

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALLEGED FAILURE OF ESTILL COUNTY WATER )  
DISTRICT NO. 1 TO FILE REQUIRED REPORTS ) CASE NO. 2012-00500

NOTICE OF FILING

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

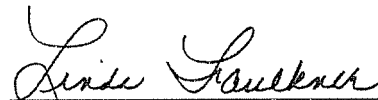
- The digital video recording of the evidentiary hearing conducted on January 23, 2013 in this proceeding;
- Certification of the accuracy and correctness of the digital video recording;
- All exhibits introduced at the evidentiary hearing conducted on January 23, 2013 in this proceeding;
- The written 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 January 23, 2013.

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/2012-00500/2012-00500\\_23Jan13\\_Inter.asx](http://psc.ky.gov/av_broadcast/2012-00500/2012-00500_23Jan13_Inter.asx). Parties wishing an annotated digital video

recording may submit a written request by electronic mail to [pscfilings@ky.gov](mailto: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/2012%20cases/2012-00500/>.

Done at Frankfort, Kentucky, this 30<sup>th</sup> day of January 2013.



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Linda Faulkner  
Director, Filings Division  
Public Service Commission of Kentucky

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

COMMONWEALTH OF KENTUCKY  
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In the Matter of:


ALLEGED FAILURE OF ESTILL COUNTY WATER )  
DISTRICT NO. 1 TO FILE REQUIRED REPORTS ) CASE NO. 2012-00500

CERTIFICATE

I, Kathy Gillum, hereby certify that:

1. The attached DVD contains a digital recording of the hearing conducted in the above-styled proceeding on **January 23, 2013**. Hearing Log, Exhibits, Exhibit List and Witness List are included with the recording on January 23, 2013.
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 lists all exhibits introduced at the hearing of **January 23, 2013**.
5. The "Hearing Log" attached to this Certificate accurately and correctly states the events that occurred at the hearing of **January 23, 2013** and the time at which each occurred.

Given this 30<sup>th</sup> day of January, 2013.

  
\_\_\_\_\_  
Kathy Gillum, Notary Public  
State at Large

My commission expires: Sept 3, 2013



Witness: Brian Barnett (PSC Staff)

Judge: Hearing Officer Jim Wood

Clerk: Kathy Gillum

Date:	Type:	Location:	Department:
1/23/2013	Show Cause Hearing	Public Service Commission	Hearing Room 1 (HR 1)

Event Time	Log Event	
10:00:41 AM	Session Started	
10:01:07 AM	Preliminary Remarks Note: Gillum, Kathy	Hearing Officer Wood called hearing to order. No parties from Estill County WD present.
10:02:02 AM	Introductions Note: Gillum, Kathy	Jeb Pinney, PSC Staff Attorney and Brian Barnett, PSC Annual Report Branch. No other parties present.
10:03:14 AM	Witness, Brian Barnett (PSC) Note: Gillum, Kathy	Witness called to testify by Jeb Pinney.
10:04:05 AM	Exhibits 1 and 2 (PSC) Note: Gillum, Kathy	PSC Exhibits 1 and 2 introduced by Jeb Pinney consisting of pre-filed testimony of Brian Barnett, and correspondence to Estill County Water District, and marked as PSC Exhibits 1 and 2.
10:04:27 AM	Examination by Jeb Pinney (PSC) Note: Gillum, Kathy	Qualification of witness by Jeb Pinney. Witness is an Administrative Specialist in the Annual Report Branch. Witness adopts pre-filed testimony. Questions regarding failure of Estill Co. to file annual reports. Mr. Pinney moves to admit Exhibits 1 and 2 as part of the record.
10:07:05 AM	Hearing Officer Wood Note: Gillum, Kathy	Questions regarding whether or not any responses have been received from Estill Co. WD. Witness states that report filed by Estill Co. WD was not complete. Utility was notified of the deficiency of their report. No response from utility.
10:07:59 AM	Jeb Pinney (PSC) Note: Gillum, Kathy	Recommends to the Commission that a fine be levied
10:08:26 AM	Hearing Officer Wood Note: Gillum, Kathy	Mr. Wood requests that the front lobby be checked again or if any calls have been received by the front desk
10:09:31 AM	Jeb Pinney (PSC) Note: Gillum, Kathy	Mr. Pinney returns from checking the lobby and states that there were no persons present in the lobby from Estill Co. WD, nor had any phone calls been received from Estill Co. WD
10:09:42 AM	Hearing Adjourned Note: Gillum, Kathy	Mr. Wood adjourns hearing.
10:10:27 AM	Session Paused	



## Exhibit List Report

2012-00500\_23Jan13

Estill County Water District

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Witness: Brian Barnett (PSC Staff)

Judge: Hearing Officer Jim Wood

Clerk: Kathy Gillum

**Name:**

**Description:**

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PSC Exhibit 1

Exhibit: Pre-filed testimony of Brian Barnett, Administrative Specialist, Annual Report Branch, Public Service Commission

PSC Exhibit 2

2 Letters dated December 15, 2011 from PSC to Audrea Miller, Estill County Water District regarding 2011 Annual Reporting of the Water District and the Sewer District

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

2 A Brian Barnett, 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 July, 2003.

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

9 A Administrative Specialist in the Annual Report Branch

10 **Q5 What are your duties in the Annual Report Branch?**

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

18 Although the Executive Director of the PSCKY is the custodian of PSCKY  
19 documents and reports, this branch has been delegated responsibility for  
20 storing and maintaining the completed annual financial and statistical reports.

21

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

2 A As of the 2011 reporting year, 807 KAR 5:006, Section 3(1), provided that  
3 "utilities shall file annually a financial and statistical report upon forms to be  
4 furnished by the commission." A link to the water form was provided to the  
5 utility in a transmittal letter. 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. A  
9 copy of the sewer form provided to the utility is attached to my testimony as  
10 Exhibit BB-1.

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

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

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

19 A In mid-December each year, the Annual Report Branch sends by first class  
20 mail transmittal letter explaining why the reports must be filed and states the  
21 deadline for filing the reports. For the 2011 reporting year, the annual financial  
22 and statistical report was also provided in the mailing to the utilities that had  
23 not yet used the PSCKY's E-Filing System. For the utilities that have



1 previously filed their annual financial and statistical reports using the PSCKY's  
2 E-Filing System, a link to the E-Filing System is provided in the transmittal  
3 letter in lieu of a paper copy of the report form.

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

5 A 807 KAR 5:006, Section 3(1) (for the 2011 reporting year) established March  
6 31 as the deadline for the annual financial and statistical reports.

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

8 A 807 KAR 5:006, Section 3 (for the 2011 reporting year), permits the Executive  
9 Director to grant a reasonable extension of time for filing of the annual financial  
10 and statistical reports where good cause has been shown. The Executive  
11 Director has delegated to the Annual Report Branch the authority to grant  
12 extensions.

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

15 A Yes.

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

18 A Extensions are granted as a matter of course. They are normally granted in  
19 30-day increments. If a utility is unable to meet the extended deadline, it may  
20 request another extension.

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

1 A The Annual Report Branch will usually advise the utility in writing that the  
2 required reports are delinquent. If the reports are not received shortly  
3 thereafter, I may contact the responsible utility officials and advise them of the  
4 need to submit the required report and the possible consequences of failing to  
5 do so. We may contact the utility several times over the next few months in an  
6 effort to obtain the reports.

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

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

1 **Q15 Was an Annual Financial and Statistical Report Form for the 2011**  
2 **calendar year sent to Estill County Water District #1?**

3 A Yes. On December 15, 2011, a sewer annual financial and statistical report  
4 form was sent to Estill County Water District #1 at the following address: 76  
5 Cedar Grove Road, Irvine, Kentucky 40336. This address is the mailing  
6 address which the utility had provided previously to the Commission. 807 KAR  
7 5:003 requires Estill County Water District #1 to maintain a current mailing  
8 address with the PSCKY. A similar package was sent to Estill County Water  
9 District #1 to the same address for the water district report and in lieu of a  
10 paper copy of the water district annual financial and statistical report a link to  
11 the E-Filing System was included.

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

13 A Yes. Transmittal letters were also mailed to the utility. A copy of the  
14 transmittal letters are attached as Exhibit BB-2.

15 **Q17 Did the PSCKY receive the completed form on or before March 31, 2011?**

16 A No. Estill County Water District #1 did not submit their water district and sewer  
17 annual financial and statistical report forms for the 2011 calendar year. The  
18 forms were electronically completed on 12/18/2012, but the signed and  
19 notarized Oath Page was never submitted to complete the report.

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

22 A After Estill County Water District's 3/29/2012 extension for more time to file the  
23 reports expired 4/30/2012, a reminder was issued by email to Audrea Miller on


1 7/12/2012 with a response due date of 7/27/2012 and we received no  
2 response. A follow-up email was then sent 8/1/2012 with no response.  
3 Another follow-up email was issued 8/29/2012 requesting the reports by close-  
4 of-business 8/31/2012. Audrea Miller called to declare she was going to  
5 emphasize to their CPA the urgency of getting the reports in. On 9/4/2012, a  
6 status inquiry email was issued to Audrea Miller that went unanswered. On  
7 12/18/2012 the reports were submitted electronically but were not followed up  
8 with signed and notarized Oath Pages. On 1/2/2013 and 1/7/2013, status  
9 inquiry emails were issued to Audrea Miller in regards to the Oath Page and  
10 we received no response. Another status inquiry email was sent 1/7/2013 but  
11 got no response.

12 **Q19 As of this date, has the Annual Financial and Statistical Reports for**  
13 **calendar year 2011 for Estill County Water District #1 been filed with the**  
14 **PSCKY?**

15 A No. Even though Estill County Water District #1 filed the Annual Financial and  
16 Statistical Reports electronically on 12/18/2012, they failed to submit a signed  
17 and notarized Oath Page for either, leaving them incomplete.

18 **Q22 Does this complete your written testimony?**

19 A Yes.

  
\_\_\_\_\_  
Brian Barnett

COMMONWEALTH OF KENTUCKY)  
COUNTY OF FRANKLIN )

SUBSCRIBED AND SWORN to before me by Brian Barnett, this 22nd day  
of January 2013.

  
\_\_\_\_\_  
Notary Public  
My commission expires Sept 3, 2013

# Water Districts/Associations - Class A & B

Annual Report

Of

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Exact Legal Name of Reporting Utility

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(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

Page No.	Account No .		Page No.		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

Page No.	Account No .	Page No.	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.) \_\_\_\_\_

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

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

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4. Date of organization. \_\_\_\_\_

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

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6. Date for each consolidation and each merger. \_\_\_\_\_

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

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8. Name all operating departments other than water.

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

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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.....		\$ _____	\$ _____
	<b>TOTAL ASSETS AND OTHER DEBITS.....</b>		\$ _____	\$ _____

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)
	<b>EQUITY CAPITAL</b>			
214	Appropriated Retained Earnings.....	12	\$ _____	\$ _____
215.1	Retained Earnings From Income			
	Before Contributions.....	12	\$ _____	\$ _____
215.2	Donated Capital.....	12	\$ _____	\$ _____
	Total Equity Capital.....		\$ _____	\$ _____
	<b>LONG-TERM DEBT</b>			
221	Bonds.....	23	\$ _____	\$ _____
222	Reacquired Bonds.....		\$ _____	\$ _____
223	Advances From Associated Companies...		\$ _____	\$ _____
224	Other Long-Term Debt.....	22	\$ _____	\$ _____
	Total Long-Term Debt.....		\$ _____	\$ _____
	<b>CURRENT AND ACCRUED LIABILITIES</b>			
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.....		\$ _____	\$ _____
	<b>DEFERRED CREDITS</b>			
251	Unamortized Premium on Debt.....	20	\$ _____	\$ _____
252	Advances For Construction.....	21	\$ _____	\$ _____
253	Other Deferred Credits.....		\$ _____	\$ _____
	Total Deferred Credits.....		\$ _____	\$ _____
	<b>OPERATING RESERVES</b>			
261	Property Insurance Reserve.....		\$ _____	\$ _____
262	Injuries and Damages Reserve.....		\$ _____	\$ _____
263	Pension and Benefits Reserve.....		\$ _____	\$ _____
265	Miscellaneous Operating Reserves.....		\$ _____	\$ _____
	Total Operating Reserves.....		\$ _____	\$ _____
	<b>TOTAL EQUITY CAPITAL AND LIABILITIES.</b>		\$ _____	\$ _____

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): <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> 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: Appropriations of Retained Earnings.....	\$ _____
436	Adjustments to Retained Earnings (requires Commission approval prior to use): Credits (explain) _____	\$ _____
439	Debits (explain) _____	\$ _____
	Balance End of Year.....	\$ _____

215.2	Donated Capital:				
		Tapping Fees	Grants	Other	Total
	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.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
302	Franchises.....	_____	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
303	Land and Land Rights.....	_____	_____	_____	_____	XXXXXXX	_____	_____	_____	_____
304	Structures & Improvements...	_____	_____	_____	_____	XXXXXXX	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs.....	_____	_____	_____	_____	XXXXXXX	_____	XXXXXXX	XXXXXXX	XXXXXXX
306	Lake, River & Other Intakes..	_____	_____	_____	_____	XXXXXXX	_____	XXXXXXX	XXXXXXX	XXXXXXX
307	Wells and Springs.....	_____	_____	_____	_____	XXXXXXX	_____	XXXXXXX	XXXXXXX	XXXXXXX
308	Infiltration Galleries and Tunnels.....	_____	_____	_____	_____	XXXXXXX	_____	XXXXXXX	XXXXXXX	XXXXXXX
309	Supply Mains.....	_____	_____	_____	_____	XXXXXXX	_____	XXXXXXX	XXXXXXX	XXXXXXX
310	Power Generation Equipment...	_____	_____	_____	_____	XXXXXXX	_____	XXXXXXX	XXXXXXX	XXXXXXX
311	Pumping Equipment.....	_____	_____	_____	_____	XXXXXXX	_____	XXXXXXX	XXXXXXX	XXXXXXX
320	Water Treatment Equipment...	_____	_____	_____	_____	XXXXXXX	XXXXXXX	_____	XXXXXXX	XXXXXXX
330	Distribution Reservoirs and Standpipes.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	_____	XXXXXXX
331	Transmission and Distribution Mains.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	_____	XXXXXXX
333	Services.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	_____	XXXXXXX
334	Meters & Meter Installations.	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	_____	XXXXXXX
335	Hydrants.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	_____	XXXXXXX
336	Backflow Prevention Devices..	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	_____	XXXXXXX
339	Other Plant and Miscellaneous Equipment.....	_____	_____	_____	_____	_____	_____	_____	_____	XXXXXXX
340	Office Furniture and Equip...	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
341	Transportation Equipment....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
342	Stores Equipment.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
343	Tools, Shop and Garage Equip.	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
344	Laboratory Equipment.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
345	Power Operated Equipment....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
346	Communication Equipment.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
347	Miscellaneous Equipment.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	_____
348	Other Tangible Plant.....	_____	_____	_____	_____	XXXXXXX	XXXXXXX	XXXXXXX	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)
<b>INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)</b> _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. <b>Total Investment in Associated Companies.....</b>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
<b>UTILITY INVESTMENTS (ACCT. 124)</b> _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. <b>Total Utility Investments.....</b>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
<b>OTHER INVESTMENTS (ACCT. 125)</b> _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. <b>Total Other Investments.....</b>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
<b>SINKING FUNDS (ACCT. 126)</b> _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. <b>Total Sinking Funds.....</b>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
<b>OTHER SPECIAL FUNDS (ACCT. 127)</b> _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. _____ .. <b>Total Other Special Funds.....</b>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____

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.....	\$ _____





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

			WATER EXPENSE ACCOUNT MATRIX							
ACCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.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	<b>WATER PRODUCED, PURCHASED &amp; DISTRIBUTED:</b>	
2	Water Produced	
3	Water Purchased	
4	<b>TOTAL PRODUCED AND PURCHASED</b>	
5		
6	<b>WATER SALES:</b>	
7	Residential	
8	Commercial	
9	Industrial	
10	Bulk Loading Stations	
11	Resale	
12	Other Sales	
13	<b>TOTAL WATER SALES</b>	
14		
15	<b>OTHER WATER USED:</b>	
16	Utility/water treatment plant	
17	Wastewater plant	
18	System Flushing	
19	Fire Department	
20	Other	
21	<b>TOTAL OTHER WATER USED</b>	
22		
23	<b>WATER LOSS:</b>	
24	Tank Overflows	
25	Line Breaks	
26	Line Leaks	
27	Other	
28	<b>TOTAL LINE LOSS</b>	
29		
30	Note: Line 13 + Line 21 + Line 28 Must Equal Line 4	
31		
32	<b>WATER LOSS PERCENTAGE:</b>	
33	Line 28 divided by Line 4	





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.]

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# 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\_\_\_\_\_

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**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**



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**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.**

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**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			

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**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							

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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



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### 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 Deferrèd 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						

**CAPITAL STOCK**

Class and Series of Stock (a)	No. Of Shares Auth. (b)	Par Value Per Share Of Par Value Stk. (c)	Stated Val. Per Share Of Nonpar Stock (d)	Outstanding Per Balance Sheet	
				Shares (e)	Amount (f)

**LONG-TERM DEBT**

List Each Original Issue Amt. Class & Series of Obligation (a)	Date Of Issue (b)	Date Of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest For The Year	
				Shares (e)	Amount (f)
Total					

**NOTES PAYABLE**

(Include Notes Payable to Associated Companies Under this Heading)

Name of Payee (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of year (e)
Total				

**INTEREST ACCRUED**

Description of Obligation (a)	Int. Accr., Balance First of Yr. (b)	Int. Accr. During Year (c)	Int. Paid During Year (d)	Int. Accrued Balance End of year (e)
Total				



**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 \_\_\_\_\_

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**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.]**



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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

December 15, 2011

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

RE: **2011 Annual Reporting**  
(700) Water District  
Utility ID: 21500

Dear Audrea Miller:

Electronic entry of the **2011 Annual Financial and Statistical Report** information is now available on the Kentucky Public Service Commission web site ([www.psc.ky.gov](http://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 and selecting "change status", 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" from 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.

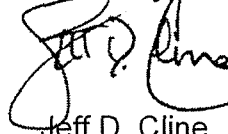
Enclosed with this letter are two copies of the Report of Gross Operating Revenues form. One original notarized copy of the Annual Financial and Statistical Report and Report of Gross Operating Revenues are **to be completed for the calendar year 2011 and filed with the Commission no later than March 31, 2012**, as required by 807 KAR 5:006, Section 3(1), KRS 278.140 and KRS 278.230(3).

Audrea Miller  
December 15, 2011  
Page 2

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 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 me and I will gladly provide a hard copy. Should you have any questions or require additional information, please do not hesitate to contact me by emailing [JeffD.Cline@ky.gov](mailto:JeffD.Cline@ky.gov).

Sincerely,



Jeff D. Cline

Annual Report Branch Manager

Enclosure(s)



Steven L. Beshear  
Governor

Leonard K. Peters  
Secretary  
Energy and Environment Cabinet

Commonwealth of Kentucky  
**Public Service Commission**  
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David L. Armstrong  
Chairman

James W. Gardner  
Vice Chairman

December 15, 2011

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

RE: **2011 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 2011 and filed with the Commission no later than March 31, 2012**, 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 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.**

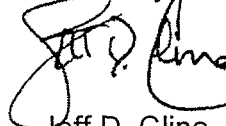
On-line entry of annual report information is available for all utilities under the jurisdiction of this Commission. Upon completion of the online annual report, a hard copy of the report copy may be generated directly from our site. Please be aware that a paper copy, either computer-generated or manually-produced, 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 register on our web site. If your company utilizes outside parties for filing your reports, it will be your responsibility to provide the party with your ID and password.

Audrea Miller  
December 15, 2011  
Page 2

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 me and I will gladly provide a hard copy. Should you have any questions or require additional information, please do not hesitate to contact me by emailing [JeffD.Cline@ky.gov](mailto:JeffD.Cline@ky.gov).

Sincerely,



Jeff D. Cline  
Annual Report Branch Manager

Enclosure(s)