

# Hillcrest 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, 2019

**This filing is required pursuant to Commission Rules 20 CSR 4240-10.145 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 20 CSR 4240-2.135.

*(To be used when filing under seal.)*

For the calendar year of January 1 - December 31, 2019

1  
 2 **Company Name:** Hillcrest Utility Operating Company, Inc.  
 2a **Parent Company Name:** \_\_\_\_\_  
 (if applicable)  
 3 **Company Mailing Address:** 1650 Des Peres Road, Suite 303 Des Peres MO 63131  
 4 **Company Street Address:** 1650 Des Peres Road, Suite 303 Des Peres MO 63131  
 5 **Company Phone Number:** 314-380-8544  
 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>Marty Moore/CFO</u>
	Name/Title	Name/Title
7b	<u>1650 Des Peres Road, Suite 303</u>	<u>1650 Des Peres Road, Suite 303</u>
	Mailing Address	Mailing Address
7c	<u>1650 Des Peres Road, Suite 303</u>	<u>1650 Des Peres Road, Suite 303</u>
	Street Address	Street Address
7d	<u>Des Peres MO 63131</u>	<u>Des Peres MO 63131</u>
	City State Zip	City State Zip
7e	<u>314-380-8544</u>	<u>314-380-8544</u>
	Telephone Number	Telephone Number
7f	<u><a href="mailto:jcox@cswrgroup.com">jcox@cswrgroup.com</a></u>	<u><a href="mailto:mmoore@cswrgroup.com">mmoore@cswrgroup.com</a></u>
	E-mail Address	E-mail Address

8 Provide the **Total Company and gross intrastate Operating Revenues** (i.e., Missouri Jurisdictional) for Calendar Year 2019 .



( BOTH COLUMNS MUST BE COMPLETED)

<b>Water Revenues</b>	**	<b>MO Jurisdictional</b>	**	**	<b>Total Company</b>	**
9 Total Operating Revenues (From Pg. W-2, Line 22)		\$ 196,352			\$ 196,352	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)		\$ -				
11 <b>TOTAL REVENUES</b> (From Pg. W-2, line 26)		\$ 196,352			\$ 196,352	

(Total MO Jurisdictional Revenue (Line 11 above) should match Statement of Revenue - MoPSC Assessment).

<b>Sewer Revenues</b>	**	<b>MO Jurisdictional</b>	**	**	<b>Total Company</b>	**
12 Total Operating Revenues (From Pg. S-2, Line 22)		\$ 240,022			\$ 240,022	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)		\$ -				
14 <b>TOTAL REVENUES</b> (From Pg. S-2, Line 26)		\$ 240,022			\$ 240,022	

(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.)



1 For the calendar year of January 1 - December 31, 2019

2 Company Name: Hillcrest 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:

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.  

**Missouri - 4/14/2014**

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 Water pump replacement - \$3,514.78

8 Wellhouse and treatment equipment replacements - \$18,129

9 Water meter installations - \$2,597

10 Lift station repairs - \$14,191

11 Pump replacements - \$13,373

12 Improvements to lagoon berm - \$8,071

13 Water plant and system improvements in progress - \$4,677

14 Sewer plant and system improvements in progress - \$1,692

15 \_\_\_\_\_

16 \_\_\_\_\_

17 \_\_\_\_\_

18 \_\_\_\_\_

19 \_\_\_\_\_

20 \_\_\_\_\_

21 \_\_\_\_\_

22 \_\_\_\_\_

23 \_\_\_\_\_

24 \_\_\_\_\_

25 \_\_\_\_\_

26 \_\_\_\_\_

27 \_\_\_\_\_

28 \_\_\_\_\_

29 \_\_\_\_\_

30 \_\_\_\_\_

▼  
(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, 2019

2 Company Name: Hillcrest 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 <i>(From Pg. W-5)</i>	\$ 830,794	
4	LESS: Water Depreciation Reserve <i>(From Pg. W-5)</i>	\$ 269,419	
5	Net Water Plant in Service <i>(Line 3 MINUS Line 4)</i>	\$ 561,375	
6	Water Materials and Supplies		
7	Water Construction Work in Progress	\$ 4,677	
8	Water Plant Held for Future Use		
9	Water Plant Acquisition Adjustment		
10	Sewer Plant in Service <i>(From Pg. S-4)</i>	\$ 929,945	
11	LESS: Sewer Depreciation Reserve <i>(From Pg. S-4)</i>	\$ 297,350	
12	Net Sewer Plant in Service <i>(Line 10 MINUS Line 11)</i>	\$ 632,595	
13	Sewer Materials and Supplies		
14	Sewer Construction Work in Progress	\$ 1,692	
15	Sewer Plant Held for Future Use		
16	Sewer Plant Acquisition Adjustment		
17	Other Plant		
18	Cash	\$ 48,237	
19	Accounts Receivable <i>(i.e., Amounts due from customers or other parties.)</i>	\$ 52,397	
20	Other Assets	\$ 100,850	
21	<b>Total Assets*</b>	<b>\$ 1,401,824</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 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)		\$ 276,341	
4	Retained Earnings		\$ (158,030)	
5	Long-Term Debt (banks, etc.- over 1 year) (From Pg. 9)		\$ 1,060,674	
6	Short-Term Debt (banks, etc.- less than 1 year) (From Pg. 9)		\$ 17,100	
7	Water Customer Deposits			
8	Water Advances for Construction			
9	Water Contributions In Aid of Construction (From Pg. 8, Line 16)		\$ 25,642	
10	LESS: Water Amortization of Contributions In Aid of Construction (From Page 8, line 24)		\$ 19,309	
11	Net Water Contributions In Aid of Construction (i.e., Line 9 <b>MINUS</b> Line 10)		\$ 6,333	
12	Sewer Customer Deposits			
13	Sewer Advances for Construction			
14	Sewer Contributions In Aid of Construction (From Pg. 8, Line 16)		\$ 131,166	
15	LESS: Sewer Amortization of Contributions In Aid of Construction (From Page 8, line 24)		\$ 95,053	
16	Net Sewer Contributions In Aid of Construction (i.e., Line 14 <b>MINUS</b> Line 15)		\$ 36,113	
17	Deferred Taxes - ITC			
18	Deferred Taxes - Other			
19	Accounts Payable; (Amounts owed to other parties; other than debt listed above.)		\$ 43,175	
20	Other Liabilities		\$ 120,118	
21	<b>Total Equity and Liabilities*</b>		<b>\$ 1,401,824</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)

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(To be used when filing under seal.)

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

(To be used when filing under seal.)

Indicates formula cell(s)

2 Company Name: Hillcrest 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 worksheets, pages if necessary.

Name of Recipient and Description of Service (a)	Amount of Payments:				
	Water		Sewer		
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)	
Legal Services - The Beckemeier Law Firm	\$ 1,838		\$ 1,838		
Auditing & Accounting - Mueller Prost	\$ 2,538		\$ 2,538		
IT - Nitor	\$ 366		\$ 366		
<b>Total</b>	<b>\$ 4,742</b>	<b>\$ -</b>	<b>\$ 4,742</b>	<b>\$ -</b>	<b>(Total to Pg. S-1)</b>
	<i>(Total to Pg. W-1)</i>				<i>(Total to Pg. S-1)</i>

Indicates formula cell(s)

(To be used when filing under seal.)

2 Company Name: Hillcrest 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>	\$ 25,642	\$ 131,166
4 <b>PLUS:</b> Additions During the Year <i>(Please provide a detailed explanation.)</i>		
5		
6		
7		
8		
9 <b>Total Additions</b>	\$ -	\$ -
10 <b>LESS:</b> 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 <b>Total Deductions</b>	\$ -	\$ -
16 Balance at End of Year	\$ 25,642	\$ 131,166
	<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 <b>Total Contributions in Aid at End of Year</b> <i>(see above)</i>		
20 <b>Total Plant in Service at End of Year</b> <i>(From Pg. W-5 or S-4)</i>		
21 Percentage Contributions to Plant		
22 <b>Total Depreciation Expense</b> <i>(From Pg. W-5 or S-4)</i>		
23 <b>Total Amortization of Contributions</b> <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>	\$ 18,257	\$ 91,355
26 <b>Total Amortization of Contributions</b> <i>(To Pg. W-1, S-1)</i>	\$ 1,052	\$ 3,698
27 Balance at End of Year	\$ 19,309	\$ 95,053
	<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: **Hillcrest Utility Operating Company, Inc.**

**INTEREST EXPENSE, NOTES PAYABLE, BONDS, BANK LOANS AND OTHER DEBITS**

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

Type of Debt (i.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.) (a)	Contact Information of Each Lender (Name, Address, Phone No., Email) (b)	Origination Date (c)	Initial Loan Amount (d)	Interest Rate (e)	Type of Interest Rate; (Fixed, Variable) (f)	Frequency of Payments (Semi-Monthly, Monthly, Quarterly, Annually, etc.) (g)	Balance of Loan at Year End		Debt Paid off During Year? Y or N (k)	Total Interest Paid During the Year (l)	Interest Paid - Charged To:	
							Long Term Debt (Over one year.) (h)	Short Term Debt (Less than one year.) (i)			Water Utility (m)	Sewer Utility (n)
3 Note Payable	Fresh Start Ventures, LLC	1/1/16	\$ 1,118,590	14.00%	Fixed	Monthly	\$ 1,060,674.45	\$ 17,100.00	N	\$ 152,041	\$ 76,020	\$ 76,020
4												
5												
6												
7												
8												
9 <b>Total</b>							<b>\$ 1,060,674.45</b>	<b>\$ 17,100.00</b>		<b>\$ 152,041</b>	<b>\$ 76,020</b>	<b>\$ 76,020</b>

(Totals to Page 5)

(Total to Pg. S-1)

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 filing under seal.)


1

For the calendar year of January 1 - December 31, 2019

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

	Description (a)	Amount (b)
3	<b>Total Revenues</b> (From Pg. W-2)	\$ 196,352
	<b><u>Operating Expenses</u></b>	
4	Salaries & Wages (From Pg. 6)	\$ -
5	Employee Pensions and Benefits	\$ 7,041
6	Purchased Water	\$ -
7	Plant Operations Expenses (From Pg. W-3, Line 12)	\$ 29,571
8	Billing Expenses	\$ 9,585
9	Supplies and Expenses	\$ 2,417
10	Transportation Expenses	\$ -
11	Rent Expense	\$ 6,121
12	Insurance Expense	\$ 11,827
13	Outside Services Employed (e.g., Legal, Accounting, etc.) (From Pg.7)	\$ 4,742
14	Regulatory Commission Expenses	\$ 1,250
15	Uncollectible Expenses	\$ 6,838
16	Depreciation Expense (From Pg. W-5, Line 49)	\$ 29,537
17	Amortization of Contributions in Aid of Construction (From Page 8)	\$ (1,052)
18	Amortization Expense	\$ -
19	Tax Expenses (e.g., Property, State, Federal, etc.) (From Pg. W-3, Line 20)	\$ 4,220
20	Interest Expense (From Pg. 9)	\$ 76,020
21	Other Expenses	\$ 25,830
22	<b>Total Operating Expenses</b>	\$ 213,947
23	<b>Net Income (LOSS)</b> - (A negative number indicated by ( ) represents a loss.)	\$ (17,595)

 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, 2019

2 Company Name: Hillcrest 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)		
<b><u>Unmetered Sales of Water</u></b>				
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 <b>Total Unmetered Sales</b>	0	0		\$ -
<b><u>Metered Sales of Water</u></b>				
10 5/8" Meter	244	244		\$ 191,319
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 <b>Total Metered Sales</b>	244	244	0	\$ 191,319
<b><u>Tariffed Operating Revenues</u></b>				
17 Late Payment Fees				\$ 3,133
18 Returned Check Fees				\$ 200
19 Inspection Fees				
20 Reconnect Fees				\$ 1,400
21 Other Revenue				\$ 300
22 <b>Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)</b>				\$ 196,352
<b><u>Non Tariffed Revenues</u></b>				
23 Rent Income				
24 Other Income, (e.g., from Merchandising, Jobbing & Contract Work, etc.)				
25 <b>Total Non-Tariffed Revenues (To Pg. 1, Line 10)</b>				\$ -
26 <b>Total Revenues * (To Pg. 1, Line 11)</b>				\$ 196,352
				<i>(Total to Pg. W-1 and Pg. 1)</i>

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

 Indicates a link to another worksheet within workbook

 Indicates formula cell(s)

1  
2

For the calendar year of January 1 - December 31, 2019

Company Name: Hillcrest Utility Operating Company, Inc.

**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	\$ 1,668
6 Repairs of Water Plant - Equipment Repair	\$ -
7 Repairs of Water Plant - Other	\$ 2,015
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 4,676
9 Chemicals	\$ 788
10 Water Testing Expenses	\$ 1,318
11 Other Plant Operations Expenses	\$ 19,106
12 <b>Total Plant Operations Expenses</b>	<b>\$ 29,571</b>
	<i>(Total to Page W-1)</i>
<b><u>Tax Expenses</u></b>	
13 Tax Expense - Property Taxes	\$ 1,385
14 Tax Expense - Payroll Taxes	\$ 2,835
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>\$ 4,220</b>
	<i>(Total to Pg. W-1)</i>

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

▼

*(To be used when filing under seal.)*

2 Company Name: **Hillcrest 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.)

**GALLONS PUMPED INTO SYSTEM**

3	Please indicate measurements given are in gallons or cubic feet by choosing from the dropdown box.		Gallons		
			▼ 1		
4	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)
		(b)	(c)	(d)	(e)
5	JANUARY	1,146,000			
6	FEBRUARY	1,115,000			
7	MARCH	1,183,000			
8	APRIL	1,106,000			
9	MAY	1,072,000			
10	JUNE	916,000			
11	JULY	1,125,000			
12	AUGUST	1,038,000			
13	SEPTEMBER	1,060,000			
14	OCTOBER	917,100			
15	NOVEMBER	897,000			
16	DECEMBER	1,070,000			
17	Totals for Year	12,645,100	0	0	0

18 Maximum Quantity Supplied to the System in Any One Day:  Minimum:

19 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

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

**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)	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)
				Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)					
<b><i>Intangible Plant</i></b>											
3 Organization	301						0				0
4 Franchise and Consents	302						0				0
5 Miscellaneous Intangible Plant	303						0				0
<b><i>Source of Supply Plant</i></b>											
6 Land and Land Rights	310						0				0
7 Structures and Improvements	311	182,345					182,345	29,573	2.50%	4,559	34,132
8 Collecting & Impounding Reservoirs	312						0				0
9 Lake, River, and Other Intakes	313						0				0
10 Wells and Springs	314	9,450					9,450	9,293	2.00%	157	9,450
11 Infiltration Galleries and Tunnels	315						0				0
12 Supply Mains	316	1,162					1,162	1,162	2.00%	0	1,162
13 Other Water Source Plant	317						0				0
<b><i>Pumping Plant</i></b>											
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	163,832					163,832	20,216	4.00%	6,553	26,769
18 Submersible Electric Pumping	325.1	52,653	4,785				57,438	21,303	10.00%	2,212	23,515
19 High Service or Booster Pumps	325.2	2,692					2,692	650	10.00%	269	919
20 Diesel Pumping Equipment	326						0				0
21 Hydraulic Pumping Equipment	327						0				0
22 Other Pumping Equipment	328						0				0

1  
2 Company Name:

Hillcrest Utility Operating Company, Inc.

For calendar year of January 1 - December 31, 2019

**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)	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)
				Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)					
<b>Water Treatment Plant</b>											
23 Land and Land Rights	330						0				0
24 Structures and Improvements	331						0				0
25 Water Treatment Equipment	332	13,191	18,129				31,320	1,092	2.90%	354	1,446
<b>Transmission &amp; Distribution Plant</b>											
26 Land and Land Rights	340						0				0
27 Structures and Improvements	341						0				0
28 Distribution Reservoirs & Standpipes	342	143,371					143,371	43,271	2.50%	3,584	46,855
29 Transmission & Distribution Mains	343	38,593					38,593	52,771	2.00%	1,772	54,543
30 Fire Mains	344						0				0
31 Services	345	1,335					1,335	1,257	2.50%	33	1,290
32 Meters	346	113,642					113,642	46,992	10.00%	8,557	55,549
33 Meter Installations	347	2,447	2,597				5,044	492	2.50%	64	556
34 Hydrants	348	13,420					13,420	6,711	2.00%	268	6,979
35 Other Transmission & Distribution Plant	349						0				0
<b>General Plant - (Class B&amp;C are Same)</b>											
36 Land and Land Rights	B & C	389					0				0
37 Structures and Improvements	D	390					0				0
38 Office Furniture and Equipment		391	681				681	105	5.00%	34	139
39 Office Computer & Electronic Equipment		391.1	531				531	234	14.30%	76	310
40 Transportation Equipment		392					0				0
41 Other General Equipment		none					0				0
42 Stores Equipment		393					0				0

**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)	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)
				Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)					
43 Tools, Shop and Garage Equipment	394	none				0					0
44 Laboratory Equipment	395	none				0					0
45 Power-operated Equipment	396	none				0					0
46 Communication Equipment	397	none	15,588			15,588	4,410	6.70%	1,044		5,454
47 Miscellaneous Equipment	398	none	350			350	350	0.00%	0		350
48 Other Tangible Property	399	none				0					0
49 Total Water Utility Plant In Service	Totals	805,283	25,511	0	0	830,794	239,882		29,537		269,419
						(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 filling 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:**  
Accounts 325.1, 332, 347, 371 - Per company policy, assets are placed in service quarterly so the mid-year depreciation calculation used in the annual report template may result in a value that is different than actual.  
Account 316, 325.1, 332, 346 - Some individual assets have reached the end of their useful lives and we no longer calculate depreciation for those assets.

1  
 2 Company Name: Hillcrest Utility Operating Company, Inc. For the calendar year of January 1 - December 31, 2019

**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)
Jacuzzi Turbine	Well	250 gpm	5/20/88	8/30/15	8/10/11

(To be used when filling under seal.)

1 For the calendar year of January 1 - December 31, 2019  
 2 Company Name: Hillcrest Utility Operating Company, Inc.

**WELL INFORMATION**

3 Description of Wells (a)	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location
	(b)	(c)	(d)	(e)
4 Year Constructed	1973			
5 Type of Construction	Steel			
6 Type and Depth of Casing	400'			
7 Depth and Diameter of Well	450' - 8" steel			
8 Yield of Well in Gallons per day <u>Chemicals</u>	324,000			
9 Type -	Chlorine			
10 Annual Cost -	\$ 788.00			
11 Annual Quantity -	300 gal			

(To be used when filing under seal.)



**METERS AND METER SETTINGS**

	Customer Class (a)	Meter Size (b)	Total at Beginning of Year (c)	Total Number of Additions (d)	Total Number Removed or Disconnected (e)	Total at End of Year (f)
3	<u>Residential:</u>					
4		5/8"	244			244
5						0
6						0
7	<u>Other Customers:</u>					
8						0
9						0
10	<b>Total in Use by Customers</b>		244	0	0	244
11	<u>Not in Use: (i.e., Inventory)</u>					
12						0
13						0
14	<b>Total Meters</b>		244	0	0	244

**STORAGE FACILITIES**

	Type of Storage (i.e., Pneumatic, Ground, Stanchpipes, Elevated Tanks, etc.) (a)	Construction Material (b)	Last Date Painted if Applicable (indicate interior or exterior) (c)	Capacity (d)
15	Ground	Steel	n/a	20000 gal
16	Hydrypneumatic	Steel	n/a	2100 gal
17				
18				
19				



Indicates formula cell(s)


(To be used when filling under seal.)



**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

	Description (a)	Amount (b)
3	<b>Total Revenues</b> <i>(From Page S-2)</i>	\$ 240,022
	<b><u>Operating Expenses</u></b>	
4	Salaries & Wages <i>(From Pg. 6)</i>	\$ -
5	Employee Pensions and Benefits	\$ 7,041
6	Purchased Water	\$ -
7	Plant Operations Expenses <i>(From Pg. S-3)</i>	\$ 35,771
8	Billing Expenses	\$ 9,585
9	Supplies and Expenses	\$ 2,417
10	Transportation Expenses	\$ -
11	Rent Expense	\$ 6,121
12	Insurance Expense	\$ 11,827
13	Outside Services Employed <i>(e.g., Legal, Accounting, etc.) (From Pg. 7)</i>	\$ 4,742
14	Regulatory Commission Expenses	\$ 1,544
15	Depreciation Expense <i>(From Pg. S-4)</i>	\$ 30,265
16	Amortization of Contributions in Aid of Construction <i>(From Pg. 8)</i>	\$ (3,698)
17	Amortization Expense	\$ -
18	Tax Expenses <i>(From Pg. S-3)</i>	\$ 4,220
19	Interest Expense <i>(From Pg. 9)</i>	\$ 76,020
20	Other Expenses	\$ 25,830
21	<b>Total Operating Expenses</b>	\$ 211,685
22	<b>Net Income (LOSS) -</b> <i>(A negative number indicated by ( ) represents a loss.)</i>	\$ 28,337

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

  
 (To be used when filing under seal.)

2 Company Name: Hillcrest Utility Operating Company, 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			XXXX	
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</b>	0	0	XXXX	\$ -
<b><u>Metered Sales Based on Gallon Usage</u></b>				
10 Residential - Single Family	220	220		\$ 239,847
11 Residential - Apartments	20	20		
12 Residential - Mobile Homes	5	5		
13 Commercial				
14 Other Sales to Public Authorities				
15 Other				
16 <b>Total Metered Sales</b>	245	245	0	\$ 239,847
<b><u>Tariffed Operating Revenues</u></b>				
17 Late Payment Fees				\$ 175
18 Returned Check Fees				
19 Inspection Fees				
20 Reconnect Fees				
21 Other Revenue				
22 <b>Total Operating Revenues (From Tariffed Services)(To Pg. 1, Line 12)</b>				\$ 240,022
<b><u>Non-Tariffed Revenues</u></b>				
23 Rent Income				
24 Other Income (e.g., from Merchandising, Jobbing & Contract Work, etc.)				
25 <b>Total Non-Tariffed Revenues (To Pg. 1, Line 13)</b>				\$ -
26 <b>Total Revenues * (To Pg. 1, Line 14)</b>				\$ 240,022
				(Totals to Pg. 1, Pg. S-1)

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

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

(To be used when filing under seal.)


1

For the calendar year of January 1 - December 31, 2019

2 Company Name: Hillcrest Utility Operating Company, 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	\$ 684
5	Repairs of Sewer Plant - Treatment Repair	\$ -
6	Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 554
7	Repairs of Sewer Plant - Equipment Repair	\$ -
8	Repairs of Sewer Plant - Other	\$ 5,115
9	Utility Bills	\$ 6,761
10	Chemicals	\$ 3,272
11	Sludge Hauling Expenses	\$ -
12	Effluent Testing Expenses	\$ 112
13	Other Plant Operations Expenses	\$ 19,273
14	<b>Total Plant Operations Expenses</b>	<b>\$ 35,771</b>
		<i>(Total to Pg. S-1)</i>
	<b><u>Tax Expenses</u></b>	
15	Tax Expense - Property Taxes	\$ 2,835
16	Tax Expense - Payroll Taxes	\$ 1,385
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>\$ 4,220</b>
		<i>(Total to Pg. S-1)</i>

 Indicates formula cell(s)



(To be used when filing under seal.)

Company Name: **Hillcrest Utility Operating Company, Inc.**

**DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT**

SEWER UTILITY PLANT IN SERVICE		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)
<b>Intangible Plant</b>												
3	Organization	301						0				0
4	Franchise and Consents	302						0				0
5	Miscellaneous Intangible Plant	303						0				0
<b>Land &amp; Structures</b>												
6	Land and Land Rights	none						0				0
7	Structures and Improvements	none						0				0
<b>Collection Plant</b>												
8	Land and Land Rights	350						0				0
9	Structures and Improvements	351						0				0
10	Collection Sewer - Force	352.1	67,346					67,346	57,144	2.00%	789	57,933
11	Collection Sewer - Gravity	352.2	93,374	14,191				107,565	41,852	2.00%	1,867	43,719
12	Other Collection Plant Facilities	353						0				0
13	Services to Customers	354	7,186					7,186	6,056	2.00%	144	6,200
14	Flow Measuring Devices	355						0				0
<b>Pumping Plant</b>												
15	Land and Land Rights	360						0				0
16	Structures and Improvements	361						0				0
17	Receiving Wells and Pump Pits	362						0				0
18	Other Pumping Equipment	363	2,400	13,573				15,973	740	10.00%	240	980
<b>Treatment &amp; Disposal</b>												
19	Land and Land Rights	370						0				0
20	Structures and Improvements	371	30,804	8,071				38,875	3,003	3.70%	1,140	4,143
21	Oxidation Lagoon	none	92,842					92,842	77,418	4.00%	3,714	81,132
22	Treatment & Disposal Equipment	372	498,509					498,509	66,513	5.00%	19,311	85,824

Hillcrest Utility Operating Company, Inc.

SEWER UTILITY PLANT IN SERVICE DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT

Account Description (A)	USOA Account No. Class: B, C or D (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
23 Sewer Collection (Septic) Tanks	372.1	373.1					0				0
24 Plant Sewer	373	43,193					43,193	6,663	2.50%	1,080	7,743
25 Outfall Sewer Lines	374	41,306					41,306	2,547	2.00%	826	3,373
26 Other Treatment & Disposal Plant Equipment	375						0				0
<b>General Plant</b>											
27 Land and Land Rights	389						0				0
28 Structures and Improvements	390						0				0
29 Office Furniture and Equipment	391	681					681	105	5.00%	34	139
30 Office Computer & Electronic Equipment	391.1	531					531	234	14.30%	76	310
31 Transportation Equipment	392						0				0
32 Other General Equipment	393	350					350	400		0	400
33 Stores Equipment	393						0				0
34 Tools, Shop and Garage Equipment	394						0				0
35 Laboratory Equipment	395						0				0
36 Power-operated Equipment	396						0				0
37 Communication Equipment	397	15,588					15,588	4,410	6.70%	1,044	5,454
38 Miscellaneous Equipment	398						0				0
39 Total Sewer Utility Plant In Service	Totals	894,110	35,835	0	0	0	929,945	267,085		30,265	297,350

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. If adjustments are included in Columns "E", "F" and/or "G", use additional sheets.

Comments:

Accounts 352.2, 363, 371, 372 - Per company policy, assets are placed in service quarterly so the mid-year depreciation calculation used in the annual report template may result in a value that is different than actual.

Account 352.1, 371, 393 - Some individual assets have reached the end of their useful lives and we no longer calculate depreciation for those assets.

(To be used when filing under seal.)

Company Name: **Hillcrest Utility Operating Company, Inc.**

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

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

2 Company Name: Hillcrest Utility Operating Company, Inc.

**GENERAL INFORMATION**

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

Aerated Lagoon and MBBR

4 What is the designed capacity of each treatment facility?

68000 gpd

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

90-120%

**SLUDGE**

6 Was sludge pumped and hauled from your facility?  Y  N Please provide the hauling provider information in the section below.

(if you have more than five (5) hauls during the year, only list the total annual amount.)

Name of Hauling Co.	Hauling Company's Facility/Location	Date of Haul	No. of Gallons Hauled	Rates Per Gallon	Total Cost of Removal
Total Cost					\$ -

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

8 List any equipment failure(s) that occurred during the year. Please list when failure(s) occurred and briefly describe them and any corrective measure(s) taken specifically major item(s), (i.e., problem(s) fixed was/were \$250 or above as listed on page 3). Denote "N/A", if applicable.

**COLLECTING SEWERS (measurement in feet)**

Kind of Pipe (i.e. Cast Iron, VCP, PVC, etc.) (a)	Diameter of Pipe (b)	Total No. at Beginning of Year (c)	Total No. of Additions During the Year (d)	Total No. Removed or Abandoned During the Year (e)	Total No. at End of Year (f)
9 Force:					0
10 PVC	4"	1,140			1,140
11 Gravity:					0
12 PVC	8"	11,948			11,948
13					0

**LIFT STATIONS**

Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
14 3 HP Grinder	S. Forrester Drive	3	29	50
15				
16				
17				
18				
19				

  Indicates a formula cell



Company Name: Hillcrest Utility Operating Company, Inc.

**VERIFICATION**

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

**OATH**

State Of \_\_\_\_\_ }  
County Of \_\_\_\_\_ } ss:

\_\_\_\_\_ makes oath and says that  
**Name of Affiant** (Company Official/Representative)

s/he is \_\_\_\_\_  
**Official Title of the Affiant** (Company Official/Representative)

of \_\_\_\_\_  
**Exact Legal Title or Name of the Respondent** (Certificated Company Name)

and is located at \_\_\_\_\_  
**Address and Telephone Number of the Affiant** (Company Official/Representative)

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

from January 1, 2019, to and including December 31, 2019  
Month/Day Year Month/Day Year

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

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,  
this \_\_\_\_\_ day of \_\_\_\_\_,  
My Commission expires: \_\_\_\_\_

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

\_\_\_\_\_  
**Notary Public Commission Number**



Hillcrest Utility Operating Company, Inc.  
1650 Des Peres Road, Suite 303  
Des Peres, MO 63131

April 29, 2020

Missouri Public Service Commission,

Under penalty of perjury, I, Marty Moore, declare that the foregoing is true and correct to the best of my knowledge and belief.

Sincerely,

A handwritten signature in blue ink, appearing to read 'M. Moore', with a stylized flourish at the end.

Marty Moore, Chief Financial Officer

