

# WATERWORKS AND SEWAGE DISPOSAL COMPANIES

## ANNUAL REPORT

OF

Gem Beach Marina, Inc., dba  
Gem Beach Utility Company, Inc.

(Exact legal name of respondent)

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

3000 N. Carolina St., Port Clinton, Ohio 43452

(Address of principal business office at end of year)

TO THE  
PUBLIC UTILITIES COMMISSION OF OHIO



A & A ANNUAL REPORT  
REVIEW TEAM

APR 14 1993

FOR THE

YEAR ENDED DECEMBER 31, 1992

Name, title, address and telephone number (including area code) of the person to be contacted  
concerning this report.

Buckenmeyer & King, CPA's

3306 Executive Parkway, Suite 200

(419) 536-0000

Toledo, Ohio 43606

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PRINCIPAL OFFICE:

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(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

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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 answer 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 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. Amounts on any schedule (except as otherwise provided therein), may, at the option of the respondent, be rounded off to whole dollars provided that amounts are appropriately adjusted to agree with the rounded total.
8. The annual report shall be signed by a duly elected officer of the respondent and it shall be notarized.
9. 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.
10. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.
11. 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.
12. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers equal to the original totals, when the original totals are rounded to the nearest dollar amount.

### HISTORY

1.	Date of organization <u>January 1, 1988</u>
2.	Date when operations began <u>January 1, 1988</u>
3.	Under the laws of what Government, State of Territory organized? If more than one, name all. <u>Ohio</u>
4.	If a consolidated or merged company, name all constituent and all merged companies. <u>N/A</u>
5.	Date and authority for each consolidation and each merger. <u>N/A</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. <u>Corporation</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>N/A</u>
8.	Where are the books and records of the company kept? <u>3000 N. Carolina Street</u> <u>Port Clinton, Ohio 43452</u>
9.	General description of territory served by respondent. <u>Approximately 6 acres comprised of vacation and permanent cottages and a marina including dock facilities.</u>
10.	Number of locations within Ohio. <u>One</u>

**FACTS PERTAINING TO CONTROL OF RESPONDENT**

1. Did any individual, association, corporation or corporations, control the respondent at close of year? <u>NO</u>
If control was so held, state: <u>N/A</u>
(a) The form of control, whether sole or joint: <u>N/A</u>
(b) The name of the controlling corporation or corporations: <u>N/A</u>
(c) The manner in which control was established: <u>N/A</u>
(d) The extent of control: <u>N/A</u>
(e) Whether control was direct or indirect: <u>N/A</u>
(f) The name of the intermediary through which control, if indirect, was established. <u>N/A</u>
2. Did any individual, association, or corporation, as trustee, control the respondent at close of year? <u>No</u>
If control was so held, state: <u>N/A</u>
(a) The name of the trustee: <u>N/A</u>
(b) The name of the beneficiary or beneficiaries for whom the trust was maintained. <u>N/A</u>

## 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 other party, date, consideration, and Commission authorization.

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.

None

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
<p>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.</p>				
Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
1	Paul E. Grummel 2921 Sunset Drive Port Clinton, Ohio 43452	791	791	
2	Helen T. Grummel 2921 Sunset Drive Port Clinton, Ohio 43452	791	791	
3	Jack A. Grummel 2921 N. Firelands Boulevard Port Clinton, Ohio 43452	462	462	
4	Ginger Grummel 2921 N. Firelands Boulevard Port Clinton, Ohio 43452	152	152	
5	Paul H. Grummel, Trust c/o Forrest H. Bacon, Esquire Trustee Roth & Bacon 50 Court Street Upper Sandusky, Ohio 43351	152	152	
6	Helen T. Grummel, Trust c/o Forrest H. Bacon, Esquire Trustee Roth & Bacon 50 Court Street Upper Sandusky, Ohio 43351	152	152	
TOTAL LISTED ABOVE		2500	2500	-0-
TOTAL ALL STOCKHOLDERS		2500	2500	-0-

SCHEDULE: 2

**BOARD OF DIRECTORS**

1. Give the names of each person who was a member of the Board of Directors at any time during the year.  
 2. Columns (d) and (e) relate to Board meetings only.

Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	Paul E. Grummel, Port Clinton, Ohio 43452	1-1-88	Indefinite	As Required
2.	Helen Grummel, Port Clinton, Ohio 43452	1-1-88	Indefinite	As Required
3.	Jack Grummel, Port Clinton, Ohio 43452	1-1-88	Indefinite	As Required
4.	Ginger Grummel, Port Clinton, Ohio 43452	1-1-88	Indefinite	As Required
5.	Anne E. Kersten, Oak Harbor, Ohio 43449	1-1-88	Indefinite	As Required
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board			
17.	Name of Secretary of Board			
18.	Number of Meetings of Board during the year			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year			
20.	Number of directors required to constitute a quorum			

SCHEDULE: 3

**PRINCIPAL GENERAL OFFICERS**

1. The persons to be listed herein are the chairman of the board, president, vice-president, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).

Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)	Office Address (City and State) (d)
1.	President	Entire	Paul E. Grummel	Port Clinton Ohio 43452
2.	Secretary-Treasurer	Entire	Helen Grummel	Port Clinton, Ohio 43452
3.	Vice President	Entire	Jack Grummel	Port Clinton, Ohio 43452
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	UTILITY PLANT				
101	Utility Plant in Service	17-21	56,193	56,193	-0-
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use				
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		56,193	56,193	-0-
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	29,730	30,408	678
	Net Utility Plant		26,463	25,785	(678)
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		26,463	25,785	(678)
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property				
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)				
	Current and Accrued Assets				
131	Cash		2,183	1,551	(632)
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable		113	148	35
143	Other Accounts Receivable		3,984	-0-	(3,984)
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				
155	Merchandise				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
156 (150)	Other Materials and Supplies				
163	Store Expense				
166	Prepayments	34	139,167	114,745	(24,422)
171	Interest and Dividends Receivable				
172	Utility Plant				
	Rents Receivable				
173	Accrued Utility Revenues				
174 (170)	Misc. Current and Accrued Assets	30			
	<b>TOTAL CURRENT AND ACCRUED ASSETS (131-174)</b>		<b>145,447</b>	<b>116,444</b>	<b>(29,003)</b>
	<b>DEFERRED DEBITS</b>				
181	Unamorti. Debt Discount and Expense				
182	Extraordinary Property Losses	30			
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	31			
187	Research and Develop. Expenditure	31			
	<b>TOTAL DEFERRED CREDITS (181-187)</b>				
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>171,910</b>	<b>142,229</b>	<b>(29,681)</b>
	<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	32	500	500	-0-
202	Common Stock Subscribed				
203	Common Stock Liabil. for Conversion				
204	Preferred Stock Issued	32			
205	Preferred Stock Subscribed				
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 Reacquired Capital Stock				
211	Miscellaneous Paid-In Capital				
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	(126,113)	(208,116)	(82,003)
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	<b>TOTAL EQUITY CAPITAL (201-218)</b>		<b>(125,613)</b>	<b>(207,616)</b>	<b>(82,003)</b>

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	LONG-TERM DEBT				
221	Bonds	33			
222	Reacquired Bonds	33			
223	Advances from Associated Companies	33			
224	Other Long-Term Debt	33			
	TOTAL LONG TERM DEBT (221-224)				
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable		30,074	18,986	(11,088)
232	Accounts Payable				
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies		267,051	330,418	63,367
235	Customer Deposits				
236	Taxes Accrued		398	441	43
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	36			
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		297,523	349,845	52,322
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
253	Other Deferred Credits				
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)				
	OPERATING RESERVES				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)				
271	CIAC				
	ACCUM. DEFERRED INCOME TAXES				
281	Accum. Deferred Income Taxes-Accelerated Amortization	34			
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	35			
283	Accum. Deferred Income Taxes-Other	35			
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)				
	TOTAL LIABILITIES AND OTHER CREDITS		171,910	142,229	(29,681)



SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING INCOME		
400	Operating Revenues	37	34,294
	OPERATING EXPENSES		
401	Operation Expense	38-46	113,297
402 (401)	Maintenance Expense	38-46	
403	Depreciation Expense		679
404	Amortization of Limited-Term Utility Plant		
405 (404)	Amortization of Other Utility Plant		
406 (404)	Amortization of Utility Plant/Acquisition Adjust.		
407 (404)	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	47	2,321
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income		
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		116,297
	NET OPERATING INCOME (400) Less (401-412.2)		(82,003)
	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	Costs and Expns. 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 Property		
	TOTAL OTHER INCOME (415-422)		
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfrd. in Prior Yrs.-Crdt., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		-0-



SCHEDULE: 5A

**NOTES TO INCOME STATEMENT**



SCHEDULE: 8A (WATERWORKS) Page 1 of 3

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES					
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of 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	5,484				5,484
313 Lake, River and Other Intakes	1,364				1,364
314 Wells and Springs					
315 Infiltration Galleries and Tunnels					
316 Supply Mains					
317 Other Water Source Plant	6,848				6,848
TOTAL SOURCE OF SUPPLY PLANT (310-317)					
PUMPING PLANT					
320 Land and Land Rights	11,334				11,334
321 Structures and Improvements	2,032				2,032
322 Boiler Plant Equipment					
323 Other Power Production Equipment					
324 Steam Pumping Equipment					
325 Electric Pumping Equipment	7,762				7,762
326 Diesel Pumping Equipment					
327 Hydraulic Pumping Equipment					
328 Other Pumping Equipment					
TOTAL PUMPING PLANT (320-328)	21,128				21,128
WATER TREATMENT PLANT					
330 Land and Land Rights					
331 Structures and Improvements					

SCHEDULE: 8A (WATERWORKS) Page 2 of 3

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES						
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)- (d)+(e)	
332	10,172				10,172	
	10,172				10,172	
340						
341						
342						
343	9,862				9,862	
344						
345						
346	7,409				7,409	
347						
348						
349	774				774	
	18,045				18,045	
389 (370)						
390 (371)						
391 (372)						
392 (373)						
393						
394						
395						
396						
397						
398 (379)						
399 (390)						
(391)						
(392)						



SCHEDULE: 8B (SEWAGE DISPOSAL) Page 1 of 2

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES		Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)- (d)+(e)
Utility Plant Accounts							
	Class C & D	1. INTANGIBLE PLANT					
301		Organization					
302		Franchises and Consents					
303		Miscellaneous Intangible Plant					
		TOTAL INTANGIBLE PLANT (301-303)			N/A		
	310	Land & Land Rights					
	311	Structures & Improvements					
		TOTAL LAND & STRUCTURES (310-311)					
		2. 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)					
		3. PUMPING PLANT					
360		Land and Land Rights					
361		Structures and Improvements					
362	362	Receiving Wells					
363	363	Electric Pumping Equipment					
364	363	Diesel Pumping Equipment					
365	363	Other Pumping Equipment					
		TOTAL PUMPING PLANT (360-365)					

SCHEDULE: 8B (SEWAGE DISPOSAL) Page 2 of 2

Account		Balance	Additions	Retirements	Adjustments	Balance
Class	Class	First of Year	During Year	During Year	Dr. or (Cr.)	End of Year
A & B	C & D	(b)	(c)	(d)	(e)	(f)=(b)+(c)-(d)+(e)
		<b>UTILITY PLANT IN SERVICE-ACCOUNT 101</b>				
		<b>SEWAGE DISPOSAL UTILITIES</b>				
		<b>4. TREATMENT AND DISPOSAL PLANT</b>				
370						
		Land and Land Rights				
370.1	372					
		Oxidation Lagoon Land				
370.2						
		Other Land and Land Rights				
371			N/A			
		Structures and Improvements				
372	373					
		Treatment and Disposal Equipment				
373	374					
		Plant Sewers				
374	375					
		Outfall Sewer Lines				
375	376					
		Other Treatment and Disposal Plant Eqpt.				
		<b>TOTAL TREATMENT AND DISPOSAL PLANT (370-375)</b>				
		<b>5. GENERAL PLANT</b>				
389						
		Land and Land Rights				
390						
		Structures and Improvements				
391	391					
		Office Furniture and Equipment				
392	392					
		Transportation Equipment				
393						
		Stores Equipment				
394						
		Tools, Shop and Garage Equipment				
395						
		Laboratory Equipment				
396						
		Power Operated Equipment				
397						
		Communications Equipment				
399	393					
		Other Tangible Property				
		<b>TOTAL GENERAL PLANT (389-399)</b>				
		<b>TOTAL SEWAGE DISPOSAL PLANT (370-399)</b>				
		<b>TOTAL WATERWORKS AND SEWAGE DISPOSAL (301-399)</b>				

SCHEDULE: 9A (WATERWORKS) Page 1 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES					
Account No.	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)
	<b>SOURCE OF SUPPLY PLANT</b>				
311	Structures and Improvements				
312	Collecting and Impounding Reservoirs	589	1.32%	18	
313	Lake, River and Other Intakes	2,706	1.61%	88	
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>3,295</b>		<b>106</b>	
	<b>PUMPING PLANT</b>				
321	Structures and Improvements	1,393	1.85%	38	
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment	4,163	3.45%	267	
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment	5,556		305	
	<b>TOTAL PUMPING PLANT (321-328)</b>				
	<b>WATER TREATMENT PLANT</b>				
331	Structures and Improvements				
332	Water Treatment Equipment	10,172	3.23%	-0-	
	<b>TOTAL WATER TREATMENT PLANT (331-332)</b>	<b>10,172</b>		<b>-0-</b>	
	<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains	9,709	2.86%	42	
344	Fire Mains				
345	Services				
346	Meters	415	2.80%	208	

SCHEDULE: 9A (WATERWORKS) Page 2 of 4

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Credit (h)	Debit (i)	
	<b>SOURCE OF SUPPLY PLANT</b>					
311	Structures and Improvements					607
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					2,794
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>3,401</b>
	<b>PUMPING PLANT</b>					
321	Structures and Improvements					1,431
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					4,430
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	<b>TOTAL PUMPING PLANT (321-328)</b>					<b>5,861</b>
	<b>WATER TREATMENT PLANT</b>					
331	Structures and Improvements					10,172
332	Water Treatment Equipment					
	<b>TOTAL WATER TREATMENT PLANT (331-332)</b>					<b>10,172</b>
	<b>TRANSMISSION AND DISTRIBUTION PLANT</b>					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains					9,751
344	Fire Mains					
345	Services					
346	Meters					623

SCHEDULE: 9A (WATERWORKS) Page 3 of 4

<b>ACCUMULATED PROVISION FOR DEPRECIATION &amp; AMORTIZATION-ACCOUNTS 108 - 113 &amp; 115 (110) WATERWORKS COMPANIES</b>					
Account No.	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants				
349	Other Transmission & Distribution Plant	583	2.22%	17	
	<b>TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)</b>	<b>10,707</b>		<b>267</b>	
	<b>GENERAL PLANT</b>				
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				
	<b>TOTAL GENERAL PLANT (390-399)</b>				
	<b>OTHER UTILITY PLANT</b>				
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				
	<b>TOTAL OTHER UTILITY PLANT (111-115)</b>				
	<b>TOTAL WATERWORKS (311-115)</b>	<b>29,730</b>		<b>678</b>	

SCHEDULE: 9A (WATERWORKS) Page 4 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h) Credit (i)	Balance End of Year (j)	
347	Meter Installations					
348	Hydrants				600	
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)				10,974	
	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 of Future Use					
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments					
	TOTAL OTHER UTILITY PLANT (111-115)					
	TOTAL WATERWORKS (311-115)				30,408	

SCHEDULE: 9B (SEWAGE DISPOSAL) Page 1 of 4

<b>ACCUMULATED PROVISION FOR DEPRECIATION &amp; AMORTIZATION-ACCOUNTS 108 - 113 &amp; 115 (110) SEWAGE DISPOSAL COMPANIES</b>						
Account Class A & B	Account No. C & D	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
	311	Structures & Improvements				
		<b>COLLECTION PLANT</b>				
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 Collection Structures				
353	354	Services to Customers				
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		<b>TOTAL COLLECTION PLANT (351-356)</b>		N/A		
		<b>PUMPING PLANT</b>				
361		Structures and Improvements				
362	362	Receiving Wells				
363	363	Electric Pumping Equipment				
364	363	Diesel Pumping Equipment				
365	363	Other Pumping Equipment				
		<b>TOTAL PUMPING PLANT (361-365)</b>				
		<b>TREATMENT AND DISPOSAL PLANT</b>				
371		Structures and Improvements				
372	373	Treatment and Disposal Equipment				
373	374	Plant Sewer				
374	375	Outfall Sewer Lines				
375	376	Other Treatment and Disposal Plant				
		<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>				

SCHEDULE: 9B (SEWAGE DISPOSAL) Page 2 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES							
Account Class A & B	Account Class C & D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)
					Debit (h)	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>		N/A			
		<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					
	376	<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>					

SCHEDULE: 9B (SEWAGE DISPOSAL) Page 3 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES					
Account No.	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
	<b>GENERAL PLANT</b>				
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				
397	Communication Equipment				
399	Other Tangible Property				
	<b>TOTAL GENERAL PLANT (390-399)</b>				
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 Amor. 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.				
	<b>TOTAL SEWAGE DISPOSAL (109-115)</b>				
	<b>TOTAL WATERWORKS &amp; SEWAGE DISPOSAL (351-115)</b>	29,730		678	

SCHEDULE: 9B (SEWAGE DISPOSAL) Page 4 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
Account No. Class A & B C & D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)
				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					
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 Amor. 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 (351-115)					30,408

SCHEDULE: 10

OTHER CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170)				
Description of Assets (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
		None		
<b>TOTALS</b>	\$	\$	\$	\$

SCHEDULE: 11

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balances (e)=(b)+(c)-(d)
		None		
<b>TOTAL EXTRAORDINARY PROPERTY LOSSES</b>	\$	\$	\$	\$

SCHEDULE: 12

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183)				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
		None		
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$	\$	\$	\$

SCHEDULE: 13

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 187(CLASS A & B ONLY)				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
		None		
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$	\$	\$	\$

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)
<b>COMMON:</b>	No Par Stated Value \$.20	2500	2500	500	-0-	-0-
<b>PREFERRED:</b>						
<b>TOTALS</b>	<b>\$.20</b>	<b>2500</b>	<b>2500</b>	<b>\$ 500</b>	<b>\$-0-</b>	<b>-0-</b>

SCHEDULE: 15

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

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

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)
			None					

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Prepaid Insurance				
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify) Prepaid Legal Fees (Amortized over 5 years)	139,167	29,313	53,735	114,745
<b>TOTALS</b>	<b>\$139,167</b>	<b>\$ 29,313</b>	<b>\$ 53,735</b>	<b>\$ 114,745</b>

SCHEDULE: 17

ACCUMULATED DEFERRED INCOME TAXES- ACCELERATED AMORTIZATION- ACCOUNT 281				
Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
	None			
<b>TOTAL ACCUM. DEF. INCOME TAXES-ACCEL. AMORTIZATION ACCT. 281</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

SCHEDULE: 18

<b>ACCUMULATED DEFERRED INCOME TAXES- LIBERALIZED DEPRECIATION - ACCOUNT 282</b>				
Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
		None		
<b>TOTAL ACCUM. DEF. INCOME TAXES-LIBERALIZED DEPRECIATION ACCT. 282</b>	\$	\$	\$	\$

SCHEDULE: 19

<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283</b>				
Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
		None		
<b>TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283</b>	\$	\$	\$	\$



SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount
	<b>SALES OF WATER</b>	
460	Unmetered Sales to General Customers	34,118
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	34,118
	<b>TOTAL SALES OF WATER (460-467)</b>	
	<b>OTHER OPERATING REVENUES</b>	
470	Forfeited Discounts	176
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	176
	<b>TOTAL OTHER OPERATING REVENUES (470-474)</b>	
	<b>TOTAL WATERWORKS OPERATING REVENUES (460-474)</b>	34,294
	<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>	34,294

SCHEDULE: 22A

1. Class A & B waterworks and sewage disposal companies should use Schedule 19A, Class C companies should use Schedule 19B, and Class D companies should use Schedule 19C.

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

Account No.	Account Title	N/A	Amount
	<b>WATERWORKS</b>		
	<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>		

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
Account No.	Account Title N/A	Amount
	<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	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4		
Account No.	Account Title N/A	Amount
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</b>	
	Collection Expenses	
700	Collection Supervision and Engineering	
701	Collection Labor and Expenses	
702	Services to Customers	
703	Flow Measuring Device Expense	
704	Miscellaneous Expenses	
705	Rents	
710	Collection Maintenance Supervision and Engineering	
711	Maintenance of Collection Structures and Improvements	
712	Maintenance of Collection Sewers	
713	Maintenance of Services to Customers	
714	Maintenance of Flow Measuring Devices	
715	Maintenance of Flow Measuring Device Installation	
716	Maintenance of Other Collection Facilities	
	<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	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 4 of 4		
Account No.	Account Title N/A	Amount
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	
	Maintenance:	
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>	

SCHEDULE: 22B

1. Class A & B waterworks and sewage disposal companies should use Schedule 19A, Class C companies should use Schedule 19B, and Class D companies should use Schedule 19C.		
<b>OPERATING EXPENSE ACCOUNTS (CLASS C) Page 1 of 3</b>		
Account No.	Account Title N/A	Amount
	<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>	
	<b>CUSTOMER SERVICE EXPENSES</b>	
907	Customer Service and Information Expenses	

SCHEDULE: 22B

<b>OPERATING EXPENSE ACCOUNTS</b>		
<b>(CLASS C) Page 2 of 3</b>		
Account No.	Account Title N/A	Amount
	<b>SALES PROMOTION EXPENSES</b>	
910	Sales Promotion Expenses	
	<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 (600-932)</b>	
	<b>SEWAGE DISPOSAL</b>	
	<b>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 (710-715)</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	



SCHEDULE: 22C

1. Class A & B waterworks and sewage disposal companies should use Schedule 19A, Class C companies should use Schedule 19B, and Class D companies should use Schedule 19C.		
<b>OPERATING EXPENSE ACCOUNTS (CLASS D) Page 1 of 2</b>		
Account No.	Account Title	Amount
	<b>WATERWORKS</b>	
	<b>PLANT OPERATION &amp; MAINTENANCE</b>	
600	Salaries & Wages	8,933
610	Purchased Water	
620	Fuel or Power Purch. for Pumping	3,216
630	Chemicals	1,284
640	Supplies & Expenses	697
650	Repairs of Water Plant	10,931
660	Transportation Expenses	1,000
	<b>TOTAL PLANT OPER. &amp; MAINT. (600-660)</b>	<b>26,061</b>
	<b>GENERAL EXPENSES</b>	
680	Administrative and General Salaries	4,800
681	Office Supplies and Other Expenses	1,244
682	Outside Services Employed	75,583
684	Insurance Expense	2,972
686	Employee Pensions and Benefits	2,175
688	Regulatory Commission Expenses	100
689	Miscellaneous General Expenses	320
690	Uncollectible Accounts	42
	<b>TOTAL GENERAL EXPENSES (680-690)</b>	<b>87,236</b>
	<b>TOTAL WATERWORKS EXPENSES (600-690)</b>	<b>113,297</b>
	<b>SEWAGE DISPOSAL</b>	
	<b>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 (710-715)</b>	





SCHEDULE: 25

**GENERAL INFORMATION-WATERWORKS**

1. Number of reservoirs One
  - a. State whether natural or artificial Artificial
  - b. Kind of reservoir (earthen or masonry) Masonry
  - c. Capacity of each reservoir 80,000 Gal.
  - d. Are reservoirs covered or open? Covered
  - e. Distance of each reservoir from pumping station Pumps on top of reservoir
  - f. Elevation of each reservoir above pumping station 12 ft.
2. Number of standpipes None
3. Method of purification used HTC Chlorine
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 18,000,000
6. Quantities of Water 13,280,000 gal.
  - a. Produced and/or purchased N/A
  - b. Delivered to the customer 13,280,000
  - c. Lost or unaccounted for N/A
7. State source of water supply, whether rivers, lakes springs or wells Lake
8. Of the Ohio customers, the number that are:
  - a. Year-round customers 75
  - b. Seasonal/Summer customers 147
  - c. Available-for-Use Customers None
9. Total number of customers as of close of business in December:
  - a. Ohio All Ohio
  - b. Entire Company 222 Water
10. AFUDC rate(s) used during year None
10. Calculation of AFUDC rate(s) used: None

SCHEDULE: 26

**STATEMENT OF INTRASTATE GROSS EARNINGS**  
**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 Department of the  
Public Utilities Commission of Ohio.)

Item	Amount		
	Total	Other Than Ohio Interstate	Ohio Intrastate
Waterworks Operating Revenues	34,294		34,294
Sewage Disposal Operating Revenues			
Revenue From Utility Plant Leased to Others			
Gains from Disposition of Utility Prop.			
Revenues from Merch., Jobbing & Contract Work			
Revenues from Nonutility Operations			
Nonoperating Rental Income			
Interest & Dividend Income			
Misc. Nonoperating Income			
Gain from Disposition of Nonutility Prop.			
Extraordinary Income			
<b>TOTAL GROSS EARNINGS</b>	<b>34,294</b>		<b>34,294</b>
Earnings or Receipts from Sales to Other Public Utilities for Resale	( )	( )	( )
<b>NET GROSS EARNINGS</b>	<b>34,294</b>		<b>34,294</b>

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 ~~FLORIDA~~ <sup>REQ</sup>  
County of Ottawa ~~MANATEE~~ <sup>REQ</sup>

Paul Grummel makes oath and says that  
(Insert here the name of the deponent.)

he is Paul Grummel  
(Insert here the title of the affiant.)  
Gem Beach Marina, Inc., dba  
of Gem Beach Utility Company, Inc.  
(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 Jan. 1, 1992 to and including Dec. 31, 1992

*Paul Grummel*  
(Signature of affiant.)

Subscribed and sworn to before me, a Notary in and for the State and county named, this 5<sup>th</sup> day of March, 1993. My commission expires 1/8/97 19  .

*Ann C. Jefferds*  
(Signature of officer authorized to administer oaths.)

IDENTIFICATION PROVIDED OHIO DR. LIC  
~~(S)HE DID~~ DID NOT TAKE AN OATH

