

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALLEGED FAILURE OF ESTILL COUNTY)	CASE NO.
WATER DISTRICT NO. 1 TO FILE REQUIRED)	2011-00341
REPORTS)	

NOTICE OF FILING

Notice is given to all parties that the following materials have been filed into the record of this proceeding:

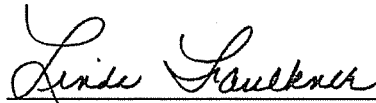
- The digital video recording of the show cause hearing conducted on October 27, 2011 in this proceeding;
- Certification of the accuracy and correctness of the digital video recording;
- All exhibits introduced at the show cause hearing conducted on October 27, 2011 in this proceeding;
- The written log listing, *inter alia*, the date and time of where each witness' testimony begins and ends on the digital video recording of the hearing conducted on October 27, 2011.

A copy of this Notice, the certification of the digital video record, exhibit list, and hearing log have been served by first class mail upon all persons listed at the end of this Notice. Parties desiring an electronic copy of the digital video recording of the hearing in Windows Media format may download a copy at http://psc.ky.gov/av_broadcast/2011-00315-thru-00349/2011-00315-thru-00349_27Oct11_Inter.asx. Parties wishing an

annotated digital video recording may submit a written request by electronic mail to pscfilings@ky.gov. A minimal fee will be assessed for a copy of this recording.

The exhibits introduced at the evidentiary hearing may be downloaded at <http://psc.ky.gov/pscscf/2011%20cases/2011-00341/>.

Done at Frankfort, Kentucky, this 3rd day of November 2011.



Linda Faulkner
Linda Faulkner
Director, Filings Division
Public Service Commission of Kentucky

Garrett T Fowles
P.O. Box 972
Richmond, KENTUCKY 40476-0972

Audrea Miller
Office Manager
Estill County Water District #1
76 Cedar Grove Road
Irvine, KY 40336

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

INVESTIGATION OF THE FAILURE TO
FILE REQUIRED REPORTS – SHOW
CAUSE HEARINGS

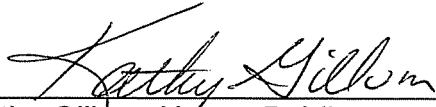
)
)
) CASE NOS. 2011-00341
)

CERTIFICATE

I, Kathy Gillum, hereby certify that:

1. The attached DVD contains a digital recording of the show cause hearings conducted in the above-styled proceeding on October 27, 2011;
2. I am responsible for the preparation of the digital recording;
3. The digital recording accurately and correctly depicts the hearing;
4. The "Exhibit List" attached to this Certificate correctly lists all Exhibits introduced at the hearings on October 27, 2011.
5. The "Hearing Log" attached to this Certificate accurately and correctly states the events that occurred at the hearings of October 27, 2011 and the time at which each occurred.

Given this 31st day of October, 2011.



Kathy Gillum, Notary Public
State at Large

My commission expires: Sept 3, 2013



Case History Log Report
 Case Number: 2011-00315_thru_00349_27Oct11

Case Title: Show Cause Hearings (Multi Cases)
 Case Type: Other
 Department:
 Plaintiff:
 Prosecution:
 Defendant:
 Defense:

Date: 10/27/2011

Location: Default Location
 Judge: Jim Wood
 Clerk: Kathy Gillum
 Bailiff:

Event Time	Log Event	
10:07:23 AM	Case Started	
10:07:29 AM	Preliminary Comments	
10:08:29 AM	Introductions	
	Note: Kathy Gillum	James Wood, Hearing Officer; Shane Benson, Staff Attorney; and Jeff Cline, Annual Reports Branch PSC.
10:08:50 AM	Case No. 2011-00349 (Woodland Acres)	
	Note: Kathy Gillum	Woodland Acres counsel is willing to stipulate to Mr. Clines Testimony.
10:09:41 AM	Robert Moore (Woodland Acres)	
	Note: Kathy Gillum	Mr. Moore is counsel for Woodland Acres) Mr. Moore agrees to stipulate to Mr. Cline's testimony. Mr. Moore requested to add info into record: Mr. Moore stated that PSC Order issued indicated that Woodland Acres did not file annual reports; May 3, 2010 Woodland Acres LLC filed application for transfer with the PSC. On 9-1-10 the PSC approved the application for transfer. Woodland Acres Utilities did not take ownership until 9-1-10. John Ford previously operated Woodland Acres Sanitation until Woodland Acres Utilities took it over. Mr. Ford passed away 10-9-08 and he was the sole shareholder and operator of Woodland Acres Sanitation which was administratively dissolved by Sec. of State. Does not believe that Woodland Acres Utilities should file reports prior to 2010. Motion filed for an extension of time to file the reports (due Nov 30th). \$250.00 check was tendered by counsel to the PSC today. (See Exhibit 2011-00349 PSC Exhibit 2 for receipt and copy of check)
10:14:42 AM	Hearing Officer Wood (PSC)	
	Note: Kathy Gillum	James Wood, PSC Hearing Officer
10:14:57 AM	Robert Moore (Woodland Acres)	
	Note: Kathy Gillum	Incorporates the reference of case number 2010-00191.
10:15:41 AM	Hearing Officer Wood (PSC)	
	Note: Kathy Gillum	Oral Motion duly noted
10:15:58 AM	Shane Benson (PSC)	
	Note: Kathy Gillum	No objection.

10:16:04 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
10:16:29 AM	Case Completed	
10:17:30 AM	Case No. 2011-00338 (Green Hills WD)	
10:17:50 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness called to testify by Shane Benson. Witness sworn. Witness testifies to job title and duties.
10:19:03 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson as PSC Exhibit 1.
10:20:37 AM	Examination by Shane Benson (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testified that notice was received by utility. Witness states that at 9:25 p.m. yesterday the electronic copy was filed. Still missing the hard copy of the 2009 Annual Report, the 2009 GOR and the 2010 Report.
10:21:44 AM	Witness Excused (Cline)	
10:22:04 AM	Witness, Sherry Turner (Green Hills WD) Note: Kathy Gillum	Witness called to testify by Shane Benson. Witness sworn.
10:22:51 AM	Examination of witness by Shane Benson (PSC) Note: Kathy Gillum	Questions regarding job title and duties of witness. Witness states that the CPA has failed to file the WD's required reports. Witness states that a \$250.00 money order was mailed to the PSC, witness has a copy of the money order receipt and express mail receipt.
10:24:47 AM	Exhibit Green Hills 1 Note: Kathy Gillum	Exhibit: Original money order receipt and Express Mail Receipt was introduced by Sherry Turner on behalf of Green Hills WD indicating the mailing of \$250.00 penalty check to the PSC.
10:26:09 AM	Examination by Shane Benson (PSC) continues Note: Kathy Gillum	Questions regarding whether witness has attempted to contact CPA regarding filing the reports. Witness asks for an extension of time in order to file the reports. Witness states that the WD is in process of firing the CPA and hiring a new CPA to replace him. Witness asks for 60 day extension. Witness asks about what to do.
10:28:26 AM	Shane Benson (PSC) Note: Kathy Gillum	Mr. Benson stipulates that Ms. Turner did cut a \$250.00 money order and sent to the PSC. The green card was signed by PSC staff, but the money order has not been found. Instructs witness to cancel the money order and issue a new one.
10:30:05 AM	Witness Excused (Turner)	
10:30:38 AM	Shane Benson (PSC)	
10:30:49 AM	Recess Note: Kathy Gillum	Case recessed for 15 minutes to allow for parties to arrive
10:31:06 AM	Case Recessed	
10:52:45 AM	Case Started	
10:52:51 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Back on the record.
10:53:15 AM	Case No. 2011-00315 (B & H Gas)	
10:53:37 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Reminder that witness is still under oath.

10:54:02 AM	Examination by Shane Benson (PSC) Note: Kathy Gillum	Witness called to testify by Shane Benson. Witness testifies as to written testimony. Examination of witness, Jeff Cline, conducted by Shane Benson, PSC, on all cases from this point forward.
10:54:51 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson as PSC Exhibit 1. Witness adopts written testimony. Witness testifies that notice was received by B & H Gas. Witness states that B & H failed to file required reports.
10:56:55 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed
10:57:11 AM	Case No. 2011-00317 (Atrium Wireless)	
10:57:34 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Adopts written testimony. Witness testifies that notice was received.
10:58:04 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
10:59:54 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed
11:00:05 AM	Case No. 2011-00322 (TracFone Wireless)	
11:00:21 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Adopts written testimony. Witness testifies that notice was received by utility.
11:01:38 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:02:14 AM	Shane Benson (PSC) Note: Kathy Gillum	Asks for an Order
11:02:33 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Motion duly noted.
11:03:25 AM	Case No. 2011-00326 (INS)	
11:03:38 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies that notice was received by utility.
11:04:20 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:06:07 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed.
11:06:23 AM	Case No. 2011-00327 (Jilapuhn-Stateside)	
11:06:41 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies no return receipt received yet.
11:07:27 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:09:22 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed.
11:09:38 AM	Case No. 2011-00328 (TeleDias)	
11:09:46 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies that notice was received by utility.

11:10:32 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:12:19 AM	Exhibit PSC 2 Note: Kathy Gillum	Letter requests withdrawal of its CLEC in Kentucky.
11:13:22 AM	Case No. 2011-00329 (Tel-Tech)	
11:13:35 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies that notice was received by the utility.
11:14:14 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:15:55 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed.
11:16:08 AM	Case No. 2011-00331 (Airnex)	
11:16:24 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies .
11:17:21 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:19:17 AM	Hearing Officer Wood (PSC)	
11:19:23 AM	Case No. 2011-00333 (American Broadband)	
11:19:40 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies that notice was received by utility.
11:20:28 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:21:59 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed.
11:22:13 AM	Case No. 2011-00334 (Andiamo)	
11:22:29 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies notice was mailed to utility, but PSC has not received a return receipt. On Oct 21, 2011 PSC received a letter that utility stopped all activity.
11:23:20 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:25:24 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Mr. Wood stated that a copy of the letter should be placed in the record of this hearing as an exhibit.
11:26:22 AM	Exhibit PSC 2 Note: Kathy Gillum	Exhibit: Copy of letter dated 10-18-11 from Jeffrey S. Kaufman on behalf of Andiamo Telecom stating it was no longer in business as of January 31, 2010, introduced by Shane Benson and marked as PSC Exhibit 2..
11:27:00 AM	Case NO. 2011-00337 (Center Ridge)	
11:27:10 AM	Witness Note: Kathy Gillum	Witness adopts written testimony. Witness testifies that notice was received by utility.
11:27:15 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.

11:28:50 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed.
11:29:28 AM	Case Recessed	
11:34:16 AM	Case Resumed	
11:34:20 AM	Case No. 2011-00340 (Levee Road)	
11:35:01 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies that notice was received. Filed 10-20-11 and \$250.00 penalty.
11:35:38 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:37:43 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed.
11:37:55 AM	Case No. 2011-00341 (Estill Co. WD)	
11:38:20 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies that notice was received by the utility.
11:39:03 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:40:49 AM	Shane Benson (PSC) Note: Kathy Gillum	Received a Motion for Extension of Time to file reports. Order granting Motion issued 10-26-11. Have until Nov. 30th.
11:41:38 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed.
11:42:14 AM	Case No. 2011-00347 (Red Barn)	
11:42:26 AM	Witness, Jeff Cline (PSC) Note: Kathy Gillum	Witness adopts written testimony. Witness testifies no return
11:43:09 AM	Exhibit PSC 1 Note: Kathy Gillum	Exhibit: Written testimony of Jeff Cline introduced by Shane Benson and marked as PSC Exhibit 1.
11:45:10 AM	Hearing Officer Wood (PSC) Note: Kathy Gillum	Case completed
11:45:22 AM	Shane Benson (PSC) Note: Kathy Gillum	Commission staff rests.
11:45:46 AM	Hearing Officer Wood (PSC) - Hearing Adjourned Note: Kathy Gillum	Mr. Wood states for the record that there were no persons appearing in any of the cases called today with the exception of Case No. 2011-00349 and 2011-00338. Hearing Adjourned.
11:46:21 AM	Case Recessed	
10:16:28 AM	Exhibit PSC 2 Note: Kathy Gillum	Copy of check (\$250.00) tendered by Mr. Moore on behalf of utility, and a copy of PSC receipt dated 10-27-11
3:19:15 PM	Case Stopped	



Exhibit List Report

Case Number: 2011-00315_thru_00349_27Oct11

Case Title: Show Cause Hearings (Multi Cases)

Department:

Plaintiff:

Prosecution:

Defendant:

Defense:

Name	Description
2011-00315 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00317 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00322 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00326 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00327 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00328 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00328 PSC Exhibit 2	Letter from Teledias Communications dated 10-26-11 requesting withdrawal of its CLEC Certificate of Authority in Kentucky
2011-00329 PSC Exhibit 1	Written testimony of Jeff Cline and attachments.
2011-00331 PSC Exhibit 1	Written testimony of Jeff Cline and attachments.
2011-00333 PSC Exhibit 1	Written testimony of Jeff Cline and attachments.
2011-00334 PSC Exhibit 1	Written testimony of Jeff Cline and attachments.
2011-00334 PSC Exhibit 2	Copy of letter dated 10-18-11 from Jeffrey S. Kaufman on behalf of Andiamo Telecom stating it was no longer in business as of January 31, 2010.
2011-00337 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00338 Green Hills WD Exhibit 1	Original money order receipt and express mail receipt indicating the mailing of \$250.00 penalty check
2011-00338 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00340 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00341 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00347 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00349 PSC Exhibit 1	Written testimony of Jeff Cline and attachments
2011-00349 PSC Exhibit 2	Copy of check (\$250.00) tendered by Mr. Moore on behalf of utility, and a copy of PSC receipt dated 10-27-11

1 **Q1 State your name and business address.**

2 A Jeff Cline, Public Service Commission, 211 Sower Boulevard, Frankfort,
3 Kentucky 40601

4 **Q2 Who is your employer?**

5 A Public Service Commission of Kentucky ("PSCKY")

6 **Q3 How long has the PSCKY employed you?**

7 A I have been an employee of the PSCKY since August, 1997.

8 **Q4 What is your current position?**

9 A Annual Report Branch Manager

10 **Q5 As the Annual Report Branch Manager, what are your duties?**

11 A I oversee the Annual Report Branch of the Filings Division. This branch is
12 responsible for the compilation and dissemination of statistical information on
13 the public utilities which the PSCKY regulates. It provides the appropriate
14 annual financial and statistical report form to jurisdictional utilities and then
15 receives completed report forms, reviews them for accuracy and
16 completeness, and ensures that the information from the annual financial and
17 statistical report form is correctly entered into the PSCKY's E-Filing System,
18 which is accessible through the PSCKY's Web Site.

19 Although the Executive Director of the PSCKY is the custodian of PSCKY
20 documents and reports, I have been delegated responsibility for storing and
21 maintaining the completed annual financial and statistical reports.

1 **Q6 What are the Annual Financial and Statistical Reports?**

2 A 807 KAR 5:006, Section 3(1), provides that "utilities shall file annually a
3 financial and statistical report upon forms to be furnished by the commission."
4 A copy of the forms provided to water and sewer utilities are attached to my
5 testimony as Exhibit JC-1. The report requests information on a wide range of
6 subjects, to include a utility's officers, income and expenses, and its liabilities.
7 The report form varies according to the type of utility. The report form for an
8 electric utility will be quite different from the report form for a sewer utility.

9 **Q7 What is the purpose of the Annual Financial and Statistical Reports?**

10 A These reports are used to assess the financial condition of a utility and to
11 monitor general trends within certain segments of the utility industry in
12 Kentucky. They are also used to compile and develop information about the
13 utility industry conditions. The PSCKY frequently uses them when reviewing
14 utility applications for rate adjustments.

15 **Q8 How are the forms for the Annual Financial and Statistical Report**
16 **provided to the utilities?**

17 A In mid-December each year, the Annual Report Branch sends by first class
18 mail a copy of an annual financial and statistical report form to each utility
19 subject to PSCKY jurisdiction that does not yet use the PSCKY's E-Filing
20 System. A transmittal letter accompanies the reports explaining why this
21 report must be filed and states its filing deadline. For the utilities that have
22 previously filed their annual financial and statistical reports using the PSCKY's

1 E-Filing System, a link to the E-Filing System is provided in the transmittal
2 letter in lieu of a paper copy of the report form.

3 **Q9 What is the deadline for filing this report?**

4 A 807 KAR 5:006, Section 3(1) establishes March 31 as the deadline for the
5 annual financial and statistical reports.

6 **Q10 May a utility request an extension of these deadlines?**

7 A 807 KAR 5:006, Section 3, permits the Executive Director to grant a
8 reasonable extension of time for filing of the annual financial and statistical
9 reports where good cause has been shown. The Executive Director has
10 delegated to me the authority to grant extensions.

11 **Q11 Does the transmittal letter advise about the availability of an extension of
12 time for filing the Annual Financial and Statistical Reports?**

13 A Yes.

14 **Q12 How frequently is a request for an extension of time to file the Annual
15 Financial and Statistical Report granted?**

16 A Extensions are granted as a matter of course. They are normally granted in
17 30-day increments. If a utility is unable to meet the extended deadline, it may
18 request another extension.

19 **Q13 If a utility fails to meet the March 31 deadline and no request for
20 extension is made, what happens?**

21 A The Annual Report Branch will usually advise the utility in writing that the
22 required reports are delinquent. If the reports are not received shortly
23 thereafter, I and my subordinates may telephone the responsible utility officials

1 and advise them of the need to submit the required report and the possible
2 consequences of failing to do so. We may telephone the utility several times
3 over the next few months in an effort to obtain the reports.

4 **Q14 Once the report is received, what does the Annual Report Branch do with**
5 **it?**

6 A When a report is received either electronically or through the mail, its receipt is
7 recorded in a PSC electronic database. I and my subordinates ensure that the
8 report is entered into the E-Filing System. (If the E-Filing System is used to
9 submit the report, the utility inputs the information directly into the PSCKY's
10 E-Filing System. If the utility files its report in paper form rather than using the
11 E-Filing System, Annual Report Branch personnel will input the information
12 into the E-Filing System.) The report is then reviewed for completeness and
13 accuracy. It is checked for mathematical errors. All corresponding schedules
14 are reviewed to ensure internal consistency. If inconsistencies or
15 miscalculations are found, the utility is advised to make appropriate
16 corrections. These corrections are then reviewed. After the review is
17 completed, the report is made available for viewing and downloading through
18 the PSCKY's Web Site. A paper copy is available for public inspection at the
19 PSCKY's office in Frankfort, Kentucky. Completed reports remain in the
20 custody and control of the Annual Report Branch at the PSCKY's office in
21 Frankfort, Kentucky.

22 **Q15 Was an Annual Financial and Statistical Report Form for the 2010**
23 **calendar year sent to Estill County Water District #1?**

1 A Yes. On December 15, 2010, a sewer annual financial and statistical report
2 form was sent to Estill County Water District #1 at the following address: 76
3 Cedar Grove Road, Irvine, Kentucky 40336. This address is the mailing
4 address which the utility had provided previously to the Commission. 807 KAR
5 5:003 requires Estill County Water District #1 to maintain a current mailing
6 address with the PSCY. A similar package was sent to Estill County Water
7 District #1 to the same address for the water district report and in lieu of a
8 paper copy of the water district annual financial and statistical report a link to
9 the E-Filing System was included.

10 **Q16 Was anything besides these forms mailed to the utility?**

11 A Yes. Transmittal letters were also mailed to the utility. A copy of the
12 transmittal letters are attached as Exhibit JC-2.

13 **Q17 Did the PSCY receive the completed form on or before March 31, 2011?**

14 A No. Estill County Water District #1 did not submit their water district and sewer
15 annual financial and statistical report forms for the 2010 calendar year nor
16 provided the information through the PSC E-Filing System by March 31.

17 **Q18 Describe what efforts, if any, that you and your subordinates have taken
18 to obtain the report from Estill County Water District #1?**

19 A A letter was sent to Estill County Water District #1 on June 27, 2011.

20 **Q19 As of this date, has the Annual Financial and Statistical Reports for
21 calendar year 2010 for Estill County Water District #1 been filed with the
22 PSCY?**

23 A No. Estill County Water District #1 filed a Motion for an Extension of Time on

Sewer

Annual Report

Of

Exact Legal Name of Reporting Utility

(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20_____

PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 20_____

1. Amount of Principal Payment during calendar year \$ _____
2. Is Principal Current? (Yes) _____ (No) _____
3. Is Interest Current? (Yes) _____ (No) _____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes) _____ (No) _____ PSC Case No. _____

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

Yes _____ No _____

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

Please enclose a copy of the accountant's report with the annual report

Additional Requested Information

Utility Name _____

FEIN # (Federal Employer Identification Number)

		-							
--	--	---	--	--	--	--	--	--	--

Contact Person _____

Contact Person's E-Mail Address _____

Utility's Web Address _____

Please complete the above information, if it is available.

If there are multiple staff who may be contacts please include their names and e-mail addresses also.

**AUDIT OF THE ANNUAL REPORT
SEWER UTILITIES
To Be Completed and Returned With The Annual Report**

Page No.	Line No.		Page No.	Line No	Yes	No	If No, Explain Why
2	4	agrees with	4	12			
2	6	agrees with	4	15 (Utility Plant)			
2	7	agrees with	4	17 (Utility Plant)			
4	2 (Utility Plant)	agrees with	5	40			
4	23	agrees with	4	15 (Utility Plant)			
3	4 & 5	agrees with	6	Capital Stock			
3	10	agrees with	7	Balance End of Year Statement of Retained Earnings			
3	19	agrees with	6	Long-Term Debt Total (d)			
3	23	agrees with	6	Notes Payable Total (e)			
3	29	agrees with	6	Interest Accrued, Balance End of Year, Total			
3	30	agrees with	7	21			
4	3 (Depreciation)	agrees with	8	25			
6	Interest Accrued During Year – LTD	agrees with	8	40			
6	Interest Accrued During Year – Other	agrees with	8	43			

**AUDIT OF THE ANNUAL REPORT
SEWER UTILITIES
To Be Completed and Returned With The Annual Report**

Page No.	Line No.		Page No.	Line No	Yes	No	If No, Explain Why
8	24	agrees with	9	52			
8	27	agrees with	10	Acct. 408.1			
8	28	agrees with	10	Total Income Taxes Utility Operating Income			
8	26	agrees with	10	Amortization Expense			
8	44	agrees with	10	Account 408.2			
8	45	agrees with	10	Total Income Taxes Nonutility Operating Income			
Pages 11 and 12 have been completed							
The Oath Page has been completed							

Additional Information Required By Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusual debt repayments.

Case #	Date Of Order	Item/Explanation

Attach additional sheets if more room is required

General Information

1. Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated" only when a part of the corporate name.) _____

2. Give the location including street, zip code and telephone number of the principal office in Kentucky. _____

3. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed. _____

4. Name of State under the laws of which respondent is incorporated and the date of incorporation. _____

5. Date sewer utility began operations. _____

6. Name of City, Town, Community, Sub-Division and County in which respondent furnishes sewer service. _____

7. Number of employees: Full time _____, Part time _____

BALANCE SHEET

Line No.	ASSETS AND OTHER DEBITS	Balance First Of Year	Balance Last Of Year
1			
2	UTILITY PLANT		
3			
4	Utility Plant (101-109).....	\$ _____	\$ _____
5	Less: Accumulated Prov. For Depreciation		
6	And Amortization of Utility Plant (110).....	\$ _____	\$ _____
7	Net Utility Plant.....	\$ _____	\$ _____
8			
9	OTHER PROPERTY AND INVESTMENTS		
10			
11	Nonutility Property (121).....	\$ _____	\$ _____
12	Less: Accum. Prov. For Depr. And Amort.		
13	Of Non-utility property (122).....	\$ _____	\$ _____
14	Net Nonutility Property.....	\$ _____	\$ _____
15	Other Investment (124).....	\$ _____	\$ _____
16	Special Funds (125).....	\$ _____	\$ _____
17			
18			
19	Total Other Property & Investments.....	\$ _____	\$ _____
20			
21	CURRENT AND ACCRUED ASSETS		
22			
23	Cash and Working Funds (131).....	\$ _____	\$ _____
24	Temporary Cash Investments (132).....	\$ _____	\$ _____
25	Notes Receivable (141).....	\$ _____	\$ _____
26	Customer Accounts Receivable (142).....	\$ _____	\$ _____
27	Other Accounts Receivable (143).....	\$ _____	\$ _____
28	Accum. Prov. For Uncollectible Accts.-Cr.(144)	\$ _____	\$ _____
29	Notes Receivable From Assoc. Companies (145)..	\$ _____	\$ _____
30	Accounts Receivable From Assoc. Companies(146)	\$ _____	\$ _____
31	Materials and Supplies (150).....	\$ _____	\$ _____
32	Prepayments (166).....	\$ _____	\$ _____
33	Other Current and Accrued Assets (170).....	\$ _____	\$ _____
34			
35			
36			
37	Total Current and Accrued Assets.....	\$ _____	\$ _____
38			
39	DEFERRED DEBITS		
40			
41	Unamortized Debt Discount and Expense (181)...	\$ _____	\$ _____
42	Extraordinary Property Losses (182).....	\$ _____	\$ _____
43	Other Deferred Debits (183).....	\$ _____	\$ _____
44			
45			
46			
47	Total Deferred Debits.....	\$ _____	\$ _____
48			
49			
50	TOTAL ASSETS AND OTHER DEBITS	\$ _____	\$ _____

BALANCE SHEET

Line No.	LIABILITIES AND OTHER CREDITS	Balance First Of Year	Balance Last Of Year
1			
2	EQUITY CAPITAL		
3			
4	Common Capital Stock (201).....	\$ _____	\$ _____
5	Preferred Capital Stock (204).....	\$ _____	\$ _____
6	Other Paid-In Capital (207).....	\$ _____	\$ _____
7	Discount on Capital Stock (213).....	\$ _____	\$ _____
8	Capital Stock Expense (214).....	\$ _____	\$ _____
9	Appropriated Retained Earnings (215)	\$ _____	\$ _____
10	Unappropriated Retained Earnings (216).....	\$ _____	\$ _____
11	Non-Corporate Proprietorship (218).....	\$ _____	\$ _____
12	Total Equity Capital.....	\$ _____	\$ _____
13			
14	LONG TERM DEBT		
15			
16	Bonds (221).....	\$ _____	\$ _____
17	Advances From Associated Companies (223).....	\$ _____	\$ _____
18	Other Long Term Debt (224).....	\$ _____	\$ _____
19	Total Long Term Debt.....	\$ _____	\$ _____
20			
21	CURRENT AND ACCRUED LIABILITIES		
22			
23	Notes Payable (231).....	\$ _____	\$ _____
24	Accounts Payable (232).....	\$ _____	\$ _____
25	Notes Payable to Associated Companies (233)...	\$ _____	\$ _____
26	Accounts Payable to Assoc. Companies (234)....	\$ _____	\$ _____
27	Customer Deposits (235).....	\$ _____	\$ _____
28	Taxes Accrued (236).....	\$ _____	\$ _____
29	Interest Accrued (237).....	\$ _____	\$ _____
30	Other Current and Accrued Liabilities (238)...	\$ _____	\$ _____
31	Total Current and Accrued Liabilities...	\$ _____	\$ _____
32			
33	DEFERRED CREDITS		
34			
35	Advances for Construction (252).....	\$ _____	\$ _____
36	Other Deferred Credits (253).....	\$ _____	\$ _____
37	Accum. Deferred Investment Tax Credits (255)..	\$ _____	\$ _____
38	Total Deferred Credits.....	\$ _____	\$ _____
39			
40	Operating Reserves (261-265).....	\$ _____	\$ _____
41			
42	Contributions in Aid of Construction (271)....	\$ _____	\$ _____
43			
44	ACCUMULATED DEFERRED INCOME TAXES		
45			
46	Accum. Def. Income Taxes - Accel. Amort (281).	\$ _____	\$ _____
47	Accum. Def. Income Taxes - Lib. Amort (282)...	\$ _____	\$ _____
48	Accum. Def. Income Taxes - Others (283).....	\$ _____	\$ _____
49	Total Accum. Deferred Income Taxes.....	\$ _____	\$ _____
50	TOTAL LIABILITIES AND OTHER CREDITS	\$ _____	\$ _____

SUMMARY OF UTILITY PLANT

Line No.	Acct. No.	Item	Amount
		UTILITY PLANT	
1		In Service:	
2	101	Plant in Service Classified (from Page 5, Line 40)	
3	102	Completed Construction Not Classified	
4	103	Utility Plant in Process of Reclassification	
5	106	Utility Plant Purchased or Sold	
6		Total - In Service	
7	104	Utility Plant Leased To Others	
8	105	Property Held For Future Use	
9	107	Construction Work in Progress	
10	108	Utility Plant Acquisition Adjustment	
11	109	Other Utility Plant Adjustments	
12		Total Utility Plant (to Page 2, Line 4)	
13		Less:	
14	110	Accumulated Provision for Depreciation and	
15		Amortization Of Utility Plant (to Page 2, Line 6)	
16			
17		NET UTILITY PLANT (to Page 2, Line 7)	

**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
OF UTILITY PLANT**

Line No.	Item	Amount
1	Balance Beginning of Year	
2	Accruals for Year:	
3	Depreciation	
4	Amortization	
5	Other Accounts (details):	
6		
7		
8	Total Accruals for Year	
9	Credit Adjustments (describe)	
10		
11		
12	Total Credits for year	
13		
14	Net Charges for Plant Retired:	
15	Book Cost of Plt. Ret. (same as Pg 5, Line 40)	XXXXXXXXXXXXXXXXXX
16	Add: Cost of Removal	XXXXXXXXXXXXXXXXXX
17	Less: Salvage	XXXXXXXXXXXXXXXXXX
18	Net Charges for Plant Retired	
198	Debit Adjustments (describe)	
20		
21		
22	Total Debit Adjustments for Year	
23	Balance End of Year	

SEWER UTILITY PLANT IN SERVICE

Report in col. (e) entries reclassifying property from one account to another. Corrections of entries of the preceding years should be recorded in col. (c) or (d) as they are corrections of additions or retirements.

Line No.	Account (a)	Depr. Rate	Balance First of Year (b)	Additions (c)	Retirements (d)	Adj.-Inc. or Decr. (e)	Balance End of Year (f)
1	INTANGIBLE PLANT						
2	Organization (301)						
3	Franchise and Consents (302)						
4	Miscellaneous Intangible Plant (303)						
5	Total Intangible Plant						
6	LAND AND STRUCTURES						
7	Land and Land Rights (310)						
8	Structures and Improvements (311)						
9	Total Land and Structures						
10	COLLECTION PLANT						
11	Collection Sewers – Force (352.1)						
12	Collection Sewers – Gravity (352.2)						
13	Other Collection Plant Facilities (353)						
14	Services to Customers (354)						
15	Flow Measuring Devices (355)						
16	Total Collection Plant						
17	PUMPING PLANT						
18	Receiving Wells and Pump Pits (362)						
19	Pumping Equipment – Electric (363A)						
20	Pumping Equipment – Diesel (363B)						
21	Pumping Equipment – Other (363C)						
22	Total Pumping Plant						
23	TREATMENT AND DISPOSAL PLANT						
24	Oxidation Lagoon (372)						
25	Treatment and Disposal Equipment (373)						
26	Plant Sewers (374)						
27	Outfall Sewer Lines (375)						
28	Other Treatment & Disposal Plant Equipment (376)						
29	Total Treatment and Disposal Plant						
30	GENERAL PLANT						
31	Office Furniture and Equipment (391)						
32	Transportation Equipment (392)						
33	Stores Equipment (393A)						
34	Tools, Shop & Garage Equipment (393B)						
35	Laboratory Equipment (393C)						
36	Power Operated Equipment (393D)						
37	Communication Equipment (393E)						
38	Other Tangible Property (393F)						
39	Total General Plant						
40	TOTAL SEWER PLANT IN SERVICE						

OTHER CURRENT AND ACCRUED LIABILITIES

Line No.	Sub-Account and Description	Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total (Must agree with Page 3, Line 30, Account No. 238)	

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

Item (a)	This Year (b)	Last Year ©
UNAPPROPRIATED RETAINED EARNINGS (216)		
Balance Beginning of Year		
Balance Transferred From Income (435)		
Appropriations of Retained Earnings (436):		
Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
Adjustments to Retained Earnings (439):		
Balance End of Year		

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Number of Customers (b)	Amount (c)
1	OPERATING REVENUES		
2	Flat Rate Revenues - General Customers:		
3	Residential Revenues (521.1)		
4	Commercial Revenues (521.2)		
5	Industrial Revenues (521.3)		
6	Revenues From Public Authorities (521.4)		
7	Total (521)		
8	Measured Revenues - General Customers:		
9	Residential Revenues (522.1)		
10	Commercial Revenues (522.2)		
11	Industrial revenues (522.3)		
12	Revenues From Public Authorities (522.4)		
13	Total (522)		
14	Revenues From Public Authorities (523)		
15	Revenues From Other Systems (524)		
16	Miscellaneous Sewage Revenues (526)		
17	Total Sewage Service Revenues (521-526)		
18	OTHER OPERATING REVENUES		
19	Customer Forfeited Discounts (532)		
20	Miscellaneous Operating Revenues (536)		
21	Total Other Operating Revenues		
22	Total Operating Revenues		
23	OPERATING EXPENSES		
24	Total Sewer Operation & Maint. Exp. (from pg 9, Line 52)		
25	Depreciation Expense (403)		
26	Amortization Expense (404-407, from Page 10)		
27	Taxes Other Than Income Taxes (408.1, from Page 10)		
28	Total Income Taxes - Utility Operating Income (from Page 10)		
29	Total Sewage Operating Expenses		
30	Net Operating Income		
31	OTHER INCOME		
32	Income From Nonutility Operations (417)		
33	Interest and Dividend Income (419)		
34	Miscellaneous Nonoperating Income (421)		
35	Other Accounts (Specify Account No. and Title):		
36			
37			
38	Total Other Income		
39	OTHER DEDUCTIONS		
40	Interest on Long Term Debt (427)		
41	Amortization of Debt Discount and Expense (428)		
42	Interest on Debt to Associated Companies (430)		
43	Other Interest Expense (431)		
44	Taxes Other Than Income Taxes (408.2, from Page 10)		
45	Total Income taxes - Nonutil. Operat. Income (from Page 10)		
46	Other Accounts (Specify Account No. and Title):		
47			
48			
49	Total Other Deductions		
50	NET INCOME		

SEWER OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount (b)
1	OPERATION EXPENSES	
2	Supervision and Engineering (700):	
3	Owner/Manager - Management Fee (700-A)	
4	Other Expenses (700-B)	
5	Labor and Expenses (701):	
6	Collection System - Labor, Materials and Expenses (701-A)	
7	Pumping System - labor, Materials and Expenses (701-B)	
8	Treatment System (701-C):	
9	Sludge Hauling	
10	Utility Service - Water Cost	
11	Other - Labor, Materials and Expenses	
12	Rents (702)	
13	Fuel and Power Purchased for Pumping and Treatment (703)	
14	Chemicals (704)	
15	Miscellaneous Supplies and Expenses (705):	
16	Collection System (705-A)	
17	Pumping System (705-B)	
18	Treatment and Disposal (705-C)	
19	Total Operation Expenses	
20	MAINTENANCE EXPENSES	
21	Supervision and Engineering (710)	
22	Routine Maintenance Service Fee (710-A)	
23	Internal Supervision and Engineering (710-B)	
24	Maintenance of Structures and Improvements (711)	
25	Maintenance of Collection Sewer System (712)	
26	Maintenance of Pumping System (713)	
27	Maintenance of Treatment and Disposal Plant (714)	
28	Maintenance of Other Plant Facilities (715)	
29	Total Maintenance Expenses	
30	CUSTOMER ACCOUNTS EXPENSES	
31	Supervision (901)	
32	Meter Reading Expenses and Flat Rate Inspections (902)	
33	Customer Records and Collection Expenses (903):	
34	Agency Collection Fee (903-A)	
35	Internal Labor, Materials and Expenses (903-B)	
36	Uncollectible Accounts (904)	
37	Miscellaneous Customer Accounts Expenses (905)	
38	Total Customer Accounts Expenses	
39	ADMINISTRATIVE AND GENERAL EXPENSES	
40	Administrative and General Salaries (920)	
41	Office Supplies and Other Expenses (921)	
42	Outside Services Employed (923)	
43	Insurance Expense (924)	
44	Employee Pensions and Benefits (926)	
45	Regulatory Commission Expense (928)	
46	Transportation Expenses (929)	
47	Miscellaneous General Expenses (930)	
48	Rents (931)	
49	Maintenance of General Plant (932)	
50	Total Administrative and General Expenses	
51	TOTAL SEWER OPERATION & MAINT. EXP. (TO Page 8, Line 24)	

TAXES OTHER THAN INCOME TAXES (408)

Show hereunder the various tax items which make up the amounts listed under Account Numbers 408.1 and 408.2 appearing on page 8, lines 27 and 44.

Line No.	Item (a)	Amount (b)
1	Payroll Taxes	
2	Property Taxes	
3	Utility Regulatory Commission Assessment	
4	Other:	
5		
6		
7		
8		
9		
10		
11		
12	TOTAL (Same as Page 8, Line 27 plus 44)	

OPERATING AND NON-OPERATING INCOME TAXES

Acct. No.	Account (a)	Amount (b)
409.1	Income Taxes - federal	
409.1	Income Taxes - State	
409.1	Income Taxes - Other	
410.1	Provisions for Deferred Income Taxes	
411.1	Income Taxes Deferred in Prior Years - Credit	
412.0	Investment Tax Credits - Net	
	Total Income Taxes - Utility Operating Income - (to Page 8, Line 28)	
409.2	Income Taxes - Federal	
409.2	Income Taxes - State	
409.2	Income Taxes - Other	
410.2	Provisions for Deferred Income Taxes	
411.2	Income Taxes Deferred in Prior Years - Credit	
412.4	Investment Tax Credits - Net	
	Total Income Taxes - Non-Utility Operating Income - (to Page 8, Line 45)	

AMORTIZATION EXPENSE

Acct. No.	Account (a)	Amount (b)
404	Amortization of Limited-Term Utility Plant	
405	Amortization of Other Utility Plant	
406	Amortization of Utility Plant Acquisition Adjustments	
407	Amortization of Property Losses	
-	Amortization of Rate Case Expense	
	Total Amortization Expense (to Page 8, Line 26)	

SEWER PLANT STATISTICS

PLANT VALUATION

1. What method of valuation was used with reference to Sewer Utility Plant in Service appearing on Page two, Line four: Original Cost, Estimated Cost, Original Cost Study? _____
2. What percentage of Sewer Utility Plant in Service was recovered by the developer of the subdivision, through the sale of lots? _____
3. If less than one-hundred percent of the utility plant was recovered, please designate what portion (collection lines, treatment plant, etc.) of the plant that represents non-contributed plant _____
4. By whom were the books of account audited? _____
What was the date of the last audit? _____
If unaudited in the past twelve months, when and by whom is the next audit anticipated? _____

PHYSICAL DATA OF SEWER PLANT

1. Date of construction of original plant _____
2. Type of treatment process _____
3. Date of additional G.P.D. Capacity of subsequent additions to plant _____
4. Population for which plant is designed including population equivalent if industrial waste load _____

TREATMENT PLANT OPERATING STATISTICS

1. Total gallons received during the year _____
2. Total gallons received on maximum day _____
3. Maximum G.P.D. Capacity of the sewage treatment plant _____
4. Routine maintenance service fee:
Cost per month \$ _____
Contract expires _____
5. Sludge Hauling:
Cost per load \$ _____
Average number of gallons per load _____
Number of loads this year _____

SEWER PLANT STATISTICS

CUSTOMER STATISTICS - END OF YEAR			
Type	Number of Customer	Bi-Monthly Or Monthly Billing?	Number of Bill Pertaining to Each Type of Customer
Residential:			
Single Family			
Apartments/Condominiums			
Commercial			
Industrial			
Other (specify):			
Total			

INDUSTRIAL CUSTOMERS SERVED		
Name and Type of Industry	Metered or Estimated Gals.	Pretreatment of Wastes

PUMPING STATIONS			
Location	Size of Motor	Type of Motor	Capacity Gals. Per Day

MAINS (FEET)					
Kind of Pipe (Cast Iron, Vit. Clay, concrete)	Diameter of Pipe	No. of Feet 1st of Year	Additions	Removed or Abandoned	No. of Feet End of Year

SERVICE LATERALS AND STUBS

Number of service laterals owned by the utility, end of year _____

Number of stubs as of end of year _____

Number of service laterals owned by others _____

OATH

Commonwealth of _____)
County of _____) ss:

I, _____, having appeared before the undersigned officer duly authorized to administer oaths and being duly sworn, state under oath that I am _____ of _____ ("Respondent"); that I have supervision over the books of account and other financial records of the Respondent and have control over the manner in which they are kept; that such books and records have, during the period covered by the foregoing report, been maintained in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky; that I have carefully examined the foregoing report and to the best of my knowledge and belief the information contained in this report is, so far as it relates to matters of accounts, in accordance with the said books of account; that all other statements of fact contained in the foregoing report are true; and that the foregoing report is a correct and complete statement of the business and affairs of the Respondent in every respect and manner during the period of time from and including _____, 20____, to and including _____, 20____

(Signature of Officer)

Subscribed and sworn to before me, a _____, in and for the State and County named in the above this _____ day of _____, 20____

(Apply Seal Here)

My Commission Expires _____

(Signature of officer authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under KRS 523.040 and 523.100.]

Water Districts/Associations - Class A & B

Annual Report

Of

Exact Legal Name of Reporting Utility

(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20_____

CHECKLIST FOR THE ANNUAL REPORT
 FOR CLASS A AND B WATER DISTRICTS AND WATER ASSOCIATIONS
 TO BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT

<u>Page No.</u>	<u>Account No .</u>		<u>Page No.</u>		Yes	No	If No, Explain Why
4-6	The identification pages have been completed						
7	101-106	agrees with	13	Total 101-106			
7	108-110	agrees with	15	Total 301-348 Cols c & h			
7	114-115	agrees with	16	Net Balance 114-115			
7	123	agrees with	17	Total 123			
7	124-125	agrees with	17	Total 124 and Total 125			
7	126	agrees with	17	Total 126			
7	127	agrees with	17	Total 127			
7	141-144	agrees with	18	Net Balance 141-144			
7	151-153	agrees with	19	Total 151-153			
7	162	agrees with	19	Total 162			
8	181	agrees with	20	Total 181			
8	182	agrees with	21	Total 182			
8	186	agrees with	20	Total 186			
9	214	agrees with	12	Total 214			
9	215.1	agrees with	12	Total 215.1			
9	215.2	agrees with	12	Total 215.2			
9	221	agrees with	23	Total Col 4			
9	221	agrees with	23	Total Col 12			
9	224	agrees with	22	Total Col f			
9	232	agrees with	24	Total 232			

CHECKLIST FOR THE ANNUAL REPORT
 FOR CLASS A AND B WATER DISTRICTS AND WATER ASSOCIATIONS
 TO BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT

<u>Page No.</u>	<u>Account No.</u>		<u>Page No.</u>		Yes	No	If No, Explain Why
9	233	agrees with	24	Total 233			
9	234	agrees with	24	Total 234			
9	236	agrees with	25	Beginning and Ending Balance 236			
9	237	agrees with	25	Total 237 Cols b & e			
9	242	agrees with	26	Total 242			
9	251	agrees with	20	Total 251			
9	252	agrees with	21	Beginning and Ending Balance 252			
10	400	agrees with	27	Total Water Operating Revenue Col e			
10	401	agrees with	28	Total 601-675, Col c			
10	408.1 & 408.2	agrees with	25	Total Taxes Accrued 408.10-408.20			
11	427	agrees with	25	Total Interest Accrued Col c			
11	Net Income Before Contributions						
		agrees with	12	Balance Trans From Inc Col c			
13	101	agrees with	14	Total Water Plant Col f			
14	The analysis of water utility plant accounts Cols c through k has been completed						
15	The analysis of accumulated depreciation and amortization by primary account has been completed.						
20	186.1	agrees with	26	Total 186.1 Col c			
22	Schedule of Long-Term Debt has been completed						
23	Schedule of Bond Maturities has been completed						
27	Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from Revenue and Expenses						
27	The analysis of water operating revenue Cols c, d, and e has been completed.						

CHECKLIST FOR THE ANNUAL REPORT
 FOR CLASS A AND B WATER DISTRICTS AND WATER ASSOCIATIONS
 TO BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT

<u>Page No.</u>	<u>Account No.</u>	<u>Page No.</u>	Yes	No	If No, Explain Why
28	The analysis of water utility expense Cols c through k has been completed.				
29	Schedule of Pumping and Purchased Water Statistics has been completed.				
29	Total Col (d) agrees with	30	Line 4, Total Produced and Purchased		
29	Total Col (e) agrees with	30	Line 13, Total Water Sales		
30	466 Total Gals agrees with	30	Line 11, Sales For Resale (466)		
	Oath page has been completed.				

PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 20_____

1. Amount of Principal Payment during calendar year \$ _____
2. Is Principal Current? (Yes) _____ (No) _____
3. Is Interest Current? (Yes) _____ (No) _____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes) _____ (No) _____ PSC Case No. _____

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ("CPA")

Are your financial statements examined by a Certified Public Accountant?

Yes _____ No _____

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

Please enclose a copy of the accountant's report with the annual report

Additional Requested Information

Utility Name _____

Contact Person _____

Contact Person's E-Mail Address _____

Utility's Web Address _____

Please complete the above information, if it is available.

If there are multiple staff who may be contacts please include their names and e-mail addresses also.

Additional Information Required By Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusual debt repayments.

Case #	Date Of Order	Item/Explanation

Attach additional sheets if more room is required

MAJOR WATER PROJECTS

Instructions: Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service Commission. For the limited purpose of this report, a "Major Project" is defined as one which is not in the ordinary course of business, and which will increase your current utility plant by at least 20%.

Brief Project Description (improvement, replacement, building construction, expansion. If expansion, provide the estimated number of new customers):

Projected Costs and Funding Sources/Amounts:

Approval Status: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)

Location: (community, area or nearby roads)

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HISTORY

1. Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated" only when a part of the corporate name.) _____

2. Give the location, street and number, and TELEPHONE NUMBER of the principal office in Kentucky. _____

3. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed. _____

4. Date of organization. _____

5. If a consolidated or merged entity, name all previously separate entities.

6. Date for each consolidation and each merger. _____

7. State whether respondent is a water district or association.

8. Name all operating departments other than water.

9. Name of counties in which you furnish water service.

10. Give the number of employees:
Full-Time: _____ Part-Time: _____

REPORT OF

For Year Ended _____

Location of books and records: _____

Contacts

Name	Title	Address	Salary Charged Utility
Send Correspondence To:			\$
Report Prepared by:			\$

Officers and Managers

Name	Title	Home Address	Salary Charged Utility	Current Term Expires
	Chairperson		\$	/ /
	Treasurer		\$	/ /
	Secretary		\$	/ /
	Commissioner		\$	/ /
	Commissioner		\$	/ /
	Commissioner		\$	/ /
	Commissioner		\$	/ /
	Commissioner		\$	/ /
	Commissioner		\$	/ /
	Commissioner		\$	/ /
	General Manager		\$	
	Office Manager		\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant.....	13	\$ _____	\$ _____
108-110	Less: Accumulated Depreciation And Amortization.....	13,15-16	\$ _____	\$ _____
	Net Plant.....		\$ _____	\$ _____
114-115	Utility Plant Acquisition Adjustments (Net)	16	\$ _____	\$ _____
116	Other Utility Plant Adjustments.....		\$ _____	\$ _____
	Total Net Utility Plant.....		\$ _____	\$ _____
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property.....		\$ _____	\$ _____
122	Less: Accumulated Depreciation And Amortization.....		\$ _____	\$ _____
	Net Nonutility Property.....		\$ _____	\$ _____
123	Investment in Associated Companies...	17	\$ _____	\$ _____
124-125	Utility and Other Investments.....	17	\$ _____	\$ _____
126	Sinking Funds.....	17	\$ _____	\$ _____
127	Other Special Funds.....	17	\$ _____	\$ _____
	Total Other Property & Investments...		\$ _____	\$ _____
CURRENT AND ACCRUED ASSETS				
131	Cash.....		\$ _____	\$ _____
132	Special Deposits.....		\$ _____	\$ _____
133	Other Special Deposits.....		\$ _____	\$ _____
134	Working Funds.....		\$ _____	\$ _____
135	Temporary Cash Investments.....		\$ _____	\$ _____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts.....	18	\$ _____	\$ _____
145	Accounts Receivable From Associated Companies.....		\$ _____	\$ _____
146	Notes Receivable From Associated Companies.....		\$ _____	\$ _____
151-153	Materials and Supplies.....	19	\$ _____	\$ _____
161	Stores Expense.....		\$ _____	\$ _____
162	Prepayments.....	19	\$ _____	\$ _____
171	Accrued Interest and Dividends Receivable.....		\$ _____	\$ _____
172	Rents Receivable.....		\$ _____	\$ _____
173	Accrued Utility Revenues.....		\$ _____	\$ _____
174	Misc. Current and Accrued Assets.....		\$ _____	\$ _____
	Total Current and Accrued Assets		\$ _____	\$ _____

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense..	20	\$ _____	\$ _____
182	Extraordinary Property Losses.....	21	\$ _____	\$ _____
183	Preliminary Survey & Investigation Charges.....		\$ _____	\$ _____
184	Clearing Accounts.....		\$ _____	\$ _____
185	Temporary Facilities.....		\$ _____	\$ _____
186	Misc. Deferred Debits.....	20	\$ _____	\$ _____
187	Research & Development Expenditures..		\$ _____	\$ _____
	Total Deferred Debits.....		\$ _____	\$ _____
	TOTAL ASSETS AND OTHER DEBITS.....		\$ _____	\$ _____

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
214	Appropriated Retained Earnings.....	12	\$ _____	\$ _____
215.1	Retained Earnings From Income Before Contributions.....	12	\$ _____	\$ _____
215.2	Donated Capital.....	12	\$ _____	\$ _____
	Total Equity Capital.....		\$ _____	\$ _____
LONG-TERM DEBT				
221	Bonds.....	23	\$ _____	\$ _____
222	Reacquired Bonds.....		\$ _____	\$ _____
223	Advances From Associated Companies...		\$ _____	\$ _____
224	Other Long-Term Debt.....	22	\$ _____	\$ _____
	Total Long-Term Debt.....		\$ _____	\$ _____
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable.....		\$ _____	\$ _____
232	Notes Payable.....	24	\$ _____	\$ _____
233	Accounts Payable To Associated Co. ..	24	\$ _____	\$ _____
234	Notes Payable To Associated Co.	24	\$ _____	\$ _____
235	Customer Deposits.....		\$ _____	\$ _____
236	Accrued Taxes.....	25	\$ _____	\$ _____
237	Accrued Interest.....	25	\$ _____	\$ _____
239	Matured Long-Term Debt.....		\$ _____	\$ _____
240	Matured Interest.....		\$ _____	\$ _____
241	Tax Collections Payable.....		\$ _____	\$ _____
242	Misc. Current & Accrued Liabilities..	26	\$ _____	\$ _____
	Total Current and Accrued Liabilities.....		\$ _____	\$ _____
DEFERRED CREDITS				
251	Unamortized Premium on Debt.....	20	\$ _____	\$ _____
252	Advances For Construction.....	21	\$ _____	\$ _____
253	Other Deferred Credits.....		\$ _____	\$ _____
	Total Deferred Credits.....		\$ _____	\$ _____
OPERATING RESERVES				
261	Property Insurance Reserve.....		\$ _____	\$ _____
262	Injuries and Damages Reserve.....		\$ _____	\$ _____
263	Pension and Benefits Reserve.....		\$ _____	\$ _____
265	Miscellaneous Operating Reserves.....		\$ _____	\$ _____
	Total Operating Reserves.....		\$ _____	\$ _____
	TOTAL EQUITY CAPITAL AND LIABILITIES.		\$ _____	\$ _____

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues.....	27	\$ _____	\$ _____
401	Operating Expenses.....	28	\$ _____	\$ _____
403	Depreciation Expenses.....		\$ _____	\$ _____
406	Amortization of Utility Plant Acquisition Adjustment.....		\$ _____	\$ _____
407	Amortization Expense.....		\$ _____	\$ _____
408.10- 408.13	Taxes Other Than Income.....		\$ _____	\$ _____
	Utility Operating Expenses.....		\$ _____	\$ _____
	Utility Operating Income.....		\$ _____	\$ _____
413	Income From Utility Plant Leased To Others.....		\$ _____	\$ _____
414	Gains (Losses) From Disposition Of Utility Property.....		\$ _____	\$ _____
	Total Utility Operating Income.....		\$ _____	\$ _____
	OTHER INCOME AND DEDUCTIONS			
415	Revenues From Merchandising, Jobbing And Contract Work.....		\$ _____	\$ _____
416	Costs and Expenses of Merchandising, Jobbing and Contract Work.....		\$ _____	\$ _____
419	Interest and Dividend Income.....		\$ _____	\$ _____
420	Allowance for Funds Used During Construction.....		\$ _____	\$ _____
421	Nonutility Income.....		\$ _____	\$ _____
426	Miscellaneous Nonutility Expenses....		\$ _____	\$ _____
	Total Other Income and Deductions....		\$ _____	\$ _____
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income.....		\$ _____	\$ _____
	Total Taxes Applicable To Other Income.....		\$ _____	\$ _____

COMPARATIVE OPERATING STATEMENT (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	INTEREST EXPENSE			
427	Interest Expense.....		\$ _____	\$ _____
428	Amortization of Debt Discount & Exp..		\$ _____	\$ _____
429	Amortization of Premium on Debt.....		\$ _____	\$ _____
	Total Interest Expense.....		\$ _____	\$ _____
	EXTRAORDINARY ITEMS			
433	Extraordinary Income.....		\$ _____	\$ _____
434	Extraordinary Deductions.....		\$ _____	\$ _____
	Total Extraordinary Items.....		\$ _____	\$ _____
435	NET INCOME BEFORE CONTRIBUTIONS.....		\$ _____	\$ _____

STATEMENT OF RETAINED EARNINGS

ACCT. NO. (a)	(b)	AMOUNT (C)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	Total Appropriated Retained Earnings.....	\$ _____

215.1	Retained Earnings From Income Before Contributions:	
	Balance Beginning of Year.....	\$ _____
435	Balance Transferred from Net Income Before Contributions...	\$ _____
	Other Changes to Account:	
436	Appropriations of Retained Earnings.....	\$ _____
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits (explain) _____	\$ _____
	Debits (explain) _____	\$ _____
	Balance End of Year.....	\$ _____

215.2	Donated Capital:	
	<div style="display: flex; justify-content: space-around; font-weight: normal;"> Tapping </div> <div style="display: flex; justify-content: space-around; font-weight: normal;"> <u>Fees</u> <u>Grants</u> <u>Other</u> <u>Total</u> </div>	
	Balance Beginning of Year.....	_____
	Credits:	
432	Proceeds from capital contributions.....	_____
	Other Credits (explain)	
	_____	_____
	Debits:	
	(explain - Requires Commission Approval)	
	_____	_____
	Balance End of Year.....	_____

UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO.	PLANT ACCOUNTS	TOTAL
101	Utility Plant In Service.....	\$ _____
102	Utility Plant Leased To Others.....	\$ _____
103	Property Held For Future Use.....	\$ _____
104	Utility Plant Purchased or Sold.....	\$ _____
105	Construction Work In Progress.....	\$ _____
106	Completed Construction Not Classified.....	\$ _____
	Total Utility Plant.....	\$ _____

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION	TOTAL
Balance First of Year.....	\$ _____
Credits During Year:	
Accruals Charged To Account 108.1.....	\$ _____
Accruals Charged To Account 108.2.....	\$ _____
Accruals Charged To Account 108.3.....	\$ _____
Accruals Charged To Other Accounts (specify)	_____
_____	\$ _____
_____	\$ _____
Salvage Value Recovered On Plant Retired.....	\$ _____
Other Credits (specify)	_____
_____	\$ _____
_____	\$ _____
Total Credits.....	\$ _____
Debits During Year:	
Book Cost of Plant Retired.....	\$ _____
Cost Of Removal.....	\$ _____
Other Debits (specify)	_____
_____	\$ _____
_____	\$ _____
Total Debits.....	\$ _____
Balance End Of Year.....	\$ _____

WATER UTILITY PLANT ACCOUNTS

ACCT NO (a)	ACCOUNT NAME (b)	END OF PREVIOUS YEAR (c)	ADDI-TIONS (d)	RETIRE-MENTS (e)	END OF CURRENT YEAR (f)	.1 INTAN-GIBLE PLANT (g)	.2 SOURCE OF SUPPLY & PUMPING PLANT (h)	.3 WATER TREAT-MENT PLANT (i)	.4 TRANS & DISTRIB PLANT (j)	.5 GENERAL PLANT (k)
301	Organization.....	\$	\$	\$	\$	\$	\$	\$	\$	\$
302	Franchises.....					XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
303	Land and Land Rights.....					XXXXXXX				
304	Structures & Improvements....					XXXXXXX				
305	Collecting and Impounding Reservoirs.....					XXXXXXX				
306	Lake, River & Other Intakes..					XXXXXXX				
307	Wells and Springs.....					XXXXXXX				
308	Infiltration Galleries and Tunnels.....					XXXXXXX				
309	Supply Mains.....					XXXXXXX				
310	Power Generation Equipment...					XXXXXXX				
311	Pumping Equipment.....					XXXXXXX				
320	Water Treatment Equipment....					XXXXXXX				
330	Distribution Reservoirs and Standpipes.....					XXXXXXX				
331	Transmission and Distribution Mains.....					XXXXXXX				
333	Services.....					XXXXXXX				
334	Meters & Meter Installations.					XXXXXXX				
335	Hydrants.....					XXXXXXX				
336	Backflow Prevention Devices..					XXXXXXX				
339	Other Plant and Miscellaneous Equipment.....					XXXXXXX				
340	Office Furniture and Equip...					XXXXXXX				
341	Transportation Equipment.....					XXXXXXX				
342	Stores Equipment.....					XXXXXXX				
343	Tools, Shop and Garage Equip.					XXXXXXX				
344	Laboratory Equipment.....					XXXXXXX				
345	Power Operated Equipment....					XXXXXXX				
346	Communication Equipment.....					XXXXXXX				
347	Miscellaneous Equipment.....					XXXXXXX				
348	Other Tangible Plant.....					XXXXXXX				
	Total Water Plant.....	\$	\$	\$	\$	\$	\$	\$	\$	\$

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT

ACCT. NO. (a)	ACCOUNT (b)	BALANCE BEGINNING OF YEAR (c)	CREDITS DURING THE YEAR		CHARGES DURING THE YEAR		BALANCE END OF YEAR (h)
			CHARGES TO DEP. EXP. (d)	OTHER CREDITS (e)	PLANT RETIREMENTS (f)	OTHER CHARGES (g)	
301	Organization.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
303	Land and Land Rights.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
304	Structures & Improvements...	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
305	Collecting & Impounding Reservoirs.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
306	Lake, River & Other Intakes.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
307	Wells and Springs.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
308	Infiltration Galleries and Tunnels.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
309	Supply Mains.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
310	Power Generation Equipment..	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
311	Pumping Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
320	Water Treatment Equipment...	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
330	Distribution Reservoirs and Standpipes.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
331	Transmission & Distribution Mains.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
333	Services.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
334	Meters and Meter Installations.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
335	Hydrants.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
336	Backflow Prevention Devices.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
339	Other Plant & Miscellaneous Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
340	Office Furniture & Equip....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
341	Transportation Equipment....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
342	Stores Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
343	Tools, Shop & Garage Equip..	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
344	Laboratory Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
345	Power Operated Equipment....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
346	Communication Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
347	Miscellaneous Equipment.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
348	Other Tangible Plant.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	TOTALS	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION	TOTAL
Balance First of Year.....	\$ _____
Credit During Year:	
Accruals Charged To Account 110.1.....	\$ _____
Accruals Charged To Account 110.2.....	\$ _____
Other Credits (specify)	\$ _____
_____	\$ _____
_____	\$ _____
Total Credits.....	\$ _____
Debits During Year:	
Book Cost of Plant Retired.....	\$ _____
Other Debits (specify)	\$ _____
_____	\$ _____
_____	\$ _____
Total Debits.....	\$ _____
Balance End Of Year.....	\$ _____

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustment approved by the Commission, include the Order Number.

ACCOUNT NAME	TOTAL
Acquisition Adjustments (114)	
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Plant Acquisition Adjustments.....	\$ _____
Accumulated Amortization (115)	
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Accumulated Amortization.....	\$ _____
Net Acquisition Adjustments.....	\$ _____

INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123- 127)

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123) _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. Total Investment in Associated Companies.....	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
UTILITY INVESTMENTS (ACCT. 124) _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. Total Utility Investments.....	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
OTHER INVESTMENTS (ACCT. 125) _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. Total Other Investments.....	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
SINKING FUNDS (ACCT. 126) _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. Total Sinking Funds.....	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
OTHER SPECIAL FUNDS (ACCT. 127) _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. Total Other Special Funds.....	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____

ACCOUNTS AND NOTES RECEIVABLE - NET (ACCOUNTS 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION		TOTAL
ACCOUNTS & NOTES RECEIVABLE:		
Customer Accounts Receivable (Acct. 141).....		\$ _____
Other Accounts Receivable (Acct. 142)		
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	\$ _____
Notes Receivable (Acct. 144)		
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	\$ _____
Total Accounts and Notes Receivable.....		\$ _____
Accumulated Provision for Uncollectible Accounts (Acct. 143)		
Balance First Of Year.....	\$ _____	
Add: Provision For Uncollectibles For		
Current Year.....	\$ _____	
Collection of Accounts Previously		
Written Off.....	\$ _____	
Other.....	\$ _____	
Total Additions.....	\$ _____	
Deduct:		
Accounts Written Off During Year.....	\$ _____	
Other.....	\$ _____	
Total Deductions.....	\$ _____	
Balance End Of Year.....		\$ _____
Total Accounts and Notes Receivable - Net.....		\$ _____

MATERIALS AND SUPPLIES (151- 153)

ACCOUNT NAME	TOTAL
Plant Materials and Supplies (Account 151)	\$ _____
Merchandise (Account 152)	\$ _____
Other Materials and Supplies (Account 153).....	\$ _____
Total Materials and Supplies.....	\$ _____

PREPAYMENTS (ACCT. 162)

DESCRIPTION	TOTAL
Prepaid Insurance.....	\$ _____
Prepaid Rents.....	\$ _____
Prepaid Interest.....	\$ _____
Prepaid Taxes.....	\$ _____
Other Prepayments (specify)	
_____	\$ _____
_____	\$ _____
Total Prepayments.....	\$ _____

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION	TOTAL
Miscellaneous Deferred Debits (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1).....	\$ _____
Other Deferred Debits (Acct. 186.2).....	\$ _____
Regulatory Assets (Acct. 186.3).....	\$ _____
Total Miscellaneous Deferred Debits.....	\$ _____

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 & 251)

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION	AMOUNT WRITTEN OFF DURING YEAR	YEAR END BALANCE
Unamortized Debt Discount and Expense (Acct. 181):		
_____ ...	\$ _____	\$ _____
_____ ...	\$ _____	\$ _____
_____ ...	\$ _____	\$ _____
Total Unamortized Debt Discount and Expense.....	\$ _____	\$ _____
Unamortized Premium on Debt (Acct. 251):		
_____ ...	\$ _____	\$ _____
_____ ...	\$ _____	\$ _____
_____ ...	\$ _____	\$ _____
Total Unamortized Premium on Debt.....	\$ _____	\$ _____

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION	TOTAL
Extraordinary Property Losses (Acct. 182):	
_____ ...	\$ _____
_____ ...	\$ _____
_____ ...	\$ _____
_____ ...	\$ _____
Total Extraordinary Property Losses.....	\$ _____

ADVANCES FOR CONSTRUCTION (ACCT. 252)

DESCRIPTION	TOTAL
Balance first of year.....	\$ _____
Add credits during year.....	\$ _____
Deduct charges during year.....	\$ _____
Balance end of year.....	\$ _____

LONG TERM DEBT (ACCT. 224)

DESCRIPTION OF OBLIGATION AND AMOUNT OF ORIGINAL ISSUE (a)	DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST EXPENSE FOR YEAR		PRINCIPAL PER BALANCE SHEET DATE (f)
			RATE (d)	AMOUNT (e)	
				\$	\$
Total.....				\$	\$

ACCOUNT 221, BONDS

Line No.	Par Value Of Actual Issue (1)	Cash Realized On Actual Issue (2)	Par Value Of Amount Held by or for Respondent (3)	Actually Outstanding At Close Of Year (4)	Interest During Year	
					Accrued (5)	Actually Paid (6)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

SCHEDULE OF BOND MATURITIES

(The total of column 12 must agree with the total of column 4)

Line No.	Bond Numbers (7)	Maturity Date (8)	Interest Rate (9)	Principal Amount (10)	Amount Paid (11)	Remaining Bonds Outstanding (12)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
Total						

ACCRUED TAXES (ACCOUNT 236)

ACCT. NO. (a)	DESCRIPTION (b)	TOTAL (c)
	Balance first of year.....	\$ _____
	Accruals Charged:	
408.10	Utility regulatory assessment fees.....	\$ _____
408.11	Property taxes.....	\$ _____
408.12	Payroll taxes (employer's portion).....	\$ _____
408.13	Other taxes and licenses.....	\$ _____
408.20	Taxes other than income, other income and deductions...	\$ _____
	Total taxes accrued.....	\$ _____
	Taxes paid during year:	
408.10	Utility regulatory assessment fees.....	\$ _____
408.11	Property taxes.....	\$ _____
408.12	Payroll taxes (employer's portion).....	\$ _____
408.13	Other taxes and licenses.....	\$ _____
408.20	Taxes other than income, other income and deductions...	\$ _____
	Total taxes paid.....	\$ _____
	Balance end of year.....	\$ _____

ACCRUED INTEREST (ACCOUNT 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Long-Term Debt:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Notes Payable:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Customer Deposits:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Other:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Total Acct. No. 237.....	\$ _____	\$ _____	\$ _____	\$ _____

WATER OPERATING REVENUE

ACCT NO (a)	(b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue.....	_____	_____	\$ _____
461	Metered Water Revenue:			
461.1	Sales to Residential Customers.....	_____	_____	\$ _____
461.2	Sales to Commercial Customers.....	_____	_____	\$ _____
461.3	Sales to Industrial Customers.....	_____	_____	\$ _____
461.4	Sales to Public Authorities.....	_____	_____	\$ _____
461.5	Sales to Multiple Family Dwellings....	_____	_____	\$ _____
461.6	Sales through Bulk Loading Stations...	_____	_____	\$ _____
	Total Metered Sales.....	_____	_____	\$ _____
462	Fire Protection Revenue:			
462.1	Public Fire Protection.....	_____	_____	\$ _____
462.2	Private Fire Protection.....	_____	_____	\$ _____
	Total Fire Protection Revenue.....	_____	_____	\$ _____
464	Other Sales to Public Authorities.....	_____	_____	\$ _____
465	Sales to Irrigation Customers.....	_____	_____	\$ _____
466	Sales for Resale.....	_____	_____	\$ _____
467	Interdepartmental Sales.....	_____	_____	\$ _____
	Total Sales of Water	_____	_____	\$ _____
	Other Water Revenues:			
469	Guaranteed Revenues.....			\$ _____
470	Forfeited Discounts.....			\$ _____
471	Miscellaneous Service Revenues.....			\$ _____
472	Rents from Water Property.....			\$ _____
473	Interdepartmental Rents.....			\$ _____
474	Other Water Revenues.....			\$ _____
	Total Other Water Revenues.....			\$ _____
	Total Water Operating Revenues.....			\$ _____

WATER UTILITY EXPENSE ACCOUNTS

ACCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	WATER EXPENSE ACCOUNT MATRIX							
			.1 SOURCE OF SUPPLY & PUMPING EXPENSES-OPERATION (d)	.2 SOURCE OF SUPPLY & PUMPING EXPENSES-MAINTEN. (e)	.3 WATER TREATMENT EXPENSES-OPERATION (f)	.4 WATER TREATMENT EXPENSES-MAINTEN. (g)	.5 TRANS & DISTRIBU. EXPENSES-OPERATION (h)	.6 TRANS & DISTRIBU. EXPENSES-MAINTEN. (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINIS-TRATIVE & GENERAL EXPENSES (k)
601	Salaries and Wages-Employees.	\$	\$	\$	\$	\$	\$	\$	\$	\$
603	Salaries & Wages- Officers, Commissioners & Directors..									
604	Employee Pensions & Benefits.									
610	Purchased Water.....			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
615	Purchased Power.....			XXXXXXXX		XXXXXXXX		XXXXXXXX		
616	Fuel for Power Production....			XXXXXXXX		XXXXXXXX		XXXXXXXX		
618	Chemicals.....								XXXXXXXX	XXXXXXXX
620	Materials & Supplies.....									
631	Contractual Services - Eng...									
632	Contractual Services - Acct..									
633	Contractual Services - Legal.									
634	Contractual Services - Management Fees.....									
635	Contractual Services - Water Testing.....									
636	Contractual Services - Other.									
641	Rental of Bldg./Real Property									
642	Rental of Equipment.....									
650	Transportation Expenses.....									
656	Insurance - Vehicles.....									
657	Insurance - Genl. Liability..									
658	Insurance - Worker's Compensation.....									
659	Insurance - Other.....									
660	Advertising Expenses.....		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
666	Regulatory Commission Exp. - Amortization of Rate Case Expenses.....		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
667	Regulatory Commission Exp. - Other.....									
668	Water Resource Conservation Expense.....			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
670	Bad Debt Expense.....		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX
675	Miscellaneous Expenses.....									
	Total Water Utility Expenses.	\$	\$	\$	\$	\$	\$	\$	\$	\$

PUMPING AND PURCHASED WATER STATISTICS

(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	WATER PUMPED FROM WELLS (Omit 000's) (c)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) (d)	WATER SOLD TO CUSTOMERS (Omit 000's) (e)
January.....	_____	_____	_____	_____
February.....	_____	_____	_____	_____
March.....	_____	_____	_____	_____
April.....	_____	_____	_____	_____
May.....	_____	_____	_____	_____
June.....	_____	_____	_____	_____
July.....	_____	_____	_____	_____
August.....	_____	_____	_____	_____
September.....	_____	_____	_____	_____
October.....	_____	_____	_____	_____
November.....	_____	_____	_____	_____
December.....	_____	_____	_____	_____
Total for year....	_____	_____	_____	_____

Maximum gallons pumped by all methods in any one day (Omit 000's): _____

Date ____/____/____

Minimum gallons pumped by all methods in any one day (Omit 000's): _____

Date ____/____/____

If water is purchased, indicate the following:

Vendor _____

Point of delivery _____

If water is sold to other water utilities for redistribution, identify all entities with whom the utility has a water sales contract and the maximum quantity the utility is under contract to provide daily and monthly. If unlimited then list "unlimited" otherwise list in thousands of gallons:

Entity Receiving Water	Maximum Daily	Maximum Monthly
------------------------	---------------	-----------------

SALES FOR RESALE (466)

LINE #	COMPANY	GALLONS (Omit 000's)	AVG. RATE PER 1,000 GALLONS (CENTS)	AMOUNT
1				
2				
3				
4				
5				
6				
7				
8	TOTAL			

WATER STATISTICS

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED, PURCHASED & DISTRIBUTED:	
2	Water Produced	
3	Water Purchased	
4	TOTAL PRODUCED AND PURCHASED	
5		
6	WATER SALES:	
7	Residential	
8	Commercial	
9	Industrial	
10	Bulk Loading Stations	
11	Resale	
12	Other Sales	
13	TOTAL WATER SALES	
14		
15	OTHER WATER USED:	
16	Utility/water treatment plant	
17	Wastewater plant	
18	System Flushing	
19	Fire Department	
20	Other	
21	TOTAL OTHER WATER USED	
22		
23	WATER LOSS:	
24	Tank Overflows	
25	Line Breaks	
26	Line Leaks	
27	Other	
28	TOTAL LINE LOSS	
29		
30	Note: Line 13 + Line 21 + Line 28 Must Equal Line 4	
31		
32	WATER LOSS PERCENTAGE:	
33	Line 28 divided by Line 4	

PLANT STATISTICS

Give the following information:

1. Number of fire hydrants, by size.
2. Number of private fire hydrants, by size.
3. If produced, whether water supply is river, impounded stream, well, springs, artificial lake or collector type well.
4. If produced, whether supply is by gravity, pumping, or a combination.
5. Type, capacity, and elevation of reservoirs at overflow and ground level.
6. Miles of main by size and kind.
7. Types of filters: gravity or pressure, number of units, and total rated capacity in gallons per minute.
8. Type of disinfectant, number of units and capacity in pounds per 24 hours.
9. Station equipment. List each pump separately, giving type and capacity and H.P. of driving unit and character of driving unit (steam, electric, or internal combustion). State whether pump is high or low duty.
10. Quantity of fuel used: coal in pounds, gas in cu. ft., oil in gallons, and electric in KWH.
11. Give a description and total cost of any sizable additions or retirements to plant in service outside the normal system growth for the period covered by this report.
12. Capacity of clear well.
13. Peak month, in gallons of water sold.
14. Peak day, in gallons of water sold.

OATH

Commonwealth of _____)
County of _____) ss:

I, _____, having appeared before the undersigned officer duly authorized to administer oaths and being duly sworn, state under oath that I am _____ of _____ (“Respondent”); that I have supervision over the books of account and other financial records of the Respondent and have control over the manner in which they are kept; that such books and records have, during the period covered by the foregoing report, been maintained in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky; that I have carefully examined the foregoing report and to the best of my knowledge and belief the information contained in this report is, so far as it relates to matters of accounts, in accordance with the said books of account; that all other statements of fact contained in the foregoing report are true; and that the foregoing report is a correct and complete statement of the business and affairs of the Respondent in every respect and manner during the period of time from and including _____, 20____, to and including _____, 20_____

(Signature of Officer)

Subscribed and sworn to before me, a _____, in and for the State and County named in the above this _____ day of _____, 20_____

(Apply Seal Here)

My Commission Expires _____

(Signature of officer authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under KRS 523.040 and 523.100.]



Steven L. Beshear
Governor

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

David L. Armstrong
Chairman

James W. Gardner
Vice Chairman

Charles R. Borders
Commissioner

December 15, 2010

Audrea Miller
Estill County Water District #1
76 Cedar Grove Road
Irvine, KY 40336

RE: 2010 Annual Reporting
(700) Water District
Utility ID: 21500

Dear Audrea Miller:

Electronic entry of the 2010 Annual Financial and Statistical Report information is now available on the Kentucky Public Service Commission web site (www.psc.ky.gov) under the "Commission Records" / "Financial Reports" menu. In the event of a lost or need to change a password, please contact the undersigned. Please be aware that if a company utilizes outside parties for filing reports, it is their responsibility to provide the party with the necessary ID and password. Additional instructions regarding the annual report process can be found online under the "Commission Records" / "Financial Reports" portion of our site as well.

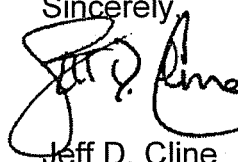
Upon completion of the electronic annual report form, please indicate the report is "complete" by means of the "Tools" menu selection's "change status" feature, which causes the system to inform PSC staff that the report is ready for the final audit and approval process. You must then generate a hard copy of the form by choosing the "Print All Schedules" selection on the "Tools" menu. Please be aware that a paper copy, either computer-generated or manually-produced, along with a signed oath page, are still required to be filed with the Commission until such time the Kentucky statutes are revised to allow us to accept the electronic annual report format as the official record.

Further, enclosed with this letter are two copies of the Report of Gross Operating Revenues form. One original notarized copy of the reports are to be completed for the calendar year 2010 and **filed with the Commission no later than March 31, 2011**, as required by 807 KAR 5:006, Section 3(1), KRS 278.140 and KRS 278.230(3).

Extension of time requests for filing the Report of Gross Operating Revenues form cannot be granted. However, the Commission may occasionally, upon written request, allow a 30 day extension of time for filing the Annual Financial and Statistical Report. The request must provide a reasonable explanation and be filed prior to the March 31, 2011, deadline. The prompt filing of these reports is essential. **Any utility failing to comply with timely filing requirements shall be subject to KRS 278.990, including the imposition of penalties provided therein.**

If you need additional copies of any form, they can be found on our web site under "Utility Information" / "Forms", or you may contact the undersigned and we will gladly provide a hard copy. Should you have any questions or require additional information, please do not hesitate to contact the undersigned by generating an email to JeffD.Cline@ky.gov.

Sincerely,



Jeff D. Cline
Annual Report Branch Manager

Enclosure(s)



Steven L. Beshear
Governor

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Secretary
Energy and Environment Cabinet

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Vice Chairman

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Commissioner

December 15, 2010

Audrea Miller
Estill County Water District #1
76 Cedar Grove Road
Irvine, KY 40336

RE: 2010 Annual Reporting
(900) Sewer
Utility ID: 22221500

Dear Audrea Miller:

Enclosed with this letter are two copies of the Report of Gross Operating Revenues form and one copy of the Annual Financial and Statistical Report form. One original notarized copy of the reports are to be completed for the calendar year 2010 and **filed with the Commission no later than March 31, 2011**, as required by 807 KAR 5:006, Section 3(1), KRS 278.140 and KRS 278.230(3).

Extension of time requests for filing the Report of Gross Operating Revenues form cannot be granted. However, the Commission may occasionally, upon written request, allow a 30 day extension of time for filing the Annual Financial and Statistical Report. The request must provide a reasonable explanation and be filed prior to the March 31, 2011, deadline. The prompt filing of these reports is essential. **Any utility failing to comply with timely filing requirements shall be subject to KRS 278.990, including the imposition of penalties provided therein.**

On-line entry of annual report information is available for all utilities under the jurisdiction of this Commission. Upon completion of the online annual report, a hard copy of the report copy may be generated directly from our site. Please be aware that a paper copy, either computer-generated or manually-produced, along with a signed oath page, are still required to be filed with the Commission until such time the Kentucky statutes are revised to allow us to accept the electronic annual report format as the official record.

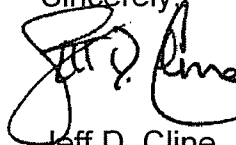
In order to participate in this on-line filing process, your utility must simply have an ID and password. To do so, you may register on our web site or you may notify the undersigned in writing, on utility letterhead, designating a contact name of the person responsible for annual report filings, along with their mailing address, e-mail address, as well as telephone and fax numbers. If your company files a report for more than one type of service, for example gas and electric, you will be issued a separate account ID and password for each reporting entity. Unique accounts ensure that the correct reporting form is accessed for companies providing multiple types of services.

Upon receipt of your letter, the contact person(s) you designate will receive an account ID and password via email to be used for purposes of filing annual reports. If your company utilizes outside parties for filing your reports, it will be your responsibility to provide the party with your ID and password.

We have made every effort to create the on-line system with a look similar to the paper form. In addition, there are built-in audit tools which inform the user when certain line item totals do not match and section totals are incorrect. Also, the automatically generated "checklist" page at the end of the report may be used to determine if all required totals are correct. This gives the filer an opportunity to correct any totals which do not balance, or provide an explanation as to why certain totals may not match. Additional instructions regarding the electronic annual report process can be found online under the "Commission Records" / "Financial Reports" portion of our site.

If you need additional copies of any form, they can be found on our web site under "Utility Information" / "Forms", or you may contact the undersigned and we will gladly provide a hard copy. Should you have any questions or require additional information, please do not hesitate to contact the undersigned by generating an email to JeffD.Cline@ky.gov.

Sincerely,



Jeff D. Cline
Annual Report Branch Manager

Enclosure(s)