

KENTUCKY PUBLIC SERVICE COMMISSION  
REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY  
BUSINESS FOR THE YEAR ENDING DECEMBER 31, 20 11

2011-00349

Name of Utility Reporting WOODLAND ACRES UTILITIES, LLC

FEIN # (Federal Employer Identification Number)

[ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Address of Utility: 379 BROOKSVIEW CIRCLE Phone (502) 957-3775

City: BRECKS State: KY Zip: 40109 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.....\$ 23,948
- (5) Other Operating Revenues.....\$ \_\_\_\_\_
- \*\*\* TOTAL GROSS REVENUES.....\$ \_\_\_\_\_

RECEIVED  
JUN 28 2012  
PUBLIC SERVICE  
COMMISSION

OATH

State of KENTUCKY )

County of FRANKLIN ) ss.

JOSEPH B. MURPHY being duly sworn, states that he/she is  
(Officer)

MEMBER/PRESIDENT of the WOODLAND ACRES UTILITIES, LLC that the  
(Official Title) (Utility Reporting)

above report of gross revenues is in exact accordance with WOODLAND ACRES UTILITIES, LLC  
(Utility Reporting)

and that such books accurately show the gross revenues of: WOODLAND ACRES UTILITIES, LLC  
(Utility Reporting)

derived from Intra-Kentucky business for the calendar year ending December 31, 20 11

X Joseph B. Murphy (Officer) MEMBER/PRESIDENT (Title)

This the 28<sup>TH</sup> day of JUNE, 20 12

Robert C. Moon (Notary Public) \_\_\_\_\_ (County) 2/22/14 (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

WOODLAND ACRES UTILITIES, LLC.

---

Exact Legal Name of Reporting Utility

379 BROOKSVIEW CIRCLE

---

BROOKS, KY 40109

---

(Address of Utility)

TO THE  
PUBLIC SERVICE COMMISSION  
OF THE  
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20 11

**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 \$ 0
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) \_\_\_\_\_ (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 WOODLAND ACRES UTILITIES, LLC

FEIN # (Federal Employer Identification Number)

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

Contact Person JOE MURPHY

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	4	12	✓		
2	6	4	15	✓		
2	7	4	17	✓		
4	2	5	40	✓		
4	23	4	15	✓		
3	4 & 5	6	Capital Stock	✓		
3	10	7	Balance End of Year Statement of Retained Earnings	✓		
3	19	6	Long-Term Debt Total (d)	✓		
3	23	6	Notes Payable Total (e)	✓		
3	29	6	Interest Accrued, Balance End of Year, Total	✓		
3	30	7	21	✓		
4	3	8	25	✓		
6	Interest Accrued During Year - L.T.D	8	40	✓		
6	Interest Accrued During Year - Other	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	9	52	/		
8	27	10	Acct. 408.1 Total Income Taxes	/		
8	28	10	Utility Operating Income	/		
8	26	10	Amortization Expense	/		
8	44	10	Account 408.2 Total Income Taxes	/		
8	45	10	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.) WOODLAND ACRES UTILITIES LLC
2. Give the location including street, zip code and telephone number of the principal office in Kentucky. 379 BROOKSVIEW CIRCLE  
BROOKS, KY 40109  
(502) 957-3775
3. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed. JOE MURPHY, PRESIDENT- SAME AS ABOVE
4. Name of State under the laws of which respondent is incorporated and the date of incorporation. KENTUCKY
5. Date sewer utility began operations. 9/1/09 FOR THE PRESENT OWNER  
( PLEASE REFER TO PSC RECORDS FOR ORIGINAL START  
DATE OF SEWER UTILITY
6. Name of City, Town, Community, Sub-Division and County in which respondent furnishes sewer service. WOODLAND ACRES SUBDIVISION, BULLITT COUNTY
7. Number of employees: Full time 0, Part time 0



**PRINCIPAL OFFICERS**

Title	Name	Official Address	Annual Salary and/or Fee
PRESIDENT	JOE MURPHY	379 BROOKSVIEW CIRCLE	- 0 -
		BROOKS, KY 40109	

**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).....	\$ <u>195,979</u>	\$ <u>195,979</u>
5	Less: Accumulated Prov. For Depreciation		
6	And Amortization of Utility Plant (110).....	\$ <u>173,883</u>	\$ <u>170,005</u>
7	Net Utility Plant.....	\$ <u>22,096</u>	\$ <u>17,974</u>
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).....	\$ <u>0</u>	\$ <u>768</u>
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).....	\$ <u>0</u>	\$ <u>768</u>
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ <u>22,096</u></b>	<b>\$ <u>17,974</u></b>

**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).....	\$ <u>10,797</u>	\$ <u>11,870</u>
11	Non-Corporate Proprietorship (218).....	\$ _____	\$ _____
12	Total Equity Capital.....	\$ <u>10,797</u>	\$ <u>11,870</u>
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).....	\$ <u>11,299</u>	\$ <u>6,872</u>
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...	\$ <u>11,299</u>	\$ <u>6,872</u>
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	\$ <u>22,096</u>	\$ <u>18,742</u>

**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	195,979
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	178,005
15		Amortization Of Utility Plant (to Page 2, Line 6)	
16			
17		NET UTILITY PLANT (to Page 2, Line 7)	17,974

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

Line No.	Item	Amount
1	Balance Beginning of Year	173,883
2	Accruals for Year:	
3	Depreciation	4,122
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	178,005

**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)	10%	11,218				11,218
12	Collection Sewers - Gravity (352.2)						
13	Other Collection Plant Facilities (353)		169,761				169,761
14	Services to Customers (354)						
15	Flow Measuring Devices (355)						
16	Total Collection Plant		180,979				180,979
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	20%	15,000				15,000
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		195,979	0			195,979
40	TOTAL SEWER PLANT IN SERVICE						

### CAPITAL STOCK

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

### LONG-TERM DEBT

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

### NOTES PAYABLE

(Include Notes Payable to Associated Companies Under this Heading)

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

### INTEREST ACCRUED

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

**OTHER CURRENT AND ACCRUED LIABILITIES**

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

**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

Item (a)	This Year (b)	Last Year ©
UNAPPROPRIATED RETAINED EARNINGS (216)		
Balance Beginning of Year	10,797	5,357
Balance Transferred From Income (435)	1,073	5,440
Appropriations of Retained Earnings (436):		
Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
Adjustments to Retained Earnings (439):		
Balance End of Year	11,870	10,797

**STATEMENT OF INCOME FOR THE YEAR**

Line No.	Account (a)	Number of Customers (b)	Amount (c)
1	<b>OPERATING REVENUES</b>		
2	Flat Rate Revenues - General Customers:		
3	Residential Revenues (521.1)	99	23,948
4	Commercial Revenues (521.2)		
5	Industrial Revenues (521.3)		
6	Revenues From Public Authorities (521.4)		
7	Total (521)	99	23,948
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)	99	23,948
18	<b>OTHER OPERATING REVENUES</b>		
19	Customer Forfeited Discounts (532)		
20	Miscellaneous Operating Revenues (536)		
21	Total Other Operating Revenues		
22	Total Operating Revenues		23,948
23	<b>OPERATING EXPENSES</b>		
24	Total Sewer Operation & Maint. Exp. (from pg 9, Line 52)		18,753
25	Depreciation Expense (403)		4,122
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		22,875
30	Net Operating Income		1,073
31	<b>OTHER INCOME</b>		
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	<b>OTHER DEDUCTIONS</b>		
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		1,073



**SEWER OPERATION AND MAINTENANCE EXPENSES**



Line No.	Account (a)	Amount (b)
1	<b>OPERATION EXPENSES</b>	
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)	2,344
7	Pumping System - labor, Materials and Expenses (701-B)	
8	Treatment System (701-C):	
9	Sludge Hauling	1,325
10	Utility Service - Water Cost	
11	Other - Labor, Materials and Expenses	
12	Rents (702)	
13	Fuel and Power Purchased for Pumping and Treatment (703)	3,377
14	Chemicals (704)	153
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	7,199
20	<b>MAINTENANCE EXPENSES</b>	
21	Supervision and Engineering (710)	
22	Routine Maintenance Service Fee (710-A)	7,200
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	7,200
30	<b>CUSTOMER ACCOUNTS EXPENSES</b>	
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)	1,170
35	Internal Labor, Materials and Expenses (903-B)	
36	Uncollectible Accounts (904)	
37	Miscellaneous Customer Accounts Expenses (905)	
38	Total Customer Accounts Expenses	1,170
39	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
40	Administrative and General Salaries (920)	
41	Office Supplies and Other Expenses (921)	
42	Outside Services Employed (923)	2,730
43	Insurance Expense (924)	
44	Employee Pensions and Benefits (926)	
45	Regulatory Commission Expense (928)	
46	Transportation Expenses (929)	454
47	Miscellaneous General Expenses (930)	
48	Rents (931)	
49	Maintenance of General Plant (932)	
50	Total Administrative and General Expenses	3,184
51	<b>TOTAL SEWER OPERATION &amp; MAINT. EXP. (TO Page 8, Line 24)</b>	<b>19,753</b>

**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? N/A  
What was the date of the last audit? NONE  
If unaudited in the past twelve months, when and by whom is the next audit anticipated? N/A

PHYSICAL DATA OF SEWER PLANT

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

TREATMENT PLANT OPERATING STATISTICS

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

**SEWER PLANT STATISTICS**

<b>CUSTOMER STATISTICS - END OF YEAR</b>			
Type	Number of Customer	Bi-Monthly Or Monthly Billing?	Number of Bill Pertaining to Each Type of Customer
Residential:			
Single Family	99	Bi-Monthly	6
Apartments/Condominiums			
Commercial			
Industrial			
Other (specify):			
Total	99	"	6

<b>INDUSTRIAL CUSTOMERS SERVED</b>		
Name and Type of Industry	Metered or Estimated Gals.	Pretreatment of Wastes

<b>PUMPING STATIONS</b>			
Location	Size of Motor	Type of Motor	Capacity Gals. Per Day

<b>MAINS (FEET)</b>					
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 KENTUCKY )  
County of FRANKLIN ) ss:

I, JOSEPH B. MURPHY, having appeared before the undersigned officer duly authorized to administer oaths and being duly sworn, state under oath that I am MEMBER / PRESIDENT of WOODLAND ACRES UTILITIES, LLC ("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, 2011, to and including DECEMBER 31, 2011

Joseph B. Murphy  
(Signature of Officer)

Subscribed and sworn to before me, a NOTARY PUBLIC, in and for the State and County named in the above this 28TH day of JUNE, 2012

(Apply Seal Here)

My Commission Expires 2/22/14  
Robert C. Moore  
(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.]**