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)		\$ 399,098.75	
11	<b>LESS:</b> Sewer Depreciation Reserve (From Pg. S-4)		\$ 153,249.44	
12	Net Sewer Plant in Service (i.e., Sewer Plant in Service <b>MINUS</b> Sewer Depreciation Reserve) (From Pg. S-4)		\$ 245,849.31	
13	Sewer Materials and Supplies		\$ 485.35	
14	Sewer Construction Work in Progress			
15	Sewer Plant Held for Future Use			
16	Sewer Plant Acquisition Adjustment			
17	Other Plant			
18	Cash		\$ 132.00	
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)			
20	Other Assets			
21	<b>Total Assets*</b>		<b>\$ 500,160.60</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.)

**NOTE: Please do not 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		\$ 600.00	
4		Retained Earnings		\$ (10,456.44)	
5		Long-Term Debt to Affiliates (owners, other owner controlled companies, etc.- over one year) (From Pg. 9)		\$ 291,273.00	
6		Short-Term Debt to Affiliates (owners, other owner controlled companies, etc.- less than one year)(From Pg. 9)			
7		Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9)		\$ 200,000.00	
8		Short-Term Debt (banks, etc.- less than 1 year) (From Pg. 9)			
9		Water Customer Deposits			
10		Water Advances for Construction			
11		Water CIAC (From Pg. 8, Line 16)		\$ -	
12		<b>LESS:</b> Water Amortization of CIAC (From Pg. 8, Line 23)		\$ -	
13		Net Water CIAC (i.e., Water CIAC <b>MINUS</b> Water Amortization of CIAC)		\$ -	
14		Sewer Customer Deposits			
15		Sewer Advances for Construction			
16		Sewer CIAC (From Pg. 8, Line 16)		\$ 24,137.00	
17		<b>LESS:</b> Sewer Amortization of CIAC (From Pg. 8, Line 23)		\$ 6,784.96	
18		Net Sewer CIAC (i.e., Sewer CIAC <b>MINUS</b> Sewer Amortization of CIAC)		\$ 17,352.04	
19		Deferred Taxes - ITC			
20		Deferred Taxes - Other			
21		Accounts Payable; (Amounts owed to other parties; other than debt listed above.)		\$ 1,392.00	
22		Other Liabilities			
23		<b>Total Equity and Liabilities*</b>		<b>\$ 500,160.60</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 filling under seal.)

2 Company Name: Highway H Utilities, Inc.

**PAYROLL INFORMATION**

INSTRUCTIONS: Please provide names, titles and salaries for all officers and employees. 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.

	Name and Title (a)	Payroll Charged To:				Capitalized Payroll (e)
		Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)		
3	Laura Laughlin-Accountant	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00		
4	Jay Laughlin Vice President and System Operator	\$ 15,600.00	\$ 7,800.00	\$ 7,800.00		
5	Mike Sheek - Asst. System Operator	\$ 17,474.00	\$ 8,737.00	\$ 8,737.00		
6	Irina Shanahan - Secretary	\$ 16,792.96	\$ 8,396.48	\$ 8,396.48		
7	Joyce Williams - Secretary	\$ 10,797.62	\$ 5,398.81	\$ 5,398.81		
8						
9						
10						
11						
12						
13						
14	w&s13					
15						
16						
17						
18						
19	<b>Total</b>	<b>\$ 63,664.58</b>	<b>\$ 31,832.29</b>	<b>\$ 31,832.29</b>	<b>\$ -</b>	
			(Total to Pg. W-1)	(Total to Pg. S-1)		

↕

(To be used when filing under seal.)

Indicates formula cell(s)

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, or other similar professional services rendered the respondent under written or verbal arrangements, for which total payments during the year to any corporation, partnership, individual (other than for services as an employee) or organization of any kind whatsoever. Use additional sheets if necessary.

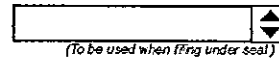
1  
2 Company Name: Highway H Utilities, Inc.

For the calendar year of January 1 - December 31, 2013

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
3 Betty Laughlin, Meter Reading	\$ 4,352.70			
4 Darrell Layman, CPA	\$ 2,600.00			
5 Smith and Turley, Lawyer	\$ 2,000.00			
6 Anderson and Associates, Engineering Consultant			\$ 4,798.75	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
16				
17				
18				
19 Total	\$ 8,952.70	\$ -	\$ 4,798.75	\$ -
	(Total to Pg. W-1)		(Total to Pg. S-1)	

Page 7

Indicates formula cell(s)



(To be used when filing under seal)

1  
2 Company Name: Highway H Utilities, 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. 9)</i>	\$ -	\$ 24,137.00
4 PLUS: Additions During the Year <i>(Please provide a detailed explanation.)</i>	\$ -	\$ -
6		
6		
7		
8		
9 Total Additions	\$ -	\$ -
10 LESS: Deductions During the Year <i>(Please provide a detailed explanation.)</i>	\$ -	\$ -
11		
12		
13 Retire and cap off service connection, but no connection fee money returned = no entry here		
14		
15 Total Deductions	\$ -	\$ -
16 Balance at End of Year	\$ -	\$ 24,137.00
	<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

Distribution Method

**Distribution Method**

(a)	Water (b)	Sewer (c)
17 Balance of Amortization at First of Year <i>(not Total of CIAC line 3)</i>		\$ 5,020.76
18 Total Contributions in Aid at End of Year <i>(see above)</i>	\$ -	\$ 24,137.00
19 Total Plant in Service at End of Year <i>(From Pg. W-5 or S-4)</i>	\$ 270,033.00	\$ 399,098.75
20 Percentage Contributions to Plant	0.00%	6.05%
21 Total Depreciation Expense <i>(From Pg. W-5 or S-4)</i>	\$ 13,567.77	\$ 29,170.59
22 Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>	\$ -	\$ 1,764.20
23 Balance at End of Year	\$ -	\$ 6,784.96
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

OR

**Attached Method**

(a)	Water (b)	Sewer (c)
24 Balance of Amortization at First of Year <i>(not Total of CIAC Line 3)</i>		
25 Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>		
26 Balance at End of Year		
	<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 each separate item of debt. Please identify the named borrower for each debt, if different from the company. Show principal which each interest rate applies. Include all items on which interest was paid during the year. Use additional sheets if necessary.

Type of Debt, (i.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.) and Contact Information of Each Lender (Name, Address, Phone No., & Email) (a)	Origination Date (b)	Frequency of Payments (Semi-Monthly, Monthly, Quarterly, Annually, etc.) (c)	Date of Maturity (d)	Initial Loan Amount (e)	Balance of Loan at the Annual Report Year End 12/31/XX (f)	Interest Rate (g)	Is Interest Rate Fixed or Variable? (h)	Total Interest Paid (i)	Interest Charg	
									Water Utility (j)	
3 Bank of Crocker/2nd Deed of Trust 4 200 Ichord Ave. Waynesville, MO	09/01/10	Monthly	09/01/25	\$200,000	171926.00%	6.75%	Var.	\$11,992		\$5,996
5 6 4J Notes Payable				\$219,498						
7 4J Notes Payable				\$71,775						
8 Interest Accruing on 4J Loans										
9 10 11 12 13 14 15 16 17 18										
19 20 21 <b>Total</b>				\$ 491,273 (Total to Pg. 5)				\$ 11,992	\$ 5,996 (Total to Pg. W-1)	

22 If the answer to column (g) is variable, please explain the method used for the interest rate calculation below with corresponding line number from above.

1

For the calendar year of January 1 - December 31, 2013

2 Company Name: Highway H Utilities, Inc.

amount to

t Paid - ed To:	Sewer Utility (k)	\$5,996	\$ 5,996 (Total to Pg. S-1)
--------------------	-------------------------	---------	-----------------------------------

--

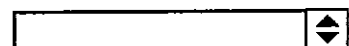
2 Company Name: Highway H Utilities, Inc.

**WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	<b>Total Revenues</b> (From Pg. W-2)	\$ 50,294.44
	<b><u>Operating Expenses</u></b>	
4	Salaries & Wages (From Pg. 6)	\$ 31,832.29
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses (From Pg. W-3, Line 12)	\$ 21,740.13
8	Billing Expenses	\$ 3,045.26
9	Supplies and Expenses	\$ 3,533.78
10	Transportation Expenses	\$ 19,942.07
11	Rent Expense	\$ 4,500.00
12	Insurance Expense	
13	Outside Services Employed (i.e., Legal, Accounting, etc.) (From Pg.7)	\$ 8,952.70
14	Regulatory Commission Expenses	\$ 7,441.04
15	Uncollectible Expenses	\$ 1,150.86
16	Depreciation Expense (From Pg. W-5, Line 49)	\$ 13,567.77
17	Amortization of Contributions in Aid of Construction (From Page 8)	\$ -
18	Amortization Expense	
19	Tax Expenses (i.e., Property, State, Federal, etc.) (From Pg. W-3, Line 20)	\$ 9,875.48
20	Interest Expense (From Pg. 9)	\$ 5,996.00
21	Other Expenses	\$ 481.47
22	<b>Total Operating Expenses</b>	<b>\$ 132,058.85</b>
23	<b>Net Income (Loss)</b> (A negative number indicated by ( ) represents a loss.)	<b>\$ (81,764.41)</b>

Indicates a link to another worksheet within workbook

Indicates formula cell(s)



(To be used when filing under seal.)

2 Company Name: Highway H Utilities, 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)		
<b><u>Unmetered Sales of Water</u></b>				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
6 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 <b>Total Unmetered Sales (To Pg. 1, Line 12)</b>	-	-		\$ -
<b><u>Metered Sales of Water</u></b>				
10 5/8" Meter	366	432	19,429	\$ 37,092.52
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 <b>Total Metered Sales (To Pg. 1, Line 12)</b>	366	432	19,429	\$ 37,092.52
<b><u>Tariffed Operating Revenues</u></b>				
17 Late Payment Fees				\$ 3,295.00
18 Returned Check Fees				
19 Inspection Fees				
20 Reconnect Fees				\$ 1,110.00
21 Other Revenue				\$ 981.92
22 <b>Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 12)</b>				\$ 42,479.44
<b><u>Non Tariffed Revenues</u></b>				
23 Rent Income				
24 Other Income, (i.e., from Merchandising, Jobbing & Contract Work, etc.)				\$ 7,815.00
25 <b>Total Non-Tariffed Revenues (To Pg. 1, Line 13)</b>				\$ 7,815.00
26 <b>Total Revenues * (To Pg. 1, Line 14)</b>				\$ 50,294.44
				(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)

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

Description of Expenses (a)	Amount (b)
<b><u>Plant Operations Expenses</u></b>	
3 Repairs of Water Plant - Pump Repair	
4 Repairs of Water Plant - Well Repair	
5 Repairs of Water Plant - Water Line Repair	
6 Repairs of Water Plant - Equipment Repair	
7 Repairs of Water Plant - Other	
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 9,071.87
9 Chemicals	\$ 7,873.55
10 Water Testing Expenses	\$ 4,794.71
11 Other Plant Operations Expenses	
12 <b>Total Plant Operations Expenses</b>	<b>\$ 21,740.13</b>
	<i>(Total to Page W-1)</i>
<b><u>Tax Expenses</u></b>	
13 Tax Expense - Property Taxes	
14 Tax Expense - Payroll Taxes	\$ 9,875.48
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 <b>Total Tax Expenses</b>	<b>\$ 9,875.48</b>
	<i>(Total to Pg. W-1)</i>

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



**PUMPING AND PURCHASED WATER STATISTICS**

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

1  
2 Company Name: Highway H Utilities, Inc.  
For the calendar year of January 1 - December 31, 2013

3 4 5 6	Gallons Pumped Into System	Source of Supply <i>(Please name each source below in columns (a)-(d), i.e. Well #1, etc.)</i>				Total of all Methods (a+b+c+d=e) (e)
		High Point	Northern Heights			
		(a)	(b)	(c)	(d)	
7	Please indicate whether measurements given are in gallons or cubic feet. <input type="text" value="Gallons"/>					
8	January	306	1,119			1,425
9	February	295	1,109			1,403
10	March	335	1,224			1,559
11	April	303	1,056			1,358
12	May	252	978			1,230
13	June	413	1,668			2,080
14	July	349	1,461			1,810
15	August	316	1,680			1,996
16	September	380	1,520			1,900
17	October	272	1,368			1,640
18	November	346	1,338			1,684
19	December	270	1,073			1,343
20	<b>Total for Year</b>	<b>3,836</b>	<b>15,593</b>	-	-	<b>19,429</b>

21 Maximum Quantity Supplied to the System In Any One Day:  Minimum:

22 Range of Pressure In the Mains as Measured at the Highest Point on System:

If Water Is Sold to Other Utilities for Resale, List Names, Addresses, Phone Numbers and Quantities Below:			
Name of Reseller	Address	Phone Number	Quantity
23			
24			
25			
26			

Indicates a link to another worksheet within workbook

Indicates formula cell(e) (To be used when filing under seal)

Page W-4

Highway H Utilities, Inc.

2 Company Name:

WATER UTILITY PLANT IN SERVICE		DEPRECIATION EXPENSES AND RESERVE - WATER U							
Account Description (A)	Account No. (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)
<b><u>Intangible Plant</u></b>									
	Class								
	B, C or D								
3 Organization	301						0		
4 Franchise and Consents	302						0		
5 Miscellaneous Intangible Plant	303						0		
<b><u>Source of Supply Plant</u></b>									
6 Land and Land Rights	310						0		
7 Structures and Improvements	311						0		
8 Collecting & Impounding Reservoirs	312						0		
9 Lake, River, and Other Intakes	313						0		
10 Wells and Springs	314	1,653					1,653	318	8.55%
11 Infiltration Galleries and Tunnels	315						0		
12 Supply Mains	316						0		
13 Other Water Source Plant	317						0		
<b><u>Pumping Plant</u></b>									
14 Land and Land Rights	320						0		
15 Structures and Improvements	321						0		
16 Boiler Plant Equipment	322						0		
17 Other Power Production Equipment	323						0		
18 Submersible Electric Pumping	325.1						0		
19 High Service or Booster Pumps	325.2						0		
20 Diesel Pumping Equipment	326						0		
21 Hydraulic Pumping Equipment	327						0		
22 Other Pumping Equipment	328						0		



Highway H Utilities, Inc.

**WATER UTILITY PLANT IN SERVICE**      **DEPRECIATION EXPENSES AND RESERVE - WATER**

Account Description (A)	Account No. (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)
<b><u>Water Treatment Plant</u></b>									
Land and Land Rights	330						0		
Structures and Improvements	331						0		
Water Treatment Equipment	332						0		
<b><u>Transmission &amp; Distribution Plant</u></b>									
Land and Land Rights	340						0		
Structures and Improvements	341						0		
Distribution Reservoirs & Standpipes	342						0		
Transmission & Distribution Mains	343						0		
Fire Mains	344						0		
Services	345						0		
Meters	346						0		
Meter Installations	347						0		
Hydrants	348						0		
Other Transmission & Distribution Plant	349						0		
<b><u>General Plant - (Class B&amp;C are Same)</u></b>									
Land and Land Rights	B & C								
Structures and Improvements	D								
Office Furniture and Equipment	370						0		
Office Computer & Electronic Equipment	371						0		
Transportation Equipment	372						0		
	391.1						0		
	392	57,080					57,080	2,854	5.00%
Other General Equipment	373						0		
	379						0		



WATER UTILITY PLANT IN SERVICE		DEPRECIATION EXPENSES AND RESERVE - WATER L							
Account Description (A)	Account No. (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)
42	Stores Equipment	393	none				0		
43	Tools, Shop and Garage Equipment	394	none				0		
44	Laboratory Equipment	395	none				0		
45	Power-operated Equipment	396	none				211,300	0	5.00%
46	Communication Equipment	397	none				0		
47	Miscellaneous Equipment	398	none				0		
48	Other Tangible Property	399	none				0		
Total Water Utility Plant In Service		Totals	0	0	0	0	270,033	3,172	
				(Total to Pages 4 & 9)			(Total to Pg.8)	(Total to Pg. 8 & Pg. 9)	

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be

\* 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 f included in Columns "E", "F" and/or "G", use additional sheets.

**UTILITY PLANT**

Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (-E-F+G+K) (L)
	0
	0
	0
10,565	10,565
	0
	0
	0
13,568	16,740
W-1)	(Total to Pg. 4)

	◀▶
--	----

used when filed under seal.)

possible. If adjustments are

1  
2 Company Name:

Highway H Utilities, Inc.

**PUMP INFORMATION**

Manufacturer and Type of Pump <i>(i.e., High Service, Well, Standby, etc.)</i> (a)	Capacity (b)	Date Installed (c)	Date of Last Motor Replacement (d)	Date of Last Pump Replacement (e)
3 20 HP meter and sub turbine pump 4 5 6 7 8 9 10 11 12	170	6/9/05		4/4/10

Page W-6 (Pt. 1)

(To be used when filing under seal.)

Company Name: Highway H Utilities, Inc.

**WELL INFORMATION**

Description of Wells (a)	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location
	(b)	(c)	(d)	(e)
4 Year Constructed	2010			
5 Type of Construction				
6 Type and Depth of Casing				
7 Depth and Diameter of Well	850			
8 Yield of Well in Gallons per day <i>Chemicals</i>				
9 Type -				
10 Annual Cost -				
11 Annual Quantity -				

Page W-6 Pt. 2

(To be used when filing under seal.)

**METERS AND METER SETTINGS**

Customer Class (a)	Meter Size (b)	Total at Beginning of Year (c)	Total No. of Additions (d)	Total No. Removed or Disconnected (e)	Total at End of Year (f)
3 <b>Residential:</b>	5/8" X 1/2"	368	68	-	432
4					-
5					-
6					-
7 <b>Other Customers:</b>					-
8					-
9	-				
10 <b>Total in Use by Customers</b>		368	68	-	432
11 <b>Not in Use: (i.e., Inventory)</b>					-
12					-
13					-
14 <b>Total Meters</b>		368	68	-	432

**STORAGE FACILITIES**

Type of Storage (i.e., Pneumatic, Ground, Standpipes, Elevated Tanks, etc.) (a)	Construction Material (b)	Last Date Painted if Applicable (Indicate interior or exterior) (c)	Capacity (d)
16			
17			
18			
19			

Indicates formula cell(s)

(To be used when filing under seal)

**WATER MAINS (measurement in feet)**

	Kind of Pipe (i.e., Cast Iron, Galvanized, Iron, PVC, etc.) (a)	Diameter of Pipe (b)	Total at Beginning of Year (c)	Total Additions During the Year (d)	Total Removed or Abandoned During the Year (e)	Total at End of Year (f)
3	PVC	2"-4"	35,000	500	35,500	-
4						-
6						-
8						-
7						-
8						-
8						-
10						-
11						-
12						-
13						-
14						-
15						-
16	<b>Total Mains</b>		35,000	500	35,500	-

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

	Size and Type of Material (i.e., Iron, Copper, PVC, etc.) (a)	Total No. at Beginning of Year (b)	Total No. of Additions (c)	Total No. Retired or Abandoned (d)	Total No. at End of Year (e)
15	<u>In Use:</u>				
16	PVC	366	66	-	432
17					-
18					-
19	<u>For Future Use:</u>				-
20					-
21					-
22					-
23	<b>Total of All Services</b>	366	66	-	432

Indicates formula cell(s)

(To be used when filing under seal.)

2 Company Name:

Highway H Utilities, Inc.

For the calendar year of January 1 - December 31, 2013

Company Name: Highway H Utilities, Inc.

**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	<b>Total Revenues</b> (From Page S-2)	\$ 70,162.49
	<b><u>Operating Expenses</u></b>	
4	Salaries & Wages (From Pg. 6)	\$ 31,832.29
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses (From Pg. S-3)	\$ 21,771.55
8	Billing Expenses	\$ 80.00
9	Supplies and Expenses	\$ 200.00
10	Transportation Expenses	\$ 44,695.30
11	Rent Expense	\$ 4,500.00
12	Insurance Expense	\$ 2,625.83
13	Outside Services Employed (i.e., Legal, Accounting, etc.) (From Pg. 7)	\$ 4,798.75
14	Regulatory Commission Expenses	\$ 82,281.15
15	Depreciation Expense (From Pg. S-4)	\$ 29,170.59
16	Amortization of Contributions in Aid of Construction (From Pg. 8)	\$ (1,764.20)
17	Amortization Expense	
18	Tax Expenses (From Pg. S-3)	\$ -
19	Interest Expense (From Pg. 9)	\$ 5,996.00
20	Other Expenses	\$ 481.47
21	<b>Total Operating Expenses</b>	\$ 226,668.73
22	<b>Net Income (Loss)</b> - (This number should be negative as it is an offset to depreciation expense)	\$ (156,506.24)



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

(To be used when filing under seal.)

2 Company Name: Highway H Utilities, 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	327	265	XXXX	\$ 70,162.49
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 <b>Total Unmetered Sales (To Pg. 1, Line 15)</b>	327	265	XXXX	
<b><u>Metered Sales Based on Sewer Usage</u></b>				
10 Commercial				\$ 70,162.49
11 Other Sales to Public Authorities				
12 Other				
13 <b>Total Metered Sales (To Pg. 1, Line 15)</b>	-	-	-	
<b><u>Tariffed Operating Revenues</u></b>				
14 Late Payment Fees				\$ 70,162.49
15 Returned Check Fees				
16 Inspection Fees				
17 Reconnect Fees				
18 Other Revenue				
19 <b>Total Operating Revenues (From Tariffed Services) (To Pg. 1, Line 15)</b>				
<b><u>Non-Tariffed Revenues</u></b>				
20 Rent Income				\$ -
21 Other Income (i.e., from Merchandising, Jobbing & Contract Work, etc.)				
22 <b>Total Non-Tariffed Revenues (To Pg. 1, Line 16)</b>				
23 <b>Total Revenues * (To Pg. 1, Line 17)</b>				\$ 70,162.49 (Total 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)



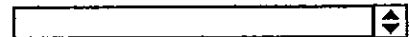
(To be used when filing under seal.)

1  
2 Company Name: Highway H Utilities, 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	
5	Repairs of Sewer Plant - Treatment Repair	
6	Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	
7	Repairs of Sewer Plant - Equipment Repair	\$ 400.00
8	Repairs of Sewer Plant - Other	
9	Utility Bills	\$ 9,071.87
10	Chemicals	\$ 11,313.61
11	Sludge Hauling Expenses	
12	Effluent Testing Expenses	\$ 986.07
13	Other Plant Operations Expenses	
14	<b>Total Plant Operations Expenses</b>	<b>\$ 21,771.55</b>
		<i>(Total to Pg. S-1)</i>
	<b><u>Tax Expenses</u></b>	
15	Tax Expense - Property Taxes	
16	Tax Expense - Payroll Taxes	
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>\$ -</b>
		<i>(Total to Pg. S-1)</i>

Indicates formula cell(s)



(To be used when filing under seal.)

Account Description (A)		Acct. No. (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)
		Class B, C or D									
<b>SEWER UTILITY PLANT IN SERVICE</b>											
<b>DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY F</b>											
<b>Retirement of Property</b>											
<u>Intangible Plant</u>											
3	Organization	301	301						0		
4	Franchise and Consents	302	302						0		
5	Miscellaneous Intangible Plant	303	303						0		
<u>Land &amp; Structures</u>											
6	Land and Land Rights	none	310						0		
7	Structures and Improvements	none	311						0		
<u>Collection Plant</u>											
8	Land and Land Rights	350	none						0		
9	Structures and Improvements	351	none	64,472					64,472	14,893	7.70%
10	Collection Sewer - Force	352.1	352.1						0		
11	Collection Sewer - Gravity	352.2	352.2	218,342					218,342	76,383	7.70%
12	Other Collection Plant Facilities	353	353	24,137					24,137	21,084	5.90%
13	Services to Customers	354	354						0		
14	Flow Measuring Devices	355	355						0		
<u>Pumping Plant</u>											
15	Land and Land Rights	360	none						0		
16	Structures and Improvements	361	none						0		
17	Receiving Wells and Pump Pits	362	362	29,620					29,620	6,595	7.70%
18	Other Pumping Equipment	363	363	4,993					4,993	26	5.90%
<u>Treatment &amp; Disposal</u>											
19	Land and Land Rights	370	none						0		
20	Structures and Improvements	371	none						0		
21	Oxidation Lagoon	none	372						0		
22	Treatment & Disposal Equipment	372	373						0		



Highway H Utilities, Inc.

2 Company Name:

Account Description (A)		Acct. No. (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)
		Class B, C or D								
23	Sewer Collection (Septic) Tanks	372.1	51,626					51,626	4,086	5.90%
24	Plant Sewer	373						0		
25	Outfall Sewer Lines	374	3,250					3,250	384	5.90%
26	Equipment	375						0		
	<u>General Plant</u>	376								
27	Land and Land Rights	389						0		
28	Structures and Improvements	390						0		
29	Office Furniture and Equipment	391						0		
30	Office Computer & Electronic Equipment	391.1						0		
31	Transportation Equipment	392						0		
32	Other General Equipment	393						0		
33	Stores Equipment	393	2,658					2,658	627	5.90%
34	Tools, Shop and Garage Equipment	394						0		
35	Laboratory Equipment	395						0		
36	Power-operated Equipment	396						0		
37	Communication Equipment	397						0		
38	Miscellaneous Equipment	398						0		
39	<b>Total Sewer Utility Plant In Service</b>	<b>Totals</b>	<b>399,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,099</b>	<b>124,079</b>	
									(Total to Pg. 8)	(Total to Pg. 8 & Pg. 9)

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

\* 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 included in Columns "E", "F" and/or "G", use additional sheets.

December 31, 2013

**PLANT**

Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (-E- F+G+K) (L)
3,046	7,132
	0
192	575
	0
	0
	0
	0
	0
	0
157	784
	0
	0
	0
	0
29,171	153,249
S-1)	(Total to Pg. 4)



used when filling under seal.)

ossible. If adjustments are

2 Company Name: Highway H Utilities, Inc.

**GENERAL INFORMATION**

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

Northern Heights - sand filter High Point - Mechanical

4 What is the designed capacity of each treatment facility?

Northern Heights - 450 High Point Estates - 66

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

Northern Heights - 81% High Point Estates - 98%

6 Did the company pump and haul the sludge? If no, provide the name of the third party providing service:

Yes

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

Land Application

8 List any equipment failures occurring during the year. Please state when failure occurred and briefly describe the failure and corrective measures taken.

High Point sewer pump failed in March and we replaced it within 24 hours.

**COLLECTING SEWERS (measurement in feet)**

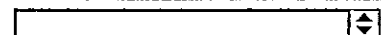
	Kind of Pipe (i.e. Cast Iron, VCP, PVC, etc.) (a)	Diameter of Pipe (b)	Total No. at Beginning of Year (c)	Total No. of Additions During the Year (d)	Total No. Removed or Abandoned During the Year (e)	Total No. at End of Year (f)
9	Force:					
10						
11	Gravity:					
12						
13						

**LIFT STATIONS**

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

**SLUDGE**

	Date of Haul	No. of Gallons Hauled	Facility/ Location
20			
21			
22			
23			
24			



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 Pulaski

ss:

Jay Laughlin
Name of Affiant (Company Official/Representative)

makes oath and says that

s/he is Vice President
Official Title of the Affiant (Company Official/Representative)

of Highway H Utilities, Inc.
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at Box 308 Waynesville, MO 65583
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has 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.

from January 1, 2013, to and including December 31, 2013
Month/Day Year Month/Day Year

[Handwritten Signature]
Signature of Affiant (Company Official/Representative)
(Electronic signatures are acceptable; i.e., (insert a space) /s/ John Doe.)

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this 3rd day of June, 2014

My Commission expires August 3, 2016

AMEE L. DUMAS
Notary Public - Notary Seal
STATE OF MISSOURI
Pulaski County
My Commission Expires August 3, 2016
Commission # 12379449

[Handwritten Signature: Amee Dumas]
Signature of Notary Public
(Electronic signatures are acceptable; i.e., (insert a space) /s/ John Doe.)

Missouri Revised Statutes § 392.210 or §393.140

See General Instructions tab, pages II and III, for more information to complete this page.