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BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of :
Water and Sewer LLC for an Increase : Case No. 11-4509-ST-AIR
in its Rates and Charges for Sewage :
Disposal Service. :

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES AND CHARGES

RECEIVED-DOCKETING DIV
2011 SEP 23 AM 9:56
PUCO

Water and Sewer LLC ("Water and Sewer" or the "Company"), the applicant herein, is an Ohio limited liability company engaged in the business of supplying sewage disposal service to some 75 customers in the Village of Richfield, Ohio and adjacent unincorporated territory in Richfield Township, Summit County, Ohio. By this application, which is filed pursuant to Section 4909.18, Revised Code, and the abbreviated filing requirements set forth in Chapter IV of the Commission's Standard Filing Requirements ("SFRs"),¹ Water and Sewer seeks authority to increase its rates and charges for this service.

On July 25, 2011 Water and Sewer filed a notice of its intent to submit this application (the "Notice of Intent") with the Commission as required by the SFRs.² That same date, Water and Sewer provided written notice of its intent to file this application, and of the rates and charges to be proposed therein, to the mayor and legislative authority of the Village of Richfield in accordance with Section 4909.43(B), Revised Code, and Chapter I of the SFRs. Although not required by statute or the SFRs, Water and Sewer also provided written notice of its intent to file this application to the trustees of Richfield Township and to each of its customers.

¹ See Rule 4901-7-01, Ohio Administrative Code ("OAC"), Appendix A.

² See Rule 4901-7-01, OAC, Appendix A, Chapter I.

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Technician AK Date Processed SEP 23 2011

As explained in the Notice of Intent, Water and Sewer's current rates and charges for sewage disposal service were established by this Commission in its May 27, 2009 opinion and order in Case No. 08-277-WS-AIR. The current rates were determined based on a calendar 2007 test year and a December 31, 2007 date certain. In PFN Exhibit 1-B to its Notice of Intent, Water and Sewer proposed a test year for the analysis of accounts consisting of the twelve months ending December 31, 2010, and a date certain for the valuation of its used and useful property of December 31, 2010. The Commission approved the proposed test year and date certain by its entry in this docket of August 24, 2011.

Based on a revenue requirements analysis consistent with that approved by the Commission in Case No. 08-277-WS-AIR, Water and Sewer has determined that its current rates and charges for sewage disposal service produced gross annual test-year revenues of \$100,200.50, and that its allowable test-year expenses incurred in providing these services were \$122,818.18, resulting in a net test-year operating loss of \$22,617.68. Thus, Water and Sewer's existing rates and charges do not provide it with reasonable compensation and return for the utility services it renders.

Water and Sewer seeks approval of the rates and charges for sewer service set forth in the proposed tariff sheet attached as Exhibit 1 to this application,³ which represent an increase of

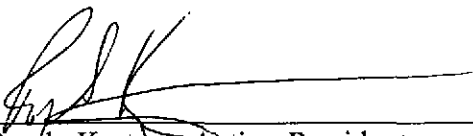
³ In Case No. 08-227-WS-AIR, Water and Sewer initially applied for increases in the rates for both water and sewer service, but subsequently moved to hold the water rate increase in abeyance in anticipation of an arrangement whereby the city of Cleveland would replace Water and Sewer as the water supplier to the Company's customers (see Case No. 09-1842-WS-UNC). Although the existing sewer rates were based on the customer's water consumption, the stipulation that resolved Case No. 08-227-WS-AIR provided for a flat bi-monthly rate for sewer service. However, to recognize the possibility that the Company might, at some point during the life of the new rates, return to a volumetric rate for sewer service based on Cleveland's water meter reads, the approved rate structure included a separate, fixed bi-monthly customer charge so as to permit such a change to be accomplished on a revenue-neutral basis without the need for a new rate increase application. As indicated in its report filed March 9, 2011, the rate structure collaborative created by the stipulation in Case No 08-227-WS-AIR ultimately concluded that the flat rate should be retained. Although, as in the current tariff, the proposed rates set forth in Exhibit 1 include both a customer charge and a flat rate, it is not clear that any real purpose is served by continuing to differentiate between these two rate elements when all customers pay the same fixed amount for service. Thus, the Company would have no objection to combining these two elements into a single, flat bi-monthly rate.

approximately 40 percent. No other tariff changes are proposed as a part of this application. Exhibit 2 is a copy of the current tariff sheets setting forth rates and charges now in effect. As required by the SFRs, Water and Sewer has also attached, as Exhibit 3, its most recent annual report filed with the Commission, and, as Exhibit 4, its most recent federal income tax return. Water and Sewer agrees to supply, to the best of its ability, any additional information requested by the Commission's staff in the course of its investigation of this application.


WHEREFORE, Water and Sewer respectfully requests that the Commission:

1. Waive the filing requirements specified in Section 4909.18(A)-(E), Revised Code;
2. Specify the form of notice to be employed by Water and Sewer to inform the public of the substance and prayer of this application;
3. Cause an investigation to be made of the facts set forth in this application; and
4. Determine that the rates and charges proposed herein are reasonable or, in the alternative, determine the rates and charges Water and Sewer should be authorized to charge and collect to provide reasonable compensation and return for the service it renders.

Respectfully submitted,



Randy Kertesz, Acting President



Ronnie M. Kertesz, Acting Secretary

Water and Sewer LLC
3439 West Brainard Road
Suite 260
Woodmere, Ohio 44122
(216) 831-1070

VERIFICATION

State of Ohio :
: SS
County of Cuyahoga :

I, Randy Kertesz, acting president of Water and Sewer LLC, and I, Ronnie M. Kertesz, acting secretary of Water and Sewer LLC, hereby affirm that the information contained in this application is true and correct to the best of our knowledge.

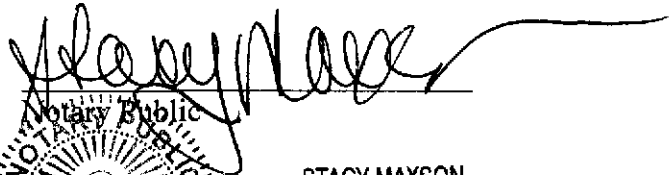


Acting President



Acting Secretary

Sworn to and subscribed before me a Notary Public for said County and State, on this
20 day of September 2011.



Notary Public


 STACY MAXSON
Notary Public, State of Ohio
My Commission Expires January 30, 2013

Exhibit 1

(Proposed Tariff Sheet)

SECTION 2 – RATES, CHARGES, BILLING, AND PAYMENT

1. Applicability. The rates and charges for sewer service specified in this section are applicable to all customers of the Company, except to those customers that enter into Commission-approved special arrangements with the Company pursuant to Paragraph 7 of this section.
2. Rates and Charges for Sewer Service.

Bi-Monthly Customer Charge	\$ 9.50
Bi-Monthly Flat Rate	\$ 301.11
3. Billing and Payment. The Company bills its customers on a bi-monthly basis. Bills will be sent to the premises served unless the customer has specified a different billing address on the application for service or subsequently notifies the Company, in writing, that a different billing address should be used. All bills are due and payable within fifteen days from the billing date. All bills shall be mailed no later than the billing date. Bills not paid within fifteen days of the billing date shall be considered delinquent and shall be subject to a late payment charge of 1.5% based on the amount of current charges only, with no compounding for future delinquencies. Delinquent bills shall also subject the customer to disconnection for nonpayment upon fourteen days written notice pursuant to Paragraph 8 of Section 3 of this tariff. Failure to receive a bill does not relieve the customer from responsibility for payment.
4. Reconnection Charge. Customers whose sewer service is disconnected pursuant to Paragraph 8 of Section 3 of this tariff shall pay a reconnection charge to have service restored equal to the actual, out-of-pocket costs the Company incurs in disconnecting and reconnecting sewer service. A statement itemizing such costs will be provided to the customer.
5. Dishonored Payment Charge. If a payment for any service, charge, or fee received by the Company is returned to the Company by a financial institution unpaid, a charge of \$35.00 will be assessed to cover the cost of processing the transaction, provided the transaction is properly processed by the Company. At the Company's option, the charge for

Issued:

Effective:

Filed Pursuant to PUCO _____ Opinion and Order in
Case No. 11-4509-ST-AIR
Issued by Randy Kertesz, Acting President

Exhibit 2

(Current Tariff Sheet)

SECTION 2 – RATES, CHARGES, BILLING, AND PAYMENT

1. Applicability. The rates and charges for sewer service specified in this section are applicable to all customers of the Company, except to those customers that enter into Commission-approved special arrangements with the Company pursuant to Paragraph 7 of this section.
2. Rates and Charges for Sewer Service.

Bi-Monthly Customer Charge	\$ 6.79
Bi-Monthly Flat Rate	\$ 214.90
3. Billing and Payment. The Company bills its customers on a bi-monthly basis. Bills will be sent to the premises served unless the customer has specified a different billing address on the application for service or subsequently notifies the Company, in writing, that a different billing address should be used. All bills are due and payable within fifteen days from the billing date. All bills shall be mailed no later than the billing date. Bills not paid within fifteen days of the billing date shall be considered delinquent and shall be subject to a late payment charge of 1.5% based on the amount of current charges only, with no compounding for future delinquencies. Delinquent bills shall also subject the customer to disconnection for nonpayment upon fourteen days written notice pursuant to Paragraph 8 of Section 3 of this tariff. Failure to receive a bill does not relieve the customer from responsibility for payment.
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Issued: December 16, 2009

Effective: December 16, 2009

Filed Pursuant to PUCO December 9, 2009 Finding and Order in
Case No. 09-1842-WS-UNC
Issued by Randy Kertesz, Acting President

Exhibit 3

(2010 Annual Report)

**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, 2010

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 or 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
	N/A			
	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
1	(a) N/A	(b)	(c)	(d)
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				
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	Alvin I Krenzler	All	Same	3439 W. Brainard Road #260 Woodmere, Ohio 44122
2	Randy S. Kertesz	All	Same	
3	Ronnie M. Kertesz	All	Same	
4				
5				
6				
7				
8				
9				
10				
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)
	UTILITY PLANT:				
101	Utility Plant In Service	17 - 22	649,623.45	653,382.45	3,759.00
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		707,425.45	711,184.45	3,759.00
108-113 11	Accumulated Provision for Depreciation and Amortization	23 - 30	361,380.53	374,290.09	12,909.56
	Net Utility Plant		346,044.92	336,894.36	(9,150.56)
116 (109)	Other Utility Plant Adjustments				
	Total Plant (101 - 116)		346,044.92	336,894.36	(9,150.56)
	OTHER PROPERTY AND INVESTMENTS				
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	-
	CURRENT AND ACCRUED ASSETS				
131	Cash		(28,804.19)	(2,659.57)	26,144.62
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		32,746.47	15,997.65	(16,748.82)
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	8,807.78	10,230.06	1,422.28
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)		12,750.06	23,568.14	10,818.08
	DEFERRED DEBITS				
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 Exp.	32			
	Total Deferred Credits (181 - 187)		-	-	-
	Total Assets and Other Debits		481,005.98	482,673.50	1,667.52
	EQUITY CAPITAL				
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	230,943.55	253,867.35	22,923.80
	Total Equity Capital (201 - 218)		230,943.55	253,867.35	22,923.80
	LONG TERM DEBT				
221	Bonds	34			
222	Bonds Reacquired Bonds	34			
223	Advances from Associated Companies	34			
224	Other Long Term Debt	34			
	Total Long Term Debt		-	-	-
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable				
232	Accounts Payable		23,423.90	9,521.62	(13,902.28)
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)		23,423.90	9,521.62	(13,902.28)
	DEFERRED CREDITS				
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)		-	-	-
	OPERATING RESERVES				
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)		226,638.53	219,284.53	(7,354.00)

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)
ACCUMULATED DEFERRED INCOME TAXES					
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		481,005.98	482,673.50	1,667.52

SCHEDULE 4A

Notes to Balance Sheet

Account 271 Contributions in Aid of Construction (CIAC) is being reported as net contributed property pursuant to the Commission's Opinion and Order of October 6, 2004 in Case No. 03-318-WS-AIR. By reporting this amount as CIAC for purposes of this Annual Report, Water and Sewer LLC does not concede that said amount is properly so reported under Section 4909.05(1), Revised Code, and does not waive its right to raise this issue in a future proceeding.

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in Dollars)
	UTILITY OPERATING INCOME		
400	Operating Revenues	38	\$ 98,234.38
	OPERATING EXPENSES		
401	Operation Expense	39 - 47	165,727.60
402 (401)	Maintenance Expense	39 - 47	35,074.73
403	Depreciation Expense		5,555.56
404	Amortization of Limited-Term Utility Plant		
405 (404)	Amortization of Other Utility Plant		-
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	970.46
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)		207,328.35
	Net Operating Income (400 Less (401 - 412.2))		(109,093.97)
	OTHER OPERATING INCOME		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	Total Other Operating Income (413 - 414)		-
	OTHER INCOME AND DEDUCTIONS		
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		17.77
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Property		
	Total Other Income (415 - 422)		17.77
	OTHER INCOME DEDUCTIONS		
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	Total Other Income Deductions (425 - 426)		-
	Total Other Income and Deductions (415 - 422) Less (425 - 426)		17.77
	TAXES ON OTHER INCOME AND DEDUCTIONS		
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		17.77

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in Dollars)
	INTEREST CHARGES		
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)		-
	EXTRAORDINARY ITEMS		
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	Total Extraordinary Items (433 - 409.3)		-
	Net Income		(109,076.20)

SCHEDULE 5A

Notes to Income Statement

Account 403 Depreciation Expense has been reduced by the amount attributed to CIAC.

Account 271 CIAC is being reported pursuant to the Commission's Opinion and Order of October 6, 2004 in Case No. 03-318-WS-AIR. By reporting this amount as CIAC for purposes of this Annual Report, Water and Sewer LLC does not concede that said amount is properly so reported under Section 4909.05(I), Revised Code, and does not waive its right to raise this issue in a future proceeding.

SCHEDULE 6

STATEMENT OF RETAINED EARNINGS			
Acct. No.	Account Title	Page No.	Amount
216	Unappropriated Retained Earnings (at beginning of period)	9	
435	Balance Transferred from Income	17	
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		
439	Adjustments to Retained Earnings		
216	Unappropriated Retained Earnings (at end of period)	9	\$ -

Notes to Statement of Retained Earnings

SCHEDULE 7

PARTNERSHIP CAPITAL STATEMENT (1)			
Acct. No.	Account Title	Page No.	Amount
218	Noncorporate Proprietorship (Beginning of Year)	10	\$ 230,943.55
	Net Income (Loss for Year)	14	(109,076.20)
	Partners' Capital Contributions		132,000.00
	Partners' Drawings		
	Miscellaneous Credits		
	Miscellaneous Debits		
	TOTAL PARTNERSHIP CAPITAL (END OF YEAR)	10	\$ 253,867.35

(1) This statement should also be used by sole proprietors

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							
C Class A/B	C/D	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	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					
		Land and Land Rights					
350		Structures and Improvements	-				-
351		Collection Sewers					
352	352	Collection Sewers - Force	27,513.37				27,513.37
352.1	352.1	Collection Sewers - Gravity	211,900.40				211,900.40
352.2	352.2	Special Collecting Structures					
352.3		Services to Customers					
353	354	Flow Measuring Devices					
354	355	Flow Measuring Installations					
355	356	Other Collection Plant Facilities					
356		Total Collection Plant	239,413.77	-	-	-	239,413.77

SCHEDULE: 8B

UTILITY PLANT IN SERVICE - ACCOUNT 101 SEWAGE DISPOSAL UTILITIES						
Class A/B	C/D	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)
		Pumping Plant				
360		Land and Land Rights				
361		Structures and Improvements				
362	362	Receiving Wells	19,512.00			19,512.00
363	363	Electric Pumping Equipment	4,878.10			4,878.10
364	363	Diesel Pumping Equipment				
365	363	Other Pumping Equipment				
		Total Pumping Equipment	24,390.10	-	-	24,390.10
		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	101,468.55			101,468.55
372	373	Treatment and Disposal Equipment	266,048.51			266,048.51
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	384,309.58	-	-	384,309.58

SCHEDULE: 8B

		UTILITY PLANT IN SERVICE - ACCOUNT 101 SEWAGE DISPOSAL UTILITIES					
Class A/B	C/D	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)
		General Plant					
389		Land and Land Rights					
390		Structures and Improvements					
391	391	Office Furniture and Equipment					-
392	392	Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop, and Garage Equipment					
395		Laboratory Equipment		3,759.00			3,759.00
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))	1,510.00	3,759.00	-	-	5,269.00
		Total Utility Plant In Service Sewage	\$ 649,623.45	\$ 3,759.00	\$ -	\$ -	\$ 653,382.45
		Total Waterworks & Sewage	\$ 649,623.45	\$ 3,759.00	\$ -	\$ -	\$ 653,382.45

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 (b)	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					

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

<p style="text-align: center;">WATER ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110) WATERWORKS UTILITIES</p>					
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	\$ -		\$ -	\$ -

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 (b)	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	\$	\$	\$	\$	\$

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

**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	S	2.27%		
352	352	Collection Sewers				
352.1	352.1	Collection Sewers - Force	2,877.23	1.33%	365.93	
352.2	352.2	Collection Sewers - Gravity	98,385.43	1.33%	2,818.28	
352.3		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	101,262.66		3,184.21	-
		Pumping Plant				
361		Structures and Improvements				
362	362	Receiving Wells	12,219.70	1.67%	325.85	
363	363	Electric Pumping Equipment	6,310.58	3.45%	-	
364	363	Diesel Pumping Equipment				
365	363	Other Pumping Equipment				
		Total Pumping Equipment	18,530.28		325.85	-
		Treatment and Disposal Plant				
371		Structures and Improvements	48,119.40	1.67%	1,694.52	
372	373	Treatment and Disposal Equipment	152,620.21	1.67%	4,443.01	
373	374	Plant Sewers	10,556.00	1.75%	281.50	
374	375	Outfall Sewers	395.06	1.49%	10.53	
375	376	Other Treatment and Disposal Plant				
		Total Treatment and Disposal Plant	211,690.67		6,429.56	-

Source of accrual rates: Case No. 08-227-WS-AIR

**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)
				Debit (b)	Credit (i)	
	Land and Structures					
311	Structures & Improvements					
	Collection Plant					
351	Structures and Improvements					\$
352	Collection Sewers					
352.1	Collection Sewers - Force					3,243.16
352.2	Collection Sewers - Gravity					101,203.71
352.3	Special Collecting Structures					
353	Services to Customers					
354	Flow Measuring Devices					
355	Flow Measuring Installations					
356	Other Collection Plant Facilities					
	Total Collection Plant					104,446.87
	Pumping Plant					
361	Structures and Improvements					
362	Receiving Wells					12,545.55
363	Electric Pumping Equipment					6,310.58
364	Diesel Pumping Equipment					
365	Other Pumping Equipment					
	Total Pumping Equipment					18,856.13
	Treatment and Disposal Plant					
371	Structures and Improvements					49,813.92
372	Treatment and Disposal Equipment					157,063.22
373	Plant Sewers					10,837.50
374	Outfall Sewers					405.59
375	Other Treatment and Disposal Plant					
	Total Treatment and Disposal Plant					218,120.23

Source of accrual rates: Case No. 08-227-WS-AIR

**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	Office Furniture and Equipment	-	10.00%	-	
392	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop, and Garage Equipment				
395	Laboratory Equipment	-	10.00%	93.98	
396	Power Operated Equipment				
397	Communications Equipment				
398	Other Tangible Property	1,284.00	10.00%	151.00	
	Total General Plant	1,284.00		244.98	-
	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	28,612.92		2,724.96	
	Total Other Utility Plant	28,612.92		2,724.96	-
	Total Sewage Disposal	361,380.53		12,909.56	-
	Total Waterworks & Sewage Disposal	\$ 361,380.53		\$ 12,909.56	\$ -

Source of accrual rates: Case No. 08-227-WS-AIR

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

Depreciation Expense is Calculated Annually

Account No. C/D	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)	
	General Plant					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop, and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					93.98
397	Communications Equipment					
399	Other Tangible Property					1,435.00
	Total General Plant					1,528.98
	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					31,337.88
	Total Other Utility Plant					31,337.88
	Total Sewage Disposal			\$ -	\$ -	\$ 374,290.09
	Total Waterworks & Sewage Disposal			\$ -	\$ -	\$ 374,290.09

Source of accrual rates: Case No 08-227-WS-AIR

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170)

SCHEDULE 11

Description	Balance at End of Previous Year	Debits	Credits	Balance at End of Current Year
(a)	(b)	(c)	(d)	(e)=(b)+(c)-(d)
TOTAL EXTRAORDINARY PROPERTY LOSS				

SCHEDULE 12

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

SCHEDULE 13

RESEARCH DEVELOPMENT EXPENDITURES - ACCOUNT 187				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (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 (b)	Shares Authorized (c)	Shares Issued and Outstanding (d)	Total Par Value of Stock Issues (e)=(b)x(d)	Dividends Declared Per Share For Year (f)	Total Dividends Declared (g)
<u>COMMON:</u>				\$ -	\$ -	\$ -
<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	\$ 8,807.78	\$ 1,422.28		\$ 10,230.06
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Prepayments (Specify)				
TOTALS ACCT. 166	\$ 8,807.78	\$ 1,422.28	\$ -	\$ 10,230.06

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

SCHEDULE 19

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

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	\$ (117.64)
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)	(117.64)
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)	(117.64)
SEWAGE DISPOSAL REVENUES		
521	Flat Rate Revenues - General Customers	
522	Measured Revenues - General Customers	94,786.45
523	Revenues from Public Authorities	
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	3,565.57
	Total Sewage Disposal Revenues (521 - 526)	98,352.02
OTHER OPERATING REVENUES		
531	Sales of Sludge	
532	Customer's Forfeited Discounts	
533	Servicing of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	Total Other Operating Revenues (531 - 536)	-
	Total Sewage Disposal Revenues (531 - 536)	98,352.02
	Total Operating Revenues (460 - 536)	\$ 98,234.38

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 1 of 4		
Acct. No.	Account Title	Amount (in Dollars)
	<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: 22B

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
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: 22B

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4		
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	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 4 of 4		
Acct. No.	Account Title	Amount (in Dollars)
744	Miscellaneous Expenses	
745	Rents	
750	T&D Maintenance Supervision and Engineering	
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
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	N/A
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	N/A
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing, and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	N/A
	ADMINISTRATIVE AND GENERAL EXPENSES	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Taxes Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance 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 (in Dollars)
<u>WATERWORKS</u>		
<u>SOURCE OF SUPPLY EXPENSE</u>		
600	Operation Labor	\$ -
601	Purchased Water	
602	Operation Supplies & Expenses	-
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	12,415.46
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSES (620-625)	12,415.46
<u>WATER TREATMENT EXPENSES</u>		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expenses	4,721.97
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSES (630-635)	4,721.97
<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)	-

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Acct. No.	Account Title	Amount (in Dollars)
	<u>CUSTOMER SERVICE EXPENSES</u>	
907	Customer Service and Information Expenses	-
	<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)	\$ 17,137.43
	<u>SEWAGE DISPOSAL OPERATION EXPENSES</u>	
700	Supervision and Engineering	\$ 10,400.00
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. For Pumping & Treatment	22,321.42
704	Chemicals	375.48
705	Misc. Supplies Expenses	5,028.87
	TOTAL OPERATIONS EXPENSES (700-705)	38,125.77
	<u>MAINTENANCE EXPENSES</u>	
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	11,791.70
712	Maintenance of Collection Sewers Systems	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	14,312.50
715	Maintenance of Other Plant Facilities	35.10
	TOTAL MAINTENANCE EXPENSES (710-715)	26,139.30

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Acct. No.	Account Title	Amount (in Dollars)
	<u>CUSTOMER ACCOUNTS EXPENSES</u>	
901	Supervision	-
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	911.04
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	-
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	911.04
	<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)	-
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>	
920	Administrative and General Salaries	43,040.04
921	Office Supplies and Other Expenses	4,088.37
923	Outside Services Employed	36,145.54
924	Insurance Expense	25,165.94
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	1,113.47
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	8,935.43
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	118,488.79
	TOTAL SEWAGE DISPOSAL (700 - 932)	\$ 183,664.90
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600 - 932)	\$ 200,802.33

SCHEDULE: 22C

OPERATING EXPENSE ACCOUNTS (CLASS D) Page 1 of 2		
Acct. No.	Account Title	Amount (in Dollars)
<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 (in Dollars)
	<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	\$ 970.46
Ohio Gross Receipts Tax	
F.I.C.A.	
Other (Specify List)	
TOTAL ACCOUNT 408.1	\$ 970.46

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. | Wells |
| 8 | Of the Ohio customers, the number that are: | |
| | a. Year-round customers | 79 |
| | b. Seasonal/Summer customers | |
| | c. Available-for-Use Customers | |
| 9 | Total number of customers as of close of business in December. | |
| | a. Ohio | 79 |
| | b. Entire Company | 79 |
| 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	\$ (117.64)	\$ -	\$ (117.64)
521-526	Sewage Disposal Operating Revenues	98,352.02	-	98,352.02
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	17.77	-	17.77
421	Miscellaneous Non-operating Income			
422	Gains from Dispositions of Non-utility Property			
433-409.3	Extraordinary Income			
	SUBTOTAL	98,252.15	-	98,252.15
466	Earnings or Receipts from Sales to			
	Utilities for Resale			
	Total	\$ 98,252.15	\$ -	\$ 98,252.15

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

SCHEDULE 27

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

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

Randy S. Kertesz

Name

President

Title

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

Address

216-831-9110

Phone Number (Including Area Code)

**Name, Title, Address, and Phone Number of the Person to Whom Invoice
should be Directed.**

Randy S. Kertesz

Name

President

Title

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

Address

216-831-9110

Phone Number (Including Area Code)

Name and Address of the President

Randy S. Kertesz

Name

President

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

Address

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

Ronnie M. Kertesz

makes oath and says that

(Insert here the name of affiant)

He/She is **Secretary**

(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, 2009 to an including December 31, 2009.



(Signature of affiant)

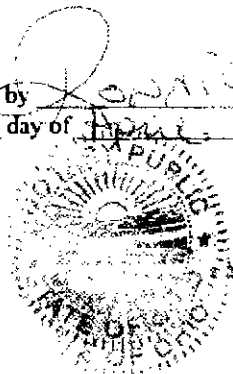
State of

Ohio

County of

Cuyahoga

The foregoing was sworn to and subscribed before me, Notary Public by Ronnie Kertesz
in his capacity as the Secretary of Water and Sewer LLC, this 6 day of June, 2011.



STACY MAXSON
Notary Public, State of Ohio
My Commission Expires January 30, 2013

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

4/12/2011 7:08:50 AM

in

Case No(s). 11-0007-WS-RPT

**Summary: Annual Report 2010 Annual Report electronically filed by Mr. Kenneth N Rosselet
on behalf of Water & Sewer LLC**

Exhibit 4

(2010 Federal Income Tax Return)

1065

Form
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2010, or tax year beginning _____, ending _____

OMB No. 1545-0099

2010

A Principal business activity	Print or type	Name of partnership	D Employer identification number
PUBLIC UTILITY		WATER AND SEWER LLC	34-1898016
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	E Date business started
SEWER&WATER TREATMENT		3439 W. BRAINARD ROAD SUITE 260	07/01/2000
C Business code number		City or town, state, and ZIP code	F Total assets
221300		WOODMERE OH 44122	\$ 484,477.

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
(6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **5**

J Check if Schedules C and M-3 are attached ☐

Caution. Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	98,234.	1c	98,234.
	b Less returns and allowances	1b			
	2 Cost of goods sold (Schedule A, line 8)	2	87,556.		
	3 Gross profit. Subtract line 2 from line 1c	3	10,678.		
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4			
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5			
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6			
7 Other income (loss) (attach statement)	7				
8 Total income (loss). Combine lines 3 through 7	8		10,678.		
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)	9			
	10 Guaranteed payments to partners	10			
	11 Repairs and maintenance	11			
	12 Bad debts	12			
	13 Rent	13			
	14 Taxes and licenses	14	SEE STATEMENT 1	970.	
	15 Interest	15			
	16 a Depreciation (if required, attach Form 4562)	16a	41,122.	16c	41,122.
	b Less depreciation reported on Schedule A and elsewhere on return	16b			
	17 Depletion (Do not deduct oil and gas depletion.)	17			
	18 Retirement plans, etc.	18			
	19 Employee benefit programs	19			
	20 Other deductions (attach statement)	20	SEE STATEMENT 2	116,879.	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21		158,971.		
22 Ordinary business income (loss). Subtract line 21 from line 8	22		-148,293.		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	Signature of general partner or limited liability company member manager		Date		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	CHRISTOPHER G. SIVAK, CPA				P00001407
	Firm's name	Firm's EIN			
	SKODA, MINOTTI & CO.	34-1945206			
	Firm's address	Phone no.			
	3875 EMBASSY PARKWAY, STE. 200 FAIRLAWN, OH 44333	(330) 668-1100			

011001
02-07-11

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 1065 (2010)

Schedule A Cost of Goods Sold (see the instructions)

1	Inventory at beginning of year	1	
2	Purchases less cost of items withdrawn for personal use	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	87,556.
6	Total. Add lines 1 through 5	6	87,556.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	87,556.

9 a Check all methods used for valuing closing inventory:

- (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶

- b** Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) ☐
c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐
d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? ☐ Yes ☒ No
e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation.

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership				
c <input checked="" type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership				
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other ▶				
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?				X	
3 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership					X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership					X
4 At the end of the tax year, did the partnership:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	

	Yes	No
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		X
6 Does the partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$ 1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		X
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		X
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
10 At any time during calendar year 2010, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ►		X
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ►		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ►		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ►		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ► **ALEX KERTESZ IRR TRUST 7/19/99**Identifying number of TMP ► **269-56-2253**If the TMP is an entity, name of TMP representative ► **FBO RANDY KERTESZ**Name of TMP representative ► **RANDY KERTESZ**Phone number of TMP ► **216-831-9110**Address of designated TMP ► **3439 W. BRAINARD ROAD #260
WOODMERE, OH 44122**

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	-148,293.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	18.
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends	6b	
	7 Royalties	7	
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
Deductions	9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b Collectibles (28%) gain (loss)	9b	
	c Unrecaptured section 1250 gain (attach statement)	9c	
	10 Net section 1231 gain (loss) (attach Form 4797)	10	
	11 Other income (loss) (see instructions) Type ▶	11	
	12 Section 179 deduction (attach Form 4562)	12	
	13 a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
	d Other deductions (see instructions) Type ▶	13d	
	Self-Employment	14 a Net earnings (loss) from self-employment	14a
b Gross farming or fishing income		14b	
c Gross nonfarm income		14c	
Credits	15 a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16 a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Passive category ▶ e General category ▶ f Other ▶	16f	
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ h Other ▶	16h	
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ j General category ▶ k Other ▶	16k	
	l Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	
Alternative Minimum Tax (AMT) Items	m Reduction in taxes available for credit (attach statement)	16m	
	n Other foreign tax information (attach statement)		
	17 a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
Other Information	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19 a Distributions of cash and marketable securities	19a	
b Distributions of other property	19b		
Other Information	20 a Investment income	20a	18.
	b Investment expenses	20b	
	c Other items and amounts (attach statement)		

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l						1	-148,275.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a General partners							
b Limited partners		-49,425.		-98,850.			

Schedule L Balance Sheets per Books

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		1.		2.
2a Trade notes and accounts receivable	32,746.		15,998.	
b Less allowance for bad debts		32,746.		15,998.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 4	8,808.		10,230.
7 Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets	826,336.		830,095.	
b Less accumulated depreciation	361,380.	464,956.	375,148.	454,947.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)	STATEMENT 5	3,300.		3,300.
14 Total assets		509,811.		484,477.
Liabilities and Capital				
15 Accounts payable		13,524.		1,622.
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)	STATEMENT 6	38,704.		10,560.
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)	STATEMENT 7	226,639.		219,285.
21 Partners' capital accounts		230,944.		253,010.
22 Total liabilities and capital		509,811.		484,477.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1 Net income (loss) per books	-117,288.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a Depreciation \$	30,079.
a Depreciation \$		STMT 8	908.
b Travel and entertainment \$		8 Add lines 6 and 7	30,987.
5 Add lines 1 through 4	-117,288.	9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	-148,275.

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	230,944.	6 Distributions: a Cash	
2 Capital contributed: a Cash	132,000.	b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books	-117,288.		
4 Other increases (itemize):		8 Add lines 6 and 7	
STMT 9	7,354.	9 Balance at end of year. Subtract line 8 from line 5	253,010.
5 Add lines 1 through 4	253,010.		

Form

4562Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property) OTHER

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2010Attachment
Sequence No. 67

1

WATER AND SEWER LLC

Business or activity to which this form relates

Identifying number

34-1898016

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	1,879.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	39,149.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		1,880.	15.0	HY	150DB	94.
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	41,122.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V**Listed Property** (include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25****26** Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

27 Property used 50% or less in a qualified business use:

	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

42 Amortization of costs that begins during your 2010 tax year:

	:	:			
	:	:			

43 Amortization of costs that began before your 2010 tax year **43****44** Total. Add amounts in column (f). See the instructions for where to report **44**

3,633.

3,633.

FORM 1065	TAX EXPENSE	STATEMENT	1
-----------	-------------	-----------	---

DESCRIPTION	AMOUNT
REAL ESTATE TAX	970.
TOTAL TO FORM 1065, LINE 14	970.

FORM 1065	OTHER DEDUCTIONS	STATEMENT	2
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DESCRIPTION	AMOUNT
AMORTIZATION EXPENSE	3,633.
DATA PROCESSING	2,143.
INSURANCE	25,166.
OFFICE AND CLERICAL	10,520.
PROFESSIONAL FEES	36,146.
REGULATORY EXPENSE	1,113.
SNOW PLOWING	2,247.
SUPERVISION	35,000.
TELEPHONE	911.
TOTAL TO FORM 1065, LINE 20	116,879.

SCHEDULE A	OTHER COSTS	STATEMENT	3
------------	-------------	-----------	---

DESCRIPTION	AMOUNT
REPAIRS AND MAINTENANCE	20,406.
TREATMENT SUPERVISION & ENGINEERING	28,550.
UTILITIES	34,737.
WATER PLANT LAND LEASE	3,863.
TOTAL TO FORM 1065, PAGE 2, LINE 5	87,556.

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT	4
------------	----------------------	-----------	---

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PREPAID EXPENSES	8,808.	10,230.
TOTAL TO SCHEDULE L, LINE 6	8,808.	10,230.

SCHEDULE L	OTHER ASSETS	STATEMENT	5
------------	--------------	-----------	---

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PLANT HELD FOR FUTURE USE	3,300.	3,300.
TOTAL TO SCHEDULE L, LINE 13	3,300.	3,300.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	6
------------	---------------------------	-----------	---

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ADVANCE DUE TO RELATED PARTY	9,900.	7,900.
BANK OVERDRAFT	28,804.	2,660.
TOTAL TO SCHEDULE L, LINE 17	38,704.	10,560.

SCHEDULE L	OTHER LIABILITIES	STATEMENT	7
------------	-------------------	-----------	---

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CONTRIBUTION IN AID OF CONSTRUCTION	226,639.	219,285.
TOTAL TO SCHEDULE L, LINE 20	226,639.	219,285.

SCHEDULE M-1	DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOKS	STATEMENT	8
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DESCRIPTION	AMOUNT
AMORTIZATION	908.
TOTAL TO SCHEDULE M-1, LINE 7	908.

SCHEDULE M-2	OTHER INCREASES	STATEMENT	9
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DESCRIPTION	AMOUNT
CONTRIBUTION IN AID OF CONSTRUCTION	7,354.
TOTAL TO SCHEDULE M-2, LINE 4	7,354.

CLIENT COPY

Schedule K-1
(Form 1065)

2010

For calendar year 2010, or tax

year beginning

ending

Department of the Treasury
Internal Revenue ServicePartner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

Part I Information About the Partnership	
A Partnership's employer identification number 34-1898016	
B Partnership's name, address, city, state, and ZIP code WATER AND SEWER LLC 3439 W. BRAINARD ROAD SUITE 260. WOODMERE, OH 44122	
C IRS Center where partnership filed return OGDEN, UT	
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner	
E Partner's identifying number 34-1897500	
F Partner's name, address, city, state, and ZIP code WST RICHFIELD, LTD 25700 SCIENCE PARK #350 BEACHWOOD, OH 44122	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
I What type of entity is this partner? PARTNERSHIP	
J Partner's share of profit, loss, and capital:	
	Beginning Ending
Profit	33.3333333% 33.3333333%
Loss	33.3333333% 33.3333333%
Capital	33.3333333% 33.3333333%
K Partner's share of liabilities at year end:	
Nonrecourse	\$ 0.
Qualified nonrecourse financing	\$
Recourse	\$ 0.
L Partner's capital account analysis:	
Beginning capital account	\$ 148,459.
Capital contributed during the year	\$ 54,000.
Current year increase (decrease)	\$ -36,645.
Withdrawals & distributions	\$()
Ending capital account	\$ 165,814.
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book	
<input type="checkbox"/> Other (explain)	
M Did the partner contribute property with a built-in gain or loss?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes", attach statement (see instructions)	

1 Ordinary business income (loss) -49,431.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income 6.	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	A 6.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss) A 0.	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1

CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	-49,431.	
INTEREST INCOME	6.	
SCHEDULE K-1 INCOME SUBTOTAL		-49,425.
AMORTIZATION ON RETURN AND NOT ON BOOKS	303.	
DEPRECIATION ON RETURN AND NOT ON BOOKS	10,026.	
CONTRIBUTION IN AID OF CONSTRUCTION	2,451.	
OTHER INCREASES OR DECREASES SUBTOTAL		12,780.
TOTAL TO SCHEDULE K-1, ITEM L		-36,645.

SCHEDULE K-1

FOOTNOTES

YOUR SHARE OF FEDERAL BONUS DEPRECIATION DEDUCTED FOR 2008	626.
TOTAL	626.

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.	J Work opportunity credit	Form 5884, line 3
	K Disabled access credit	See the Partner's Instructions
	L Empowerment zone and renewal community employment credit	Form 8844, line 3
	M Credit for increasing research activities	See the Partner's Instructions
	N Credit for employer social security and Medicare taxes	Form 8846, line 5
	O Backup withholding	Form 1040, line 61
	P Other credits	See the Partner's Instructions
2. Net rental real estate income (loss)		
3. Other net rental income (loss)		
Net income		
Net loss		
4. Guaranteed payments		
5. Interest income		
6a. Ordinary dividends		
6b. Qualified dividends		
7. Royalties		
8. Net short-term capital gain (loss)		
9a. Net long-term capital gain (loss)		
9b. Collectibles (28%) gain (loss)		
9c. Unrecaptured section 1250 gain		
10. Net section 1231 gain (loss)		
11. Other income (loss)		
Code		
A Other portfolio income (loss)		
B Involuntary conversions		
C Sec. 1256 contracts & straddles		
D Mining exploration costs recapture		
E Cancellation of debt		
F Other income (loss)		
12. Section 179 deduction		
13. Other deductions		
A Cash contributions (50%)		
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		
I Deductions - royalty income		
J Section 59(e)(2) expenditures		
K Deductions - portfolio (2% floor)		
L Deductions - portfolio (other)		
M Amounts paid for medical insurance		
N Educational assistance benefits		
O Dependent care benefits		
P Preproductive period expenses		
Q Commercial revitalization deduction from rental real estate activities		
R Pensions and IRAs		
S Reforestation expense deduction		
T Domestic production activities information		
U Qualified production activities income		
V Employer's Form W-2 wages		
W Other deductions		
14. Self-employment earnings (loss)		
Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.		
A Net earnings (loss) from self-employment		
B Gross farming or fishing income		
C Gross non-farm income		
15. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		
I Alcohol and cellulosic biofuel fuels credit		
Code		
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone and renewal community employment credit		
M Credit for increasing research activities		
N Credit for employer social security and Medicare taxes		
O Backup withholding		
P Other credits		
16. Foreign transactions		
A Name of country or U.S. possession		
B Gross income from all sources		
C Gross income sourced at partner level		
Foreign gross income sourced at partnership level		
D Passive category		
E General category		
F Other		
Deductions allocated and apportioned at partner level		
G Interest expense		
H Other		
Deductions allocated and apportioned at partnership level to foreign source income		
I Passive category		
J General category		
K Other		
Other information		
L Total foreign taxes paid		
M Total foreign taxes accrued		
N Reduction in taxes available for credit		
O Foreign trading gross receipts		
P Extraterritorial income exclusion		
Q Other foreign transactions		
17. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment		
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal - gross income		
E Oil, gas, & geothermal - deductions		
F Other AMT items		
18. Tax-exempt income and nondeductible expenses		
A Tax-exempt interest income		
B Other tax-exempt income		
C Nondeductible expenses		
19. Distributions		
A Cash and marketable securities		
B Distribution subject to section 737		
C Other property		
20. Other information		
A Investment income		
B Investment expenses		
C Fuel tax credit information		
D Qualified rehabilitation expenditures (other than rental real estate)		
E Basis of energy property		
F Recapture of low-income housing credit (section 42(j)(5))		
G Recapture of low-income housing credit (other)		
H Recapture of investment credit		
I Recapture of other credits		
J Look-back interest - completed long-term contracts		
K Look-back interest - income forecast method		
L Dispositions of property with section 179 deductions		
M Recapture of section 179 deduction		
N Interest expense for corporate partners		
O Section 453(i)(3) information		
P Section 453A(c) information		
Q Section 1260(b) information		
R Interest allocable to production expenditures		
S CCF nonqualified withdrawals		
T Depletion information - oil and gas		
U Amortization of reforestation costs		
V Unrelated business taxable income		
W Precontribution gain (loss)		
X Section 108(f) information		
Y Other information		

Schedule K-1
(Form 1065)

2010

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax

year beginning

ending

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

1 Ordinary business income (loss) -49,431.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income 6.	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	
10 Net section 1231 gain (loss)	20 Other information A 6.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss) A 0.	

*See attached statement for additional information.

For IRS Use Only

Part I Information About the PartnershipA Partnership's employer identification number
34-1898016

B Partnership's name, address, city, state, and ZIP code

WATER AND SEWER LLC
3439 W. BRAINARD ROAD SUITE 260
WOODMERE, OH 44122C IRS Center where partnership filed return
OGDEN, UTD ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner**E Partner's identifying number
20-5814133

F Partner's name, address, city, state, and ZIP code

AIK RICHFIELD, LTD
9621 CYPRESS HAMMOCK CIRCLE #101
BONITA SPRINGS, FL 34135G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC memberH ☒ Domestic partner ☐ Foreign partnerI What type of entity is this partner? PARTNERSHIP

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	33.3333333%	33.3333333%
Loss	33.3333333%	33.3333333%
Capital	33.3333333%	33.3333333%

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing \$ _____

Recourse \$ 0.

L Partner's capital account analysis:

Beginning capital account \$ 41,237.

Capital contributed during the year \$ 39,000.

Current year increase (decrease) \$ -36,644.

Withdrawals & distributions \$(_____)

Ending capital account \$ 43,593.

☐ Tax basis ☐ GAAP ☐ Section 704(b) book

☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☒ No

If "Yes", attach statement (see instructions)

SCHEDULE K-1 **CURRENT YEAR INCREASES (DECREASES)**

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	-49,431.	
INTEREST INCOME	6.	
SCHEDULE K-1 INCOME SUBTOTAL		-49,425.
AMORTIZATION ON RETURN AND NOT ON BOOKS	302.	
DEPRECIATION ON RETURN AND NOT ON BOOKS	10,027.	
CONTRIBUTION IN AID OF CONSTRUCTION	2,452.	
OTHER INCREASES OR DECREASES SUBTOTAL		12,781.
TOTAL TO SCHEDULE K-1, ITEM L		-36,644.

SCHEDULE K-1 **FOOTNOTES**

YOUR SHARE OF FEDERAL BONUS DEPRECIATION DEDUCTED FOR 2008	627.
TOTAL	627.

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.	J Work opportunity credit	Form 5884, line 3
	K Disabled access credit	See the Partner's instructions
	L Empowerment zone and renewal community employment credit	Form 8844, line 3
	M Credit for increasing research activities	See the Partner's instructions
	N Credit for employer social security and Medicare taxes	Form 8846, line 5
	O Backup withholding	Form 1040, line 61
	P Other credits	See the Partner's instructions
2. Net rental real estate income (loss)		
3. Other net rental income (loss)		
Net income		
Net loss		
4. Guaranteed payments		
5. Interest income		
6a. Ordinary dividends		
6b. Qualified dividends		
7. Royalties		
8. Net short-term capital gain (loss)		
9a. Net long-term capital gain (loss)		
9b. Collectibles (28%) gain (loss)		
9c. Unrecaptured section 1250 gain		
10. Net section 1231 gain (loss)		
11. Other income (loss)		
Code		
A Other portfolio income (loss)		
B Involuntary conversions		
C Sec. 1256 contracts & straddles		
D Mining exploration costs recapture		
E Cancellation of debt		
F Other income (loss)		
12. Section 179 deduction		
13. Other deductions		
A Cash contributions (50%)		
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		
I Deductions - royalty income		
J Section 59(e)(2) expenditures		
K Deductions - portfolio (2% floor)		
L Deductions - portfolio (other)		
M Amounts paid for medical insurance		
N Educational assistance benefits		
O Dependent care benefits		
P Preproductive period expenses		
Q Commercial revitalization deduction from rental real estate activities		
R Pensions and IRAs		
S Reforestation expense deduction		
T Domestic production activities information		
U Qualified production activities income		
V Employer's Form W-2 wages		
W Other deductions		
14. Self-employment earnings (loss)		
Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.		
A Net earnings (loss) from self-employment		
B Gross farming or fishing income		
C Gross non-farm income		
15. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		
I Alcohol and cellulosic biofuel fuels credit		
16. Foreign transactions		
A Name of country or U.S. possession		
B Gross income from all sources		
C Gross income sourced at partner level		
Foreign gross income sourced at partnership level		
D Passive category		
E General category		
F Other		
Deductions allocated and apportioned at partner level		
G Interest expense		
H Other		
Deductions allocated and apportioned at partnership level to foreign source income		
I Passive category		
J General category		
K Other		
Other information		
L Total foreign taxes paid		
M Total foreign taxes accrued		
N Reduction in taxes available for credit		
O Foreign trading gross receipts		
P Extraterritorial income exclusion		
Q Other foreign transactions		
17. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment		
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal - gross income		
E Oil, gas, & geothermal - deductions		
F Other AMT items		
18. Tax-exempt income and nondeductible expenses		
A Tax-exempt interest income		
B Other tax-exempt income		
C Nondeductible expenses		
19. Distributions		
A Cash and marketable securities		
B Distribution subject to section 737		
C Other property		
20. Other information		
A Investment income		
B Investment expenses		
C Fuel tax credit information		
D Qualified rehabilitation expenditures (other than rental real estate)		
E Basis of energy property		
F Recapture of low-income housing credit (section 42(j)(5))		
G Recapture of low-income housing credit (other)		
H Recapture of investment credit		
I Recapture of other credits		
J Look-back interest - completed long-term contracts		
K Look-back interest - income forecast method		
L Dispositions of property with section 179 deductions		
M Recapture of section 179 deduction		
N Interest expense for corporate partners		
O Section 453(j)(3) information		
P Section 453A(c) information		
Q Section 1280(b) information		
R Interest allocable to production expenditures		
S CCF nonqualified withdrawals		
T Depletion information - oil and gas		
U Amortization of reforestation costs		
V Unrelated business taxable income		
W Precontribution gain (loss)		
X Section 108(i) information		
Y Other information		

Schedule K-1
(Form 1065)

2010

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax

year beginning _____

ending _____

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 34-1898016	
B Partnership's name, address, city, state, and ZIP code WATER AND SEWER LLC 3439 W. BRAINARD ROAD SUITE 260 WOODMERE, OH 44122	
C IRS Center where partnership filed return OGDEN, UT	
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner	
E Partner's identifying number 269-56-2253	
F Partner's name, address, city, state, and ZIP code ALEX KERTESZ IRR TRUST 7/19/99 FBO RANDY KERTESZ 3439 W. BRAINARD ROAD #260 WOODMERE, OH 44122	
G <input type="checkbox"/> General partner or LLC member-manager	<input checked="" type="checkbox"/> Limited partner or other LLC member
H <input checked="" type="checkbox"/> Domestic partner	<input type="checkbox"/> Foreign partner
I What type of entity is this partner? INDIVIDUAL	
J Partner's share of profit, loss, and capital:	
	Beginning Ending
Profit	11.1111112% 11.1111112%
Loss	11.1111112% 11.1111112%
Capital	11.1111112% 11.1111112%
K Partner's share of liabilities at year end:	
Nonrecourse	\$ _____
Qualified nonrecourse financing	\$ _____
Recourse	\$ 0.
L Partner's capital account analysis:	
Beginning capital account	\$ 13,752.
Capital contributed during the year	\$ 13,000.
Current year increase (decrease)	\$ -12,215.
Withdrawals & distributions	\$ (_____)
Ending capital account	\$ 14,537.
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____	
M Did the partner contribute property with a built-in gain or loss?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes", attach statement (see instructions)	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) -16,477.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income 2.	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	A 2.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss) A 0.	
*See attached statement for additional information.	

For IRS Use Only

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	-16,477.	
INTEREST INCOME	2.	
SCHEDULE K-1 INCOME SUBTOTAL		-16,475.
AMORTIZATION ON RETURN AND NOT ON BOOKS	101.	
DEPRECIATION ON RETURN AND NOT ON BOOKS	3,342.	
CONTRIBUTION IN AID OF CONSTRUCTION	817.	
OTHER INCREASES OR DECREASES SUBTOTAL		4,260.
TOTAL TO SCHEDULE K-1, ITEM L		-12,215.

SCHEDULE K-1 FOOTNOTES

YOUR SHARE OF FEDERAL BONUS DEPRECIATION DEDUCTED FOR 2008	208.
TOTAL	208.

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
Passive loss	J Work opportunity credit	Form 5884, line 3
Passive income	K Disabled access credit	See the Partner's Instructions
Nonpassive loss	L Empowerment zone and renewal community employment credit	Form 8844, line 3
Nonpassive income	M Credit for increasing research activities	See the Partner's Instructions
2. Net rental real estate income (loss)	N Credit for employer social security and Medicare taxes	Form 8846, line 5
3. Other net rental income (loss)	O Backup withholding	Form 1040, line 61
Net income	P Other credits	See the Partner's Instructions
Net loss		
4. Guaranteed payments	16. Foreign transactions	
5. Interest income	A Name of country or U.S. possession	Form 1116, Part I
6a. Ordinary dividends	B Gross income from all sources	
6b. Qualified dividends	C Gross income sourced at partner level	
7. Royalties	Foreign gross income sourced at partnership level	
8. Net short-term capital gain (loss)	D Passive category	Form 1116, Part I
9a. Net long-term capital gain (loss)	E General category	
9b. Collectibles (28%) gain (loss)	F Other	
9c. Unrecaptured section 1250 gain	Deductions allocated and apportioned at partner level	
10. Net section 1231 gain (loss)	G Interest expense	Form 1116, Part I
11. Other income (loss)	H Other	Form 1116, Part I
Code	Deductions allocated and apportioned at partnership level to foreign source income	
A Other portfolio income (loss)	I Passive category	Form 1116, Part I
B Involuntary conversions	J General category	
C Sec. 1256 contracts & straddles	K Other	
D Mining exploration costs recapture	Other information	
E Cancellation of debt	L Total foreign taxes paid	Form 1116, Part II
F Other income (loss)	M Total foreign taxes accrued	Form 1116, Part II
12. Section 179 deduction	N Reduction in taxes available for credit	Form 1116, line 12
13. Other deductions	O Foreign trading gross receipts	Form 8873
A Cash contributions (50%)	P Extraterritorial income exclusion	Form 8873
B Cash contributions (30%)	Q Other foreign transactions	See the Partner's Instructions
C Noncash contributions (50%)		
D Noncash contributions (30%)	17. Alternative minimum tax (AMT) items	
E Capital gain property to a 50% organization (30%)	A Post-1986 depreciation adjustment	See the Partner's Instructions and the instructions for Form 6251
F Capital gain property (20%)	B Adjusted gain or loss	
G Contributions (100%)	C Depletion (other than oil & gas)	
H Investment interest expense	D Oil, gas, & geothermal - gross income	
I Deductions - royalty income	E Oil, gas, & geothermal - deductions	
J Section 59(e)(2) expenditures	F Other AMT items	
K Deductions - portfolio (2% floor)	18. Tax-exempt income and nondeductible expenses	
L Deductions - portfolio (other)	A Tax-exempt interest income	Form 1040, line 8b
M Amounts paid for medical insurance	B Other tax-exempt income	See the Partner's Instructions
N Educational assistance benefits	C Nondeductible expenses	See the Partner's Instructions
O Dependent care benefits		
P Preproductive period expenses	19. Distributions	
Q Commercial revitalization deduction from rental real estate activities	A Cash and marketable securities	See the Partner's Instructions
R Pensions and IRAs	B Distribution subject to section 737	
S Reforestation expense deduction	C Other property	
T Domestic production activities information	20. Other information	
U Qualified production activities income	A Investment income	Form 4952, line 4a
V Employer's Form W-2 wages	B Investment expenses	Form 4952, line 5
W Other deductions	C Fuel tax credit information	Form 4136
14. Self-employment earnings (loss)	D Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions
Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's instructions before completing Schedule SE.	E Basis of energy property	See the Partner's Instructions
A Net earnings (loss) from self-employment	F Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
B Gross farming or fishing income	G Recapture of low-income housing credit (other)	Form 8611, line 8
C Gross non-farm income	H Recapture of investment credit	See Form 4255
15. Credits	I Recapture of other credits	See the Partner's Instructions
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	J Look-back interest - completed long-term contracts	See Form 8697
B Low-income housing credit (other) from pre-2008 buildings	K Look-back interest - income forecast method	See Form 8866
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	L Dispositions of property with section 179 deductions	
D Low-income housing credit (other) from post-2007 buildings	M Recapture of section 179 deduction	
E Qualified rehabilitation expenditures (rental real estate)	N Interest expense for corporate partners	
F Other rental real estate credits	O Section 453(i)(3) information	
G Other rental credits	P Section 453(a)(c) information	
H Undistributed capital gains credit	Q Section 126(b) information	
I Alcohol and cellulosic biofuel fuels credit	R Interest allocable to production expenditures	See the Partner's Instructions
	S GCF nonqualified withdrawals	
	T Depletion information - oil and gas	
	U Amortization of reforestation costs	
	V Unrelated business taxable income	
	W Precontribution gain (loss)	
	X Section 108(f) information	
	Y Other information	

Schedule K-1
(Form 1065)

2010

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax

year beginning

ending

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 34-1898016	
B Partnership's name, address, city, state, and ZIP code WATER AND SEWER LLC 3439 W. BRAINARD ROAD SUITE 260 WOODMERE, OH 44122	
C IRS Center where partnership filed return OGDEN, UT	
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner	
E Partner's identifying number 293-58-5577	
F Partner's name, address, city, state, and ZIP code ALEX KERTESZ IRR TRUST 7/19/99 FBO RONNIE KERTESZ 3439 W. BRAINARD ROAD #260 WOODMERE, OH 44122	
G <input type="checkbox"/> General partner or LLC member-manager	<input checked="" type="checkbox"/> Limited partner or other LLC member
H <input checked="" type="checkbox"/> Domestic partner	<input type="checkbox"/> Foreign partner
I What type of entity is this partner? INDIVIDUAL	
J Partner's share of profit, loss, and capital:	
	Beginning Ending
Profit	11.1111111% 11.1111111%
Loss	11.1111111% 11.1111111%
Capital	11.1111111% 11.1111111%
K Partner's share of liabilities at year end:	
Nonrecourse	\$
Qualified nonrecourse financing	\$
Recourse	\$ 0.
L Partner's capital account analysis:	
Beginning capital account	\$ 13,747.
Capital contributed during the year	\$ 13,000.
Current year increase (decrease)	\$ -12,215.
Withdrawals & distributions	\$
Ending capital account	\$ 14,532.
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain)	
M Did the partner contribute property with a built-in gain or loss?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes", attach statement (see instructions)	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) -16,477.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income 2.	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	A 2.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss) A 0.	
*See attached statement for additional information.	

For IRS Use Only

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	-16,477.	
INTEREST INCOME	2.	
SCHEDULE K-1 INCOME SUBTOTAL		-16,475.
AMORTIZATION ON RETURN AND NOT ON BOOKS	101.	
DEPRECIATION ON RETURN AND NOT ON BOOKS	3,342.	
CONTRIBUTION IN AID OF CONSTRUCTION	817.	
OTHER INCREASES OR DECREASES SUBTOTAL		4,260.
TOTAL TO SCHEDULE K-1, ITEM L		-12,215.

SCHEDULE K-1 FOOTNOTES

YOUR SHARE OF FEDERAL BONUS DEPRECIATION DEDUCTED FOR 2008	209.
TOTAL	209.

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Report on	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		J Work opportunity credit	Form 5884, line 3
Passive loss	See the Partner's Instructions	K Disabled access credit	See the Partner's Instructions
Passive income	Schedule E, line 28, column (g)	L Empowerment zone and renewal community employment credit	Form 8844, line 3
Nonpassive loss	Schedule E, line 28, column (h)	M Credit for increasing research activities	See the Partner's instructions
Nonpassive income	Schedule E, line 28, column (i)	N Credit for employer social security and Medicare taxes	Form 8846, line 5
2. Net rental real estate income (loss)	See the Partner's Instructions	O Backup withholding	Form 1040, line 61
3. Other net rental income (loss)		P Other credits	See the Partner's Instructions
Net income	Schedule E, line 28, column (g)	16. Foreign transactions	
Net loss	See the Partner's Instructions	A Name of country or U.S. possession	Form 1116, Part I
4. Guaranteed payments	Schedule E, line 28, column (i)	B Gross income from all sources	
5. Interest income	Form 1040, line 8a	C Gross income sourced at partner level	
6a. Ordinary dividends	Form 1040, line 9a	Foreign gross income sourced at partnership level	Form 1116, Part I
6b. Qualified dividends	Form 1040, line 9b	D Passive category	
7. Royalties	Schedule E, line 4	E General category	
8. Net short-term capital gain (loss)	Schedule D, line 6, column (f)	F Other	
9a. Net long-term capital gain (loss)	Schedule D, line 12, column (f)	Deductions allocated and apportioned at partner level	
9b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)	G Interest expense	Form 1116, Part I
9c. Unrecaptured section 1250 gain	See the Partner's Instructions	H Other	Form 1116, Part I
10. Net section 1231 gain (loss)	See the Partner's Instructions	Deductions allocated and apportioned at partnership level to foreign source income	
11. Other income (loss)		I Passive category	Form 1116, Part I
Code		J General category	
A Other portfolio income (loss)	See the Partner's Instructions	K Other	
B Involuntary conversions	See the Partner's Instructions	Other information	
C Sec. 1256 contracts & straddles	Form 6781, line 1	L Total foreign taxes paid	Form 1116, Part II
D Mining exploration costs recapture	See Pub. 535	M Total foreign taxes accrued	Form 1116, Part II
E Cancellation of debt	Form 1040, line 21 or Form 982	N Reduction in taxes available for credit	Form 1116, line 12
F Other income (loss)	See the Partner's Instructions	O Foreign trading gross receipts	Form 8873
12. Section 179 deduction	See the Partner's Instructions	P Extraterritorial income exclusion	Form 8873
13. Other deductions		Q Other foreign transactions	See the Partner's Instructions
A Cash contributions (50%)	See the Partner's Instructions	17. Alternative minimum tax (AMT) items	
B Cash contributions (30%)		A Post-1986 depreciation adjustment	See the Partner's instructions and the instructions for Form 6251
C Noncash contributions (50%)		B Adjusted gain or loss	
D Noncash contributions (30%)		C Depletion (other than oil & gas)	
E Capital gain property to a 50% organization (30%)		D Oil, gas, & geothermal - gross income	
F Capital gain property (20%)		E Oil, gas, & geothermal - deductions	
G Contributions (100%)		F Other AMT items	
H Investment interest expense		18. Tax-exempt income and nondeductible expenses	
I Deductions - royalty income		A Tax-exempt interest income	Form 1040, line 6b
J Section 59(e)(2) expenditures		B Other tax-exempt income	See the Partner's Instructions
K Deductions - portfolio (2% floor)	Form 4952, line 1	C Nondeductible expenses	See the Partner's Instructions
L Deductions - portfolio (other)	Schedule E, line 18	19. Distributions	
M Amounts paid for medical insurance	See the Partner's Instructions	A Cash and marketable securities	See the Partner's Instructions
N Educational assistance benefits	Schedule A, line 23	B Distribution subject to section 737	
O Dependent care benefits	Schedule A, line 28	C Other property	
P Preproductive period expenses	Schedule A, line 1 or Form 1040, line 29	20. Other information	
Q Commercial revitalization deduction from rental real estate activities	See the Partner's Instructions	A Investment income	Form 4952, line 4a
R Pensions and IRAs	See the Partner's Instructions	B Investment expenses	Form 4952, line 5
S Reforestation expense deduction	See the Partner's Instructions	C Fuel tax credit information	Form 4136
T Domestic production activities information	See Form 8903 Instructions	D Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions
U Qualified production activities income	Form 8903, line 7b	E Basis of energy property	See the Partner's Instructions
V Employer's Form W-2 wages	Form 8903, line 17	F Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
W Other deductions	See the Partner's Instructions	G Recapture of low-income housing credit (other)	Form 8611, line 8
14. Self-employment earnings (loss)		H Recapture of investment credit	See Form 4255
Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.		I Recapture of other credits	See the Partner's Instructions
A Net earnings (loss) from self-employment	Schedule SE, Section A or B	J Look-back interest - completed long-term contracts	See Form 8697
B Gross farming or fishing income	See the Partner's Instructions	K Look-back interest - income forecast method	See Form 8966
C Gross non-farm income	See the Partner's Instructions	L Dispositions of property with section 179 deductions	
15. Credits		M Recapture of section 179 deduction	
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Partner's Instructions	N Interest expense for corporate partners	
B Low-income housing credit (other) from pre-2008 buildings	See the Partner's Instructions	O Section 453(j)(3) information	
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	Form 8586, line 11	P Section 453A(c) information	
D Low-income housing credit (other) from post-2007 buildings	Form 8586, line 11	Q Section 1260(b) information	
E Qualified rehabilitation expenditures (rental real estate)	See the Partner's Instructions	R Interest allocable to production expenditures	See the Partner's Instructions
F Other rental real estate credits		S CCF nonqualified withdrawals	
G Other rental credits		T Depletion information - oil and gas	
H Undistributed capital gains credit	Form 1040, line 71; check box a	U Amortization of reforestation costs	
I Alcohol and cellulosic biofuel fuels credit	Form 6478, line 8	V Unrelated business taxable income	
		W Precontribution gain (loss)	
		X Section 108(i) information	
		Y Other information	

Schedule K-1
(Form 1065)

2010

For calendar year 2010, or tax

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

year beginning _____

ending _____

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

1 Ordinary business income (loss) -16,477.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income 2.	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	19 Distributions
9b Collectibles (28%) gain (loss)	
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10 Net section 1231 gain (loss)	A 2.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss) A 0.	

*See attached statement for additional information.

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Part I Information About the Partnership

A Partnership's employer identification number
34-1898016

B Partnership's name, address, city, state, and ZIP code
WATER AND SEWER LLC
3439 W. BRAINARD ROAD SUITE 260
WOODMERE, OH 44122

C IRS Center where partnership filed return
OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
293-58-6761

F Partner's name, address, city, state, and ZIP code
ALEX KERTESZ IRR TRUST 7/19/99
FBO STACY MAXSON
3439 W. BRAINARD ROAD #260
WOODMERE, OH 44122

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H ☒ Domestic partner ☐ Foreign partner

I What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	11.11111111%	11.11111111%
Loss	11.11111111%	11.11111111%
Capital	11.11111111%	11.11111111%

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing \$ _____

Recourse \$ 0.

L Partner's capital account analysis:

Beginning capital account	\$ 13,749.
Capital contributed during the year	\$ 13,000.
Current year increase (decrease)	\$ -12,215.
Withdrawals & distributions	\$ _____
Ending capital account	\$ 14,534.

☐ Tax basis ☐ GAAP ☐ Section 704(b) book

☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?
☐ Yes ☒ No

If "Yes", attach statement (see instructions)

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SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)


DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	-16,477.	
INTEREST INCOME	2.	
SCHEDULE K-1 INCOME SUBTOTAL		-16,475.
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DEPRECIATION ON RETURN AND NOT ON BOOKS	3,342.	
CONTRIBUTION IN AID OF CONSTRUCTION	817.	
OTHER INCREASES OR DECREASES SUBTOTAL		4,260.
TOTAL TO SCHEDULE K-1, ITEM L		-12,215.

SCHEDULE K-1 FOOTNOTES

YOUR SHARE OF FEDERAL BONUS DEPRECIATION DEDUCTED FOR 2008	209.
TOTAL	209.

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Application has been served upon the following parties by first class U.S. mail, postage prepaid, this 23th day of September 2011.


Barth E. Royer

Michael K. Lyons
Mayor
Village of Richfield
4410 W. Streetsboro Rd.
Richfield, Ohio 44286

Laurie Peters Gilmore
Chair
Richfield Township Trustees
4410 W. Streetsboro Rd.
Richfield, Ohio 44286

Bobbie Beshara
President of Council
Village of Richfield
4410 W. Streetsboro Rd.
Richfield, Ohio 44286

David R. Wyatt
Vice Chair
Richfield Township Trustees
4410 W. Streetsboro Rd.
Richfield, Ohio 44286

Carolyn Sullivan
Clerk of Council
Village of Richfield
4410 W. Streetsboro Rd.
Richfield, Ohio 44286

Janet Jankura
Trustee
Richfield Township Trustees
4410 W. Streetsboro Rd.
Richfield, Ohio 44286

Charles T. Reihl
Law Director
Village of Richfield
Walter & Haverfield
1301 E. 9th Street, Suite 3500
Cleveland, Ohio 44114-1821