

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALLEGED FAILURE OF WOODLAND ACRES)	CASE NO.
UTILITIES, LLC TO FILE REQUIRED)	2011-00349
REPORTS)	

NOTICE OF FILING

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

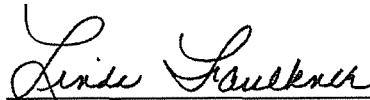
- The digital video recording of the show cause hearing conducted on October 27, 2011 in this proceeding;
- Certification of the accuracy and correctness of the digital video recording;
- All exhibits introduced at the show cause hearing conducted on October 27, 2011 in this proceeding;
- The written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

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

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

The exhibits introduced at the evidentiary hearing may be downloaded at <http://psc.ky.gov/pscscf/2011%20cases/2011-00349/>.

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



Linda Faulkner
Director, Filings Division
Public Service Commission of Kentucky

Joe Murphy
Woodland Acres Utilities, LLC
379 Brookview Circle
Brooks, KY 40109

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

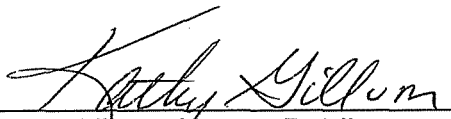
)
)
) CASE NOS. 2011-00349
)

CERTIFICATE

I, Kathy Gillum, hereby certify that:

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

Given this 31st day of October, 2011.


Kathy Gillum, Notary Public
State at Large

My commission expires: Sept 3, 2013



Case History Log Report
 Case Number: 2011-00315_thru_00349_27Oct11

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

Date: 10/27/2011

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

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

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

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

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

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



Exhibit List Report

Case Number: 2011-00315_thru_00349_27Oct11

Case Title: Show Cause Hearings (Multi Cases)

Department:

Plaintiff:

Prosecution:

Defendant:

Defense:

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

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

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

4 **Q2 Who is your employer?**

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

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

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

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

9 A Annual Report Branch Manager

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

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

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

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

2 A 807 KAR 5:006, Section 3(1), provides that "utilities shall file annually a
3 financial and statistical report upon forms to be furnished by the commission."

4 A copy of the form provided to Woodland Acres Utilities, LLC is attached to my
5 testimony as Exhibit JC-1. The report requests information on a wide range of
6 subjects, to include a utility's officers, income and expenses, and its liabilities.

7 The report form varies according to the type of utility. The report form for an
8 electric utility will be quite different from the report form for a sewer utility.

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

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

15 **Q8 What are Annual Gross Operating Revenue Reports?**

16 A KRS 278.140 requires each utility subject to PSCKY jurisdiction to file with the
17 PSCKY a report of its gross earnings or receipts derived from intrastate
18 business for the preceding calendar year. The report requests contact
19 information and the amount of revenue that a utility received from its Kentucky
20 operations. The same report form is used for electric, gas, water and sewer
21 utilities and is attached to my testimony as Exhibit JC-2. The report form for
22 telecommunication utilities varies according to the type of telecommunication
23 service.

1 **Q9 For what are the Annual Gross Operating Revenue Reports used?**

2 A The reports are used to determine a utility's assessment for the maintenance
3 of the PSCKY. Every year utilities are assessed in proportion to their earnings
4 or receipts derived from intrastate business in Kentucky for the preceding
5 calendar year. This assessment is used to fund the PSCKY's operating costs.
6 Before the beginning of a new fiscal year, the Finance Cabinet's Office of
7 Policy and Management determines the PSCKY's budget levels for that year.
8 Once those levels are determined, the Finance Cabinet determines the rate for
9 the PSCKY assessment. This rate is based in part on total utility intrastate
10 receipts.

11 Once the assessment rate is determined, the Department of Revenue issues
12 assessment notices for each utility. To determine the assessment amount,
13 the Department of Revenue applies the assessment rate to the total intrastate
14 receipts reported on the annual gross operating revenues report. KRS
15 278.130 provides that in no instance will this assessment be less than fifty
16 dollars (\$50.00).

17 **Q10 How are the forms for the Annual Financial and Statistical Report and the**
18 **Annual Gross Operating Revenues Report provided to the utilities?**

19 A In mid-December each year, the Annual Report Branch sends by first class
20 mail two copies of the annual gross operating revenues report to each utility
21 subject to PSCKY jurisdiction. A transmittal letter accompanies the reports
22 explaining why the reports must be filed and states the deadline for filing the
23 reports. The annual financial and statistical report is also provided in this

1 mailing to utilities that do not yet use the PSC's E-Filing System. For the
2 utilities that have previously filed their annual financial and statistical reports
3 using the PSC's E-Filing System, a link to the E-Filing System is provided in
4 the transmittal letter in lieu of a paper copy of the report form.

5 **Q11 What are the deadline for filing these reports?**

6 A KRS 278.140 provides that the annual gross operating revenues report for a
7 calendar year must be filed by March 31 of the following year. 807 KAR
8 5:006, Section 3(1) establishes the same deadline for the annual financial and
9 statistical reports.

10 **Q12 May a utility request an extension of these deadlines?**

11 A No extension is permitted for the annual gross operating revenues report. 807
12 KAR 5:006, Section 3, permits the Executive Director to grant a reasonable
13 extension of time for filing of the annual financial and statistical reports where
14 good cause has been shown. The Executive Director has delegated to me the
15 authority to grant extensions.

16 **Q13 Does the transmittal letter advise about the availability of an extension of
17 time for filing the Annual Financial and Statistical Reports?**

18 A Yes.

19 **Q14 How frequently is a request for an extension of time to file the Annual
20 Financial and Statistical Report granted?**

21 A Extensions are granted as a matter of course. They are normally granted in
22 30-day increments. If a utility is unable to meet the extended deadline, it may
23 request another extension.

1 **Q15 If a utility fails to meet the March 31 deadline and no request for**
2 **extension is made, what happens?**

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

9 **Q16 Once the reports are received, what does the Annual Report Branch do**
10 **with them?**

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

1 available for public inspection at the PSCY's office in Frankfort, Kentucky.
2 Completed reports remain in the custody and control of the Annual Report
3 Branch at the PSCY's office in Frankfort, Kentucky.

4 Annual Gross Operating Revenues Report: When a report is received, its
5 receipt is recorded in our database. It is then reviewed for completeness and
6 accuracy. The report is also compared against the gross revenue entries on
7 the utility's annual financial and statistical report, if filed, for consistency. If
8 inconsistencies are found, the utility is advised to make corrections. These
9 corrections are also reviewed. After the review is completed, the report is
10 stored at the PSCY's office in Frankfort, Kentucky. Completed reports
11 remain in the custody and control of the Annual Report Branch. The
12 Department of Revenue is advised of the report's contents and uses the
13 information to prepare the utility's assessment for the maintenance of the
14 PSCY.

15 **Q17 Were copies of the Annual Financial and Statistical Report Form and the**
16 **Annual Gross Operating Revenues Report Forms for the 2006, 2007,**
17 **2008, 2009 and 2010 calendar year sent to Woodland Acres Utilities,**
18 **LLC?**

19 A Yes. On December 15, 2010, an annual financial and statistical report form
20 and two copies of the annual gross operating revenues report form were sent
21 by U. S. Mail to the following address: 7726 Heights Drive, Louisville,
22 Kentucky 40291. This address was the mailing address which was provided
23 previously to the Commission. 807 KAR 5:003 requires Woodland Acres

1 Utilities, LLC to maintain a current mailing address with the PSCKY. A similar
2 package was mailed for the 2009 reports on December 15, 2009 at the same
3 address. A package for the 2008 reports was mailed on December 15, 2008
4 at the following address: 303 Overdale Drive, Louisville, Kentucky 40229. A
5 similar package was mailed for the 2007 reports on December 14, 2007 and
6 for the 2006 reports on December 15, 2006 at the same address.

7 **Q18 Was anything besides these forms mailed to the utility?**

8 A Yes. Transmittal letters were mailed to the utility. Copies of these letters are
9 attached as Exhibit JC-3.

10 **Q19 Did the PSCKY receive the completed form on or before March 31, 2011?**

11 A No. Woodland Acres Utilities, LLC did not submit the report forms nor
12 provided the information through the PSC E-Filing System by March 31.

13 **Q20 Describe what efforts, if any, that you and your subordinates have taken
14 to obtain the reports from Woodland Acres Utilities, LLC ?**

15 A Various letters have been sent over the years requesting they submit the
16 required reports. The last letter was sent on April 28, 2010.

17 **Q21 As of this date, have the Annual Financial and Statistical Report and the
18 Annual Gross Operating Revenues Report for calendar years 2006, 2007,
19 2008, 2009 and 2010 for Woodland Acres Utilities, LLC been filed with the
20 PSCKY?**

21 A No. Woodland Acres Utilities, LLC filed a Motion for an Extension of Time on
22 October 21, 2011 to file the reports by November 30, 2011. The \$250.00
23 penalty for failure to file the report by March 31, 2011, however, was not

1 referenced in the Motion.

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

3 A Yes.

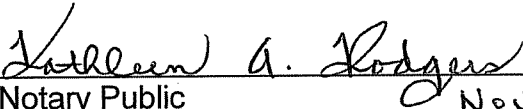


Jeff Cline

COMMONWEALTH OF KENTUCKY)

COUNTY OF FRANKLIN)

SUBSCRIBED AND SWORN to before me by Jeff Cline, this 26th day of
October 2011.



Kathleen A. Rodgers
Notary Public
My commission expires 12 February 2013. *NOV. 12, 2012*

Sewer

Annual Report

Of

Exact Legal Name of Reporting Utility

(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20____

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

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

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

Yes _____ No _____

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

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

Additional Requested Information

Utility Name _____

FEIN # (Federal Employer Identification Number)

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

Contact Person _____

Contact Person's E-Mail Address _____

Utility's Web Address _____

Please complete the above information, if it is available.

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

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

Page No.	Line No.		Page No.	Line No	Yes	No	If No, Explain Why
2	4	agrees with	4	12			
2	6	agrees with	4	15 (Utility Plant)			
2	7	agrees with	4	17 (Utility Plant)			
4	(Utility Plant) 2	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- ciation) 3	agrees with	8	25			
6	Interest Accrued During Year – LTD	agrees with	8	40			
6	Interest Accrued During Year – Other	agrees with	8	43			

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

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

Additional Information Required By Commission Orders

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

Case #	Date Of Order	Item/Explanation

Attach additional sheets if more room is required

General Information

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

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

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

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

5. Date sewer utility began operations. _____

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

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

BALANCE SHEET

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

BALANCE SHEET

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

SUMMARY OF UTILITY PLANT

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

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

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

SEWER UTILITY PLANT IN SERVICE

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

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

OTHER CURRENT AND ACCRUED LIABILITIES

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

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

STATEMENT OF INCOME FOR THE YEAR

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

SEWER OPERATION AND MAINTENANCE EXPENSES

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

TAXES OTHER THAN INCOME TAXES (408)

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

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

OPERATING AND NON-OPERATING INCOME TAXES

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

AMORTIZATION EXPENSE

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

SEWER PLANT STATISTICS

PLANT VALUATION

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

PHYSICAL DATA OF SEWER PLANT

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

TREATMENT PLANT OPERATING STATISTICS

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

SEWER PLANT STATISTICS

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

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

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

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

SERVICE LATERALS AND STUBS

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

Number of stubs as of end of year _____

Number of service laterals owned by others _____

OATH

Commonwealth of _____)
County of _____) ss:

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

(Signature of Officer)

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

(Apply Seal Here)

My Commission Expires _____

(Signature of officer authorized to administer oath)

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

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

Name of Utility Reporting _____

FEIN # (Federal Employer Identification Number)

Grid for FEIN number: [][] - [][][][][][][][][][]

Address of Utility: _____ Phone: _____

City: _____ State: _____ Zip: _____ Fax: _____

E-Mail: _____ Web Site: _____

Primary Regulatory Contact: _____
(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..... \$ _____
(5) Other Operating Revenues..... \$ _____
*** TOTAL GROSS REVENUES..... \$ _____

OATH

State of.....)
) ss.
County of.....)

_____ being duly sworn, states that he/she is
(Officer)
_____ of the _____ that the
(Official Title) (Utility Reporting)
above report of gross revenues is in exact accordance with _____
(Utility Reporting)
and that such books accurately show the gross revenues of: _____
(Utility Reporting)
derived from Intra-Kentucky business for the calendar year ending December 31, 20_____.

_____ (Officer) (Title)

This the _____ day of _____, 20_____
(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



Steven L. Beshear
Governor

Leonard K. Peters
Secretary
Energy and Environment Cabinet

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

David L. Armstrong
Chairman

James W. Gardner
Vice Chairman

Charles R. Borders
Commissioner

December 15, 2010

Charles Gibbons
Woodland Acres Sanitation, Inc.
7726 Heights Drive
Louisville, KY 40291

RE: 2010 Annual Reporting
(900) Sewer
Utility ID: 56900

Dear Charles Gibbons:

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

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

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

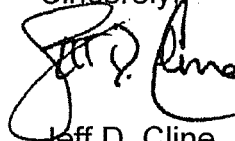
In order to participate in this on-line filing process, your utility must simply have an ID and password. To do so, you may register on our web site or you may notify the undersigned in writing, on utility letterhead, designating a contact name of the person responsible for annual report filings, along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

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

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

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

Sincerely,



Jeff D. Cline
Annual Report Branch Manager

Enclosure(s)



Steven L. Beshear
Governor

Leonard K. Peters
Secretary
Energy and Environment Cabinet

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

David L. Armstrong
Chairman

James W. Gardner
Vice Chairman

Charles R. Borders
Commissioner

December 15, 2009

Charles Gibbons
Woodland Acres Sanitation, Inc.
7726 Heights Drive
Louisville, KY 40291

RE: 2009 Annual Reporting
Sewer Company

Dear Charles Gibbons:

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. Each report is to be completed for the calendar year 2009 and one original notarized copy of **all reports should be filed with the Commission no later than March 31, 2010**, as required by 807 KAR 5:006, Section 3(1), KRS 278.140 and KRS 278.230(3).

On-line entry of annual report information is now required for all utilities under the jurisdiction of this Commission, if online access is available. Upon completion of the online annual report, you may conveniently generate a hard copy of the form 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 have an ID and password. To do so, please notify the undersigned in writing, on utility letterhead, designating a contact name of the person responsible for annual report filings, along with their mailing address, e-mail address, as well as telephone and fax numbers. If your company files a report for more than one type of service, for example gas and electric, you will be issued a separate account ID and password for each reporting entity. Unique accounts ensure that the correct reporting form is accessed for companies providing multiple types of services.

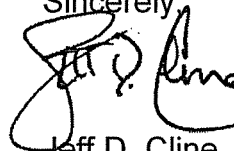
Upon receipt of your letter, the contact person(s) you designate will receive an account ID and password via email to be used for purposes of filing annual reports. If your company utilizes outside parties for filing your reports, it will be your responsibility to provide the party with your ID and password.

We have made every effort to create the on-line system with a look similar to the paper form. In addition, there are built-in audit tools which inform the user when certain line item totals do not match and section totals are incorrect. Also, the automatically generated "checklist" page at the end of the report may be used to determine if all required totals are correct. This gives the filer an opportunity to correct any totals which do not balance, or provide an explanation as to why certain totals may not match. Upon completion of the annual report forms, the filer will indicate that the report is "complete" by means of a menu selection, which causes the system to inform PSC staff that the report is ready for the final audit and approval process.

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, 2010, deadline. The prompt filing of these reports is essential to the efficient operations of this Commission. **Any utility failing to comply with timely filing requirements shall be subject to KRS 278.990, including the imposition of penalties provided therein.**

If you need additional copies of any form, they can be found on our web site under "Utility Information" / "Forms", or you may contact the undersigned and we will gladly provide a hard copy. Should you have any questions, please call (502) 564-3940 or generate an email to JeffD.Cline@ky.gov.

Sincerely,



Jeff D. Cline

Annual Report Branch Manager



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Chairman

James W. Gardner
Vice Chairman

John W. Clay
Commissioner

December 15, 2008

John L Ford
President
Woodland Acres Sanitation, Inc.
303 Overdale Drive
Louisville, KY 40229

RE: Sewer Company

Dear John Ford:

Enclosed are one copy of the financial and statistical form (annual report) and two copies of the gross intrastate operating revenues report form (gross operating report). If you need additional copies of any of these forms, they can be found at http://psc.ky.gov/agencies/psc/forms/form_idx.htm. These reports are to be completed for the calendar year 2008 and **one (1) original notarized copy** of each form should be filed with the Commission on or before March 31, 2009, as required by Public Service Commission Regulation 807 KAR 5:006, Section 3(1), Kentucky Revised Statutes KRS 278.140 and KRS 278.230(3).

On-line entry of annual report information is now required for all utilities under the jurisdiction of this Commission, if on-line access is available. This will allow the Commission to expedite the collection and auditing process, and reduce the time required to make accounting information available to staff and the public, via our web site.

Upon completion of the on-line annual report, you may generate a hard copy of the form by choosing the Print All Schedules selection on the Tools Menu. Please be aware that a paper copy, either computer-generated or manually-produced, along with a signed oath page is still required to be filed with the Commission, until such time as Kentucky statutes are revised, in order that we may accept the electronic report format as the official record.

Your gross operating reports must continue to be filed in hard copy form as in the past.

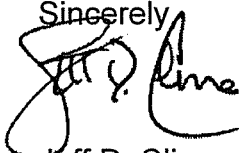
In order to participate in this on-line filing process, your utility must have an ID and password. **If you received an ID and password last year, they are still valid.** If not, please notify Jeff Cline, at the Commission, in writing on utility letterhead, designating a contact name of the person responsible for annual report filing, along with their mailing address, e-mail address, phone and fax numbers. If your company files reports for more than one type of service, for example gas and electric, you will be issued a separate account ID and password for each reporting entity. Unique accounts will ensure that the correct reporting form is accessed, for companies providing multiple types of services.

Upon receipt of your letter, the designated contact person(s) will receive via e-mail, an account ID and password to be used for purposes of filing annual reports, along with the appropriate web address for entering your report information. If your company utilizes outside parties for filing your reports, it will be your responsibility to provide the party with your ID and password. In the event of lost passwords or the need to change a password, please contact the Commission by telephone or e-mail at the address provided within the system "Help" menu. Filing instructions will be included with ID and password.

We have made every effort to create the on-line system with a look similar to the paper form, in addition to built-in audits, which inform the filer when certain line item totals do not match and section totals are incorrect. Also, at the end of the report will be a "checklist" page, which may be used to determine if all required totals are correct. This page gives the filer an opportunity to correct any totals, which do not match or enter a reason explaining why certain totals may not match. Upon completion of the annual report forms, the filer will indicate that the report is "complete" by means of a menu selection, which causes the system to inform PSC staff that the report is ready for the final audit and approval process.

Extension of time requests for filing the gross operating report cannot be granted. However, for good cause shown, the Commission may, upon written request, allow a reasonable extension of time for filing the annual report. The request must be made before the March 31, 2009, deadline. The prompt and timely filing of the annual report and gross operating revenues report is essential to the efficient operations of this Commission. **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 have any questions, please contact me at (502) 564-3940, or by e-mail at JeffD.Cline@ky.gov.

Sincerely

Jeff D. Cline
Annual Report Branch

Steve Beshear
Governor



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Mark David Goss
Chairman

John W. Clay
Vice Chairman

Caroline Pitt Clark
Commissioner

December 14, 2007

John L Ford
President
Woodland Acres Sanitation, Inc.
303 Overdale Drive
Louisville, KY 40229

RE: Sewer Company

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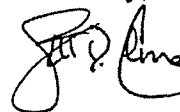
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If you have any questions, please contact me at (502) 564-3940, or by e-mail at JeffD.Cline@ky.gov.

Sincerely,



Jeff D. Cline
Annual Report Branch

Ernie Fletcher
Governor

Teresa J. Hill, Secretary
Environmental and Public
Protection Cabinet

Christopher L. Lilly
Commissioner
Department of Public Protection



Commonwealth of Kentucky
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Mark David Goss
Chairman

John W. Clay
Commissioner

December 15, 2006

John L Ford
President
Woodland Acres Sanitation, Inc.
303 Overdale Drive
Louisville, KY 40229

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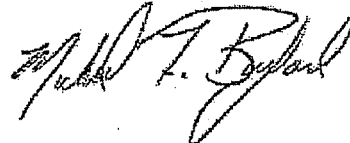
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For good cause shown, the Commission may, upon **written request sent to me,** allow a reasonable extension of time for filing the annual report. However, the request **must** be made before the March 31, 2007, deadline. An extension for filing the gross operating report **cannot** be granted. The prompt and timely filing of the annual report and gross operating revenues report is essential to the efficient operations of this Commission. Any utility failing to comply with these statutes shall be subject to KRS 278.990, including the imposition of penalties provided therein.

If you have any questions, please contact me at (502) 564-3940 or by e-mail at Michael.Burford@ky.gov

Sincerely,



Michael Burford
Director Filings Division

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

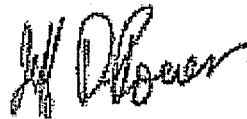
In the Matter of:

Woodland Acres Utilities, LLC.

CASE NO. 2011-00349

RECEIPT OF PAYMENT

This is to acknowledge receipt of one check in the amount of \$250.00 payable to Treasure Commonwealth of Kentucky on October 27, 2011 from Woodland Acres Utilities, LLC. This represents payment of the penalties assessed against Woodland Acres Utilities, LLC. As set out in the Order of October 11, 2011.



Jeff Derouen
Executive Director
Dated October 27, 2011

JD/tw

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ATTORNEYS-AT-LAW
P.O. BOX 676
FRANKFORT, KY 40602

WHITAKER BANK, INC
FRANKFORT, KY 40602
73-416/421

55388

10/27/11

PAY TO THE ORDER OF

Kentucky State Treasurer

\$ 250.00/100

Two hundred fifty 3/100

DOLLARS

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MEMO

Case # 2011-00349
Woodland Acres Utilities, LLC

HAZELRIGG AND COX, LLP

[Signature]



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