

KENTUCKY PUBLIC SERVICE COMMISSION
REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY
BUSINESS FOR THE YEAR ENDING DECEMBER 31, 20 09

Lake Columbia Utilities, Inc.
(Utility Reporting)

2223 Millvale Rd
(Address) Louisville, Ky 40205

FEDIN # (Federal Employer Identification Number)

██████-██████-██████-2-██████-7-██████-██████

(DO NOT INCLUDE TAXES COLLECTED)

- (1) Gross Revenues of Electric Utility.....\$ _____
 - (2) Gross Revenues of Gas Utility.....\$ _____
 - (3) Gross Revenues of Water Utility.....\$ _____
 - (4) Gross Revenues of Sewer Utility.....\$ 19,317
 - (5) Other Operating Revenues.....\$ _____
- *** TOTAL GROSS REVENUES.....\$ 19,317

OATH

State of Kentucky)
County of Jefferson) ss.

Mark Logan being duly sworn, states that he/she is
(Officer)

V.P. of the Lake Columbia Utilities, Inc. that the above
(Official Title) (Utility Reporting)

report of gross revenues is in exact accordance with Lake Columbia Utilities, Inc., and that such
(Utility Reporting)

books accurately show the gross revenues of: Lake Columbia Utilities, Inc., derived from
(Utility Reporting)

Intra-Kentucky business for the calendar year ending December 31, 20 09

[Signature]
(Officer) (Title) V.P.

This the 20th day of October, 20 09

Micklyn J. Bizymaier Jefferson July 12, 2013
(Notary Public) (County) (Commission Expires)

NOTE: ANY DIFFERENCE BETWEEN THE AMOUNT OF THE GROSS REVENUES SHOWN IN THE ANNUAL REPORT AND THE AMOUNT APPEARING ON THIS STATEMENT MUST BE RECONCILED ON THE REVERSE OF THIS REPORT.

OCT 21 2011
PUBLIC SERVICE COMMISSION

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Annual Report

Of

Lake Columbia Utilities, Inc.

Exact Legal Name of Reporting Utility

2223 Millvale Road

Louisville, KY 40205

(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20 09

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PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 20 09

1. Amount of Principal Payment during calendar year \$ N/A
2. Is Principal Current? (Yes) N/A (No) _____
3. Is Interest Current? (Yes) N/A (No) _____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes) N/A (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 LAKE COLUMBIA UTILITIES, INC.

FEIN # (Federal Employer Identification Number)



Contact Person MARTIN G COGAN

Contact Person's E-Mail Address N/A

Utility's Web Address N/A

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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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
		None

Attach additional sheets if more room is required

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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	(Utility 2 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	(Depre- 3 ciation)	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 51	✓		
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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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.) Lake Columbia Utilities, Inc.

2. Give the location including street, zip code and telephone number of the principal office in Kentucky. 2223 Millvale Road
Louisville, Ky 40205
(502) 238-3301

3. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed. Martin G. Cogan, Vice-President, Same as Above

4. Name of State under the laws of which respondent is incorporated and the date of incorporation. Ky 6-22-95

5. Date sewer utility began operations. 6-22-95

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

7. Number of employees: Full time 0, Part time 0

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).....	\$ 70000	\$ 70000
5	Less: Accumulated Prov. For Depreciation		
6	And Amortization of Utility Plant (110).....	\$ 70000	\$ 70000
7	Net Utility Plant.....	\$ - 0 -	\$ - 0 -
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).....	\$ 1248	\$ 3271
24	Temporary Cash Investments (132).....	\$ _____	\$ _____
25	Notes Receivable (141).....	\$ _____	\$ _____
26	Customer Accounts Receivable (142).....	\$ 941	\$ 1549
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.....	\$ 2789	\$ 4820
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	\$ 2789	\$ 4820

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).....	\$ 1000	\$ 1000
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).....	\$ <155527>	\$ <173523>
11	Non-Corporate Proprietorship (218).....	\$ _____	\$ _____
12	Total Equity Capital.....	\$ <154527>	\$ <172523>
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).....	\$ 123014	\$ 135238
25	Notes Payable to Associated Companies (233)...	\$ _____	\$ _____
26	Accounts Payable to Assoc. Companies (234)....	\$ 28302	\$ 36105
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....	\$ 151316	\$ 171343
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)....	\$ 6000	\$ 6000
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	\$ 2789	\$ 4820

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)	70000
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	70000
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)	70000
13		Less:	
14	110	Accumulated Provision for Depreciation and	
15		Amortization Of Utility Plant. (to Page 2, Line 6)	70000
16			
17		NET UTILITY PLANT (to Page 2, Line 7)	- 0 -

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

Line No.	Item	Amount
1	Balance Beginning of Year	70000
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	
19	Debit Adjustments (describe)	
20		
21		
22	Total Debit Adjustments for Year	
23	Balance End of Year	70000

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)		60000				60000
13	Other Collection Plant Facilities (353)						
14	Services to Customers (354)						
15	Flow Measuring Devices (355)						
16	Total Collection Plant		60000				60000
17	PUMPING PLANT						
18	Receiving Wells and Pump Pits (362)						
19	Pumping Equipment - Electric (363A)		10000				10000
20	Pumping Equipment - Diesel (363B)						
21	Pumping Equipment - Other (363C)						
22	Total Pumping Plant		10000				10000
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		70000				70000

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)
Common					1000

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	<155527>	<144684>
Balance Transferred From Income (435)	<17996>	<10843>
Appropriations of Retained Earnings (436):		
Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
Adjustments to Retained Earnings (439):		
Balance End of Year	<173523>	<155527>

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)	33	19317
4	Commercial Revenues (521.2)		
5	Industrial Revenues (521.3)		
6	Revenues From Public Authorities (521.4)		
7	Total (521)	33	19317
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)	33	19317
18	OTHER OPERATING REVENUES		
19	Customer Forfeited Discounts (532)		
20	Miscellaneous Operating Revenues (536)		
21	Total Other Operating Revenues		
22	Total Operating Revenues		19317
23	OPERATING EXPENSES		
24	Total Sewer Operation & Maint. Exp. (from pg 9, Line 52)		36668
25	Depreciation Expense (403)		
26	Amortization Expense (404-407, from Page 10)		
27	Taxes Other Than Income Taxes (408.1, from Page 10)		635
28	Total Income Taxes - Utility Operating Income (from Page 10)		
29	Total Sewage Operating Expenses		37313
30	Net Operating Income		< 17996 >
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		< 17996 >

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)	3600
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	3904
10	Utility Service - Water Cost	
11	Other - Labor, Materials and Expenses	4510
12	Rents (702)	
13	Fuel and Power Purchased for Pumping and Treatment (703)	2480
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	14494
20	MAINTENANCE EXPENSES	
21	Supervision and Engineering (710)	
22	Routine Maintenance Service Fee (710-A)	7200
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)	5046
28	Maintenance of Other Plant Facilities (715)	150
29	Total Maintenance Expenses	12396
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)	318
35	Internal Labor, Materials and Expenses (903-B)	
36	Uncollectible Accounts (904)	
37	Miscellaneous Customer Accounts Expenses (905)	
38	Total Customer Accounts Expenses	318
39	ADMINISTRATIVE AND GENERAL EXPENSES	
40	Administrative and General Salaries (920)	
41	Office Supplies and Other Expenses (921)	210
42	Outside Services Employed (923)	8050
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)	1200
49	Maintenance of General Plant (932)	
50	Total Administrative and General Expenses	9460
51	TOTAL SEWER OPERATION & MAINT. EXP. (TO Page 8, Line 24)	36668

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	420
3	Utility Regulatory Commission Assessment	50
4	Other:	
5	LLET	175
6		
7		
8		
9		
10		
11		
12	TOTAL (Same as Page 8, Line 27 plus 44	645

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? ORIGINAL COST
2. What percentage of Sewer Utility Plant in Service was recovered by the developer of the subdivision, through the sale of lots? 0
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 1971
2. Type of treatment process AERATION
3. Date of additional G.P.D. Capacity of subsequent additions to plant N/A
4. Population for which plant is designed including population equivalent if industrial waste load 60 TRAILER UNITS

TREATMENT PLANT OPERATING STATISTICS

1. Total gallons received during the year UNKNOWN
2. Total gallons received on maximum day 3000
3. Maximum G.P.D. Capacity of the sewage treatment plant 12000
4. Routine maintenance service fee:
Cost per month \$ 600
Contract expires OPEN CONTRACT
5. Sludge Hauling:
Cost per load \$ 350-450
Average number of gallons per load N/A
Number of loads this year 9

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	33	BI-MONTHLY	6
Apartments/Condominiums			
Commercial			
Industrial			
Other (specify):			
Total	33		6

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 KENTUCKY)
County of JEFFERSON) ss:

I, Marty Coogan, having appeared before the undersigned officer duly authorized to administer oaths and being duly sworn, state under oath that I am V.P. of LAKE COLUMBIA UTILITIES, INC. ("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 January 1, 2009, to and including December 31, 2009

[Signature]
(Signature of Officer)

Subscribed and sworn to before me, a Notary, in and for the State and County named in the above this 20th day of October, 2011

(Apply Seal Here)

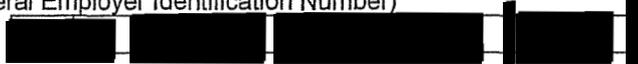
My Commission Expires July 12, 2013
Micklyn J. Biszmaier
(Signature of officer authorized to administer oath)

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

KENTUCKY PUBLIC SERVICE COMMISSION
REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY
BUSINESS FOR THE YEAR ENDING DECEMBER 31, 20 10

Name of Utility Reporting Lake Columbia Utilities, Inc.

FEIN # (Federal Employer Identification Number)



Address of Utility: 2223 Millvale Road Phone: (502) 238-3301

City: Louisville State: Ky Zip: 40205 Fax: _____

E-Mail: _____ Web Site: _____

Primary Regulatory Contact: Martin Cogan
(Name) (Title)

(1) Gross Revenues of Electric Utility.....	\$ _____
(2) Gross Revenues of Gas Utility.....	\$ _____
(3) Gross Revenues of Water Utility.....	\$ _____
(4) Gross Revenues of Sewer Utility.....	\$ <u>17909</u>
(5) Other Operating Revenues.....	\$ _____
*** TOTAL GROSS REVENUES.....	\$ <u>17909</u>

OATH

State of... Kentucky ss.
County of... Jefferson

Martin Cogan being duly sworn, states that he/she is
(Officer)

J.P. of the Lake Columbia Utilities, Inc. that the
(Official Title) (Utility Reporting)

above report of gross revenues is in exact accordance with Lake Columbia Utilities, Inc.
(Utility Reporting)

and that such books accurately show the gross revenues of: Lake Columbia Utilities, Inc.
(Utility Reporting)

derived from Intra-Kentucky business for the calendar year ending December 31, 20 10

[Signature]
(Officer) (Title)

This the 20th day of October, 20 11

Micklyn J. Biogmaier Jefferson July 12, 2013
(Notary Public) (County) (Commission Expires)

NOTE: ANY DIFFERENCE BETWEEN THE AMOUNT OF THE GROSS REVENUES SHOWN IN THE ANNUAL REPORT AND THE AMOUNT APPEARING ON THIS STATEMENT MUST BE RECONCILED ON THE REVERSE OF THIS REPORT

Sewer
Annual Report
Of
Lake Columbia Utilities, Inc.

Exact Legal Name of Reporting Utility

2223 Millvale Road

Louisville, KY 40205

(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20 10

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PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 20 10

1. Amount of Principal Payment during calendar year \$ N/A
2. Is Principal Current? (Yes) N/A (No) _____
3. Is Interest Current? (Yes) N/A (No) _____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes) N/A (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 LAKE COLUMBIA UTILITIES, INC.

FEIN # (Federal Employer Identification Number)



Contact Person MARTIN G COGAN

Contact Person's E-Mail Address N/A

Utility's Web Address N/A

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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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
		None

Attach additional sheets if more room is required

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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 51	✓		
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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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.) Lake Columbia Utilities, Inc.

2. Give the location including street, zip code and telephone number of the principal office in Kentucky. 2223 Millvale Road
Louisville, Ky 40205
(502) 238-3301

3. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed. Martin G. Cogan, Vice-President, Same as Above

4. Name of State under the laws of which respondent is incorporated and the date of incorporation. Ky 6-22-95

5. Date sewer utility began operations. 6-22-95

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

7. Number of employees: Full time 0, Part time 0

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).....	\$ 70000	\$ 71853
5	Less: Accumulated Prov. For Depreciation		
6	And Amortization of Utility Plant (110).....	\$ 70000	\$ 70371
7	Net Utility Plant.....	\$ - 0 -	\$ 1482
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).....	\$ 3271	\$ 4880
24	Temporary Cash Investments (132).....	\$ _____	\$ _____
25	Notes Receivable (141).....	\$ _____	\$ _____
26	Customer Accounts Receivable (142).....	\$ 1549	\$ 739
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.....	\$ 4820	\$ 5619
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	\$ 4820	\$ 7101

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).....	\$ 1000	\$ 1000
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).....	\$ <173523>	\$ <184836>
11	Non-Corporate Proprietorship (218).....	\$	\$
12	Total Equity Capital.....	\$ <172523>	\$ <183836>
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).....	\$ 135238	\$ 146521
25	Notes Payable to Associated Companies (233)...	\$	\$
26	Accounts Payable to Assoc. Companies (234)....	\$ 36105	\$ 38416
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...	\$ 171343	\$ 184937
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)....	\$ 6000	\$ 6000
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	\$ 4820	\$ 7101

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)	71853
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	71853
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)	71853
13		Less:	
14	110	Accumulated Provision for Depreciation and	
15		Amortization Of Utility Plant (to Page 2, Line 6)	70371
16			
17		NET UTILITY PLANT (to Page 2, Line 7)	1482

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

Line No.	Item	Amount
1	Balance Beginning of Year	70000
2	Accruals for Year:	
3	Depreciation	371
4	Amortization	
5	Other Accounts (details):	
6		
7		
8	Total Accruals for Year	371
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	70371

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)		60000				60000
13	Other Collection Plant Facilities (353)						
14	Services to Customers (354)						
15	Flow Measuring Devices (355)						
16	Total Collection Plant		60000				60000
17	PUMPING PLANT						
18	Receiving Wells and Pump Pits (362)						
19	Pumping Equipment - Electric (363A)		10000				10000
20	Pumping Equipment - Diesel (363B)						
21	Pumping Equipment - Other (363C)						
22	Total Pumping Plant		10000				10000
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)			1853			1853
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			1853			1853
40	TOTAL SEWER PLANT IN SERVICE		70000	1853			71853

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)
Common					1000

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	<173523>	<155527>
Balance Transferred From Income (435)	<11313>	<17996>
Appropriations of Retained Earnings (436):		
Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
Adjustments to Retained Earnings (439):		
Balance End of Year	<184836>	<173523>

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)	33	17909
4	Commercial Revenues (521.2)		
5	Industrial Revenues (521.3)		
6	Revenues From Public Authorities (521.4)		
7	Total (521)	33	17909
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)	33	17909
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)		28558
25	Depreciation Expense (403)		371
26	Amortization Expense (404-407, from Page 10)		
27	Taxes Other Than Income Taxes (408.1, from Page 10)		293
28	Total Income Taxes - Utility Operating Income (from Page 10)		
29	Total Sewage Operating Expenses		29222
30	Net Operating Income		<11313>
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		<11313>

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)	3600
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	1339
10	Utility Service - Water Cost	
11	Other - Labor, Materials and Expenses	3990
12	Rents (702)	
13	Fuel and Power Purchased for Pumping and Treatment (703)	2142
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	11071
20	MAINTENANCE EXPENSES	
21	Supervision and Engineering (710)	
22	Routine Maintenance Service Fee (710-A)	7800
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)	2972
28	Maintenance of Other Plant Facilities (715)	
29	Total Maintenance Expenses	10172
30	CUSTOMER ACCOUNTS EXPENSES	
31	Supervision (901)	
32	Meter Reading Expenses and Flat Rate Inspections (902)	
33	Customer Records and Collection Expenses (903):	381
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	381
39	ADMINISTRATIVE AND GENERAL EXPENSES	
40	Administrative and General Salaries (920)	
41	Office Supplies and Other Expenses (921)	34
42	Outside Services Employed (923)	5700
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)	1200
49	Maintenance of General Plant (932)	
50	Total Administrative and General Expenses	6934
51	TOTAL SEWER OPERATION & MAINT. EXP. (TO Page 8, Line 24)	28558

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	68
3	Utility Regulatory Commission Assessment	50
4	Other:	
5	LLET	175
6		
7		
8		
9		
10		
11		
12	TOTAL (Same as Page 8, Line 27 plus 44	293

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? ORIGINAL COST
2. What percentage of Sewer Utility Plant in Service was recovered by the developer of the subdivision, through the sale of lots? 0
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 1971
2. Type of treatment process AERATION
3. Date of additional G.P.D. Capacity of subsequent additions to plant N/A
4. Population for which plant is designed including population equivalent if industrial waste load 60 TRAILER UNITS

TREATMENT PLANT OPERATING STATISTICS

1. Total gallons received during the year UNKNOWN
2. Total gallons received on maximum day 3000
3. Maximum G.P.D. Capacity of the sewage treatment plant 12000
4. Routine maintenance service fee:
Cost per month \$ 600
Contract expires OPEN CONTRACT
5. Sludge Hauling:
Cost per load \$ 350 - 450
Average number of gallons per load _____
Number of loads this year 3

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	33	BI-MONTHLY	6
Apartments/Condominiums			
Commercial			
Industrial			
Other (specify):			
Total	33		6

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 _____

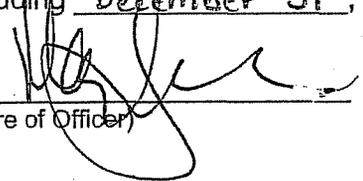
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OATH

Commonwealth of KENTUCKY)
County of JEFFERSON) ss:

I, Marty Coogan, having appeared before the undersigned officer duly authorized to administer oaths and being duly sworn, state under oath that I am V.P. of LAKE COLUMBIA UTILITIES, INC. ("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 January 1, 2010, to and including December 31, 2010



(Signature of Officer)

Subscribed and sworn to before me, a Notary, in and for the State and County named in the above this 20th day of October, 2011

(Apply Seal Here)

My Commission Expires July 12, 2013

Micklyn J. Biszmain
(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.]