WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

LAKE WHITE WATER CO.

(Exact legal name of respondent)

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

1233 STATE ROUTE 552, WAVERLY, OH 45690

(Address of principal business office at end of year)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

RECEIVED
JUN 1 1995
PUCO FISCAL

FOR THE

YEAR ENDED DECEMBER 31, 1994

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

PAUL S. BURGOON, CPA MORROW, DAVIS & BURGOON, CPAs

177 EAST MAIN STREET, CHILLICOTHE, OH 45601 (614) 773-2671

Acceptable

[illegible] 6/12/95

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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. The annual report shall be signed by a duly elected officer of the respondent and it shall be notarized.

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 equal to the original totals, when the original totals are rounded to the nearest dollar amount.

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HISTORY

1. Date of organization July, 1969

2. Date when operations began July, 1969

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

4. If a consolidated or merged company, name all constituent and all merged companies.
N/A

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

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

7. If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization.
N/A

8. Where are the books and records of the company kept?
1233 State Route 552, Waverly, OH 45690

9. General description of territory served by respondent.
Pike County - Lake White Area

10. Number of locations within Ohio. One

Annual Report of Lake White Water Co. Year Ended December 31, 19 94

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, as trustee, control the respondent at close of year? Yes

If control was so held, state: As Trustee

(a) The name of the trustee: Thomas M. Spetnagel, Attorney at Law
John Lucas, Attorney at Law

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained.
Maria Armour and Heirs of Leota Nye

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.

   Richard T. Schisler resigned as co-trustee. Thomas M. Spetnagel appointed to replace.

SCHEDULE: 1

VOTING POWERS AND ELECTIONS

1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.

Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
	N/A			
	TOTAL LISTED ABOVE			
	TOTAL ALL STOCKHOLDERS			

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.				
2.				
3.				
4.	N/A			
5.				
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

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.				
2.				
3.				
4.				
5.	N/A			
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	444,040.06	466,877.87	22,837.81
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)		444,040.06	466,877.87	22,837.81
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	(125,009.69)	(132,382.65)	7,372.96
	Net Utility Plant		319,030.37	334,495.22	15,464.85
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		319,030.37	334,495.22	15,464.85
	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		1,885.54	2,092.13	206.59
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits		234.98	495.02	260.04
135	Working Funds				
136 (132)	Temporary Cash Investment		2,964.32	3,276.68	312.36
141	Notes Receivable				
142	Customer Accounts Receivable		23,219.97	25,224.50	2,004.53
143	Other Accounts Receivable		-0-	5,368.00	5,368.00
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				

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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	-0-	304.20	304.20
171	Interest and Dividends Receivable				
172	Utility Plant				
	Rents Receivable				
173	Accrued Utility Revenues				
174 (170)	Misc. Current and Accrued Assets	30			
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		28,304.81	36,760.53	8,455.72
	DEFERRED DEBITS				
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			
	TOTAL DEFERRED CREDITS (181-187)				
	TOTAL ASSETS AND OTHER DEBITS		347,335.18	371,255.75	23,920.57
	EQUITY CAPITAL				
201	Common Stock Issued	32			
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			
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16	(8,054.92)	18,982.03	27,036.95
	TOTAL EQUITY CAPITAL (201-218)		(8,054.92)	18,982.03	27,036.95

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	97,824.54	93,824.54	(4,000.00)
224	Other Long-Term Debt	33	35,407.98	35,407.98	-0-
	TOTAL LONG TERM DEBT (221-224)		133,232.52	129,232.52	(4,000.00)
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable				
232	Accounts Payable		2,142.89	2,664.32	521.43
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits		1,057.03	1,654.45	597.42
236	Taxes Accrued		2,833.97	2,598.74	(235.23)
237	Interest Accrued				
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest		129,394.97	129,394.97	-0-
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	36	55,493.41	55,493.41	-0-
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		190,922.27	191,805.89	883.62
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
252	Advances for Construction				
253	Other Deferred Credits				
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)		-0-	-0-	-0-
	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)		-0-	-0-	-0-
271	CIAC		31,235.31	31,235.31	-0-
	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)		-0-	-0-	-0-
	TOTAL LIABILITIES PLUS EQUITY				
	CAPITAL AND OTHER CREDITS		347,335.18	371,255.75	23,920.57

SCHEDULE: 4A

NOTES TO BALANCE SHEET

NONE

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING INCOME		
400	Operating Revenues	37	131,599.30
	OPERATING EXPENSES		
401	Operation Expense	38-46	
402 (401)	Maintenance Expense	38-46	90,115.46
403	Depreciation Expense		7,372.96
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	10,889.00
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)		108,377.42
	NET OPERATING INCOME (400) Less (401-412.2)		
	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)		-0-
	OTHER INCOME AND DEDUCTIONS		
415	Revenues from Merchandising, Jobbing and Contract Work		3,695.29
416	Costs and Expns. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		86.36
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		53.40
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		3,835.05
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		-0-
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		3,835.05
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)		-0-
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		3,835.05

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SCHEDULE: 5

INCOME STATEMENT

Acct. No.	Account Title	Page No.	Amount
	INTEREST CHARGES		
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		
	TOTAL INTEREST CHARGES (427-431)		-0-
	INCOME BEFORE EXTRAORDINARY ITEMS (400) Less (401-431)		27,056.93
	EXTRAORDINARY ITEMS		
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433- 409.3)		-0-
	NET INCOME (400) Less (401-409.3)		27,056.93

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

NONE

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS N/A

216	Unappropriated Retained Earnings (at beginning of period)		
435	Balance Transferred from Income		
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)		

Notes To Statement of Retained Earnings:

SCHEDULE: 7

PARTNERSHIP CAPITAL STATEMENT (1)

	Trust		
	~~Partnership~~ Capital (Beginning of Year)		(8,054.92)
	Net Income (Loss For Year)		27,056.93
	Partners' Capital Contributions		
	Partners' Drawings		
	Miscellaneous Credits - Workers' Comp. Deposit Correction		30.02
	Miscellaneous Debits - Donations		(50.00)
	Total ~~Partnership~~ Trust Capital (End of Year)		18,982.03

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

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	8,073.00				8,073.00
301	Organization					
302	Franchise and Consents					
303	Miscellaneous Intangible Plant					
	TOTAL INTANGIBLE PLANT (301-303)	15,500.00				15,500.00
	TANGIBLE PLANT	23,573.00				23,573.00
	SOURCE OF SUPPLY PLANT					
310	Land and Land Rights					
311	Structures and Improvements	4,987.21				4,987.21
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes	4,062.00				4,062.00
314	Wells and Springs					
315	Infiltration Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant	2,568.19	246.70			2,814.89
	TOTAL SOURCE OF SUPPLY PLANT (310-317)	11,617.40	246.70			11,864.10
	PUMPING PLANT					
320	Land and Land Rights					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment	28,238.66	1,658.44			29,897.10
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (320-328)	28,238.66	1,658.44			29,897.10
	WATER TREATMENT PLANT					
330	Land and Land Rights					
331	Structures and Improvements					

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	Water Treatment Equipment					
	TOTAL WATER TREATMENT PLANT (330-332)					
	TRANSMISSION AND DISTRIBUTION PLANT					
340	Land and Land Rights					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes	16,201.00	1,730.98			17,931.98
343	Transmission and Distribution Mains	323,042.30	15,298.63			338,340.93
344	Fire Mains					
345	Services	5,528.25				5,528.25
346	Meters	11,661.29	2,645.05			14,306.34
347	Meter Installations	4,559.76	912.50			5,472.26
348	Hydrants	6,452.00				6,452.00
349	Other Transmission and Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	367,444.60	20,587.16			388,031.76
	GENERAL PLANT					
389 (370)	Land and Land Rights					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					
392 (373)	Transportation Equipment	9,865.00				9,865.00
393	Stores Equipment					
394	Tools, Shop and Garage Equipment	3,301.40	345.51			3,646.91
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT 389 (370)-399(390)	13,166.40	345.51			13,511.91
	OTHER UTILITY PLANT (CLASS D ONLY)					
(391)	Utility Plant Purchased or Sold					
(392)	Utility Plant in Process of Reclassification					

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)
(393)	Utility Plant Leased to Others					
(394)	Property Held for Future Use					
(395)	Construction Work in Progress					
(396)	Utility Plant Acquisition Adjustments					
(397)	Other Utility Plant Adjustments					
	TOTAL OTHER UTILITY PLANT (CLASS D ONLY) (391-397)					
	TOTAL WATERWORKS UTILITY PLANT IN SERVICE (301-397)	444,040.06	22,837.81			466,877.87

UTILITY PLANT IN SERVICE-ACCOUNT 101
SEWAGE DISPOSAL UTILITIES

N/A

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 A & B	Class C & D	1. INTANGIBLE PLANT					
301	301	Organization					
302	302	Franchises and Consents					
303	303	Miscellaneous Intangible Plant					
		TOTAL INTANGIBLE PLANT (301-303)					
	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)					

UTILITY PLANT IN SERVICE-ACCOUNT 101
SEWAGE DISPOSAL UTILITIES

N/A

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

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)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	SOURCE OF SUPPLY PLANT				
311	Structures and Improvements	1,828.48	1.493	74.41	
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs	1,812.42	1.493	60.67	
315	Infiltration and Galleries and Tunnels				
316	Supply Mains				
317	Other Water Source Plant	787.24	2.00	54.66	
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	4,428.14		189.74	
	PUMPING PLANT				
321	Structures and Improvements				
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment	12,533.54	3.333	863.74	
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	12,533.54		863.74	
	WATER TREATMENT PLANT				
331	Structures and Improvements				
332	Water Treatment Equipment				
	TOTAL WATER TREATMENT PLANT (331-332)				
	TRANSMISSION AND DISTRIBUTION PLANT				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes	4,284.36	2%	341.33	
343	Transmission and Distribution Mains	86,358.18	.111% & 1.6%	4,313.81	
344	Fire Mains				
345	Services	2,756.03	1.67% & 2%	98.04	
346	Meters	2,381.23	2%	259.76	

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

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 (f)	Salvage (g)	Other Addition or Deductions Credit (h)	Other Addition or Deductions Debit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
	SOURCE OF SUPPLY PLANT					
311	Structures and Improvements					1,902.89
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs					1,873.09
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					841.90
	TOTAL SOURCE OF SUPPLY PLANT (311-317)					4,617.88
	PUMPING PLANT					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					13,397.28
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)					13,397.28
	WATER TREATMENT PLANT					
331	Structures and Improvements					
332	Water Treatment Equipment					
	TOTAL WATER TREATMENT PLANT (331-332)					
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					4,625.69
343	Transmission and Distribution Mains					90,671.99
344	Fire Mains					
345	Services					2,854.07
346	Meters					2,640.99

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

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)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations	599.78	2%	98.19	
348	Hydrants	3,686.42	2%	99.37	
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	100,066.00		5,210.50	
	GENERAL PLANT				
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment				
392 (373)	Transportation Equipment	6,083.40	10%	986.50	
393	Stores Equipment				
394	Tools, Shop and Garage Equipment	1,898.61	1% & 14.29%	122.48	
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398 (379)	Miscellaneous Equipment				
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	7,982.01		1,108.98	
	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)	125,009.69		7,372.96	

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

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

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

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h)	Other Addition or Deductions Credit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
347	Meter Installations					697.97
348	Hydrants					3,785.79
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)					105,276.50
	GENERAL PLANT					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					
392 (373)	Transportation Equipment					7,069.90
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					2,021.09
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					9,090.99
	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)					-0-
	TOTAL WATERWORKS (311-115)					132,382.65

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

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) N/A

Account No. Class A&B	Account No. Class C&D	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	311	Structures & Improvements				
		COLLECTION PLANT				
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				
		TOTAL COLLECTION PLANT (351-356)				
		PUMPING PLANT				
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 (361-365)				
		TREATMENT AND DISPOSAL PLANT				
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				
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

SCHEDULE: 9B

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

N/A

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

Account No. Class A&B	Account No. Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h)	Other Addition or Deductions Credit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
	311	Structures & Improvements					
		COLLECTION PLANT					
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					
		TOTAL COLLECTION PLANT (351-356)					
		PUMPING PLANT					
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 (361-365)					
		TREATMENT AND DISPOSAL PLANT					
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					
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)					

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

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

N/A

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

Account No. Class A&B	Account No. Class C&D	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
		GENERAL PLANT				
390		Structures and Improvements				
391	391	Office Furniture and Equipment				
392	392	Transportation Equipment				
393		Stores Equipment				
394		Tools, Shop and Garage Equipment				
395		Laboratory Equipment				
396		Power Operated Equipment				
397		Communication Equipment				
399	393	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)				

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 111 - 113 & 115 (110)
SEWAGE DISPOSAL COMPANIES

N/A

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

Account No. Class A&B	Account No. Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h)	Other Addition or Deductions Credit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
		GENERAL PLANT					
390		Structures and Improvements					
391	391	Office Furniture and Equipment					
392	392	Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					
395		Laboratory Equipment					
396		Power Operated Equipment					
397		Communication Equipment					
399	393	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)					

Note: Columns (b) & (d) thru (i): from Accounting Record
Column (c): For information only, not part of this calculation

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)
N/A				
TOTALS	$	$	$	$

SCHEDULE: 11

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balances (e)=(b)+(c)-(d)
N/A				
TOTAL EXTRAORDINARY PROPERTY LOSSES	$	$	$	$

SCHEDULE: 12

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183)

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
N/A				
TOTAL MISCELLANEOUS DEFERRED DEBITS	$	$	$	$

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)
N/A				
TOTAL MISCELLANEOUS DEFERRED DEBITS	$	$	$	$

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)
COMMON:						
N/A						
PREFERED:						
TOTALS	$			$	$	

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)
Notes Payable to Lake White Developers Div. of George Nye Trust	Var.	Var.		N/A	Var.		-0-	93,824.54
Notes Payable to Maria Armour (Former Trustee) for Back Salary	Var.	Var.		N/A	10%		-0-	35,407.98

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Prepaid Insurance	-0-	304.20		304.20
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify)				
TOTALS	$ -0-	$ 304.20	$	$304.20

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)
N/A				
TOTAL ACCUM. DEF. INCOME TAXES-ACCEL. AMORTIZATION ACCT. 281	$	$	$	$

SCHEDULE: 18

ACCUMULATED DEFERRED INCOME TAXES-LIBERALIZED DEPRECIATION - ACCOUNT 282

Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
N/A				
TOTAL ACCUM. DEF. INCOME TAXES-LIBERALIZED DEPRECIATION ACCT. 282	$	$	$	$

SCHEDULE: 19

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283

Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
N/A				
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	$	$	$	$

SCHEDULE: 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 242 (238)

Description of Assets (a)	Beginning Balance	Debits	Credits	Balance End of Year (b)
Accrued Trustee Fees to Maria Armour	41,368.41			41,368.41
Tractor Rental Due Lake White Developers	625.00			625.00
Accrued Rent Due Lake White Developers	13,500.00			13,500.00
TOTALS	$ 55,493.41	$	$	$ 55,493.41

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS

Account No.	Account Title	Amount
	SALES OF WATER	
460	Unmetered Sales to General Customers	
461	Metered Sales to General Customers	131,189.30
462	Private Fire Protection Service	
463	Public Fire Protection Service	
464	Other Sales to Public Authorities	
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
	TOTAL SALES OF WATER (460-467)	131,189.30
	OTHER OPERATING REVENUES	
470	Forfeited Discounts	
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	410.00
	TOTAL OTHER OPERATING REVENUES (470-474)	410.00
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	131,599.30
	SEWAGE DISPOSAL REVENUES	
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	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	
	OTHER OPERATING REVENUES	
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	
	TOTAL OTHER OPERATING REVENUES (531-536)	
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	
	TOTAL OPERATING REVENUES (460-536)	131,599.30

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

N/A

Account No.	Account Title	Amount
	WATERWORKS	
	SOURCE OF SUPPLY EXPENSE	
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	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-617)	
	PUMPING EXPENSE	
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	
	TOTAL PUMPING EXPENSE (620-633)	
	WATER TREATMENT EXPENSES	
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	
	TOTAL WATER TREATMENT EXPENSE (640-652)	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		N/A
Account No.	Account Title	Amount
	TRANSMISSION AND DISTRIBUTION EXPENSES	
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	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)	
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	
	ADMINISTRATIVE AND GENERAL EXPENSES	
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

N/A

Account No.	Account Title	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	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL WATERWORKS EXPENSES (600-932)	
	SEWAGE DISPOSAL	
	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	
	TOTAL COLLECTION EXPENSES (700-716)	
	PUMPING EXPENSES	
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	
	TOTAL PUMPING EXPENSES (720-732)	
	TREATMENT AND DISPOSAL EXPENSES	
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

N/A

Account No.	Account Title	Amount
751	Maintenance of T & D Structures and Improvements	
752	Maintenance of Treatment and Disposal Plant	
753	Maintenance of Other Treatment and Disposal	
	TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)	
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
	ADMINISTRATIVE AND GENERAL EXPENSES	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Taxes Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
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	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

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.

OPERATING EXPENSE ACCOUNTS
(CLASS C) Page 1 of 3

Account No.	Account Title	Amount
	WATERWORKS	
	SOURCE OF SUPPLY EXPENSE	
600	Operation Labor 10%	2,171.27
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	2,171.27
	PUMPING EXPENSE	
620	Operation Labor 15%	3,256.91
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	5,364.11
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-625)	8,621.02
	WATER TREATMENT EXPENSES	
630	Operation Labor 15%	3,256.90
631	Chemicals	3,115.86
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (630-635)	6,372.76
	TRANSMISSION AND DISTRIBUTION EXPENSES	
640	Operation Labor 45%	9,770.72
641	Operation Supplies & Expenses	483.59
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	3,279.38
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	13,533.69
	CUSTOMER ACCOUNTS EXPENSES	
901	Meter Reading Expenses 15%	3,256.90
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	3,256.90
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS
(CLASS C) Page 2 of 3

Account No.	Account Title	Amount
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
	ADMINISTRATIVE AND GENERAL EXPENSES	
920	Administrative and General Salaries	27,377.32
921	Office Supplies and Other Expenses	13,202.05
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	10,624.00
924	Property Insurance	1,620.25
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	3,336.20
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	56,159.82
	TOTAL WATERWORKS EXPENSES (600-932)	90,115.46
	SEWAGE DISPOSAL	
	OPERATIONS EXPENSES	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	
	MAINTENANCE EXPENSES	
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	
	TOTAL (710-715)	
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	

181
193
202
219
[illegible]
[illegible]
229
245

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS
(CLASS C) Page 3 of 3

Account No.	Account Title	Amount
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
	ADMINISTRATIVE AND GENERAL EXPENSES	
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	
	Maintenance:	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	N/A
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

SCHEDULE: 22C

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 D) Page 1 of 2

N/A

Account No.	Account Title	Amount
	WATERWORKS	
	PLANT OPERATION & MAINTENANCE	
600	Salaries & Wages	
610	Purchased Water	
620	Fuel or Power Purch. for Pumping	
630	Chemicals	
640	Supplies & Expenses	
650	Repairs of Water Plant	
660	Transportation Expenses	
	TOTAL PLANT OPER. & MAINT. (600-660)	
	GENERAL EXPENSES	
680	Administrative and General Salaries	
681	Office Supplies and Other Expenses	
682	Outside Services Employed	
684	Insurance Expense	
686	Employee Pensions and Benefits	
688	Regulatory Commission Expenses	
689	Miscellaneous General Expenses	
690	Uncollectible Accounts	
	TOTAL GENERAL EXPENSES (680-690)	
	TOTAL WATERWORKS EXPENSES (600-690)	
	SEWAGE DISPOSAL	
	OPERATIONS EXPENSES	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	
	MAINTENANCE EXPENSES	
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	
	TOTAL (710-715)	

SCHEDULE: 22C

OPERATING EXPENSE ACCOUNTS
(CLASS D) Page 2 of 2

N/A

Account No.	Account Title	Amount
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
	ADMINISTRATIVE AND GENERAL EXPENSES	
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	
	Maintenance:	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

SCHEDULE: 23

TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1

Type of tax:	Amount
Ohio Property Tax	
Ohio Gross Receipts Tax	3,834.24
F.I.C.A.	3,871.45
Other (Specify List)	
State & Federal Unemployment Tax	319.98
Ohio Workers' Compensation	2,863.33
TOTAL ACCOUNT 408.1	10,889.00

SCHEDULE: 24

EMPLOYEE COMPENSATION

	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify) Cost of Removal
Part-time Employees	4	0	4	1,838.88	1,838.88		
Full-time Employees	1	2	3	47,251.14	47,251.14		
TOTAL ALL EMPLOYEES	5	2	7	49,090.02	49,090.02		

Annual Report of LAKE WHITE WATER CO. Year Ended December 31, 1994

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoirs None
   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 One
3. Method of purification used Bleach (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 30,494,900
6. Quantities of Water
   a. Produced and/or purchased 30,494,900
   b. Delivered to the customer 22,264,257
   c. Lost or unaccounted for 8,230,643
7. State source of water supply, whether rivers, lakes springs or wells Wells
8. Of the Ohio customers, the number that are:
   a. Year-round customers 385
   b. Seasonal/Summer customers N/A
   c. Available-for-Use Customers N/A
9. Total number of customers as of close of business in December:
   a. Ohio 385
   b. Entire Company 385
10. AFUDC rate(s) used during year N/A
11. Calculation of AFUDC rate(s) used: N/A

SCHEDULE: 26

STATEMENT OF INTRASTATE GROSS EARININGS (REVENUE)

FOR OHIO AT CLOSE OF YEAR

("Intrastate means from one point in Ohio to another point in Ohio, or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10, assessment for maintaining the Department of the Public Utilities Commission of Ohio.)

		Amount		
Acct. No.	Item	Total (1)	Interstate (Other Than Ohio) (2)	Ohio Intrastate (3) = (1) - (2)
400	Waterworks Operating Revenues	131,599.30		131,599.30
521-526	Sewage Disposal Operating Revenues			
413	Revenue From Utility Plant Leased to Others			
414	Gains from Disposition of Utility Prop.			
415	Revenues from Merch., Jobbing & Contract Work			
417	Revenues from Nonutility Operations			
418	Nonoperating Rental Income			
419	Interest & Dividend Income	86.36		86.36
421	Misc. Nonoperating Income	53.40		53.40
422	Gain from Disposition of Nonutility Prop.			
433-409.3	Extraordinary Income			
	SUBTOTAL	131,739.06		131,739.06
466	Earnings or Receipts from Sales			
	Utilities for Resale	( )	( )	( )
	TOTAL	131,739.06		131,739.06

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

SCHEDULE: 27

NAME, ADDRESS, AND PHONE NUMBER OF THE COMPANY'S CONTACT PERSONS

Maria Armour
Name

1233 State Route 552, Waverly, OH 45690
Address

(614) 947-4379
Phone Number (Including Area Code)

NAME ADDRESS, AND PHONE NUMBER OF PERSON TO WHOM INVOICE SHOULD BE DIRECTED

Maria Armour
Name

1233 State Route 552, Waverly, OH 45690
Address

(614) 947-4379
Phone Number (Including Area Code)

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 Ross

Thomas M. Spetnagel makes oath and says that
(Insert here the name of the affiant.)

he is Trustee
(Insert here the official title of deponent)

of Lake White Water Co.
(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, 1994, to and including Dec. 31, 1994.

Thomas M. Spet
(Signature of affiant.)