

Ohio

Public Utilities  
Commission

Annual Report to the Commission  
for Waterworks and Sewage  
Disposal Companies

FAX

16-1-AU-RPT

Certification No. 89-7047

Annual Report for the Year ending December 31, 2015  
of  
Frazier, Ltd.

Address:

PO Box 4291  
Akron, OH 44321

Website URL:

N/A

Filed by:

Kathleen Frazier  
(330) 666-9187

2016 AUG 29 AM 10:29  
PUCCO

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

Annual Report filings and instructions are available at:

[www.puco.ohio.gov/puco/docketing/](http://www.puco.ohio.gov/puco/docketing/)

*Note: This Report was mailed to your office on May 23, 2016.  
Someone there should have it. Robert Frazier*

This is to certify that the images appearing are an  
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document delivered in the regular course of business.  
Technician AW Date Processed 8/29/16

Annual Report of Frazin Ltd Year Ended December 31, 2015

## GENERAL INSTRUCTIONS

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

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

Annual Report of

Frazier LtdYear Ended December 31, 2045

## HISTORY

1.	Date of organization.	<u>9-18-92</u>
2.	Date when operations began.	<u>2-20-97</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all.	<u>NA</u>
4.	If a consolidated or merged company, name all constituent and all merged companies.	<u>NA</u>
5.	Date and authority for each consolidation and each merger.	<u>NA</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.	<u>LLP Partnership</u>
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization.	<u>NA</u>
8.	Where are the books and records of the company kept?	<u>PO Box 4241 4437 Ridgewood Rd Akron, Ohio 44321</u>
9.	General description of territory served by respondent.	<u>6 Apts on S. Main St. Rd. Cuyahoga Ohio 6 Apts on Main St. Rd. Cuyahoga Ohio Office Bldg at 3636 Cuyahoga Rd. Cuyahoga Ohio</u>
10.	Number of locations within Ohio.	<u>(1)</u>

Annual Report of Franchise Ltd Year Ended December 31, 2015

## FACTS PERTAINING TO CONTROL OF RESPONDENT

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

If control was so held, state:

- (a) The form of control, whether sole or joint: \_\_\_\_\_
- (b) The name of the controlling corporation or corporations: \_\_\_\_\_
- (c) The manner in which control was established: \_\_\_\_\_
- (d) The extent of control: \_\_\_\_\_
- (e) Whether control was direct or indirect: \_\_\_\_\_
- (f) The name of the intermediary through which control, if indirect, was established: \_\_\_\_\_

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

If control was so held, state:

- (a) The name of the trustee: \_\_\_\_\_
- (b) The name of the beneficiary or beneficiaries for whom the trust was maintained: \_\_\_\_\_

Annual Report of Freeman Ltd Year Ended December 31, 2015**IMPORTANT CHANGES DURING THE YEAR***None*

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

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

## Schedule: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease)
<b>UTILITY PLANT</b>					
101	Utility Plant in Service	17-22	25050	25050	0
102	Completed Constr. Not Classified				0
103	Utility Plant in Process of Reclassification				0
104	Utility Plant Leased to Others				0
105	Property Held for Future Use				0
106	Utility Plant Purchased or Sold				0
107	Construction Work in Progress				0
114 (108)	Utility Plant Acquisition Adjustment				0
	TOTAL UTILITY PLANT (101-114)		25050	25050	0
108-113	Accumulated Provision for				
115 (110)	Depreciation and Amortization	23-30	0	0	0
	Net Utility Plant		25050	25050	0
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		25050	25050	0
<b>OTHER PROPERTY AND INVESTMENTS</b>					
121	Nonutility Property				0
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				0
123	Investments in Associated Companies				0
124	Other Investments				0
125-128	Special Funds				0
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)		0	0	0
<b>Current and Accrued Assets</b>					
131	Cash		5,224.40	5,224.40	0
132	Interest Special Deposits				0
133	Dividend Special Deposits				0
134	Other Special Deposits				0
135	Working Funds				0
136 (132)	Temporary Cash Investment				0
141	Notes Receivable				0
142	Customer Accounts Receivable				0
143	Other Accounts Receivable				0
144	Accumulated Provision for Uncollectible Accounts-Cr.				0
145	Notes Received from Associated Companies				0
146	Accounts Receivable from Associated Companies				0
151	Fuel Stock				0
152	Fuel Stock Expense				0
154	Plant Materials and Operating Supplies				0
155	Merchandise				0

Annual Report of *Francis Ltd*

0

#REF!

12-31, 2015

Schedule: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease)
217	Reacquired Capital Stock				0
218	NonCorporate Proprietorship	16			0
	<b>Total Equity Capital (201-218)</b>		<b>6,074.90</b>	<b>6,074.90</b>	<b>148.00</b>
	<b>LONG-TERM DEBT</b>				
221	Bonds	34			0
222	Reacquired Bonds	34			0
223	Advances from Associated Companies	34			0
224	Other Long-Term Debt	34			0
	<b>TOTAL LONG TERM DEBT (221-224)</b>		<b>0</b>	<b>0</b>	<b>0</b>
	<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Notes Payable				0
232	Accounts Payable				0
234	Accounts Payable to Associated Companies				0
235	Customer Deposits				0
236	Taxes Accrued				0
237	Interest Accrued				0
238	Dividends Declared				0
239	Matured Long-Term Debt				0
240	Matured Interest				0
241	Tax Collections Payable				0
242 (238)	Misc. Current and Accrued Liabilities	37	0	0	0
	<b>TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)</b>		<b>0</b>	<b>0</b>	<b>0</b>
	<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt				0
252	Customer Advances for Construction				0
253	Other Deferred Credits				0
254	Regulatory Asset Account				0
255	Accumulated Deferred Investment Tax Credits				0
	<b>TOTAL DEFERRED CREDITS (251-255)</b>		<b>0</b>	<b>0</b>	<b>0</b>
	<b>OPERATING RESERVES</b>				
261	Property Insurance Reserves				0
262	Injuries and Damages Reserves				0
263	Pensions and Benefits Reserves				0
265	Miscellaneous Operating Reserves				0
	<b>TOTAL OPERATING RESERVES (261-265)</b>		<b>0</b>	<b>0</b>	<b>0</b>
271	Contributions In Aid of Construction (CIAC)				0

Annual Report of *Frazee Ltd*

0

#REF!

12-31, 2015

Schedule: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease)
	<b>ACCUM. DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes-				
	Accelerated Amortization	35			0
282	Accumulated Deferred Income Taxes-				
	Liberalized Depreciation	36	0	0	0
283	Accumulated Deferred Income Taxes-Other	36	0	0	0
	<b>TOTAL ACCUMULATED DEFERRED</b>				
	<b>INCOME TAXES (281-283)</b>		0	0	0
	<b>TOTAL LIABILITIES PLUS EQUITY</b>				
	<b>CAPITAL AND OTHER CREDITS (201-283)</b>		6,074.90	6,222.90	148.00



Annual Report of *Frazier, Ltd.*

#REF! 17-031, 2015

Schedule: 4A

NOTES TO BALANCE SHEET
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Annual Report of *French Ltd*

Q #REF!

Dec 31, 2015

Schedule: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
<b>UTILITY OPERATING REVENUE</b>			
400	Operating Revenues	38	8,236.13
<b>OPERATING EXPENSES</b>			
401	Operating Expense	39-47	8,088.13
402 (401)	Maintenance Expense	39-47	0
403	Depreciation Expense		
404	Amortization of Limited-Term Utility Plant		
405	Amortization of Other Utility Plant		
406	Amortization of Utility Plant/Acquisition Adjust.		
407	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	48	0
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util., Oper. Income		
412.1	Invest. Tax Credits, Util., Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	<b>TOTAL OPERATING EXPENSES (401-412.2)</b>		8,088.13
	<b>NET OPERATING INCOME (400) Less (401-412.2)</b>		148.00
<b>OTHER OPERATING INCOME</b>			
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	<b>TOTAL OTHER OPERATING INCOME (413-414)</b>		0
<b>OTHER INCOME AND DEDUCTIONS</b>			
415	Revenues from Merchandising, Jobbing, and Contract Work		
416	Costs and Exps. of Merchandising, Jobbing, and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	<b>TOTAL OTHER INCOME (415-422)</b>		0
425	Miscellaneous Amortizations		
426	Miscellaneous Income Deductions		
	<b>TOTAL OTHER INCOME DEDUCTIONS (425-426)</b>		0
	<b>TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)</b>		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Income Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfd. in Prior Yrs., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	<b>TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)</b>		0
	<b>NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)</b>		0

Annual Report of *Frazier Ltd*0 #REF! *Dec 31, 2015*

Schedule: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
<b>INTEREST CHARGES</b>			
427	Interest on Long-Term Debt		
428	Amortization of Debt Discount and Expense		
429	Amortization of Premium on Debt-Cr.		
430	Interest on Debt to Associated Companies		
431	Other Interest Expense		
	<b>TOTAL INTEREST CHARGES (427- 431)</b>		<b>0</b>
	<b>INCOME BEFORE EXTRAORDINARY ITEMS (400)</b>		
	<b>Less (401- 431)</b>		<b>0</b>
<b>EXTRAORDINARY ITEMS</b>			
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	<b>TOTAL EXTRAORDINARY ITEMS (433- 409.3)</b>		
	<b>NET INCOME (400) Less (401- 409.3)</b>		<b>148.00</b>

Annual Report of *Frazier Ltd*

*Dec 31, 2015* #REF!

Schedule: 5A

NOTES TO INCOME STATEMENT

Annual Report of *Frazee Ltd*

Q #REF! Dec 31, 2015

Schedule: 6

STATEMENT OF RETAINED EARNINGS			
Acct. No.	Account Title	Page No.	Amount
216	Unappropriated Retained Earnings (at beginning of period)		3,746.60
435	Balance Transferred from Income		1,477.84
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)		5,224.44
	Notes To Statement of Retained Earnings		

Schedule: 7

PARTNERSHIP CAPITAL STATEMENT (1)			
	Partnership Capital (Beginning of Year)		7,597.60
	Net Income (Loss For Year)		N/A
	Partners' Capital Contributions		1,177.84
	Partners' Drawings		
	Miscellaneous Credits		
	Miscellaneous Debits		
	Total Partnership Capital (End of Year)		8,775.44

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

Annual Report of *Francisco Ltd* *Dec 31, 2025*  
 Schedule 8A *0* #REF!

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

Annual Report of Fraser Lake Year Ended December 31, 20 15

SCHEDULE: 8B

N/A

Account (a)		Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)-(d)+(e)
UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)						
Class A & B	Class C & D	Account (a)				
301	301	INTANGIBLE PLANT:				
302	302	Organization				
303	303	Franchises and Consents				
		Miscellaneous Intangible Plant				
		TOTAL INTANGIBLE PLANT (301-303)				
	310	Land & Land Rights				
	311	Structures & Improvements				
		TOTAL LAND & STRUCTURES (310-311)				
		COLLECTION PLANT:				
350		Land and Land Rights				
351		Structures and Improvements				
352	352	Collection Sewers				
352.1	352.1	Collection Sewers-Force				
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collecting Structures				
353	354	Services to Customers				
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		TOTAL COLLECTION PLANT (350-356)				

Annual Report of

*Environ Ltd*Year Ended December 31, 20 15

SCHEDULE: 8B

		UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)				
Class	Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
Class A & B C & D						
389	GENERAL PLANT:					
390	Land and Land Rights					
391	Structures and Improvements					
392	Office Furniture and Equipment					
393	Transportation Equipment					
394	Stores Equipment					
395	Tools, Shop and Garage Equipment					
396	Laboratory Equipment					
397	Power Operated Equipment					
398	Communications Equipment					
399	Other Tangible Property					
	TOTAL GENERAL PLANT (389-399)					
	TOTAL SEWAGE DISPOSAL PLANT (370-399)					
	TOTAL UTILITY PLANT IN SERVICE SEWAGE DISPOSAL (301-399)					857453--



Annual Report of Firestone Ltd Year Ended December 31, 2015  
 SCHEDULE: 9A

**WATER**

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

(in dollars)

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

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	<b>SOURCE OF SUPPLY PLANT:</b>				
311	Structures and Improvements	<u>NA</u>			
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs				
315	Infiltration and Galleries and Tunnels				
316	Supply Mains				
317	Other Water Source Plant				
	<b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b>				
	<b>PUMPING PLANT:</b>				
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				
	<b>TOTAL PUMPING PLANT (321-328)</b>				
	<b>WATER TREATMENT PLANT:</b>				
331	Structures and Improvements				
332	Water Treatment Equipment				
	<b>TOTAL WATER TREATMENT PLANT (331-332)</b>				
	<b>TRANSMISSION AND DISTRIBUTION PLANT:</b>				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains				
344	Fire Mains				
345	Services				
346	Meters				

Note: Columns (b) & (c) thru (e): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

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

(continue on next page)

Annual Report of Chazem Ltd Year Ended December 31, 2014  
 SCHEDULE: 9A WATER

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

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

Account No.	Account Title (a)	Cost of Removal (b)	Salvage (c)	Credit (d)	Debit (e)	Balance at End of Current Year (f) = (b) + (d) - (e) - (c) + (g) + (h) - (i)
	<b>SOURCE OF SUPPLY PLANT:</b>					
311	Structures and Improvements					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs					
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	<b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b>					
	<b>PUMPING PLANT:</b>					
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					
	<b>TOTAL PUMPING PLANT (321-328)</b>					
	<b>WATER TREATMENT PLANT:</b>					
331	Structures and Improvements					
332	Water Treatment Equipment					
	<b>TOTAL WATER TREATMENT PLANT (331-332)</b>					
	<b>TRANSMISSION AND DISTRIBUTION PLANT:</b>					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains					
344	Fire Mains					
345	Services					
346	Meters					

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

Annual Report of Franklin Ltd Year Ended December 31, 2015  
 SCHEDULE: 9A

## WATER

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

(in dollars)

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

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants				
349	Other Transmission & 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	Communication Equipment				
398 (376)	Miscellaneous Equipment				
399 (380)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)				
	OTHER UTILITY PLANT:				
111	Accum. Prov. for Amort. of Util. Plant in Serv.				
109 393	Accum. Prov. for Deprec. of Util. Plant				
112	Leased to Others				
	Accum. Prov. for Amort. of Util. Plant				
110 394	Leased to Others				
	Accum. Prov. for Deprec. of Prop. Held for Future Use				
113	Accum. Prov. for Amort. of Prop. Held for Future Use				
115 396	Accum. Prov. for Amort. of Util. Plant				
	Accruals Adjustments				
	TOTAL OTHER UTILITY PLANT (111-115)				
	TOTAL WATERWORKS (311-115)				

Note: Columns (b) & (d) thru (f): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

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

(continue on next page)

Annual Report of Frazier LtdYear Ended December 31, 20 15

## SCHEDULE: 9A

## WATER

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

(in dollars)

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

Account No.	Account Title (a)	Cost of Removal (b)	Salvage (c)	Debit (f) - Other Addition or Deductions	Credit (g)	Balance at End of Current Year (d)-(e)-(f)+(g)+(h)-(i)
347	Meter Installations					
348	Hydrants					
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (347-349)					
	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	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					
	OTHER UTILITY PLANT:					
111	Accum. Prov. for Amort. of Util. Plant in Serv.					
109 393	Accum. Prov. for Deprec. of Util. Plant					
	Leased to Others					
112	Accum. Prov. for Amort. of Util. Plant					
	Leased to Others					
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use					
113	Accum. Prov. for Amort. of Prop. Held for Future Use					
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments					
	TOTAL OTHER UTILITY PLANT (111-115)					
	TOTAL WATERWORKS (31-115)					

Note: Columns (b) &amp; (d) thru (i): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

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

Annual Report of  
SCHEDULE: 98Frazier LtdYear Ended December 31, 2015

SEWAGE

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)  
SEWAGE DISPOSAL COMPANIES(Please check if the Company's Depreciation Expense is Calculated: ☐ Monthly ☐ Quarterly ☐ 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)
311	C&D	Structures & Improvements				
		<b>COLLECTION PLANT:</b>				
351		Structures and Improvements				
352		Collection Sewers				
352.1		Collection Sewers-Force				
352.2		Collection Sewers-Gravity				
352.3		Special Collection Structures				
353		Services to Customers				
354		Flow Measuring Devices				
355		Flow Measuring Installations				
356		Other Collection Plant Facilities				
		<b>TOTAL COLLECTION PLANT (351-356)</b>				
		<b>PUMPING PLANT:</b>				
361		Structures and Improvements				
362		Receiving Wells				
363		Electric Pumping Equipment				
364		Diesel Pumping Equipment				
365		Other Pumping Equipment				
		<b>TOTAL PUMPING PLANT (361-365)</b>				
		<b>TREATMENT AND DISPOSAL PLANT:</b>				
371		Structures and Improvements				
372		Treatment and Disposal Equipment				
373		Plant Sewer				
374		Outfall Sewer Lines				
375		Other Treatment and Disposal Plant				
		<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>				

Note: Columns (b) &amp; (d) thru (f): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation.

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

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Annual Report of

Frazier Ltd

Year Ended December 31, 20 15

## SCHEDULE: 98

## SEWAGE

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

(in dollars)

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

Account No.	Class A&B	Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance at End of Current Year (i)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
						Debit (b)	Credit (i)	
		311	Structures & Improvements					
			<b>COLLECTION PLANT:</b>					
351			Structures and Improvements					
352			Collection Sewers					
352.1			Collection Sewers-Force					
352.2			Collection Sewers-Gravity					
352.3			Special Collection Structures					
353			Services to Customers					
354			Flow Measuring Devices					
355			Flow Measuring Installations					
356			Other Collection Plant Facilities					
			<b>TOTAL COLLECTION PLANT (351-356)</b>					
			<b>PUMPING PLANT:</b>					
361			Structures and Improvements					
362			Receiving Wells					
363			Electric Pumping Equipment					
364			Diesel Pumping Equipment					
365			Other Pumping Equipment					
			<b>TOTAL PUMPING PLANT (361-365)</b>					
			<b>TREATMENT AND DISPOSAL PLANT:</b>					
371			Structures and Improvements					
372			Treatment and Disposal Equipment					
373			Plant Sewer					
374			Outfall Sewer Lines					
375			Other Treatment and Disposal Plant					
			<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>					

Note: Columns (b) &amp; (d) thru (i): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

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

Column (i): For information only, not part of this calculation

Annual Report of Fruzzier Ltd Year Ended December 31, 2015

SCHEDULE: 9B

SEWAGE

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)						
SEWAGE DISPOSAL COMPANIES						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> 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)
Class A&B	Class C&D					
GENERAL PLANT:						
390		Structures and Improvements				
391		Office Furniture and Equipment		NA		
392		Transportation Equipment				
393		Stores Equipment				
394		Tools, Shop and Garage Equipment				
395		Laboratory Equipment				
396		Power Operated Equipment				
397		Communication Equipment				
399		Other Tangible Property				
		TOTAL GENERAL PLANT (390-399)				
109		Accum. Prov. for Deprec. of Util. Plant Leased to Others				
110		Accum. Plant for Deprec. of Prop. Held for Future Use				
111		Accum. Prov. for Amort. of Util. Plant in Service				
112		Accum. Prov. for Amort. of Util. Plant Leased to Others				
113		Accum. Prov. for Amort. of Prop. Held for Future Use				
115		Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.				
		TOTAL SEWAGE DISPOSAL (109-115)				
		TOTAL WATERWORKS & SEWAGE DISPOSAL (251-115)				

Note:

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

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

Annual Report of Frazier Year Ended December 31, 2015

## SCHEDULE: 10

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
	NA			
TOTALS	\$	\$	\$	\$

## SCHEDULE: 11

EXTRAORDINARY PROPERTY LOSSES - ACCOUNT 182 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
	NA			
TOTAL EXTRAORDINARY PROPERTY LOSSES	\$	\$	\$	\$



Annual Report of

Frazien LtdYear Ended December 31, 2015

## SCHEDULE: 12

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
	NA			
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$	\$	\$

## SCHEDULE: 13

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

Annual Report of Frazier L. Tol Year Ended December 31, 2015

SCHEDULE: 14

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

Annual Report of Fraser Ltd Year Ended December 31, 2015

## SCHEDULE: 15

## LONG-TERM DEBT ACCOUNTS 221, 222, 223, &amp; 224

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

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

Annual Report of Frazier Ltd Year Ended December 31, 2015

## SCHEDULE: 16

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

## SCHEDULE: 17

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

Annual Report of Frazier Ltd Year Ended December 31, 2013

## SCHEDULE: 18

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

## SCHEDULE: 19

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

**SCHEDULE: 20**

## 37

Annual Report of Frazee Ltd Year Ended December 31, 20/5

## SCHEDULE: 21

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

Annual Report of

*Frazier Ltd*

Year Ended December 31, 2015

## SCHEDULE: 22A

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

**OPERATING EXPENSE ACCOUNTS**  
**(CLASS A & B) Page 1 of 4**

*NA*

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



Annual Report of

*Frazier Ltd*

Year Ended December 31, 2015

## SCHEDULE: 22A

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

Annual Report of Frazier Ltd Year Ended December 31, 2015

## SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4 NA		
Account No.	Account Title	Amount (in dollars)
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>	
	<b>TOTAL WATERWORKS EXPENSES (600-932)</b>	
	<b>SEWAGE DISPOSAL: COLLECTION EXPENSES:</b>	
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	
	<b>TOTAL COLLECTION EXPENSES (700-716)</b>	
	<b>PUMPING EXPENSES:</b>	
720	Pumping Supervision and Engineering	
721	Fuel and Power Purchased for Pumping	
722	Pumping Labor and Expenses	
723	Expenses Transferred-Cr.	
724	Miscellaneous Expenses	
725	Rents	
730	Pumping Maintenance Supervision and Engineering	
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	
	<b>TOTAL PUMPING EXPENSES (720-732)</b>	
	<b>TREATMENT AND DISPOSAL EXPENSES:</b>	
740	Treatment Supervision and Engineering	
741	Chemicals	
742	Treatment Labor and Expenses	
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	
745	Rents	
750	T & D Maintenance Supervision and Engineering	

Annual Report of Fruzier Ltd Year Ended December 31, 2015

## SCHEDULE: 22A

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

Annual Report of

*Frazier Ltd*

Year Ended December 31, 2015

## SCHEDULE: 22B

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.		
<b>OPERATING EXPENSE ACCOUNTS</b> <b>(CLASS C) Page 1 of 3</b>		
Account No.	Account Title	Amount (in dollars)
<b>WATERWORKS</b>		
<b>SOURCE OF SUPPLY EXPENSE:</b>		
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
<b>TOTAL SOURCE OF SUPPLY EXPENSE (600-605)</b>		
<b>PUMPING EXPENSE:</b>		
620	Operation Labor	
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
<b>TOTAL PUMPING EXPENSE (620-625)</b>		
<b>WATER TREATMENT EXPENSES:</b>		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
<b>TOTAL WATER TREATMENT EXPENSE (630-635)</b>		
<b>TRANSMISSION AND DISTRIBUTION EXPENSES:</b>		
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	
<b>TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)</b>		
<b>CUSTOMER ACCOUNTS EXPENSES:</b>		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)</b>		

Annual Report of Frazier Ltd Year Ended December 31, 2015

## SCHEDULE: 22B

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

Annual Report of Fruzier Ltd Year Ended December 31, 2045

## SCHEDULE: 22B

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

Annual Report of Frazee Ltd Year Ended December 31, 2015

## SCHEDULE: 22C

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

The following images were scanned as received



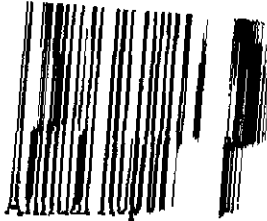


Annual Report of Frazier Ltd Year Ended December 31, 2015

## SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS
--------------------------------

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



SCHEDULE: 22B

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS  
0 13  
OPERATING EXPENSE ACCOUNTS



Amount Report of

Amount 779

1991 ended December 31, 8072

Annual Report of

*Frazier Ltd*

Year Ended December 31, 2015

Annual Report of

*Frazier Ltd.*

Year Ended December 31, 2015

SCHEDULE: 27

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

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

Name

*Kathleen M. Frazier*

Title

*Partner*

Address

*170 Bus 4291 Akron, Ohio 44321*

Phone Number (Including Area Code)

*330 352 6130*

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

Name Kathleen M. Frazier Title President  
Address P.O. Box 4241 Alhambra, N.Y. 14301  
Phone Number (including Area Code) 330 352 6130

Name and Address of the President

Name \_\_\_\_\_ President \_\_\_\_\_  
Address \_\_\_\_\_

### VERIFICATION

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

### OATH

State of Ohio  
County of Summit

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

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

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

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including 1-1-2013 to and including 12-31-15, 2015.

Nathaniel M. Frazier  
(Signature of affiant.)