

Kenneth R. Reed, PSC
Attorney at Law
241 Elm Street
Ludlow, Kentucky 41016
(859) 331-4443
(859) 291-2226 (fax)
kenrreed@juno.com

October 19, 2011

Via Overnight Mail.

RECEIVED
OCT 20 2011
PUBLIC SERVICE
COMMISSION

Attention Jeff Derouen, Executive Director
PUBLIC SERVICE COMMISSION
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615

Re: Case No. 2011-00348 Willow Pointe Sanitation Company.

Dear Director Derouen:

Please be advised that I represent the above referenced. Please accept this letter as our formal response to the Order and your letter dated October 11, 2011 attached hereto. After a complete search of the remaining records we cannot find where the 2009 and the 2010 Annual Reports were filed. All records were turned over to the Bankruptcy Trustee at the filing date of the bankruptcy. As such, I only reviewed the documents needed to complete the forms briefly and relied upon my notes as an aid to help me complete the forms. This company was insolvent for all intents and purposed all of 2009 and 2010. As such we will admit we did not file and waive the hearing. Enclosed you will find the 2009 and 2010 Annual Reports and a certified check in the amount of \$250.00 dollars.

Thank you in advance for your cooperation in this matter and for your offer to only fine this bankrupt company \$250.00. I have taken the liberty of sending your order to the new owners of the plant which is the Gallatin County Fiscal Court. Should you have any additional questions or concerns please contact my office or the County Attorney for Gallatin County the Honorable John Wright.

Enclosed you will find the following:

1. Check for \$250.00
2. 2009 Annual Report
3. 2010 Annual Report

Sincerely yours,

Kenneth R. Reed
Kenneth R. Reed

Cc: Mike Baker, Esquire



Steve L. Beshear
Governor

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission

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

David L. Armstrong
Chairman

James Gardner
Vice Chairman

Charles R. Borders
Commissioner

October 11, 2011

Jerry Deatherage, President
Willow Pointe Sanitation Company
2135 Chamber Center Drive
Mt. Mitchell, KY 41017

RE: Case No. **2011-00348**

We enclose one attested copy of Commission's Order in the above case.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director

JD/ke
Enclosure

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALLEGED FAILURE OF WILLOW POINTE)	CASE NO.
SANITATION COMPANY TO FILE REQUIRED)	2011-00348
REPORTS)	

O R D E R

KRS 278.230(3) directs every utility, when required by the Commission, to file with it any report or other information that the Commission reasonably requires. 807 KAR 5:006, Section 3(1), requires every utility to file with the Commission, on or before March 31 of each year, a financial and statistical report of its utility operations for the preceding calendar year on forms furnished by the Commission. KRS 278.140 requires each utility to file, on or before March 31 of each year, a report of its gross earnings or receipts derived from intrastate business for the preceding calendar year. KRS 278.990 provides penalties for utilities that fail to file the required reports.

Willow Pointe Sanitation Company ("Willow Pointe Sanitation") owns, controls, operates, and manages facilities in the Commonwealth of Kentucky which are used for and in connection with the collection, transmission, or treatment of sewage for the public for compensation. It is, therefore, a utility subject to Commission jurisdiction.¹

¹ KRS 278.010(3)(f).

KRS 278.990(1) states that any utility which willfully violates any provision of KRS Chapter 278 or any Commission regulation shall be subject to a civil penalty not less than \$25.00 and not more than \$2,500.

On December 15, 2010, the Commission provided to Willow Pointe Sanitation the standard forms for the annual financial and statistical report and the report of gross earnings from intrastate business for the 2010 calendar year. According to Commission records, Willow Pointe Sanitation has yet to file its sewer annual reports and sewer gross operating reports for the 2009 and 2010 calendar years. The absence of these reports is *prima facie* evidence that Willow Pointe Sanitation willfully failed to comply with KRS 278.140 and 278.230(3).

IT IS THEREFORE ORDERED that:

1. Willow Pointe Sanitation shall file with the Commission, no later than October 20, 2011, its annual reports and gross operating reports for the 2009 and 2010 calendar years.
2. Willow Pointe Sanitation shall appear on October 27, 2011, at 10:00 a.m., Eastern Daylight Time, in Hearing Room 1 of the Commission's offices at 211 Sower Boulevard, Frankfort, Kentucky, for the purpose of showing cause why it should not be subjected to the penalties of KRS 278.990 for its failure to comply with KRS 278.140 and 278.230(3).
3. If Willow Pointe Sanitation desires to waive its right to a hearing in this matter, it shall, no later than October 20, 2011, file the required reports and pay a penalty of \$250. Payment of the penalty shall be made by certified check or money order made payable to the Treasurer, Commonwealth of Kentucky, and shall be delivered to the Office of General

Sewer

Annual Report

Of

Willow Pointe Sanitation Company Inc.
Exact Legal Name of Reporting Utility

2135 Chamber Center Drive

Ft. Mitchell, KY
(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20 10

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PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 20 19

1. Amount of Principal Payment during calendar year \$ 0
2. Is Principal Current? (Yes) (No) _____
3. Is Interest Current? (Yes) (No) _____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes) _____ (No) _____ PSC Case No. N/A

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

Yes _____ No

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

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

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Additional Requested Information

Utility Name Willow Pointe Sanitation Co. Inc.

FEIN # (Federal Employer Identification Number)

6	1	-	1	3	8	4	2	7	9
---	---	---	---	---	---	---	---	---	---

Contact Person Kenneth R. Reed, PSC - Attorney-at-Law

Contact Person's E-Mail Address kenrreed@jwb.com

Utility's Web Address N/A

Please complete the above information, if it is available.

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

- AS OF ~~DEC~~ ^{JAN} 2010 THIS COMPANY WAS BANKRUPT.
I began representing them along w/ Michael
BAKER Attorney To complete Bankruptcy.
PLEASE CONTACT

Kenneth R. Reed, PSC
Attorney at Law
241 ELM STREET
Ludlow, Ky 41016
(859) 331 - 4443

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

Page No.	Line No.		Page No.	Line No	Yes	No	If No, Explain Why
2	4	agrees with	4	12	✓		
2	6	agrees with	4	15 (Utility Plant)	✓		
2	7	agrees with	4	17 (Utility Plant)	✓		
4	2 (Utility Plant)	agrees with	5	40	✓		
4	23	agrees with	4	15 (Utility Plant)	✓		
3	4 & 5	agrees with	6	Capital Stock	✓		
3	10	agrees with	7	Balance End of Year Statement of Retained Earnings	✓		
3	19	agrees with	6	Long-Term Debt Total (d)	✓		
3	23	agrees with	6	Notes Payable Total (e)	✓		
3	29	agrees with	6	Interest Accrued, Balance End of Year, Total	✓		
3	30	agrees with	7	21	✓		
4	3 (Depreciation)	agrees with	8	25	✓		
6	Interest Accrued During Year – LTD	agrees with	8	40	✓		
6	Interest Accrued During Year – Other	agrees with	8	43	✓		

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

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

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Additional Information Required By Commission Orders

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

Case #	Date Of Order	Item/Explanation
		PLANT is Not Solvent - COMPANY HAS NO REVENUE - DEATHRAGE FAMILY, PAIDING BILLS AS OF 1-1-2009

Attach additional sheets if more room is required

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General Information

1. Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated" only when a part of the corporate name.) Willow Pointe ~~Sanitation~~ Sanitation INC.
2. Give the location including street, zip code and telephone number of the principal office in Kentucky. No principle location
Attorney's Contact is Kenneth R. Reed, PSC
241 EIM STREET LUDLOW, KY 41016 (859) 331-4443
3. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed.
Kenneth R. Reed Atty (859) 331-4443
"NO OFFICERS"
4. Name of State under the laws of which respondent is incorporated and the date of incorporation. Ky MARCH 2000
5. Date sewer utility began operations. Sept 2000
6. Name of City, Town, Community, Sub-Division and County in which respondent furnishes sewer service. Colerue Ky Gallatin Co.
Willow Pointe Subdivision
7. Number of employees: Full time 0, Part time 0

BALANCE SHEET

Line No.	ASSETS AND OTHER DEBITS	Balance First Of Year	Balance Last Of Year
1			
2	UTILITY PLANT		
3			
4	Utility Plant (101-109).....	\$ 306,000	\$ 300,000
5	Less: Accumulated Prov. For Depreciation		
6	And Amortization of Utility Plant (110).....	\$ _____	\$ _____
7	Net Utility Plant.....	\$ _____	\$ _____
8			
9	OTHER PROPERTY AND INVESTMENTS		
10			
11	Nonutility Property (121).....	\$ _____	\$ _____
12	Less: Accum. Prov. For Depr. And Amort.		
13	Of Non-utility property (122).....	\$ _____	\$ _____
14	Net Nonutility Property.....	\$ _____	\$ _____
15	Other Investment (124).....	\$ _____	\$ _____
16	Special Funds (125).....	\$ _____	\$ _____
17			
18			
19	Total Other Property & Investments.....	\$ _____	\$ _____
20			
21	CURRENT AND ACCRUED ASSETS		
22			
23	Cash and Working Funds (131).....	\$ _____	\$ _____
24	Temporary Cash Investments (132).....	\$ _____	\$ _____
25	Notes Receivable (141).....	\$ _____	\$ _____
26	Customer Accounts Receivable (142).....	\$ _____	\$ _____
27	Other Accounts Receivable (143).....	\$ _____	\$ _____
28	Accum. Prov. For Uncollectible Accts.-Cr. (144)	\$ _____	\$ _____
29	Notes Receivable From Assoc. Companies (145) ..	\$ _____	\$ _____
30	Accounts Receivable From Assoc. Companies (146)	\$ _____	\$ _____
31	Materials and Supplies (150).....	\$ _____	\$ _____
32	Prepayments (166).....	\$ _____	\$ _____
33	Other Current and Accrued Assets (170).....	\$ _____	\$ _____
34			
35			
36			
37	Total Current and Accrued Assets.....	\$ _____	\$ _____
38			
39	DEFERRED DEBITS		
40			
41	Unamortized Debt Discount and Expense (181)...	\$ _____	\$ _____
42	Extraordinary Property Losses (182).....	\$ _____	\$ _____
43	Other Deferred Debits (183).....	\$ _____	\$ _____
44			
45			
46			
47	Total Deferred Debits.....	\$ _____	\$ _____
48			
49			
50	TOTAL ASSETS AND OTHER DEBITS	\$ (125,000)	\$ 125,000

All ESTIMATES OF BANKRUPTCY

DEBITED to Key 2

BALANCE SHEET

Line No.	ASSETS AND OTHER DEBITS	Balance First Of Year	Balance Last Of Year
1			
2	UTILITY PLANT		
3			
4	Utility Plant (101-109).....	\$ 300,000	\$ 300,000
5	Less: Accumulated Prov. For Depreciation		
6	And Amortization of Utility Plant (110).....	\$ APPROX	\$
7	Net Utility Plant.....	\$	\$
8			
9	OTHER PROPERTY AND INVESTMENTS		
10			
11	Nonutility Property (121).....	\$	\$
12	Less: Accum. Prov. For Depr. And Amort.		
13	Of Non-utility property (122).....	\$	\$
14	Net Nonutility Property.....	\$	\$
15	Other Investment (124).....	\$	\$
16	Special Funds (125).....	\$	\$
17			
18			
19	Total Other Property & Investments.....	\$	\$
20			
21	CURRENT AND ACCRUED ASSETS		
22			
23	Cash and Working Funds (131).....	\$	\$
24	Temporary Cash Investments (132).....	\$	\$
25	Notes Receivable (141).....	\$	\$
26	Customer Accounts Receivable (142).....	\$	\$
27	Other Accounts Receivable (143).....	\$	\$
28	Accum. Prov. For Uncollectible Accts.-Cr. (144)	\$	\$
29	Notes Receivable From Assoc. Companies (145)..	\$	\$
30	Accounts Receivable From Assoc. Companies (146)	\$	\$
31	Materials and Supplies (150).....	\$	\$
32	Prepayments (166).....	\$	\$
33	Other Current and Accrued Assets (170).....	\$	\$
34			
35			
36			
37	Total Current and Accrued Assets.....	\$	\$
38			
39	DEFERRED DEBITS		
40			
41	Unamortized Debt Discount and Expense (181)...	\$	\$
42	Extraordinary Property Losses (182).....	\$	\$
43	Other Deferred Debits (183).....	\$	\$
44			
45			
46			
47	Total Deferred Debits.....	\$	\$
48			
49			
50	TOTAL ASSETS AND OTHER DEBITS	\$ 0	\$ 0

BALANCE SHEET

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

SUMMARY OF UTILITY PLANT

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

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

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

SEWER UTILITY PLANT IN SERVICE

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

Line No.	Account (a)	Depr. Rate	Balance First of Year (b)	Additions (c)	Retirements (d)	Adj.-Inc. or Decr. (e)	Balance End of Year (f)
1	INTANGIBLE PLANT						
2	Organization (301)						
3	Franchise and Consents (302)						
4	Miscellaneous Intangible Plant (303)						
5	Total Intangible Plant						
6	LAND AND STRUCTURES						
7	Land and Land Rights (310)						
8	Structures and Improvements (311)						
9	Total Land and Structures						
10	COLLECTION PLANT						
11	Collection Sewers – Force (352.1)		300K				300K
12	Collection Sewers – Gravity (352.2)						
13	Other Collection Plant Facilities (353)						
14	Services to Customers (354)						
15	Flow Measuring Devices (355)						
16	Total Collection Plant						
17	PUMPING PLANT						
18	Receiving Wells and Pump Pits (362)						
19	Pumping Equipment – Electric (363A)						
20	Pumping Equipment – Diesel (363B)						
21	Pumping Equipment – Other (363C)						
22	Total Pumping Plant						
23	TREATMENT AND DISPOSAL PLANT						
24	Oxidation Lagoon (372)						
25	Treatment and Disposal Equipment (373)						
26	Plant Sewers (374)						
27	Outfall Sewer Lines (375)						
28	Other Treatment & Disposal Plant Equipment (376)						
29	Total Treatment and Disposal Plant						
30	GENERAL PLANT						
31	Office Furniture and Equipment (391)						
32	Transportation Equipment (392)						
33	Stores Equipment (393A)						
34	Tools, Shop & Garage Equipment (393B)						
35	Laboratory Equipment (393C)						
36	Power Operated Equipment (393D)						
37	Communication Equipment (393E)						
38	Other Tangible Property (393F)						
39	Total General Plant						
40	TOTAL SEWER PLANT IN SERVICE		300,000K				300K

CAPITAL STOCK

Class and Series of Stock (a)	No. Of Shares Auth. (b)	Par Value Per Share Of Par Value Stk. (c)	Stated Val. Per Share Of Nonpar Stock (d)	Outstanding Per Balance Sheet	
				Shares (e)	Amount (f)
Common	1000				1000

LONG-TERM DEBT

List Each Original Issue Amt. Class & Series of Obligation (a)	Date Of Issue (b)	Date Of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest For The Year	
				Shares (e)	Amount (f)
Long debt payable KEY 2	9-1-00	500,000			500 pck
DEBT CANNOT BE PAID BACK					
Total					

NOTES PAYABLE

(Include Notes Payable to Associated Companies Under this Heading)

Name of Payee (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of year (e)
Loan payable				0
Total				0

INTEREST ACCRUED

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

OTHER CURRENT AND ACCRUED LIABILITIES

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

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

NO RETAINED EARNINGS PLANT AND COMPANY INSOLVENT

STATEMENT OF INCOME FOR THE YEAR

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

W/A

[Handwritten signature]

SEWER OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount (b)
1	OPERATION EXPENSES	
2	Supervision and Engineering (700):	
3	Owner/Manager - Management Fee (700-A)	
4	Other Expenses (700-B)	
5	Labor and Expenses (701):	
6	Collection System - Labor, Materials and Expenses (701-A)	
7	Pumping System - labor, Materials and Expenses (701-B)	
8	Treatment System (701-C):	
9	Sludge Hauling	
10	Utility Service - Water Cost	
11	Other - Labor, Materials and Expenses	
12	Rents (702)	
13	Fuel and Power Purchased for Pumping and Treatment (703)	
14	Chemicals (704)	
15	Miscellaneous Supplies and Expenses (705):	
16	Collection System (705-A)	
17	Pumping System (705-B)	
18	Treatment and Disposal (705-C)	
19	Total Operation Expenses	
20	MAINTENANCE EXPENSES	
21	Supervision and Engineering (710)	
22	Routine Maintenance Service Fee (710-A)	
23	Internal Supervision and Engineering (710-B)	
24	Maintenance of Structures and Improvements (711)	
25	Maintenance of Collection Sewer System (712)	
26	Maintenance of Pumping System (713)	
27	Maintenance of Treatment and Disposal Plant (714)	
28	Maintenance of Other Plant Facilities (715)	
29	Total Maintenance Expenses	
30	CUSTOMER ACCOUNTS EXPENSES	
31	Supervision (901)	
32	Meter Reading Expenses and Flat Rate Inspections (902)	
33	Customer Records and Collection Expenses (903):	
34	Agency Collection Fee (903-A)	
35	Internal Labor, Materials and Expenses (903-B)	
36	Uncollectible Accounts (904)	
37	Miscellaneous Customer Accounts Expenses (905)	
38	Total Customer Accounts Expenses	
39	ADMINISTRATIVE AND GENERAL EXPENSES	
40	Administrative and General Salaries (920)	
41	Office Supplies and Other Expenses (921)	
42	Outside Services Employed (923)	
43	Insurance Expense (924)	
44	Employee Pensions and Benefits (926)	
45	Regulatory Commission Expense (928)	
46	Transportation Expenses (929)	
47	Miscellaneous General Expenses (930)	
48	Rents (931)	
49	Maintenance of General Plant (932)	
50	Total Administrative and General Expenses	
51	TOTAL SEWER OPERATION & MAINT. EXP. (TO Page 8, Line 24)	20,000

APPROX
5/1

TAXES OTHER THAN INCOME TAXES (408)

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

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

OPERATING AND NON-OPERATING INCOME TAXES

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

AMORTIZATION EXPENSE

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

SEWER PLANT STATISTICS

PLANT VALUATION

1. What method of valuation was used with reference to Sewer Utility Plant in Service appearing on Page two, Line four: Original Cost, Estimated Cost, Original Cost Study? Original Cost
2. What percentage of Sewer Utility Plant in Service was recovered by the developer of the subdivision, through the sale of lots? None
3. If less than one-hundred percent of the utility plant was recovered, please designate what portion (collection lines, treatment plant, etc.) of the plant that represents non-contributed plant _____
4. By whom were the books of account audited? _____
What was the date of the last audit? _____
If unaudited in the past twelve months, when and by whom is the next audit anticipated? _____

PHYSICAL DATA OF SEWER PLANT

1. Date of construction of original plant 9. 2000
2. Type of treatment process extended aeration
3. Date of additional G.P.D. Capacity of subsequent additions to plant N/A
4. Population for which plant is designed including population equivalent if industrial waste load 300

TREATMENT PLANT OPERATING STATISTICS

1. Total gallons received during the year unknown
2. Total gallons received on maximum day unknown
3. Maximum G.P.D. Capacity of the sewage treatment plant 70,000 GDP
4. Routine maintenance service fee:
Cost per month \$ ~~500~~ 5,000 per month
Contract expires w/ operator
5. Sludge Hauling:
Cost per load \$ _____
Average number of gallons per load unknown
Number of loads this year unknown
unknown

SEWER PLANT STATISTICS

CUSTOMER STATISTICS - END OF YEAR			
Type	Number of Customer	Bi-Monthly Or Monthly Billing?	Number of Bill Pertaining to Each Type of Customer
Residential:			
Single Family		Monthly	1 per year
Apartments/Condominiums			
Commercial			
Industrial			
Other (specify):			
Total			

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

PUMPING STATIONS			
Location	Size of Motor	Type of Motor	Capacity Gals. Per Day
None			

MAINS (FEET)					
Kind of Pipe (Cast Iron, Vit. Clay, concrete)	Diameter of Pipe	No. of Feet 1st of Year	Additions	Removed or Abandoned	No. of Feet End of Year
None					

SERVICE LATERALS AND STUBS

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

Number of stubs as of end of year _____

Number of service laterals owned by others _____

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Sewer

Annual Report

Of

Willow Pointe Sanitation Company Inc.
Exact Legal Name of Reporting Utility

2135 Chamber Center Drive

Ft. Mitchell, Ky 41017
(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2009

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PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2009

1. Amount of Principal Payment during calendar year \$ 0
2. Is Principal Current? (Yes) ✓ (No) _____
3. Is Interest Current? (Yes) ✓ (No) _____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes) _____ (No) _____ PSC Case No. _____ **NIA**

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

Yes _____ No ✓

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

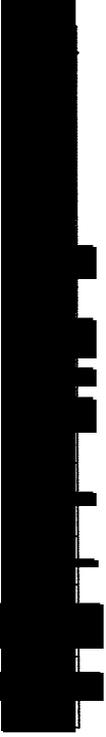
Please enclose a copy of the accountant's report with the annual report

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Additional Requested Information

Utility Name Willow Pointe Sanitation Co. Inc.

FEIN # (Federal Employer Identification Number)



Contact Person JERRY DEATHERAGE

Contact Person's E-Mail Address dm4@fuse.net

Utility's Web Address N/A

Please complete the above information, if it is available.

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

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

Page No.	Line No.		Page No.	Line No	Yes	No	If No, Explain Why
2	4	agrees with	4	12	✓		
2	6	agrees with	4	15 (Utility Plant)	✓		
2	7	agrees with	4	17 (Utility Plant)	✓		
4	2 (Utility Plant)	agrees with	5	40	✓		
4	23	agrees with	4	15 (Utility Plant)	✓		
3	4 & 5	agrees with	6	Capital Stock	✓		
3	10	agrees with	7	Balance End of Year Statement of Retained Earnings	✓		
3	19	agrees with	6	Long-Term Debt Total (d)	✓		
3	23	agrees with	6	Notes Payable Total (e)	✓		
3	29	agrees with	6	Interest Accrued, Balance End of Year, Total	✓		
3	30	agrees with	7	21	✓		
4	3 (Depreciation)	agrees with	8	25	✓		
6	Interest Accrued During Year – LTD	agrees with	8	40	✓		
6	Interest Accrued During Year – Other	agrees with	8	43	✓		

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

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

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Additional Information Required By Commission Orders

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

Case #	Date Of Order	Item/Explanation
		<p>PLANT is working. Down revenues due to customers not paying MANY foreclosed properties.</p> <p>OWNER PAYS electric @ 700 per month.</p>

Attach additional sheets if more room is required

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General Information

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

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

2135 Chamber Center Dr.
Ft. Mitchell, Ky 4017

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

JERRY DEATHERAGE - (He is not an OFFICER)
Ken Reed, Atty (859-331-4443)

4. Name of State under the laws of which respondent is incorporated and the date of incorporation. Ky MARCH 2000

5. Date sewer utility began operations. Sept. 2000

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

Willow Point Subdivision

7. Number of employees: Full time -0-, Part time 1

BALANCE SHEET

Line No.	LIABILITIES AND OTHER CREDITS	Balance First Of Year	Balance Last Of Year
1		<u>ALL ARE ESTIMATES</u>	
2	EQUITY CAPITAL		
3			
4	Common Capital Stock (201).....	\$ 300,000	\$ 418,023
5	Preferred Capital Stock (204).....	\$ 119,676	\$ 136,337
6	Other Paid-In Capital (207).....	\$ 298,000	\$ 298,000
7	Discount on Capital Stock (213).....	\$	\$
8	Capital Stock Expense (214).....	\$	\$
9	Appropriated Retained Earnings (215).....	\$	\$
10	Unappropriated Retained Earnings (216).....	\$	\$
11	Non-Corporate Proprietorship (218).....	\$	\$
12	Total Equity Capital.....	\$	\$
13			
14	LONG TERM DEBT		
15			
16	Bonds (221).....	\$	\$
17	Advances From Associated Companies (223).....	\$	\$
18	Other Long Term Debt (224).....	\$	\$
19	Total Long Term Debt.....	\$	\$
20			
21	CURRENT AND ACCRUED LIABILITIES		
22			
23	Notes Payable (231).....	\$ 40,000 ⁰⁰	\$ 40,000 ⁰⁰
24	Accounts Payable (232).....	\$ 2,640	\$ 2,640
25	Notes Payable to Associated Companies (233)...	\$	\$
26	Accounts Payable to Assoc. Companies (234)....	\$	\$
27	Customer Deposits (235).....	\$	\$
28	Taxes Accrued (236).....	\$	\$
29	Interest Accrued (237).....	\$	\$
30	Other Current and Accrued Liabilities (238)...	\$	\$
31	Total Current and Accrued Liabilities...	\$	\$
32			
33	DEFERRED CREDITS		
34			
35	Advances for Construction (252).....	\$ 5,112	\$ 5,112
36	Other Deferred Credits (253).....	\$	\$
37	Accum. Deferred Investment Tax Credits (255)..	\$	\$
38	Total Deferred Credits.....	\$	\$
39			
40	Operating Reserves (261-265).....	\$	\$
41			
42	Contributions in Aid of Construction (271)....	\$	\$
43			
44	ACCUMULATED DEFERRED INCOME TAXES		
45			
46	Accum. Def. Income Taxes - Accel. Amort (281).	\$	\$
47	Accum. Def. Income Taxes - Lib. Amort (282)...	\$	\$
48	Accum. Def. Income Taxes - Others (283).....	\$	\$
49	Total Accum. Deferred Income Taxes.....	\$ 250,000	\$ 250,000
50	TOTAL LIABILITIES AND OTHER CREDITS	\$	\$

SUMMARY OF UTILITY PLANT

Line No.	Acct. No.	Item	Amount
		UTILITY PLANT	
1		In Service:	
2	101	Plant in Service Classified (from Page 5, Line 40)	300,000
3	102	Completed Construction Not Classified	
4	103	Utility Plant in Process of Reclassification	
5	106	Utility Plant Purchased or Sold	
6		Total - In Service	
7	104	Utility Plant Leased To Others	
8	105	Property Held For Future Use	
9	107	Construction Work in Progress	
10	108	Utility Plant Acquisition Adjustment	
11	109	Other Utility Plant Adjustments	
12		Total Utility Plant (to Page 2, Line 4)	
13		Less:	
14	110	Accumulated Provision for Depreciation and	
15		Amortization Of Utility Plant (to Page 2, Line 6)	
16			
17		NET UTILITY PLANT (to Page 2, Line 7)	200,000

Approx

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Line No.	Item	Amount
1	Balance Beginning of Year	
2	Accruals for Year:	
3	Depreciation	
4	Amortization	
5	Other Accounts (details):	
6		
7		
8	Total Accruals for Year	
9	Credit Adjustments (describe)	
10		
11		
12	Total Credits for year	
13		
14	Net Charges for Plant Retired:	
15	Book Cost of Plt. Ret. (same as Pg 5, Line 40)	XXXXXXXXXXXXXXXXXX
16	Add: Cost of Removal	XXXXXXXXXXXXXXXXXX
17	Less: Salvage	XXXXXXXXXXXXXXXXXX
18	Net Charges for Plant Retired	
198	Debit Adjustments (describe)	
20		
21		
22	Total Debit Adjustments for Year	
23	Balance End of Year	100,000

Approx

SEWER UTILITY PLANT IN SERVICE

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

Line No.	Account (a)	Depr. Rate	Balance First of Year (b)	Additions (c)	Retirements (d)	Adj.-Inc. or Decr. (e)	Balance End of Year (f)
1	INTANGIBLE PLANT						
2	Organization (301)						
3	Franchise and Consents (302)						
4	Miscellaneous Intangible Plant (303)						
5	Total Intangible Plant						
6	LAND AND STRUCTURES						
7	Land and Land Rights (310)						
8	Structures and Improvements (311)						
9	Total Land and Structures						
10	COLLECTION PLANT						
11	Collection Sewers – Force (352.1)						
12	Collection Sewers – Gravity (352.2)						
13	Other Collection Plant Facilities (353)						300,000
14	Services to Customers (354)		300,000				
15	Flow Measuring Devices (355)						
16	Total Collection Plant						
17	PUMPING PLANT						
18	Receiving Wells and Pump Pits (362)						
19	Pumping Equipment – Electric (363A)						
20	Pumping Equipment – Diesel (363B)						
21	Pumping Equipment – Other (363C)						
22	Total Pumping Plant						
23	TREATMENT AND DISPOSAL PLANT						
24	Oxidation Lagoon (372)						
25	Treatment and Disposal Equipment (373)						
26	Plant Sewers (374)						
27	Outfall Sewer Lines (375)						
28	Other Treatment & Disposal Plant Equipment (376)						
29	Total Treatment and Disposal Plant						
30	GENERAL PLANT						
31	Office Furniture and Equipment (391)						
32	Transportation Equipment (392)						
33	Stores Equipment (393A)						
34	Tools, Shop & Garage Equipment (393B)						
35	Laboratory Equipment (393C)						
36	Power Operated Equipment (393D)						
37	Communication Equipment (393E)						
38	Other Tangible Property (393F)						
39	Total General Plant						
40	TOTAL SEWER PLANT IN SERVICE		300,000				300,000

CAPITAL STOCK

Class and Series of Stock (a)	No. Of Shares Auth. (b)	Par Value Per Share Of Par Value Stk. (c)	Stated Val. Per Share Of Nonpar Stock (d)	Outstanding Per Balance Sheet	
				Shares (e)	Amount (f)
COMMON	1000				1,000

LONG-TERM DEBT

List Each Original Issue Amt. Class & Series of Obligation (a)	Date Of Issue (b)	Date Of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest For The Year	
				Shares (e)	Amount (f)
LONG TERM PAYABLE KEY 2	9-1-00		414,251		0
Total			414,251		0

NOTES PAYABLE

(Include Notes Payable to Associated Companies Under this Heading)

Name of Payee (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of year (e)
Loan Payable				0
Total				0

INTEREST ACCRUED

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

OTHER CURRENT AND ACCRUED LIABILITIES

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

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

Item (a)	This Year (b)	Last Year ©
UNAPPROPRIATED RETAINED EARNINGS (216)		
Balance Beginning of Year	2114,199	102,661
Balance Transferred From Income (435)	23,601	11,538
Appropriations of Retained Earnings (436):		
Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
Adjustments to Retained Earnings (439):		
Balance End of Year	2137,800	114,199

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Number of Customers (b)	Amount (c)
1	OPERATING REVENUES		
2	Flat Rate Revenues - General Customers:		
3	Residential Revenues (521.1)	<i>APPROX</i>	<i>5000.00</i>
4	Commercial Revenues (521.2)		
5	Industrial Revenues (521.3)		
6	Revenues From Public Authorities (521.4)		
7	Total (521)		
8	Measured Revenues - General Customers:		
9	Residential Revenues (522.1)		
10	Commercial Revenues (522.2)		
11	Industrial revenues (522.3)		
12	Revenues From Public Authorities (522.4)		
13	Total (522)		
14	Revenues From Public Authorities (523)		
15	Revenues From Other Systems (524)		
16	Miscellaneous Sewage Revenues (526)		
17	Total Sewage Service Revenues (521-526)		
18	OTHER OPERATING REVENUES		
19	Customer Forfeited Discounts (532)		
20	Miscellaneous Operating Revenues (536)		
21	Total Other Operating Revenues		
22	Total Operating Revenues		
23	OPERATING EXPENSES		
24	Total Sewer Operation & Maint. Exp. (from pg 9, Line 52)		
25	Depreciation Expense (403)		
26	Amortization Expense (404-407, from Page 10)		
27	Taxes Other Than Income Taxes (408.1, from Page 10)		
28	Total Income Taxes - Utility Operating Income (from Page 10)		
29	Total Sewage Operating Expenses		
30	Net Operating Income		
31	OTHER INCOME		
32	Income From Nonutility Operations (417)		
33	Interest and Dividend Income (419)		
34	Miscellaneous Nonoperating Income (421)		
35	Other Accounts (Specify Account No. and Title):		
36			
37			
38	Total Other Income		
39	OTHER DEDUCTIONS		
40	Interest on Long Term Debt (427)		
41	Amortization of Debt Discount and Expense (428)		
42	Interest on Debt to Associated Companies (430)		
43	Other Interest Expense (431)		
44	Taxes Other Than Income Taxes (408.2, from Page 10)		
45	Total Income taxes - Nonutil. Operat. Income (from Page 10)		
46	Other Accounts (Specify Account No. and Title):		
47			
48			
49	Total Other Deductions		
50	NET INCOME	<i>APPROX LOSS</i>	<i>220,007</i>

SEWER OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount (b)
1	OPERATION EXPENSES	
2	Supervision and Engineering (700):	
3	Owner/Manager - Management Fee (700-A)	
4	Other Expenses (700-B)	
5	Labor and Expenses (701):	
6	Collection System - Labor, Materials and Expenses (701-A)	
7	Pumping System - labor, Materials and Expenses (701-B)	
8	Treatment System (701-C):	
9	Sludge Hauling	
10	Utility Service - Water Cost	
11	Other - Labor, Materials and Expenses	APPROX 3000
12	Rents (702)	
13	Fuel and Power Purchased for Pumping and Treatment (703)	
14	Chemicals (704)	
15	Miscellaneous Supplies and Expenses (705):	
16	Collection System (705-A)	
17	Pumping System (705-B)	
18	Treatment and Disposal (705-C)	
19	Total Operation Expenses	
20	MAINTENANCE EXPENSES	
21	Supervision and Engineering (710)	
22	Routine Maintenance Service Fee (710-A)	
23	Internal Supervision and Engineering (710-B)	
24	Maintenance of Structures and Improvements (711)	
25	Maintenance of Collection Sewer System (712)	
26	Maintenance of Pumping System (713)	
27	Maintenance of Treatment and Disposal Plant (714)	
28	Maintenance of Other Plant Facilities (715)	
29	Total Maintenance Expenses	
30	CUSTOMER ACCOUNTS EXPENSES	
31	Supervision (901)	
32	Meter Reading Expenses and Flat Rate Inspections (902)	
33	Customer Records and Collection Expenses (903):	
34	Agency Collection Fee (903-A)	
35	Internal Labor, Materials and Expenses (903-B)	
36	Uncollectible Accounts (904)	
37	Miscellaneous Customer Accounts Expenses (905)	
38	Total Customer Accounts Expenses	
39	ADMINISTRATIVE AND GENERAL EXPENSES	
40	Administrative and General Salaries (920)	
41	Office Supplies and Other Expenses (921)	
42	Outside Services Employed (923)	
43	Insurance Expense (924)	
44	Employee Pensions and Benefits (926)	
45	Regulatory Commission Expense (928)	
46	Transportation Expenses (929)	
47	Miscellaneous General Expenses (930)	
48	Rents (931)	
49	Maintenance of General Plant (932)	
50	Total Administrative and General Expenses	APPROX 20,000
51	TOTAL SEWER OPERATION & MAINT. EXP. (TO Page 8, Line 24)	

TAXES OTHER THAN INCOME TAXES (408)

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

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

OPERATING AND NON-OPERATING INCOME TAXES

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

AMORTIZATION EXPENSE

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

SEWER PLANT STATISTICS

PLANT VALUATION

1. What method of valuation was used with reference to Sewer Utility Plant in Service appearing on Page two, Line four: Original Cost, Estimated Cost, Original Cost Study? Original Cost
2. What percentage of Sewer Utility Plant in Service was recovered by the developer of the subdivision, through the sale of lots? None
3. If less than one-hundred percent of the utility plant was recovered, please designate what portion (collection lines, treatment plant, etc.) of the plant that represents non-contributed plant _____
4. By whom were the books of account audited? _____
What was the date of the last audit? _____
If unaudited in the past twelve months, when and by whom is the next audit anticipated? _____

PHYSICAL DATA OF SEWER PLANT

1. Date of construction of original plant 9-20-00
2. Type of treatment process extended aeration
3. Date of additional G.P.D. Capacity of subsequent additions to plant N/A
4. Population for which plant is designed including population equivalent if industrial waste load 300

TREATMENT PLANT OPERATING STATISTICS

1. Total gallons received during the year UNKNOWN
2. Total gallons received on maximum day UNKNOWN
3. Maximum G.P.D. Capacity of the sewage treatment plant 70,000 GPD
4. Routine maintenance service fee:
Cost per month \$ 500.00
Contract expires N/A
5. Sludge Hauling:
Cost per load \$ UNKNOWN
Average number of gallons per load UNKNOWN
Number of loads this year UNKNOWN

SEWER PLANT STATISTICS

CUSTOMER STATISTICS - END OF YEAR			
Type	Number of Customer	Bi-Monthly Or Monthly Billing?	Number of Bill Pertaining to Each Type of Customer
Residential:			
Single Family		<i>Monthly</i>	<i>1 per month</i>
Apartments/Condominiums			
Commercial			
Industrial			
Other (specify):			
Total			

INDUSTRIAL CUSTOMERS SERVED		
Name and Type of Industry	Metered or Estimated Gals.	Pretreatment of Wastes
<i>None</i>		

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

MAINS (FEET)					
Kind of Pipe (Cast Iron, Vit. Clay, concrete)	Diameter of Pipe	No. of Feet 1st of Year	Additions	Removed or Abandoned	No. of Feet End of Year
<i>None</i>					

SERVICE LATERALS AND STUBS

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

Number of stubs as of end of year _____

Number of service laterals owned by others _____

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