

FILE

Ohio

**Public Utilities
Commission**

**Annual Report to the Commission
for Waterworks and Sewage
Disposal Companies**

FAX

Certification No. 89-7047

**Annual Report for the Year ending December 31, 2014
of
Frazier, Ltd.**

Address:

PO Box 4291
Akron, OH 44321

Website URL:

N/A

Filed by:

**Kathleen Frazier
(330) 666-9187**

RECEIVED-DOCKETING DIV
2015 JUN -1 AM 11:44
PUCO

Changes: This company did not have any changes in name(s), principal address, legal status, ownership, corporate structure or operations during the 2012 reporting year.

Annual Report filings and instructions are available at
www.puco.ohio.gov/puco/docketing/

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician SM Date Processed JUN 01 2015

Annual Report of Frazin Ltd Year Ended December 31, 2014

GENERAL INSTRUCTIONS

Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company on whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all waterworks and/or sewage disposal companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answers shall appear to show that no schedule, question, or line item has been overlooked. **If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "-0-", or "not applicable", as appropriate, where it truly and completely states the facts.**
3. This report was prepared in conformance with the 1976 NARUC Uniform Systems of Accounts for water and/or sewer companies. Interpret all accounting words and phrases in accordance with these USOAs.
4. Account numbers which appear in brackets refer to those used by Class C and/or D waterworks or sewage disposal companies, if different than those used by Class A and B companies.
5. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
6. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
7. The annual report shall be signed by a duly elected officer of the respondent.
8. The information required in this report, unless otherwise indicated, is to be reported for the entire company and not for the State of Ohio only.
9. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.
10. If a line item is supported by a detailed schedule elsewhere in this report, the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
11. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers are equal the original totals, when the original totals are rounded to the nearest dollar amount.

Annual Report of Frazier Ltd Year Ended December 31, 2024

HISTORY

1.	Date of organization.	<u>9-18-92</u>
2.	Date when operations began.	<u>2-29-97</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all.	<u>NA</u>
4.	If a consolidated or merged company, name all constituent and all merged companies.	<u>NA</u>
5.	Date and authority for each consolidation and each merger.	<u>NA</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.	<u>Ltd Partnership</u>
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization.	<u>NA</u>
8.	Where are the books and records of the company kept?	<u>PO Box 4291 4432 Ridgewood Rd Akron, Ohio 44321</u>
9.	General description of territory served by respondent.	<u>6 Apts on S. Main St. Rd Cuyahoga Ohio 6 Apts on R. Main Rd. Cuyahoga Ohio Office Bldg at 3031 Cuyahoga Rd Cuyahoga Ohio</u>
10.	Number of locations within Ohio.	<u>(1)</u>

Annual Report of Frazzini Ltd Year Ended December 31, 2014

FACTS PERTAINING TO CONTROL OF RESPONDENT

1. Did any individual, association, corporation or corporations, control the respondent at close of year? No

If control was so held, state:

(a) The form of control, whether sole or joint: _____

(b) The name of the controlling corporation or corporations: _____

(c) The manner in which control was established: _____

(d) The extent of control: _____

(e) Whether control was direct or indirect: _____

(f) The name of the intermediary through which control, if indirect, was established: _____

2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year? No

If control was so held, state:

(a) The name of the trustee: _____

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: _____

Annual Report of Frucosin Ltd Year Ended December 31, 2014**IMPORTANT CHANGES DURING THE YEAR***None*

Hereunder give particulars concerning the matters indicated below. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.
2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.
3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.
4. Changes in articles of incorporation: Give brief particulars of each change and date.
5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

Annual Report of Frazier Ltd Year Ended December 31, 2014

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.				
Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
	NA			
	TOTAL LISTED ABOVE			
	ALL STOCKHOLDERS			

Annual Report of Frazzin Ltd Year Ended December 31, 2014

SCHEDULE: 2

BOARD OF DIRECTORS				
1. Give the names of each person who was a member of the Board of Directors at any time during the year.				
2. Column (d) relates to Board meetings only.				
Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	NA			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board			
17.	Name of Secretary of Board			
18.	Number of Meetings of Board during the year			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year			
20.	Number of directors required to constitute a quorum			

Annual Report of Frazier Ltd Year Ended December 31, 2024

Annual Report of _____ Year Ended December 31, 2023

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS			
1. The persons to be listed herein are the chairman of the board, president, vice-president, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.			
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).			
Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)
			Office Address (City and State) (d)
1.		<i>NA</i>	
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

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Schedule: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease)
UTILITY PLANT					
101	Utility Plant in Service	17-22	85050	85050	0
102	Completed Constr. Not Classified				0
103	Utility Plant in Process of Reclassification				0
104	Utility Plant Leased to Others				0
105	Property Held for Future Use				0
106	Utility Plant Purchased or Sold				0
107	Construction Work in Progress				0
114 (108)	Utility Plant Acquisition Adjustment				0
	TOTAL UTILITY PLANT (101-114)		85050	85050	0
108-113	Accumulated Provision for				
115 (110)	Depreciation and Amortization	23-30	0	0	0
	<i>Net Utility Plant</i>		85050	85050	0
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		85050	85050	0
OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property				0
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				0
123	Investments in Associated Companies				0
124	Other Investments				0
125-128	Special Funds				0
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)		0	0	0
Current and Accrued Assets					
131	Cash		3,74660	5,22492	1,47826
132	Interest Special Deposits				0
133	Dividend Special Deposits				0
134	Other Special Deposits				0
135	Working Funds				0
136 (132)	Temporary Cash Investment				0
141	Notes Receivable				0
142	Customer Accounts Receivable				0
143	Other Accounts Receivable				0
144	Accumulated Provision for Uncollectible Accounts-Cr.				0
145	Notes Received from Associated Companies				0
146	Accounts Receivable from Associated Companies				0
151	Fuel Stock				0
152	Fuel Stock Expense				0
154	Plant Materials and Operating Supplies				0
155	Merchandise				0

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Schedule: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease)
156 (150)	Other Materials and Supplies				0
163	Store Expense				0
166	Prepayments	35	0	0	0
171	Interest and Dividends Receivable				0
172	Rents Receivable				0
173	Accrued Utility Revenues				0
174 (170)	Misc. Current and Accrued Assets	31	0	0	0
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		0	0	0
	DEFERRED DEBITS				
181	Unamortized Debt Discount and Expense				0
182	Extraordinary Property Losses	31			0
183	Preliminary Survey & Investment Charges				0
184	Clearing Accounts				0
185	Temporary Facilities				0
186 (183)	Miscellaneous Deferred Debits	32	0	0	0
187	Research and Development Expenditures	32			
	TOTAL DEFERRED CREDITS (181-187)		0	0	0
	TOTAL ASSETS AND OTHER DEBITS		0	0	0
	EQUITY CAPITAL				
201	Common Stock Issued	33			0
202	Common Stock Subscribed				0
203	Common Stock Liability for Correction				0
204	Preferred Stock Issued	33			0
205	Preferred Stock Subscribed				0
206	Preferred Stock Liability for Conversion				0
207	Premium on Capital Stock				0
208	Donations Received from Stockholders				0
209	Reduction in Par or Stated Value of Capital Stock				0
210	Gain on Resale or Cancellation of Required Capital Stock				0
211	Miscellaneous Paid-in Capital				0
212	Installments Received on Capital Stock				0
213	Discount on Capital Stock				0
214	Capital Stock Expense				0
215	Appropriated Retained Earnings				0
216	Unappropriated Retained Earnings	16	0	0	0

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Schedule: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease)
217	Reacquired Capital Stock				0
218	NonCorporate Proprietorship	16			0
	Total Equity Capital (201-218)		4597.10	6,0749 0	1,4778 0
LONG-TERM DEBT					
221	Bonds	34			0
222	Reacquired Bonds	34			0
223	Advances from Associated Companies	34			0
224	Other Long-Term Debt	34			0
	TOTAL LONG TERM DEBT (221-224)		0	0	0
CURRENT AND ACCRUED LIABILITIES					
231	Notes Payable				0
232	Accounts Payable				0
234	Accounts Payable to Associated Companies				0
235	Customer Deposits				0
236	Taxes Accrued				0
237	Interest Accrued				0
238	Dividends Declared				0
239	Matured Long-Term Debt				0
240	Matured Interest				0
241	Tax Collections Payable				0
242 (238)	Misc. Current and Accrued Liabilities	37	0	0	0
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		0	0	0
DEFERRED CREDITS					
251	Unamortized Premium on Debt				0
252	Customer Advances for Construction				0
253	Other Deferred Credits				0
254	Regulatory Asset Account				0
255	Accumulated Deferred Investment Tax Credits				0
	TOTAL DEFERRED CREDITS (251-255)		0	0	0
OPERATING RESERVES					
261	Property Insurance Reserves				0
262	Injuries and Damages Reserves				0
263	Pensions and Benefits Reserves				0
265	Miscellaneous Operating Reserves				0
	TOTAL OPERATING RESERVES (261-265)		0	0	0
271	Contributions in Aid of Construction (CIAC)				0

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Schedule: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease)
	ACCUM. DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes-				
	Accelerated Amortization	35			0
282	Accumulated Deferred Income Taxes-				
	Liberalized Depreciation	36	0	0	0
283	Accumulated Deferred Income Taxes-Other	36	0	0	0
	TOTAL ACCUMULATED DEFERRED INCOME TAXES (281-283)		0	0	0
	TOTAL LIABILITIES PLUS EQUITY				
	CAPITAL AND OTHER CREDITS (201-283)		4,547 ⁰⁰	6,074 ⁹⁰	1,477-80

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Schedule: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
UTILITY OPERATING REVENUE			
400	Operating Revenues	38	9,744.35
OPERATING EXPENSES			
401	Operating Expense	39-47	8,266.60
402 (401)	Maintenance Expense	39-47	
403	Depreciation Expense		
404	Amortization of Limited-Term Utility Plant		
405	Amortization of Other Utility Plant		
406	Amortization of Utility Plant/Acquisition Adjust.		
407	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	48	0
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util., Oper. Income		
412.1	Invest. Tax Credits, Util., Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		8,266.60
	NET OPERATING INCOME (400) Less (401-412.2)		1,477.75
OTHER OPERATING INCOME			
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		0
OTHER INCOME AND DEDUCTIONS			
415	Revenues from Merchandising, Jobbing, and Contract Work		
416	Costs and Exps. of Merchandising, Jobbing, and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		0
425	Miscellaneous Amortizations		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		0
	TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Income Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfd. in Prior Yrs., Other Income and Deduc.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		0
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		0

Annual Report of

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Schedule: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
INTEREST CHARGES			
427	Interest on Long-Term Debt		
428	Amortization of Debt Discount and Expense		
429	Amortization of Premium on Debt-Cr.		
430	Interest on Debt to Associated Companies		
431	Other Interest Expense		
	TOTAL INTEREST CHARGES (427- 431)		0
	INCOME BEFORE EXTRAORDINARY ITEMS (400)		
	Less (401- 431)		0
EXTRAORDINARY ITEMS			
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433- 409.3)		
	NET INCOME (400) Less (401- 409.3)		1,477.84

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Annual Report of
Schedule 8A

UTILITY PLANT IN SERVICE - ACCOUNT 101 WATERWORKS UTILITIES						
Acct. No.	Account Description	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
	<u>INTANGIBLE PLANT</u>					
301	Organization					0
302	Franchise and Conisents					0
303	Miscellaneous Intangible Plant					0
	TOTAL INTANGIBLE PLANT (301-303)	0	0	0	0	0
	<u>TANGIBLE PLANT</u>					
	<u>SOURCE OF SUPPLY PLANT</u>					
310	Land and Land Rights					0
311	Structures and Improvements					0
312	Collecting and Impounding Reservoirs					0
313	Lake, River, and Other Intakes					0
314	Wells and Springs					0
315	Infiltration Galleries and Tunnels					0
316	Supply Mains					0
317	Other Water Source Plant					0
	TOTAL SOURCE OF SUPPLY PLANT (310-317)	0	0	0	0	0
	<u>PUMPING PLANT</u>					
320	Land and Land Rights					0
321	Structures and Improvements					0
322	Boiler Plant Equipment					0
323	Other Power Production Equipment					0
324	Steam Pumping Equipment					0
325	Electric Pumping Equipment					0
326	Diesel Pumping Equipment					0
327	Hydraulic Pumping Equipment					0
328	Other Pumping Equipment					0
	OTHER PUMPING PLANT (320-328)	0	0	0	0	0
	<u>WATER TREATMENT PLANT</u>					
330	Land and Land Rights					0
331	Structures and Improvements					0

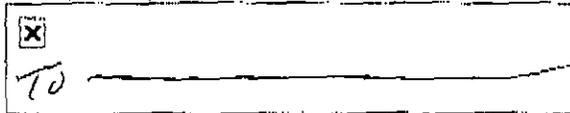
FRAZIER, LTD.

P.O. BOX 4291 - AKRON, OH 44321

(330) 352-6130

kathy frazier

From: "Hunter, Donielle" <donielle.hunter@puc.state.oh.us>
To: "Puc0 AnnualReports" <annualreports@puc.state.oh.us>
Sent: Friday, May 29, 2015 11:51 AM *MONDAY 6-1-15 10:30 AM*
Subject: RE: Notice of 2014 Annual Reports



NOTICE: 2014 ANNUAL REPORTS
Docketing Division
(614) 466-4095

You are receiving this notice because this email address is listed as a filer, fiscal, and/or docketing contact for the filing of annual reports on behalf of the company and certificate number(s) **for which a 2014 report may not yet have been filed**, according to our records as of May 28, 2015.

If you have filed a report, please disregard this notice. If the company's certificate or operating authority should be reflected as cancelled on the Commission's records, please reply to this message (annualreports@puc.state.oh.us) or call the Docketing Division at (614) 466-4095. Be sure to include your certificate number(s), any applicable case numbers, and your contact information.

Please note that the due date for annual reports has been extended to June 1, 2015 by 5:30 p.m. If you are unable to file by the deadline, you should file a letter in Case 15-01-AU-RPT explaining your circumstances and stating the date by which you expect to submit your report. All companies are reminded that late filers may be assessed a \$1000 penalty.

Annual reports provide the basis for calculation of assessments to fund the PUCO and the Ohio Consumers Counsel (OCC). The minimum statutory assessment for both the PUCO and the OCC is \$100 per company. Separate invoices will be sent to the fiscal contact listed on your report in September by the PUCO (and by the OCC except for bridge and water transportation companies, and railroads).

To date, more than 1,000 reports have been filed. There have been only a few technical issue that have surfaced, for specific filing instructions see the (Step-by-Step Instructions) posted at: <http://www.puco.ohio.gov/puco/index.cfm/docketing/annual-reports/>

Also, please note that all regulated entities are encouraged to subscribe to the appropriate PUCO industry listserve(s) and take appropriate actions to ensure that e-mail from the Commission is not blocked or disabled. The use of multiple and/or generic company mailboxes should be considered as a best practice to facilitate e-mail service.

If you have any questions, please contact the PUCO Docketing Division at (614) 466-4095.

The Public Utilities Commission of Ohio speaks through its published opinions and decisions. This message may not accurately reflect the views of the Commission and does not constitute legal advice to be relied upon by any party. This message and any response to it may constitute a public record subject to public disclosure in accordance with Ohio Revised Code Section 149.43.

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Annual Report of

Schedule 8A

UTILITY PLANT IN SERVICE - ACCOUNT 101 WATERWORKS UTILITIES						
Acct. No.	Account Description	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)-(d)+(e)
332	Water Treatment Equipment					0
	TOTAL WATER TREATMENT PLANT (330-332)	0	0	0	0	0
	TRANSMISSION AND DISTRIB. PLANT					
340	Land and Land Rights					0
341	Structures and Improvements					0
342	Distribution Reservoirs and Standpipes					0
343	Transmission and Distribution Mains					0
344	Fire Mains					0
345	Services					0
346	Meters					0
347	Meter Installations					0
348	Hydrants					0
349	Other Transmission and Distribution Plant					0
	TOTAL TRANSMISSION AND DISTRIB. PLANT (340-349)	0	0	0	0	0
	GENERAL PLANT					
388 (370)	Land and Land Rights					0
390 (371)	Structures and Improvements					0
391 (372)	Office Furniture and Equipment					0
392 (373)	Transportation Equipment					0
393	Stores Equipment					0
384	Tools, Shop, and Garage Equipment					0
385	Laboratory Equipment					0
395	Power Operated Equipment					0
397	Communication Equipment					0
398 (376)	Miscellaneous Equipment					0
399 (390)	Other Tangible Property					0
	TOTAL GENERAL PLANT 388 (370)-399 (390)	0	0	0	0	0

Annual Report of

Schedule 8A

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#REF!

UTILITY PLANT IN SERVICE - ACCOUNT 101 WATERWORKS UTILITIES						
Acct. No.	Account Description	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)-(d)+(e)
	OTHER UTILITY PLANT (CLASS D ONLY)					
(391)	Utility Plant Purchased or Sold					0
(392)	Utility Plant in Process of Reclassification					0
(393)	Utility Plant Leased to Others					0
(394)	Property Held for Future Use					0
(395)	Construction Work in Progress					0
(396)	Utility Plant Acquisition Adjustments					0
(397)	Other Utility Plant Adjustments					0
	TOTAL OTHER UTILITY PLANT (CLASS D ONLY) (391-397)					0
	TOTAL WATERWORKS UTILITY PLANT IN SERVICE (301-397)	0	0	0	0	0

FRAZIER, LTD.

P.O. BOX 4291 - AKRON, OH 44321

(330) 352-6130

~~kathy frazier~~

From: "Hunter, Donielle" <donielle.hunter@puc.state.oh.us>
To: "Puc AnnualReports" <annualreports@puc.state.oh.us>
Sent: ~~Friday, May 29, 2015 11:51 AM~~ *MONDAY 6-1-15 10:30 AM*
Subject: RE: Notice of 2014 Annual Reports



NOTICE: 2014 ANNUAL REPORTS
Docketing Division
(614) 466-4095

You are receiving this notice because this email address is listed as a filer, fiscal, and/or docketing contact for the filing of annual reports on behalf of the company and certificate number(s) **for which a 2014 report may not yet have been filed**, according to our records as of May 28, 2015.

If you have filed a report, please disregard this notice. If the company's certificate or operating authority should be reflected as cancelled on the Commission's records, please reply to this message (annualreports@puc.state.oh.us) or call the Docketing Division at (614) 466-4095. Be sure to include your certificate number(s), any applicable case numbers, and your contact information.

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Annual reports provide the basis for calculation of assessments to fund the PUCO and the Ohio Consumers Counsel (OCC). The minimum statutory assessment for both the PUCO and the OCC is \$100 per company. Separate invoices will be sent to the fiscal contact listed on your report in September by the PUCO (and by the OCC except for bridge and water transportation companies, and railroads).

To date, more than 1,000 reports have been filed. There have been only a few technical issue that have surfaced, for specific filing instructions see the **(Step-by-Step Instructions)** posted at: <http://www.puco.ohio.gov/puco/index.cfm/docketing/annual-reports/>

Also, please note that all regulated entities are encouraged to subscribe to the appropriate PUCO industry listserve(s) and take appropriate actions to ensure that e-mail from the Commission is not blocked or disabled. The use of multiple and/or generic company mailboxes should be considered as a best practice to facilitate e-mail service.

If you have any questions, please contact the PUCO Docketing Division at (614) 466-4095. The Public Utilities Commission of Ohio speaks through its published opinions and decisions. This message may not accurately reflect the views of the Commission and does not constitute legal advice to be relied upon by any party. This message and any response to it may constitute a public record subject to public disclosure in accordance with Ohio Revised Code Section 149.43.

Annual Report of Fraser Ltd Year Ended December 31, 20 14

SCHEDULE: 8B

Class		Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)-(d)+(e)
A & B	C & D						
		PUMPING PLANT:					
360		Land and Land Rights					
361		Structures and Improvements					550.53
362	362	Receiving Wells					
363	363	Electric Pumping Equipment					
364	363	Diesel Pumping Equipment					
365	363	Other Pumping Equipment					
		TOTAL PUMPING PLANT (360-365)					
		TREATMENT AND DISPOSAL PLANT:					
370		Land and Land Rights					
370.1	372	Oxidation Lagoon Land					
370.2		Other Land and Land Rights					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewers					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.					
		TOTAL TREATMENT AND DISPOSAL PLANT (370-376)					550.53

Annual Report of Enaxis Ltd Year Ended December 31, 20 14

SCHEDULE: 8B

Class		Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
A & B	C & D						
		GENERAL PLANT					
389		Land and Land Rights					
390		Structures and Improvements					
391	391	Office Furniture and Equipment					
392	392	Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					
395		Laboratory Equipment					
396		Power Operated Equipment					
397		Communications Equipment					
399	393	Other Tangible Property					
		TOTAL GENERAL PLANT (389-399)					
		TOTAL SEWAGE DISPOSAL PLANT (370-399)					
		TOTAL UTILITY PLANT IN SERVICE SEWAGE DISPOSAL (301-399)					\$252,531

Annual Report of Conza Ltd Year Ended December 31, 2024
 SCHEDULE 9A

WATER

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)
WATERWORKS COMPANIES
 (in dollars)

(Please check if the Company's Depreciation Expense is Calculated: Monthly Quarterly Annually)

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	SOURCE OF SUPPLY PLANT:				
311	Structures and Improvements	N/A			
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs				
315	Infiltration and Galleries and Tunnels				
316	Supply Mains				
317	Other Water Source Plant				
	TOTAL SOURCE OF SUPPLY PLANT (311-317)				
	PUMPING PLANT:				
321	Structures and Improvements				
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment				
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)				
	WATER TREATMENT PLANT:				
331	Structures and Improvements				
332	Water Treatment Equipment				
	TOTAL WATER TREATMENT PLANT (331-332)				
	TRANSMISSION AND DISTRIBUTION PLANT:				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains				
344	Fire Mains				
345	Servises				
346	Meters				

Note: Columns (b) & (d) thru (f): from Accounting record
 Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:
 1. List the current accrual rates being used to calculate depreciation expense in Column C.
 2. Identify the source of these accrual rates (PUCO Case No. _____). (If Accrual Rate changes during the year should be identified with effective date of the change.)
 3. Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.
 (continue on next page)

Annual Report of Enbridge Ltd Year Ended December 31, 2014

WATER

**ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)
WATERWORKS COMPANIES**

(in dollars)

(Please check if the Company's Depreciation Expense is Calculated: Monthly Quarterly Annually)

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance at End of Current Year $(f) - (g) + (d) - (e) - (h) + (i) + (b) - (j)$
				Credit (h)	Debit (i)	
	SOURCE OF SUPPLY PLANT:					
311	Structures and Improvements					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs					
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)					
	PUMPING PLANT:					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)					
	WATER TREATMENT PLANT:					
331	Structures and Improvements					
332	Water Treatment Equipment					
	TOTAL WATER TREATMENT PLANT (331-332)					
	TRANSMISSION AND DISTRIBUTION PLANT:					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains					
344	Fire Mains					
345	Services					
346	Meters					

Note: Columns (b) & (d) thru (h) from Accounting Record Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column (c). (If Accrual Rate changes during the year should be identified with effective date of the change)
- 2 Identify the source of these accrual rates (FUCO Case No. _____).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

Annual Report of Freezin Ltd Year Ended December 31, 2014

WATER

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)
WATERWORKS COMPANIES

(in dollars)

(Please check if the Company's Depreciation Expense is Calculated: Monthly Quarterly Annually)

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants				
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)				
	GENERAL PLANT:				
350 (371)	Structures and Improvements				
351 (372)	Office Furniture and Equipment				
352 (373)	Transportation Equipment				
353	Stores Equipment				
354	Tools, Shop and Garage Equipment				
355	Laboratory Equipment				
356	Power Operated Equipment				
357	Communication Equipment				
358 (379)	Miscellaneous Equipment				
359 (380)	Other Tangible Property				
	TOTAL GENERAL PLANT (350-359)				
	OTHER UTILITY PLANT:				
111	Accum. Prov. for Amort. of Util. Plant in Serv.				
109 393	Accum. Prov. for Deprec. of Util. Plant				
	Leased to Others				
112	Accum. Prov. for Amort. of Util. Plant				
	Leased to Others				
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use				
113	Accum. Prov. for Amort. of Prop. Held for Future Use				
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments				
	TOTAL OTHER UTILITY PLANT (111-115)				
	TOTAL WATERWORKS (311-115)				

Note: Columns (b) & (c) thru (f): from Accounting Record
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- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. _____). (If Accrual Rate changes during the year should be identified with effective date of the change)
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually. (continue on next page)

FROM
FRAZIER, LTD.

P.O. BOX 4291 - AKRON, OH 44321

(330) 352-6130

kathy frazier

From: "Hunter, Donielle" <donielle.hunter@puc.state.oh.us>
To: "Puc0 AnnualReports" <annualreports@puc.state.oh.us>
Sent: Friday, May 29, 2015 11:51 AM *MONDAY 6-1-15 10:30 AM*
Subject: RE: Notice of 2014 Annual Reports



NOTICE: 2014 ANNUAL REPORTS
Docketing Division
(614) 466-4095

You are receiving this notice because this email address is listed as a filer, fiscal, and/or docketing contact for the filing of annual reports on behalf of the company and certificate number(s) **for which a 2014 report may not yet have been filed**, according to our records as of May 28, 2015.

If you have filed a report, please disregard this notice. If the company's certificate or operating authority should be reflected as cancelled on the Commission's records, please reply to this message (annualreports@puc.state.oh.us) or call the Docketing Division at (614) 466-4095. Be sure to include your certificate number(s), any applicable case numbers, and your contact information.

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Annual Report of Fraser Ltd Year Ended December 31, 2024

SCHEDULE 14

CAPITAL STOCK ACCOUNTS 201 & 204 (in dollars)						
Class and Description of Capital Stock (a)	Par or Stated Value Per Share (b)	Shares Authorized (c)	Shares Issued and Outstanding (d)	Total Par Value of Stock Issues (e)=(b)x(d)	Dividends Declared Per Share For Year (f)	Total Dividends Declared (g)
<u>COMMON:</u>	N/A					
<u>PREFERRED:</u>						
TOTALS	\$			\$	\$	\$

Annual Report of Fraser Ltd Year Ended December 31, 2014

SCHEDULE: 15

LONG-TERM DEBT ACCOUNTS 221, 222, 223, & 224

1. List in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
2. In the remaining columns (b) - (i) respondent shall furnish the appropriate data.

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)
		<i>N/A</i>						

Annual Report of Frazier Ltd Year Ended December 31, 2014

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
Prepaid Insurance		<i>N/A</i>		
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify)				
TOTALS ACCT 166	\$	\$	\$	\$

SCHEDULE: 17

ACCUMULATED DEFERRED INCOME TAXES- ACCELERATED AMORTIZATION- ACCOUNT 281 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
		<i>N/A</i>		
TOTAL ACCUM. DEF. INCOME TAXES-ACCEL. AMORTIZATION ACCT. 281	\$	\$	\$	\$

Annual Report of Frazier Ltd Year Ended December 31, 2017

SCHEDULE: 18

ACCUMULATED DEFERRED INCOME TAXES- LIBERALIZED DEPRECIATION - ACCOUNT 282 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
		NA		
TOTAL ACCUM. DEF. INCOME TAXES-LIBERALIZED DEPRECIATION ACCT. 282	\$	\$	\$	\$

SCHEDULE: 19

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
	NA			
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	\$	\$	\$	\$

Annual Report of Frazier Year Ended December 31, 2014

SCHEDULE: 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242 (238) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
	<i>NA</i>			
TOTALS	\$	\$	\$	\$

Annual Report of Franz Ltd Year Ended December 31, 2014

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount (in dollars)
SALES OF WATER:		
460	Unmetered Sales to General Customers	
461	Metered Sales to General Customers	NA
462	Private Fire Protection Service	
463	Public Fire Protection Service	
464	Other Sales to Public Authorities	
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
	TOTAL SALES OF WATER (460-467)	
OTHER OPERATING REVENUES:		
470	Forfeited Discounts	
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	
	TOTAL OTHER OPERATING REVENUES (470-474)	
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	
SEWAGE DISPOSAL REVENUES:		
521	Flat Rate Revenues-General Customers	
522	Measured Revenues-General Customers	
523	Revenues from Public Authorities	
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	
OTHER OPERATING REVENUES:		
531	Sale of Sludge	
532	Customers' Forfeited Discounts	
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	TOTAL OTHER OPERATING REVENUES (531-536)	
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	
	TOTAL OPERATING REVENUES (460-536)	

Annual Report of Frazier Ltd. Year Ended December 31, 2014

SCHEDULE: 22A

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 1 of 4		
Account No.	Account Title	Amount (in dollars)
SOURCE OF SUPPLY EXPENSE:		
600	Operation Supervision and Engineering	
601	Operation Labor and Expenses	
602	Purchased Water	
603	Miscellaneous Expenses	
604	Rents	
610	Maintenance Supervision and Engineering	
611	Maintenance of Structures and Improvements	
612	Maintenance of Collecting and Impounding Reservoirs	
613	Maintenance of Lake, River and Other Intakes	
614	Maintenance of Wells and Springs	
615	Maintenance of Infiltration Galleries and Tunnels	
616	Maintenance of Supply Mains	
617	Maintenance of Miscellaneous Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-617)	
PUMPING EXPENSE:		
620	Operation Supervision and Engineering	
621	Fuel for Power Production	
622	Power Production Labor and Expense	
623	Fuel or Power Purchased for Pumping	
624	Pumping Labor and Expenses	
625	Expenses Transferred-Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	
632	Maintenance of Power Production Equipment	
633	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSE (620-633)	
WATER TREATMENT EXPENSES:		
640	Operation Supervision and Engineering	
641	Chemicals	
642	Operation Labor and Expenses	
643	Miscellaneous Expense	
644	Rents	
650	Maintenance of Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Equipment	
	TOTAL WATER TREATMENT EXPENSE (640-652)	

Annual Report of Frazier Ltd Year Ended December 31, 2017

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
Account No.	Account Title	Amount (in dollars)
TRANSMISSION AND DISTRIBUTION EXPENSES:		
660	Operation Supervision and Engineering	
661	Storage Facilities Expense	
662	Transmission and Distribution Lines Expenses	
663	Meter Expenses	
664	Customer Installation Expenses	
665	Miscellaneous Expenses	
666	Rents	
670	Maintenance Supervision and Engineering	
671	Maintenance of Structures and Improvements	
672	Maintenance of Distribution Reservoirs and Standpipes	
673	Maintenance of Transmission and Distribution Mains	
674	Maintenance of Fire Mains	
675	Maintenance of Services	
676	Maintenance of Meters	
677	Maintenance of Hydrants	
678	Maintenance of Miscellaneous Plant	
TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)		
CUSTOMER ACCOUNTS EXPENSES:		
901	Supervision	
902	Meter Reading Expenses	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)		
CUSTOMER SERVICE EXPENSES:		
907	Customer Service and Information Expenses	
TOTAL CUSTOMER SERVICE EXPENSES (907)		
SALES PROMOTION EXPENSES:		
910	Sales Promotion Expenses	
TOTAL SALES PROMOTION EXPENSES (910)		
ADMINISTRATIVE AND GENERAL EXPENSES:		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	

Annual Report of Frazier Ltd Year Ended December 31, 2014

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4 NA		
Account No.	Account Title	Amount (in dollars)
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL WATERWORKS EXPENSES (600-932)	
	SEWAGE DISPOSAL: COLLECTION EXPENSES:	
700	Collection Supervision and Engineering	
701	Collection Labor and Expenses	
702	Services to Customers	
703	Flow Measuring Device Expense	
704	Miscellaneous Expenses	
705	Rents	
710	Collection Maintenance Supervision and Engineering	
711	Maintenance of Collection Structures and Improvements	
712	Maintenance of Collection Sewers	
713	Maintenance of Services to Customers	
714	Maintenance of Flow Measuring Devices	
715	Maintenance of Flow Measuring Device Installation	
716	Maintenance of Other Collection Facilities	
	TOTAL COLLECTION EXPENSES (700-716)	
	PUMPING EXPENSES:	
720	Pumping Supervision and Engineering	
721	Fuel and Power Purchased for Pumping	
722	Pumping Labor and Expenses	
723	Expenses Transferred-Cr.	
724	Miscellaneous Expenses	
725	Rents	
730	Pumping Maintenance Supervision and Engineering	
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSES (720-732)	
	TREATMENT AND DISPOSAL EXPENSES:	
740	Treatment Supervision and Engineering	
741	Chemicals	
742	Treatment Labor and Expenses	
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	
745	Rents	
750	T & D Maintenance Supervision and Engineering	

Annual Report of Frazier Ltd Year Ended December 31, 2014

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 4 of 4 N A		
Account No.	Account Title	Amount (in dollars)
751	Maintenance of T & D Structures and Improvements	
752	Maintenance of Treatment and Disposal Plant	
753	Maintenance of Other Treatment and Disposal	
	TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)	
	CUSTOMER ACCOUNTS EXPENSES:	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
	CUSTOMER SERVICE EXPENSES:	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	SALES PROMOTION EXPENSES:	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
	ADMINISTRATIVE AND GENERAL EXPENSES:	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Taxes Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pension and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expense	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

Annual Report of Frazier Ltd Year Ended December 31, 2017

SCHEDULE: 22B

I. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 1 of 3 NA		
Account No.	Account Title	Amount (in dollars)
WATERWORKS		
SOURCE OF SUPPLY EXPENSE:		
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	
PUMPING EXPENSE:		
620	Operation Labor	
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-625)	
WATER TREATMENT EXPENSES:		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (630-635)	
TRANSMISSION AND DISTRIBUTION EXPENSES:		
640	Operation Labor	
641	Operation Supplies & Expenses	
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	
CUSTOMER ACCOUNTS EXPENSES:		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	

Annual Report of Frazier Ltd Year Ended December 31, 2017

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3 NA		
Account No.	Account Title	Amount (in dollars)
CUSTOMER SERVICE EXPENSES:		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSE (907)	
SALES PROMOTION EXPENSES:		
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	
ADMINISTRATIVE AND GENERAL EXPENSES:		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
933	Transportation Expenses	
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	
	TOTAL WATERWORKS EXPENSES (600-935)	
SEWAGE DISPOSAL OPERATIONS EXPENSES:		
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	
MAINTENANCE EXPENSES:		
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL MAINTENANCE EXPENSES (710-715)	

Account No.	Account Title	Amount (in dollars)
	OPERATING EXPENSE ACCOUNTS	
	(CLASS C) Page 3 of 3	
		<i>NA</i>
	CUSTOMER ACCOUNTS EXPENSES:	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
	CUSTOMER SERVICE EXPENSES:	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	SALES PROMOTION EXPENSES:	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
	ADMINISTRATIVE AND GENERAL EXPENSES:	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

SCHEDULE 22B

Annual Report of *Fraser Ltd* Year Ended December 31, 2024

Annual Report of

Francis LtdYear Ended December 31, 2017

SCHEDULE: 22C

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.

OPERATING EXPENSE ACCOUNTS
(CLASS D) Page 1 of 2

NA

Account No.	Account Title	Amount (in dollars)
	WATERWORKS	
	PLANT OPERATION & MAINTENANCE:	
600	Salaries & Wages	
610	Purchased Water	
620	Fuel or Power Purch. for Pumping	
630	Chemicals	
640	Supplies & Expenses	
650	Repairs of Water Plant	
660	Transportation Expenses	
	TOTAL PLANT OPER. & MAINT. (600-660)	
	GENERAL EXPENSES:	
680	Administrative and General Salaries	
681	Office Supplies and Other Expenses	
682	Outside Services Employed	
684	Insurance Expense	
686	Employee Pensions and Benefits	
688	Regulatory Commission Expenses	
689	Miscellaneous General Expenses	
690	Uncollectible Accounts	
	TOTAL GENERAL EXPENSES (680-690)	
	TOTAL WATERWORKS EXPENSES (600-690)	
	SEWAGE DISPOSAL OPERATIONS EXPENSES:	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	
	MAINTENANCE EXPENSES:	
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL MAINTENANCE EXPENSES (710-715)	

Annual Report of Frazin Ltd Year Ended December 31, 2014

SCHEDULE: 22C

OPERATING EXPENSE ACCOUNTS (CLASS D) Page 2 of 2 NA		
Account No.	Account Title	Amount (in dollars)
CUSTOMER ACCOUNTS EXPENSES:		
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
CUSTOMER SERVICE EXPENSES:		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
SALES PROMOTION EXPENSES		
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
ADMINISTRATIVE AND GENERAL EXPENSES:		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

Annual Report of Frazier Ltd Year Ended December 31, 2014

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

- 1. Number of reservoirs - 0 -
 - a. State whether natural or artificial _____
 - b. Kind of reservoir (earthen or masonry) _____
 - c. Capacity of each reservoir _____
 - d. Are reservoirs covered or open? _____
 - e. Distance of each reservoir from pumping station _____
 - f. Elevation of each reservoir above pumping station _____
- 2. Number of standpipes - 0 -
- 3. Method of purification used Through Tanks
- 4. State type of power used for pumping, whether steam, hydraulic, electric or gas? Electric
- 5. Number of gallons of water pumped during the year ?
- 6. Quantities of Water ?
 - a. Produced and/or purchased _____
 - b. Delivered to the customer _____
 - c. Lost or unaccounted for _____
- 7. State source of water supply, whether rivers, lakes springs or wells Well
- 8. Of the Ohio customers, the number that are:
 - a. Year-round customers 6
 - b. Seasonal/Summer customers _____
 - c. Available-for-Use Customers _____
- 9. Total number of customers as of close of business in December:
 - a. Ohio 6
 - b. Entire Company 6
- 10. AFUDC rate(s) used during year ?
- 11. Calculation of AFUDC rate(s) used:

Annual Report of Krause Ltd Year Ended December 31, 2014

SCHEDULE: 26

**STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)
FOR OHIO AT CLOSE OF YEAR**

("Intrastate means from one point in Ohio to another point in Ohio,
or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10,
assessment for maintaining the
Public Utilities Commission of Ohio.)

Acct. No.	Item	Amount (in dollars)		
		Total (1)	Interstate (Other Than Ohio) (2)	Ohio Intrastate (3) = (1) - (2)
400	Waterworks Operating Revenues	4,673.09		4,673.09
521-526	Sewage Disposal Operating Revenues	5,271.31		5,271.31
413	Revenue From Utility Plant Leased to Others			
414	Gains from Disposition of Utility Prop.			
415	Revenues from Merch., Jobbing & Contract Work			
417	Revenues from Nonutility Operations			
418	Nonoperating Rental Income			
419	Interest & Dividend Income			
421	Misc. Nonoperating Income			
422	Gain from Disposition of Nonutility Prop.			
433-409.8	Extraordinary Income			
	SUBTOTAL			
466	Earnings or Receipts from Sales to Utilities for Resale	()	()	()
	TOTAL	9,944.40		9,944.40

Note: Total Column should agree with revenue reported on Schedule 3 and Schedule 21.

Annual Report of Frazier Ltd. Year Ended December 31, 2017

SCHEDULE: 27

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE IS DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

Name, Title, Address, and Phone Number of the Company's Contact Persons to Receive Entries and Orders from the Docketing Division

Name Kathleen M. Frazier Partner
Title
Address PO Box 4291 Akron, Ohio 44321
Phone Number (including Area Code) 330 352 6130

Name, Title, Address, and Phone Number of Person to whom Invoice should be Directed

Name Kathleen M. Frazier Partner
Title
Address PO Box 4291 Akron, Ohio 44321
Phone Number (including Area Code) 330 352 6130

Name and Address of the President

Name _____ President
Address _____

Annual Report of Frazier Ltd. Year Ended December 31, 2014

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of Ohio
County of SUMMIT

Nathaniel M. Frazier makes oath and says that
(Insert here the name of the affiant.)

he/she is a Partner
(Insert here the official title of deponent)

of Frazier Ltd.
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including 1-1-2014 to and including 12-31-14, 2014.

Nathaniel M. Frazier
(Signature of affiant.)