

**WATERWORKS AND SEWAGE DISPOSAL
COMPANIES
ANNUAL REPORT**

OF
WATER AND SEWER LLC

(Exact legal name of respondent)

If name was changed during year, show also the
previous name and date of change.

**3439 West Brainard Rd., Suite 260
Woodmere, Ohio 44122**
(Address of principal business office at end of year)

(216) 831-9110

Phone: (Area Code) Number

**TO THE
PUBLIC UTILITIES COMMISSION OF OHIO**



**FOR THE
YEAR ENDED DECEMBER 31, 2014**

Name, title, address, e-mail address, telephone and fax numbers (including area code) of the person to be contacted concerning this report.

NAME Randy S. Kertesz TITLE President TEL NO (216) 831-9110

ADDRESS 3439 W. Brainard Road #260, Woodmere, Ohio 44122

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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 in 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 fact.**
- 3 This report was prepared in conformance with the 1976 NARUC Uniform System of Accounts for water and/or sewage disposal 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, typewriter or word processor. 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

HISTORY

- 1 **Date of Organization.** November 13, 1998

- 2 **Date when operation began.** July 1, 2000

- 3 **Under the laws of what Government, State of Territory organized? If more than one, name all.**
OHIO

- 4 **If a consolidated or merged company, name all constituent and all merged companies.**
NONE

- 5 **Date and authority for each consolidation and each merger.**
N/A

- 6 **State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.**
LLC

- 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.**
N/A

- 8 **Where are the books and records of the company kept?**
3439 W. Brainard Road #260
Woodmere, Ohio 44122

- 9 **General description of territory served by respondent.**

Portions of Richfield Village and Richfield Township, Ohio

- 10 **Number of locations within Ohio.**
One

Facts Pertaining To Control Of Respondents

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

(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 lose of the year?
NO

(a) The name of the trustee:

If control was so held, state:

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

Important Changes During the Year

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 party, consideration, and Commission.**

NONE

- 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.**

NONE

- 3 Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.**

NONE

- 4 Changes in articles of incorporation: Give brief particulars of each change and date.**

NONE

- 5 Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.**

On December 18, 2009 the Company turned over its water supply service to the City of Cleveland. All water service plant has been abandoned net of its associated reserve for depreciation.

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
	AIK Richfield LTD 33.3% Interest WST Richfield LTD 33.3% Interest Richfield LLC 33.3% Interest			
	Total Listed Above All Stockholders			

SCHEDULE 2

BOARD OF DIRECTORS				
Line No.	Name of Director and Address (City and State)	Served Continuously From	Term Expired or Current Term will Expire	Number of Meetings Attended During Year
	(a)	(b)	(c)	(d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10	Name of Chairman of the Board			
11	Name of Secretary of the Board			
12	Number of Meetings of Board during year			
13	Number of directors provided for by charter or by-laws, as amended to the end of the year			
14	Number of directors required to constitute a quorum			

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.	Randy S. Kertesz	All	Same	3439 W. Brainard Road #260 Woodmere, Ohio 44122
2.	President			
3.				3439 W. Brainard Road #260 Woodmere, Ohio 44122
4.	Ronnie M. Kertesz	All	Same	
5.	Vice-President/Secretary			
6.				
7.				
8.				
9.				
10.	Annual Report of Water and Sewer LLC			
11.				
12.				
13.				
14.				
15.				
16.				

SCHEDULE: 4

BALANCE SHEET

Account No	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
	<u>UTILITY PLANT:</u>				
101	Utility Plant In Service	17 - 22	674,617.41	674,617.41	-
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclass				
104	Utility Plant Leased to Others				
105	Property Held for Future Use		3,300.00	3,300.00	-
106	Utility Plant Purchased or Sold				
107	Construction Work In Progress				
114 (108)	Utility Plant Acquisition Adjustments		54,502.00	54,502.00	-
	Total Utility Plant		732,419.41	732,419.41	-
108-113 11	Accumulated Provision for Depreciation and Amortization	23 - 30	413,971.16	427,675.28	13,704.12
	Net Utility Plant		318,448.25	304,744.13	(13,704.12)
116 (109)	Other Utility Plant Adjustments		450.00	450.00	-
	Total Plant (101 - 116)		318,898.25	305,194.13	(13,704.12)
	<u>OTHER PROPERTY AND INVESTMENTS</u>				
121	Nonutility Property				
122	Accumulated Provision for Depreciation and Amortization				
123	Investments in Associated Companies				
124	Other Investments		122,211.00	122,211.00	-
125 - 128	Special Funds				
	Total Property and Investments		122,211.00	122,211.00	-
	<u>CURRENT AND ACCRUED ASSETS</u>				
131	Cash		55,431.77	28,731.22	(26,700.55)
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investments				
141	Notes Receivable				
142	Customer Accounts Receivable		33,501.87	46,819.55	13,317.68
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts - Cr.				
145	Notes Receive from Assoc. Companies				
146	Accts. Receive from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls and Operating Supplies				

SCHEDULE: 4

BALANCE SHEET

Account No	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
155	Merchandise				
156 (150)	Other Materials and Supplies				
163	Stores Expenses				
166	Prepayments	35	11,812.70	12,310.41	497.71
171	Interest and Dividends Receivable				
172	Rents Receivable				
173	Accrued Utility Revenues		-	-	-
174 (170)	Misc. Current and Accrued Assets	31			
	Total Current and Accrued Assets (131 - 174)		100,746.34	87,861.18	(12,885.16)
	<u>DEFERRED DEBITS</u>				
181	Unamortized Debt Discount and Exp.				
182	Extraordinary Property Losses	31			
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	32	-	-	-
187	Research and Development Expend.	32			
	Total Deferred Credits (181 - 187)		-	-	-
	Total Assets and Other Debits		\$ 541,855.59	\$ 515,266.31	\$ (26,589.28)
	<u>EQUITY CAPITAL</u>				
201	Common Stock Issued	33			
202	Common Stock Subscribed				
203	Common Stock Liability for Conversion				
204	Preferred Stock Issued				
205	Preferred Stock Subscribed	33			
206	Pref. Stock Liability for Conversion				
207	Premium on Capital Stock				
208	Donations Rcvd. from Stockholders				
209	Reduction in Par or Stated Value of Capital Stock				
210	Gain on Resale or Cancellation of Required Capital Stock				
211	Miscellaneous Paid-In Capital				
212	Installments Received on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16			

SCHEDULE: 4

BALANCE SHEET

Account No	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
217	Reacquired Capital Stock				
218	Non-Corporate Proprietorship	16	533,955.59	507,366.31	(26,589.28)
	Total Equity Capital (201 - 218)		533,955.59	507,366.31	(26,589.28)
	<u>LONG TERM DEBT</u>				
221	Bonds	34			
222	Bonds Reacquired Bonds	34			
223	Advances from Associated Companies	34			
224	Other Long Term Debt	34			
	Total Long Term Debt		-	-	-
	<u>CURRENT AND ACCRUED LIABILITIES</u>				
231	Notes Payable		7,900.00	7,900.00	-
232	Accounts Payable		-	-	-
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits		-	-	-
236	Taxes Accrued				
237	Interest Accrued				
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest				
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	37			
	Total Current and Accrued Liabilities (231 - 242)		7,900.00	7,900.00	-
	<u>DEFERRED CREDITS</u>				
251	Unamortized Premium on Debt				
252	Customer Advances for Construction				
253	Other Deferred Credits				
254	Other Regulatory Liabilities				
255	Accum. Deferred Invest. Tax Credits				
	Total Deferred Credits (251 - 255)		-	-	-
	<u>OPERATING RESERVES</u>				
261	Property Insurance Reserves				
262	Injuries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	Total Operating Reserves (261 - 265)		-	-	-
271	Contributions in Aid of Construction (CIAC)				-

SCHEDULE: 4

BALANCE SHEET

Account No	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
<u>ACCUMULATED DEFERRED INCOME TAXES</u>					
281	Accumulated Deferred Income Taxes - Accelerated Amortization	35			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation	36			
283	Accum. Deferred Income Taxes - Other	36			
	Total Accumulated Deferred Income Taxes (281 - 283)		-	-	-
	Total Equity Capital, Liabilities, and Other Credits		\$ 541,855.59	\$ 515,266.31	\$ (26,589.28)

SCHEDULE 4A

Notes to Balance Sheet

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	<u>UTILITY OPERATING INCOME</u>		
400	Operating Revenues	38	\$ 138,199.84
	<u>OPERATING EXPENSES</u>		
401	Operation Expense	39 - 47	127,808.60
402 (401)	Maintenance Expense	39 - 47	38,341.61
403	Depreciation Expense		10,315.08
404	Amortization of Limited-Term Utility Plant		
405 (404)	Amortization of Other Utility Plant		2,724.96
406 (404)	Amortization of Utility Plant / Acquisition Adjustments		
407 (404)	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	48	-
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 Utility Oper. Income		
412.1	Investment Tax Credits, Utility Oper., Deferred to Future Periods		
412.2	Investment Tax Credits, Utility Oper., Restore to Oper. Income		
	Total Operating Expenses (401 - 412.2)		179,190.25
	Net Operating Income (400 Less (401 - 412.2))		(40,990.41)
	<u>OTHER OPERATING INCOME</u>		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	Total Other Operating Income (413 - 414)		-
	<u>OTHER INCOME AND DEDUCTIONS</u>		
415	Revenues from Merchandising, Jobbing, and Contract Work		
416	Cost and Expenses of Merchandising, Jobbing, and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		65.21
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Property		
	Total Other Income (415 - 422)		65.21
	<u>OTHER INCOME DEDUCTIONS</u>		
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	Total Other Income Deductions (425 - 426)		-
	Total Other Income and Deductions (415 - 422) Less (425 - 426)		65.21
	<u>TAXES ON OTHER INCOME AND DEDUCTIONS</u>		
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 Dfrd. In Prior Yrs. Credit, Other Income and Deductions		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	Total Taxes on Other Than Income and Deductions (408.2 - 412.4)		-
	Net Other Income and Deductions		65.21

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	<u>INTEREST CHARGES</u>		
427	Interest on Long Term Debt		
428	Amortization of Debt Discount and Expense		
429	Amortization of Premium on Debt - Cr.		
430	Interest of Debt to Associated Companies		
431	Other Interest Expense		
	Total Interest Charges (427 - 431)		-
	<u>EXTRAORDINARY ITEMS</u>		
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	Total Extraordinary Items (433 - 409.3)		-
	Net Income		\$ (40,925.20)

SCHEDULE 5A

Notes to Income Statement

SCHEDULE: 8A

UTILITY PLANT IN SERVICE - ACCOUNT 101 WATERWORKS UTILITIES						
Account No.	Account Title (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)
	Intangible Plant					
301	Organization					-
302	Franchise and Consents					-
303	Miscellaneous Intangible Plant					-
	Total Intangible Plant (301 - 303)	-	-	-	-	-
	Tangible Plant Source of Supply Plant					
310	Land and Land Rights					-
311	Structures and Improvements					-
312	Collecting and Impounding Reservoirs					-
313	Lake, River, and Other Intakes					-
314	Wells and Springs					-
315	Infiltration Galleries and Tunnels					-
316	Supply Mains					-
317	Other Water Source Plant					-
	Total Source of Supply Plant (310- 317)	-	-	-	-	-
	Pumping Plant					
320	Land and Land Rights					-
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 Equipment (320 - 328)	-	-	-	-	-

SCHEDULE: 8A

UTILITY PLANT IN SERVICE - ACCOUNT 101 WATERWORKS UTILITIES						
Account No.	Account Title (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)
	Water Treatment Plant					
330	Land and Land Rights					-
331	Structures and Improvements					-
332	Water Treatment Equipment					
	Total Water Treatment Plant (330 - 332)	-	-	-	-	-
	Transmission and Distribution Plant					
340	Land and Land Rights					-
341	Structures and Improvements					-
342	Distribution Reservoirs and Standpipes					-
343	Transmission and Distribution Mains					-
344	Fire Mains					-
345	Services					-
346	Meters					-
347	Meter Installations					-
348	Hydrants					-
349	Other Transmission and Distribution Plant					-
	Total Transmission and Distribution Plant (340 - 349)	-	-	-	-	-
						-
	General Plant					-
389 (370)	Land and Land Rights					-
390 (371)	Structures and Improvements					-
391 (372)	Office Furniture and Equipment					-
392 (373)	Transportation Equipment					-
393	Stores Equipment					-
394	Tools, Shop, and Garage Equipment					-
395	Laboratory Equipment					-
396	Power Operated Equipment					-
397	Communications Equipment					-

SCHEDULE: 8A

UTILITY PLANT IN SERVICE - ACCOUNT 101 WATERWORKS UTILITIES						
Account No.	Account Title (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)
398 (379)	Miscellaneous Equipment					-
399 (390)	Other Tangible Property					-
	Total General Plant (389(370)-399(390))	-	-	-	-	-
	Other Utility Plant (Class D Only)					
391	Utility Plant Purchased or Sold					
392	Utility Plant in Process of Reclassification					
393	Utility Plant Leased to Others					
394	Property Held for Future Use					
395	Construction Work In Progress					
396	Utility Plant Acquisition Adjustments					
397	Other Utility Plant Adjustments					
	Total Other Utility Plant (Class D Only)	-	-	-	-	-
	Total Utility Plant In Service Waterworks	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE: 8B

UTILITY PLANT IN SERVICE - ACCOUNT 101 SEWAGE DISPOSAL UTILITIES							
Class		Account Title (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						
		Intangible Plant					
301	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	302	Franchise and Consents					
303	303	Miscellaneous Intangible Plant					
		Total Intangible Plant (301 - 303)	-	-	-	-	-
		Land and Structures					
	310	Land and Structures					
	311	Structures & Improvements					
		Total Land and Structures (C/D)	-	-	-	-	-
		Collection Plant					
350		Land and Land Rights					
351		Structures and Improvements	-				-
352	352	Collection Sewers					
352.1	352.1	Collection Sewers - Force	27,513.37				27,513.37
352.2	352.2	Collection Sewers - Gravity	211,900.40				211,900.40
352.3		Special Collecting Structures					
353	354	Services to Customers	150.00				150.00
354	355	Flow Measuring Devices					
355	355	Flow Measuring Installations					
356	356	Other Collection Plant Facilities					
		Total Collection Plant	239,563.77	-	-	-	239,563.77

SCHEDULE: 8B

UTILITY PLANT IN SERVICE - ACCOUNT 101 SEWAGE DISPOSAL UTILITIES							
Class		Account Title (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	6,412.58				6,412.58
362	362	Receiving Wells	19,512.00				19,512.00
363	363	Electric Pumping Equipment	6,158.94	-			6,158.94
364	363	Diesel Pumping Equipment					
365	363	Other Pumping Equipment					
		Total Pumping Equipment	32,083.52	-	-	-	32,083.52
		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	105,878.55				105,878.55
372	373	Treatment and Disposal Equipment	270,916.57				270,916.57
373	374	Plant Sewers	16,085.52				16,085.52
374	375	Outfall Sewers	707.00				707.00
375	376	Other Treatment and Disposal Plant					
		Total Treatment and Disposal Plant	393,587.64	-	-	-	393,587.64

SCHEDULE: 8B

UTILITY PLANT IN SERVICE - ACCOUNT 101 SEWAGE DISPOSAL UTILITIES							
Class		Account Title (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	509.24				509.24
392	392	Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop, and Garage Equipment					
395		Laboratory Equipment	7,363.24				7,363.24
396		Power Operated Equipment					
397		Communications Equipment					
399	393	Other Tangible Property	1,510.00				1,510.00
		Total General Plant (389(370)-399(390))	9,382.48	-	-	-	9,382.48
		Total Utility Plant In Service Sewage	\$ 674,617.41	\$ -	\$ -	\$ -	\$ 674,617.41
		Total Waterworks & Sewage	\$ 674,617.41	\$ -	\$ -	\$ -	\$ 674,617.41

WATER					
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)					
WATERWORKS UTILITIES					
Depreciation Expense is Calculated 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	\$ -		\$ -	\$ -
312	Collecting and Impounding Reservoirs				
313	Lake, River, and Other Intakes				
314	Wells and Springs		1.82%		
315	Infiltration Galleries and Tunnels				
316	Supply Mains	-	1.25%		
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	-	3.45%		
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	Total Pumping Equipment (321 - 328)	-		-	-
Water Treatment Plant					
331	Structures and Improvements	-	2.27%		
332	Water Treatment Equipment	-	2.25%		
	Total Water Treatment Plant (331 - 332)	-		-	-
Transmission and Distribution Plant					
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains		1.25%		
344	Fire Mains				
345	Services		2.00%		
346	Meters		2.86%		

Source of accrual rates: Case No. 03-318-WS-AIR

WATER						
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)						
WATERWORKS UTILITIES						
Depreciation Expense is Calculated Annually						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)-(h)+(i)
				Debit (h)	Credit (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 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 Equipment (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					-

WATER					
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)					
WATERWORKS UTILITIES					
Depreciation Expense is Calculated 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		2.00%		
348	Hydrants		2.00%		
349	Other Transmission and Distribution Plant				
	Total Transmission and Distribution Plant (341 - 349)	-		-	-
General Plant					
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment				
392 (373)	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop, and Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment		4.00%		
397	Communications Equipment				
398 (379)	Miscellaneous Equipment				
399 (390)	Other Tangible Property				
	Total General Plant (389(370)-399(390))	-		-	-
Other Utility Plant					
111	Accum Prov for Amort of Utility Plant In Service				
109 393	Accum Prov for Depreciation of Utility Plant Leased to Others				
112	Accum Prov for Amortization of Utility Plant Leased to Others				
110 394	Accum Prov for Depreciation of Property Held for Future Use				
113	Accum Prov for Amortization of Property Held for Future Use				
115 396	Accum Prov for Amortization of Utility Plant Acquisition Adjustments				
	Total Other Utility Plant	-		-	-
	Total Utility Plant In Service Waterworks	\$ -		\$ -	\$ -

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WATER						
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)						
WATERWORKS UTILITIES						
Depreciation Expense is Calculated Annually						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)-(h)+(i)
				Debit (h)	Credit (i)	
347	Meter Installations					-
348	Hydrants					-
349	Other Transmission and Distribution Plant					-
	Total Transmission and Distribution Plant (341 - 349)	-	-	-	-	-
	General Plant					-
390 (371)	Structures and Improvements					-
391 (372)	Office Furniture and Equipment					-
392 (373)	Transportation Equipment					-
393	Stores Equipment					-
394	Tools, Shop, and Garage Equipment					-
395	Laboratory Equipment					-
396	Power Operated Equipment					-
397	Communications Equipment					-
398 (379)	Miscellaneous Equipment					-
399 (390)	Other Tangible Property					-
	Total General Plant (389(370)-399(390))	-	-	-	-	-
	Other Utility Plant					
111	Accum Prov for Amort of Utility Plant In Service					-
109 393	Accum Prov for Depreciation of Utility Plant Leased to Others					-
112	Accum Prov for Amortization of Utility Plant Leased to Others					-
110 394	Accum Prov for Depreciation of Property Held for Future Use					-
113	Accum Prov for Amortization of Property Held for Future Use					-
115 396	Accum Prov for Amortization of Utility Plant Acquisition Adjustments					-
	Total Other Utility Plant	-	-	-	-	-
	Total Utility Plant In Service Waterworks	\$ -	\$ -	\$ -	\$ -	\$ -

SEWAGE
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)
SEWAGE DISPOSAL UTILITIES

Depreciation Expense is Calculated Annually

Account No. Class		Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
A/B	C/D					
		Land and Structures				
311		Structures & Improvements				
		Collection Plant				
351		Structures and Improvements	\$ -	2.27%		
352	352	Collection Sewers	-			
352	352	Collection Sewers - Force	4,340.90	1.33%	365.88	
352	352	Collection Sewers - Gravity	109,658.47	1.33%	2,818.20	
352		Special Collecting Structures	-			
353	354	Services to Customers	-			
354	355	Flow Measuring Devices	-			
355	355	Flow Measuring Installations	-			
356	355	Other Collection Plant Facilities	-			
		Total Collection Plant	113,999.37		3,184.08	-
		Pumping Plant				
361		Structures and Improvements	60.65	2.27%	-	
362	362	Receiving Wells	13,523.05	1.67%	325.80	
363	363	Electric Pumping Equipment	6,343.72	3.45%	-	
364	363	Diesel Pumping Equipment	-		-	
365	363	Other Pumping Equipment	-		-	
		Total Pumping Equipment	19,927.42		325.80	-
		Treatment and Disposal Plant				
371		Structures and Improvements	55,149.77	1.67%	1,694.52	
372	373	Treatment and Disposal Equipment	170,487.09	1.67%	4,443.00	
373	374	Plant Sewers	11,681.90	1.75%	281.40	
374	375	Outfall Sewers	437.09	1.49%	10.44	
375	376	Other Treatment and Disposal Plant	1.97		-	
		Total Treatment and Disposal Plant	237,757.82		6,429.36	-

SEWAGE
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)
SEWAGE DISPOSAL UTILITIES

Depreciation Expense is Calculated Annually

Account No. Class		Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
A/B	C/D				Debit (h)	Credit (i)	
		Land and Structures					
311		Structures & Improvements					\$ -
		Collection Plant					
351		Structures and Improvements					-
352	352	Collection Sewers					-
352	352	Collection Sewers - Force					4,706.78
352	352	Collection Sewers - Gravity				0.12	112,476.79
352		Special Collecting Structures					-
353	354	Services to Customers				2.64	2.64
354	355	Flow Measuring Devices					-
355	355	Flow Measuring Installations					-
356	355	Other Collection Plant Facilities					-
		Total Collection Plant	-	-	-	2.76	117,186.21
		Pumping Plant					
361		Structures and Improvements					60.65
362	362	Receiving Wells					13,848.85
363	363	Electric Pumping Equipment					6,343.72
364	363	Diesel Pumping Equipment					-
365	363	Other Pumping Equipment					-
		Total Pumping Equipment	-	-	-	-	20,253.22
		Treatment and Disposal Plant					
371		Structures and Improvements				219.24	57,063.53
372	373	Treatment and Disposal Equipment				81.36	175,011.45
373	374	Plant Sewers				0.12	11,963.42
374	375	Outfall Sewers				0.12	447.65
375	376	Other Treatment and Disposal Plant					1.97
		Total Treatment and Disposal Plant	-	-	-	300.84	244,488.02

SEWAGE
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)
SEWAGE DISPOSAL UTILITIES

Depreciation Expense is Calculated Annually

Account No. Class		Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
A/B	C/D					
		General Plant				
390		Structures and Improvements	-			
391	391	Office Furniture and Equipment	-	10.00%	-	
392	392	Transportation Equipment	-			
393		Stores Equipment	-			
394		Tools, Shop, and Garage Equipment	-			
395		Laboratory Equipment	1,263.79	10.00%	375.84	
396		Power Operated Equipment	-			
397		Communications Equipment	-			
399	393	Other Tangible Property	1,510.00	10.00%		
		Total General Plant	2,773.79		375.84	-
		Other Utility Plant				
109		Accum Prov for Amort of Utility Plant In Service				
110		Accum Prov for Depreciation of Utility Plant Leased to Others				
111		Accum Prov for Amortization of Utility Plant Leased to Others				
112		Accum Prov for Depreciation of Property Held for Future Use				
11		Accum Prov for Amortization of Property Held for Future Use				
115		Accum Prov for Amortization of Utility Plant Acquisition Adjustments	39,512.76		2,724.96	
		Total Other Utility Plant	39,512.76		2,724.96	-
		Total Sewage Disposal	413,971.16		13,040.04	-
		Total Waterworks & Sewage Disposal	\$ 413,971.16		\$ 13,040.04	\$ -

SEWAGE
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)
SEWAGE DISPOSAL UTILITIES

Depreciation Expense is Calculated Annually

Account No. Class		Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
A/B	C/D				Debit (h)	Credit (i)	
		General Plant					
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				360.48	2,000.11
396		Power Operated Equipment					-
397		Communications Equipment					-
399	393	Other Tangible Property					1,510.00
		Total General Plant				360.48	3,510.11
		Other Utility Plant					
109		Accum Prov for Amort of Utility Plant In Service					-
110		Accum Prov for Depreciation of Utility Plant Leased to Others					-
111		Accum Prov for Amortization of Utility Plant Leased to Others					-
112		Accum Prov for Depreciation of Property Held for Future Use					-
11		Accum Prov for Amortization of Property Held for Future Use					-
115		Accum Prov for Amortization of Utility Plant Acquisition Adjustments					42,237.72
		Total Other Utility Plant					42,237.72
		Total Sewage Disposal	-	-	-	664.08	427,675.28
		Total Waterworks & Sewage Disposal	\$ -	\$ -	\$ -	\$ 664.08	\$ 427,675.28

SCHEDULE 12

MISCELLANEOUS DEFERRED DEBITS – ACCOUNT 183				
Description	Balance at End of Previous Year	Debits	Credits	Balance at End of Current Year
(a)	(b)	(c)	(d)	(e)=(b)+(c)-(d)
	\$ -			\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ -	\$ -	\$ -	\$ -

SCHEDULE 13

RESEARCH DEVELOPMENT EXPENDITURES - ACCOUNT 187				
Description	Balance at End of Previous Year	Debits	Credits	Balance at End of Current Year
(a)	(b)	(c)	(d)	(e)=(b)+(c)-(d)
TOTAL RESEARCH AND DEVELOPMENT	\$ -	\$ -	\$ -	\$ -

SCHEDULE 14

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

SCHEDULE 15

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

SCHEDULE 16

PREPAYMENTS - ACCOUNT 166				
Description	Balance at End of Previous Year	Debits	Credits	Balance at End of Current Year
(a)	(b)	(c)	(d)	(e)=(b)+(c)-(d)
Prepaid Insurance	\$ 11,812.70	\$ 497.71		\$ 12,310.41
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Prepayments (Specify)				
TOTALS ACCT. 166	\$ 11,812.70	\$ 497.71	\$ -	\$ 12,310.41

SCHEDULE 17

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

SCHEDULE 18

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

SCHEDULE 19

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

SCHEDULE 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242 (238)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
TOTALS				
	\$ -	\$ -	\$ -	\$ -

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	
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	138,153.54
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)	138,153.54
OTHER OPERATING REVENUES		
531	Sales of Sludge	
532	Customer's Forfeited Discounts	46.30
533	Servicing of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	Total Other Operating Revenues (531 - 536)	46.30
	Total Sewage Disposal Revenues (531 - 536)	138,199.84
	Total Operating Revenues (460 - 536)	\$ 138,199.84

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) PAGE 1 OF 4		
Acct No	Account Title	Amount
	<u>WATERWORKS</u>	
	<u>SOURCE OF SUPPLY EXPENSE</u>	
600	Operation Supervision and Engineering	\$ -
601	Operation labor and Expense	
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)	N/A
	<u>PUMPING EXPENSE</u>	
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 Expense	
625	Expense Transferred - Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	
632	Maintenance of Power Production Equipment	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-633)	N/A
	<u>WATER TREATMENT EXPENSES</u>	
640	Operation Supervision and Engineering	
641	Chemicals	
642	Operation Labor and Expenses	
643	Miscellaneous Expense	
644	Rents	
650	Maintenance Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (640-652)	N/A

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) PAGE 2 OF 4		
Acct No	Account Title	Amount
Acct. No.	Account Title	Amount (in Dollars)
	<u>TRANSMISSION AND DISTRIBUTION EXPENSES</u>	
660	Operation Supervision and Engineering	
661	Storage Facilities Expense	
662	Transmission and Distribution Line 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)	N/A
	<u>CUSTOMER ACCOUNTS EXPENSE</u>	
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	N/A
	<u>CUSTOMER SERVICE EXPENSES</u>	
907	Customer Service and Information Expenses	N/A
	<u>SALES PROMOTION EXPENSES</u>	
910	Sales Promotion Expenses	N/A
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>	
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	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) PAGE 3 OF 4		
Acct No	Account Title	Amount
Acct. No.	Account Title	Amount (in Dollars)
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)	N/A
	TOTAL WATERWORKS EXPENSES (600-932)	N/A
	<u>SEWAGE DISPOSAL COLLECTION EXPENSES</u>	
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)	N/A
	<u>PUMPING EXPENSES</u>	
720	Pumping Supervision and Engineering	
721	Fuel and Power Purchased for Pumping	
722	Pumping Labor and Expenses	
723	Expense 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)	N/A
	<u>TREATMENT AND DISPOSAL PLANT</u>	
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	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) PAGE 4 OF 4		
Acct No	Account Title	Amount
Acct. 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)	N/A
	<u>CUSTOMER ACCOUNTS EXPENSES</u>	
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)	N/A
	<u>CUSTOMER SERVICE EXPENSES</u>	
907	Customer Service and Information Expenses	N/A
	<u>SALES PROMOTION EXPENSES</u>	
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)	N/A
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Taxes Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance Expense	
925	Injuries and Damages	
926	Employee Pension and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Miscellaneous General Expenses	
930.2	Institutional or Goodwill Advertising Expense	
930.3	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	N/A
	TOTAL SEWAGE DISPOSAL (700-932)	N/A
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	N/A

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) PAGE 1 of 3		
Acct. No	Account Title	Amount
<u>WATERWORKS</u>		
<u>SOURCE OF SUPPLY EXPENSE</u>		
600	Operation Labor	\$ -
601	Purchased Water	
602	Operation Supplies & Expenses	
604	Rents	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSES (600-605)	-
<u>PUMPING EXPENSES</u>		
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 EXPENSES (620-625)	-
<u>WATER TREATMENT EXPENSES</u>		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expenses	
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSES (630-635)	-
<u>TRANSMISSION AND DISTRIBUTION EXPENSES</u>		
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)	-
<u>CUSTOMER ACCOUNTS EXPENSES</u>		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	-
903	Supplies & Expenses	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	-
<u>CUSTOMER SERVICE EXPENSES</u>		
907	Customer Service and Information Expenses	-

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) PAGE 2 of 3		
Acct. No	Account Title	Amount
	<u>SALES PROMOTION EXPENSES</u>	
910	Sales Promotion Expenses	
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>	
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 Expense	
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)	\$ -
	<u>SEWAGE DISPOSAL OPERATION EXPENSES</u>	
700	Supervision and Engineering	\$ 10,835.00
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. For Pumping & Treatment	32,130.40
704	Chemicals	113.66
705	Misc. Supplies Expenses	7,338.05
	TOTAL OPERATIONS EXPENSES (700-705)	50,417.11
	<u>MAINTENANCE EXPENSES</u>	
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	15,017.99
712	Maintenance of Collection Sewers Systems	4,533.36
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	15,895.00
715	Maintenance of Other Plant Facilities	2,681.76
	TOTAL MAINTENANCE EXPENSES (710-715)	38,128.11
	<u>CUSTOMER ACCOUNTS EXPENSES</u>	
901	Supervision	-
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	496.37
904	Uncollectible Accounts	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) PAGE 3 of 3		
Acct. No	Account Title	Amount
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	496.37
	<u>CUSTOMER SERVICE EXPENSES</u>	
907	Customer Service Expenses	
	<u>SALES PROMOTION EXPENSES</u>	
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)	-
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>	
920	Administrative and General Salaries	42,500.04
921	Office Supplies and Other Expenses	5,269.34
923	Outside Services Employed	13,102.71
924	Insurance Expense	15,755.04
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	267.99
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	213.50
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	77,108.62
	TOTAL SEWAGE DISPOSAL (700 - 932)	\$ 166,150.21
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600 - 932)	\$ 166,150.21

SCHEDULE: 22C

OPERATING EXPENSE ACCOUNTS (CLASS D) PAGE 1 of 2		
Acct No	Account Title	Amount
<u>WATERWORKS</u>		
<u>PLANT OPERATION & MAINTENANCE</u>		
600	Salaries & Wages	\$ -
610	Purchased Water	
620	Fuel or Power Purch. For Pumping	
630	Chemicals	
640	Supplies & Expenses	
650	Repairs to Water Plant	
660	Transportation Expenses	
	TOTAL PLANT OPER. & MAINT. (600-660)	N/A
<u>GENERAL EXPENSES</u>		
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 Expenses	
690	Uncollectible Accounts	
	TOTAL GENERAL EXPENSES (680-690)	N/A
	TOTAL WATER WORKS EXPENSES (600-690)	N/A
<u>SEWAGE DISPOSAL</u>		
<u>OPERATION EXPENSES</u>		
700	Supervision and Engineering	
701	Labor and Expense	
702	Rents	
703	Fuel and Power Purch. For Pumping and Treatment	
704	Chemicals	
705	Miscellaneous Supplies and Expenses	
	TOTAL OPERATION EXPENSES (700-705)	N/A
<u>MAINTENANCE EXPENSES</u>		
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers Systems	
713	Maintenance Pumping System	
714	Maintenance Treatment and Disposal Plant	
715	Maintenance of Other Plant	
	TOTAL MAINTENANCE EXPENSES (710-715)	N/A

SCHEDULE: 22C

OPERATING EXPENSE ACCOUNTS (CLASS D) PAGE 1 of 2		
Acct No	Account Title	Amount
	<u>CUSTOMER ACCOUNTS EXPENSES</u>	
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	N/A
	<u>CUSTOMER SERVICE EXPENSES</u>	
907	Customer Service and Information Expenses	
	<u>SALES PROMOTION EXPENSES</u>	
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)	N/A
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
923	Outside Services Employed	
924	Property Insurance	
926	Employee Pensions and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	N/A
	TOTAL SEWAGE DISPOSAL (700-932)	N/A
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600 - 932)	N/A

SCHEDULE 23

TAXES OTHER THAN INCOME TAXES - OPERATING ACCOUNT 408.1	
Type of Tax:	Amount
Ohio Property Ohio Gross Receipts Tax F.I.C.A. Other (Specify List)	
TOTAL ACCOUNT 408.1	\$ -

SCHEDULE 24

EMPLOYEE COMPENSATION							
	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify)
Part-Time Employees N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Full-Time Employees N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL ALL EMPLOYEES							

SCHEDULE 25

GENERAL INFORMATION - WATERWORKS

- | | | |
|----|--|----------|
| 1 | Number of reservoirs | |
| | a. State whether natural or artificial | |
| | b. Kind of reservoir (earthen or masonry) | |
| | c. Capacity of each | |
| | 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 | |
| 3 | Method of Purification | |
| 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 accounted for. | |
| 7 | State Source of water supply, whether rivers, lakes, springs, or wells. | |
| 8 | Of the Ohio customers, the number that are: | |
| | a. Year-round customers | 77 |
| | b. Seasonal/Summer customers | |
| | c. Available-for-Use Customers | |
| 9 | Total number of customers as of close of business in December. | |
| | a. Ohio | 77 |
| | b. Entire Company | 77 |
| 10 | AFUDC rate(s) used during year. | None |
| 11 | Calculation of AFUDC rate(s) used. | N/A |

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.	Account Title	Total Dollars (1)	Interstate Dollars (2)	Intrastate Dollars (3) = (1) - (2)
400	Waterworks Operating Revenues	\$ -	\$ -	\$ -
521-526	Sewage Disposal Operating Revenues	138,199.84	-	138,199.84
413	Revenue from Gas Plant Leased to Others			
414	Gains from Disposition of Utility Property			
415	Revenues from Merchandising, Jobbing & Contract Work			
417	Income from Non-utility Operations			
418	Non-operating Rental Income			
419	Interest and Dividend Income	65.21	-	65.21
421	Miscellaneous Non-operating Income			
422	Gains from Dispositions of Non-utility Property			
433-409.3	Extraordinary Income			
	SUBTOTAL	138,265.05	-	138,265.05
466	Earnings or Receipts from Sales to Utilities for Resale			
	Total	\$ 138,265.05	\$ -	\$ 138,265.05

Note: Total Column should agree with revenue reported on Schedule 5 and Schedule 21.

VERIFICATION

The forgoing 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 Cuyahoga

Randy S.. Kertesz makes oath and says that
(Insert here the name of affiant)

He/She is **President**
(Insert here the name of the deponent)

of **Water & Sewer LLC**
(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 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 **January 1, 2014** to an including **December 31, 2014**.

(Signature of affiant)

State of _____

County of _____

The foregoing was sworn to and subscribed before me, Notary Public by _____
in his capacity as the Secretary of Water and Sewer LLC, this _____ day of _____, 20____.