



# Ohio-American Water Company

1025 Laurel Oak Road • P.O. Box 1770 • Voorhees, New Jersey 08043 • (609) 346-8200

April 30, 1998

Public Utilities Commission of Ohio  
Fiscal Division  
180 East Broad Street  
Columbus, Ohio 43266-0573

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MAY 04 1998

PUCO FISCAL

Dear Madame/Sir:

Enclosed please find the Ohio-American Water Company's annual report for the year 1997.

Please acknowledge receipt of the report on the duplicate copy of this letter and return in the enclosed self addressed stamped envelope.

Sincerely,

*Philip D. Weinstock*

Philip Weinstock  
Assistant Director - Accounting

Ino  
Enclosure

WATERWORKS AND SEWAGE DISPOSAL  
COMPANIES

ANNUAL REPORT

OF

OHIO-AMERICAN WATER COMPANY

---

(Exact legal name of respondent)

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

365 E. Center Street Marion, OH 43302

---

(Address of principal business office at end of year)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE  
YEAR ENDED DECEMBER 31, 1997

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

H. A. Baumgarner, Comptroller (609) 566-4004

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1025 Laurel Oak Road Voorhees, NJ 08043

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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 on whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all waterworks and/or sewage disposal companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient 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 facts.
3. This report was prepared in conformance with the 1976 NARUC Uniform Systems of Accounts for water and/or sewer companies. Interpret all accounting words and phrases in accordance with these USOAs.
4. Account numbers which appear in brackets refer to those used by Class C and/or D waterworks or sewage disposal companies, if different than those used by Class A and B companies.
5. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
6. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
7. The annual report shall be signed by a duly elected officer of the respondent 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 the original totals, when the original totals are rounded to the nearest dollar amount.

**HISTORY**

|   |   |
|---|---|
| 1. Date of Organization   | <u>November 23, 1923</u>  |
| 2. Date when operations began   | <u>November 23, 1923</u>  |
| 3. Under the laws of what Government, State or Territory organized? If more than one, name all.<br>Ohio   | <u>Ohio</u>   |
| 4. If a consolidated or merged company, name all constituent and all merged companies. On January 1, 1980, Ohio-American Water Company and The Ohio Cities Water Company were merged into the Marion Water Company. The name of the surviving corporation was changed to Ohio-American Water Company. | <u>On January 1, 1980, Ohio-American Water Company and The Ohio Cities Water Company were merged into the Marion Water Company. The name of the surviving corporation was changed to Ohio-American Water Company.</u> |
| 5. Date and authority for each consolidation and each merger.<br>January 1, 1980  | <u>January 1, 1980</u>  |
| 6. State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.<br>Corporation  | <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.<br>Not Applicable   | <u>Not Applicable</u>   |
| 8. Where are the books and records of the company kept?<br>American Water Works Service Company, Inc.<br>1025 Laurel Oak Road<br>Voorhees, NJ 08043   | <u>American Water Works Service Company, Inc.<br/>1025 Laurel Oak Road<br/>Voorhees, NJ 08043</u>   |
| 9. General description of territory served by respondent.<br>Cities of Ashtabula, Chesapeake, Burlington, Marion, Tiffin, and their vicinities.   | <u>Cities of Ashtabula, Chesapeake, Burlington, Marion, Tiffin, and their vicinities.</u>   |
| 10. Number of locations within Ohio.<br>Four  | <u>Four</u>   |

**FACTS PERTAINING TO CONTROL OF RESPONDENT**

1. Did any individual, association, corporation or corporations, control the respondent at close of year? Yes

If control was so held, state:

- (a) The form of control, whether sole or joint: Sole
- (b) The name of the controlling corporation or corporations:  
American Water Works Company, Inc.
- (c) The manner in which control was established:  
Ownership of common stock
- (d) The extent of control: Complete
- (e) Whether control was direct or indirect: Direct
- (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? No

If control was so held, state:

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

### 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.

Issued \$4,500,000 General Mortgage Bonds, 7.18% Series, on 02/20/97, due 02/01/27.

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**

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 |
|----------|--|--------------------|----------------------|---------------------------------|
|          | American Water Works Company, Inc.<br>1025 Laurel Oak Road<br>Voorhees, NJ 08043 | 35,439             | 35,439               |                                 |
|          | TOTAL LISTED ABOVE<br>ALL STOCKHOLDERS   | 35,439<br>35,439   | 35,439<br>35,439     |                                 |

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 (c) and (e) relate to Board meetings only.

| Line No.   | Name of Director and Address (City and State)   | Served Continuously From | Term Expired or Current Term Will Expire | Number of Meetings Attended During Year |
|--|---|--------------------------|--|---|
|  | (a)   | (b)                      | (c)                                      | (d)                                     |
| 1  | R. J. Gallo<br>Voorhees, NJ   | 7/25/84                  | 5/2/1988                                 | 4                                       |
| 2  | John H. Ware, IV<br>Oxford, PA  | 7/26/78                  | 5/2/1988                                 | 1                                       |
| 3  | J. James Barr<br>Voorhees, NJ   | 4/23/75                  | 5/2/1988                                 | 4                                       |
| 4  | G. W. Johnstone*<br>Voorhees, NJ  | 4/22/81                  | 5/2/1988                                 | 2                                       |
| 5  | G. C. Smith<br>Voorhees, NJ   | 7/25/81                  | 5/2/1988                                 | 3                                       |
| 6  | W. D. Morgan<br>Voorhees, NJ  | 11/06/87                 | 5/2/1988                                 | 1                                       |
| 7  |   |                          |  |   |
| 8  |   |                          |  |   |
| 9  |   |                          |  |   |
| 10   |   |                          |  |   |
| 11   |   |                          |  |   |
| 12   |   |                          |  |   |
| 13   |   |                          |  |   |
| 14   |   |                          |  |   |
| 15   |   |                          |  |   |
| * G.W. Johnstone retired from the Board of Directors effective November 6, 1987. |   |                          |  |   |
| 16   | Name of Chairman of the Board   | R. J. Gallo              |  |   |
| 17   | Name of Secretary of Board  | K. L. Pape               |  |   |
| 18   | Number of Meetings of Board during the year   | 4                        |  |   |
| 19   | Number of directors provided for by charter or by-laws, as amended to the end of year | 5                        |  |   |
| 20   | Number directors required to constitute a quorum                                      | 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                         | Administration                                      | R. J. Gallo  | Voorhees, NJ                        |
| 2        | Vice President                    | Operations  | W. D. Morgan   | Voorhees, NJ                        |
| 3        | Vice President                    | Operations  | T. W. Coleman  | Marion, OH                          |
| 4        | Secretary                         | Corporate Affairs                                   | K. L. Pape   | Voorhees, NJ                        |
| 5        | Vice President & Treasurer        | Finance   | B. E. Tillison                                       | Voorhees, NJ                        |
| 6        | Vice President & Comptroller      | Accounting  | H. A. Baumgardner                                    | Voorhees, NJ                        |
| 7        | Assistant Comptroller             | Accounting  | V. J. McGovern                                       | Voorhees, NJ                        |
| 8        | Asst. Secretary & Asst. Treasurer | Finance   | T.D. Snyder  | Voorhees, NJ                        |
| 9        | Asst. Treasurer                   | Finance   | J. E. Salsler  | Voorhees, NJ                        |
| 10       | Asst. Treasurer                   | Operations  | W. R. Clark  | Marion, OH                          |
| 11       | Asst. Treasurer*                  | Operations  | J. S. Watson   | Marion, OH                          |
| 12       | Asst. Treasurer*                  | Operations  | E.A. Orthmeyer                                       | Marion, OH                          |
| 13       |                                   |   |  |                                     |
| 14       |                                   |   |  |                                     |
| 15       |                                   |   |  |                                     |
| 16       |                                   |   |  |                                     |
| 17       |                                   |   |  |                                     |
| 18       |                                   |   |  |                                     |
| 19       |                                   |   |  |                                     |
| 20       |                                   |   |  |                                     |

\*J.S. Watson resigned as Assistant Treasurer effective October 20, 1997.

\*E.A. Orthmeyer was elected as Assistant Treasurer effective October 20, 1997.

BALANCE SHEET

| Acct. No.                              | Account Title  | Page No. | Beginning Balance | Ending Balance | Increase or (Decrease) |
|--|--|----------|-------------------|----------------|------------------------|
| <b>UTILITY PLANT:</b>                  |  |          |                   |                |                        |
| 101                                    | Utility Plant in Service   | 17-22    | 47,768,242        | 53,416,401     | 5,648,159              |
| 102                                    | Completed Constr. Not Clas.  |          | 261,075           | 261,075        | 0                      |
| 103                                    | Utility Plant in Process of Reclas.  |          |                   |                |                        |
| 104                                    | Utility Plant Leased to Others   |          |                   |                |                        |
| 105                                    | Property Held for Future Use   |          | 3,000             | 3,000          | 0                      |
| 106                                    | Utility Plant Purchased or Sold  |          |                   |                |                        |
| 107                                    | Construction Work in Progress  |          | 3,037,750         | 1,353,804      | (1,683,946)            |
| 114 (108)                              | Utility Plant Acquisition Adjustm.   |          | (557,198)         | (557,198)      | 0                      |
|  | <b>TOTAL UTILITY PLANT (104-114)</b>   |          | 50,512,869        | 54,477,082     | 3,964,213              |
| 108-113,<br>115 (110)                  | Accumulated Provision for Depreciation and Amortization                            | 23-30    | (13,801,369)      | (15,099,066)   | (1,297,697)            |
|  | <b>NET UTILITY PLANT</b><br>(Total Utility Plant less Accum Depr and Amortization) |          | 36,711,500        | 39,378,016     | 0                      |
| 116 (109)                              | Other Utility Plant Adjustments  |          |                   |                |                        |
|  | <b>TOTAL PLANT (101-116)</b>   |          | 36,711,500        | 39,378,016     | 2,666,516              |
| <b>OTHER PROPERTY AND INVESTMENTS:</b> |  |          |                   |                |                        |
| 21                                     | Nonutility Property  |          | 128               | 83,921         | 83,793                 |
| 22                                     | Accum. Provision for Deprec. and Amortization of Nonutility Plant                  |          | 0                 | (78,194)       | (78,194)               |
| 23                                     | Investments in Associated Companies  |          | 0                 | 0              | 0                      |
| 24                                     | Other Investments  |          |                   |                |                        |
| 125-128                                | Special Funds  |          |                   |                |                        |
|  | <b>TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)</b>                              |          | 128               | 5,727          | 5,599                  |
| <b>CURRENT AND ACCRUED ASSETS:</b>     |  |          |                   |                |                        |
| 31                                     | Cash   |          | 74,670            | 655,381        | 580,711                |
| 32                                     | Interest Special Deposits  |          |                   |                |                        |
| 33                                     | Dividend Special Deposits  |          |                   |                |                        |
| 34                                     | Other Special Deposits   |          | 200               | 200            | 0                      |
| 35                                     | Working Funds  |          | 8,125             | 8,050          | (75)                   |
| 36 (132)                               | Temporary Cash Investment  |          |                   |                |                        |
| 41                                     | Notes Receivable   |          |                   |                |                        |
| 42                                     | Customer Accounts Receivable   |          | 1,040,530         | 991,754        | (48,776)               |
| 43                                     | Other Accounts Receivable  |          | 8,086             | 19,780         | 11,694                 |
| 44                                     | Accumulated Provision for Uncollectible Accounts-Cr.                               |          | (39,818)          | (43,760)       | (3,942)                |
| 45                                     | Notes Receiv. from Assoc. Companies  |          |                   |                |                        |
| 46                                     | Accts. Receiv. from Assoc. Companies   |          | 0                 | 81,816         | 81,816                 |
|  | Fuel Stock   |          |                   |                |                        |
| 52                                     | Fuel Stock Expense   |          |                   |                |                        |
| 54                                     | Plant Mtrls. and Operating Supplies  |          | 199,596           | 182,522        | (17,075)               |

## BALANCE SHEET

| Acct. No. | Account Title  | Page No. | Beginning Balance | Ending Balance    | Increase or (Decrease) |
|-----------|--|----------|-------------------|-------------------|------------------------|
| 155       | Merchandise  |          |                   |                   |                        |
| 156 (150) | Other Materials and Supplies                               |          |                   |                   |                        |
| 163       | Store Expense  |          |                   |                   |                        |
| 166       | Prepayments  | 35       | 605,217           | 631,501           | 26,285                 |
| 171       | Interest and Dividends Receivable                          |          |                   |                   |                        |
| 172       | Rents Receivable   |          |                   |                   |                        |
| 173       | Accrued Utility Revenues                                   |          | 1,473,414         | 1,585,792         | 112,378                |
| 174 (170) | Misc. Current and Accrued Assets                           | 31       | 269,482           | 266,848           | (2,634)                |
|           | <b>TOTAL CURRENT AND ACCRUED ASSETS (131-174)</b>          |          | <b>3,639,503</b>  | <b>4,379,885</b>  | <b>740,383</b>         |
|           | <b>DEFERRED DEBITS:</b>                                    |          |                   |                   |                        |
| 181       | Unamortized Debt Discount and Expense                      |          | 176,744           | 207,633           | 30,889                 |
| 182       | Extraordinary Property Losses                              | 31       |                   |                   |                        |
| 183       | Preliminary Survey & Invest. Changes                       |          | 4,727             | 0                 | (4,727)                |
| 184       | Clearing Accounts  |          |                   |                   |                        |
| 185       | Temporary Facilities                                       |          |                   |                   |                        |
| 186 (183) | Miscellaneous Deferred Debits                              | 32       | 4,654,320         | 4,503,339         | (150,981)              |
| 187       | Research and Develop. Expenditure                          | 32       |                   |                   |                        |
|           | <b>TOTAL DEFERRED DEBITS (181-187)</b>                     |          | <b>4,835,791</b>  | <b>4,710,972</b>  | <b>(124,819)</b>       |
|           | <b>TOTAL ASSETS AND OTHER DEBITS</b>                       |          | <b>45,186,921</b> | <b>48,474,600</b> | <b>3,287,679</b>       |
|           | <b>EQUITY CAPITAL:</b>                                     |          |                   |                   |                        |
| 201       | Common Stock Issued  | 33       | 4,965,234         | 6,965,234         | 2,000,000              |
| 202       | Common Stock Subscribed                                    |          |                   |                   |                        |
| 203       | Common Stock Liabil. for Conversion                        |          |                   |                   |                        |
| 204       | Preferred Stock Issued                                     | 33       | 1,433,000         | 1,402,000         | (31,000)               |
| 205       | Preferred Stock Subscribed                                 |          |                   |                   |                        |
| 206       | Pref. Stock Liability for Conversion                       |          |                   |                   |                        |
| 207       | Premium on Capital Stock                                   |          | 600               | 480               | (120)                  |
| 208       | Donations Recd. from Stockholders                          |          | 165,000           | 165,000           | 0                      |
| 209       | Reduction in Par or Stated Value of Capital Stock          |          |                   |                   |                        |
| 210       | Gain on Resale or Cancellation of Reacquired Capital Stock |          | 24,278            | 24,278            | 0                      |
| 211       | Miscellaneous Paid-In Capital                              |          | 345,259           | 345,259           | 0                      |
| 212       | Installmnts. Revd. on Capital Stock                        |          |                   |                   |                        |
| 213       | Discount on Capital Stock                                  |          |                   |                   |                        |
| 214       | Capital Stock Expense                                      |          | (32,136)          | (30,653)          | 1,483                  |
| 215       | Appropriated Retained Earnings                             |          |                   |                   |                        |
| 216       | Unappropriated Retained Earnings                           | 16       | 7,360,659         | 7,770,010         | 409,351                |

## BALANCE SHEET

| Acct. No. | Account Title  | Page No. | Beginning Balance | Ending Balance | Increase or (Decrease) |
|-----------|--|----------|-------------------|----------------|------------------------|
| 217       | Reacquired Capital Stock                               |          |                   |                |                        |
| 218       | NonCorporate Proprietorship                            | 16       |                   |                |                        |
|           | <b>TOTAL EQUITY CAPITAL (201-218)</b>                  |          | 14,261,894        | 16,641,608     | 2,379,714              |
|           | <b>LONG TERM DEBT:</b>                                 |          |                   |                |                        |
| 221       | Bonds  | 34       | 19,200,000        | 20,700,000     | 1,500,000              |
| 222       | Reacquired Bonds                                       | 34       |                   |                |                        |
| 223       | Advances from Associated Companies                     | 34       |                   |                |                        |
| 224       | Other Long-Term Debt                                   | 34       | 198,893           | 139,287        | (59,606)               |
|           | <b>TOTAL LONG TERM DEBT (221-224)</b>                  |          | 19,398,893        | 20,839,287     | 1,440,394              |
|           | <b>CURRENT AND ACCRUED LIABILITIES:</b>                |          |                   |                |                        |
| 231       | Notes Payable  |          | 845,000           | 0              | (845,000)              |
| 232       | Accounts Payable                                       |          | 613,862           | 550,506        | (63,356)               |
| 233       | Notes Payable to Assoc. Companies                      |          |                   |                |                        |
|           | Accounts Payable to Assoc. Companies                   |          | 69,047            | 103,672        | 34,625                 |
|           | Customer Deposits                                      |          | 54,098            | 82,718         | 28,620                 |
| 236       | Taxes Accrued  |          | 1,529,956         | 1,631,939      | 101,983                |
| 237       | Interest Accrued                                       |          | 526,433           | 551,328        | 24,895                 |
| 238       | Dividends Declared                                     |          | 27,462            | 27,086         | (375)                  |
| 239       | Matured Long-Term Debt                                 |          |                   |                |                        |
| 240       | Matured Interest                                       |          |                   |                |                        |
| 241       | Tax Collections Payable                                |          | 579               | 288            | (292)                  |
| 242 (238) | Misc. Current and Accrued Liabilities                  | 37       | 458,446           | 436,485        | (21,961)               |
|           | <b>TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)</b> |          | 4,124,882         | 3,384,022      | (740,860)              |
|           | <b>DEFERRED CREDITS:</b>                               |          |                   |                |                        |
| 251       | Unamortized Premium on Debt                            |          |                   |                |                        |
| 252       | Customer Advances for Construction                     |          | *1,292,281        | 1,323,729      | 31,449                 |
| 253       | Other Deferred Credits                                 |          | 986,780           | 1,155,573      | 168,793                |
| 254       | Other Regulatory Liabilities                           |          |                   |                |                        |
| 255       | Accum. Deferred Invest. Tax Credits                    |          | 422,090           | 388,945        | (33,145)               |
|           | <b>TOTAL DEFERRED CREDITS (251-255)</b>                |          | 2,701,150         | 2,868,247      | 167,097                |
|           | <b>OPERATING RESERVES:</b>                             |          |                   |                |                        |
| 261       | Property Insurance Reserves                            |          |                   |                |                        |
| 262       | Inquiries and Damages Reserves                         |          |                   |                |                        |
|           | Pensions and Benefits Reserves                         |          |                   |                |                        |
|           | Miscellaneous Operating Reserves                       |          |                   |                |                        |
|           | <b>TOTAL OPERATING RESERVES (261-265)</b>              |          |                   |                |                        |
| 71        | CIAC   |          |                   |                |                        |

\*Included in Account No. 253 (Other Deferred Credits) last year - separately stated here.

BALANCE SHEET

| Acct. No. | Account Title   | Page No. | Beginning Balance | Ending Balance | Increase or (Decrease) |
|-----------|---|----------|-------------------|----------------|------------------------|
|           | <b>ACCUM. DEFERRED INCOME TAXES:</b>                      |          |                   |                |                        |
| 281       | Accum. Deferred Income Taxes-<br>Accelerated Amortization | 35       |                   |                |                        |
| 282       | Accum. Deferred Income Taxes-<br>Liberalized Depreciation | 36       | 3,737,320         | 3,782,397      | 45,077                 |
| 283       | Accum. Deferred Income Taxes - Other                      | 36       | 962,782           | 959,038        | (3,744)                |
|           | <b>TOTAL ACCUM. DEFERRED</b>                              |          |                   |                |                        |
|           | <b>INCOME TAXES (281-283)</b>                             |          | 4,700,102         | 4,741,435      | 41,333                 |
|           |   |          |                   |                |                        |
|           | <b>TOTAL EQUITY CAPITAL, LIABILITIES</b>                  |          |                   |                |                        |
|           | <b>AND OTHER CREDITS</b>                                  |          | 45,186,921        | 48,474,600     | 3,287,678              |

NOTES TO BALANCE SHEET

NONE

## INCOME STATEMENT

| Acct. No. | Account Title   | Page No. | Amount            |
|-----------|---|----------|-------------------|
|           | <b>UTILITY OPERATING INCOME</b>                                   |          |                   |
| 400       | Operating Revenues  | 38       | 18,460,002        |
|           | <b>OPERATING EXPENSES</b>   |          |                   |
| 401       | Operation Expense   | 39-47    | 8,686,622         |
| 402 (401) | Maintenance Expense   | 39-47    | 1,316,343         |
| 403       | Depreciation Expense  |          | 1,823,496         |
| 404       | Amortization of Limited-Term Utility Plant                        |          | 48,724            |
| 405 (404) | Amortization of Other Utility Plant                               |          |                   |
| 406 (404) | Amortization of Utility Plant/Acquisition Adjustment              |          |                   |
| 407 (404) | Amortization of Property Losses                                   |          |                   |
| 408.1     | Taxes Other Than Income Taxes, Utility Operating Income           | 48       | 2,601,884         |
| 409.1     | Income Taxes, Utility Operating Income                            |          | 771,646           |
| 410.1     | Provision for Deferred Income Tax, Utility Operating Income       |          | 243,562           |
| 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     | Investment Tax Credits, Utility Operations, Restored to           |          |                   |
|           | Operating Income  |          | (22,944)          |
|           | <b>TOTAL OPERATING EXPENSES (401-412.2)</b>                       |          | <b>15,469,332</b> |
|           | <b>NET OPERATING INCOME (400) LESS (401-412.2)</b>                |          | <b>2,990,670</b>  |
|           | <b>OTHER OPERATING INCOME:</b>                                    |          |                   |
| 413       | Income From Utility Plant Leased to Others                        |          |                   |
| 414       | Gains (losses) from Disposition of Utility Property               |          |                   |
|           | <b>TOTAL OTHER OPERATING INCOME (413-414)</b>                     |          |                   |
|           | <b>OTHER INCOME AND DEDUCTIONS</b>                                |          |                   |
| 415       | Revenues from Merchandising, Jobbing and Contract Work            |          | 9,493             |
| 416       | Costs and Expns. of Merchandising, Jobbing and Contract Work      |          | (12,364)          |
| 417       | Income from Nonutility Operations                                 |          |                   |
| 418       | Nonoperating Rental Income  |          | 1,900             |
| 419       | Interest and Dividend Income                                      |          | 52,784            |
| 420       | Allowance for Funds Used During Construction                      |          | 156,124           |
| 421       | Miscellaneous Nonoperating Income                                 |          |                   |
| 422       | Gains (Losses) from Disposition of Property                       |          |                   |
|           | <b>TOTAL OTHER INCOME (415-422)</b>                               |          | <b>207,939</b>    |
| 425       | Miscellaneous Amortization  |          | (54,401)          |
| 426       | Miscellaneous Income Deductions                                   |          | 20,606            |
|           | <b>TOTAL OTHER INCOME DEDUCTION (425-426)</b>                     |          | <b>(33,795)</b>   |
|           | <b>TOTAL OTHER INCOME AND DEDUCTION (415-422) LESS (425-426)</b>  |          | <b>241,733</b>    |
| 408.2     | Taxes Other Than Income Taxes, Other Income and Deductions        |          | 7,484             |
| 409.2     | Income Taxes, Other Income and Deductions                         |          | 10,619            |
| 410.2     | Prov. for Deferred Income Taxes, Other Income and Deductions      |          |                   |
| 411.2     | Income Taxes Dfrd. in Prior Yrs. -Crdt., Other Income & Deduct.   |          |                   |
| 412.3     | Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income   |          |                   |
| 412.4     | Investment Tax Credits, Nonutility Operations, Net                |          |                   |
|           | <b>TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)</b>   |          | <b>18,103</b>     |
|           | <b>NET OTHER INCOME AND DEDUCTIONS (415-422) LESS (425-412.4)</b> |          | <b>223,630</b>    |



NOTES TO INCOME STATEMENT

NONE



| UTILITY PLANT IN SERVICE - ACCOUNT 101<br>WATERWORKS UTILITIES |                                 |                                 |                                   |                                    |  |  |
|--|---------------------------------|---------------------------------|-----------------------------------|------------------------------------|--|--|
| ACCOUNT<br>(a)   | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Dr. or (Cr.)<br>(e) | Balance<br>End of Year<br>(f) = (b) + (c) -<br>(d) + (e) |  |
| <b>INTANGIBLE PLANT</b>  |                                 |                                 |                                   |                                    |  |  |
| 301 Organization   | 128,326                         | 92,530                          |                                   |                                    | 220,856  |  |
| 302 Franchise and Consents                                     | 160                             |                                 |                                   |                                    | 160  |  |
| 303 Miscellaneous Intangible Plant                             | 32,976                          |                                 |                                   |                                    | 32,976   |  |
| TOTAL INTANGIBLE PLANT (301-303)                               | 161,462                         | 92,530                          | 0                                 | 0                                  | 253,992  |  |
| <b>TANGIBLE PLANT</b>  |                                 |                                 |                                   |                                    |  |  |
| <b>SOURCE OF SUPPLY PLANT</b>                                  |                                 |                                 |                                   |                                    |  |  |
| 310 Land and Land Rights                                       | 315,603                         | 14,291                          |                                   |                                    | 329,894  |  |
| 311 Structures and Improvements                                | 92,986                          |                                 |                                   |                                    | 92,986   |  |
| 312 Collecting and Improvements Reservoirs                     |                                 |                                 |                                   |                                    |  |  |
| 313 Lake, River and Other Intakes                              | 801,011                         |                                 |                                   |                                    | 801,011  |  |
| 314 Wells and Springs  | 567,910                         | 100,264                         | 9,490                             | 1,800                              | 660,464  |  |
| 315 Infiltration Galleries and Tunnels                         |                                 |                                 |                                   |                                    |  |  |
| 316 Supply Mains   | 324,149                         | 6,221                           | 1,220                             |                                    | 329,150  |  |
| 317 Other Water Source Plant                                   |                                 |                                 |                                   |                                    |  |  |
| TOTAL SOURCE OF SUPPLY PLANT (310-317)                         | 2,101,669                       | 120,776                         | 10,710                            | 1,800                              | 2,213,526  |  |
| <b>PUMPING PLANT</b>   |                                 |                                 |                                   |                                    |  |  |
| 320 Land and Land Rights                                       | 36,601                          | 12,507                          |                                   |                                    | 49,109   |  |
| 321 Structures and Improvements                                | 626,950                         | 204,601                         | 7,262                             |                                    | 824,269  |  |
| 322 Boiler Plant Equipment                                     |                                 |                                 |                                   |                                    |  |  |
| 323 Other Power Production Equipment                           | 254,789                         |                                 | 200                               |                                    | 254,589  |  |
| 324 Steam Pumping Equipment                                    |                                 |                                 |                                   |                                    |  |  |
| 325 Electric Pumping Equipment                                 | 2,632,700                       | 879,901                         | 62,738                            | (1,800)                            | 3,448,063  |  |
| 326 Diesel Pumping Equipment                                   | 46,733                          |                                 |                                   |                                    | 46,733   |  |
| 327 Hydraulic Pumping Equipment                                |                                 |                                 |                                   |                                    |  |  |
| 328 Other Pumping Equipment                                    | 1,454                           |                                 |                                   |                                    | 1,454  |  |
| TOTAL PUMPING PLANT (320-328)                                  | 3,599,227                       | 1,097,009                       | 70,199                            | (1,800)                            | 4,624,237  |  |
| <b>WATER TREATMENT PLANT</b>                                   |                                 |                                 |                                   |                                    |  |  |
| 330 Land and Land Rights                                       | 84,767                          |                                 |                                   |                                    | 84,767   |  |
| 331 Structures and Improvements                                | 598,420                         | 201,336                         |                                   |                                    | 799,756  |  |

| UTILITY PLANT IN SERVICE - ACCOUNT 101<br>WATERWORKS UTILITIES |                                 |                                 |                                   |                                    |  |  |
|--|---------------------------------|---------------------------------|-----------------------------------|------------------------------------|--|--|
| ACCOUNT<br>(e)   | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Dr. or (Cr.)<br>(e) | Balance<br>End of Year<br>(f) = (b) + (c) -<br>(d) + (e) |  |
| 332  | 6,330,534                       | 386,900                         | 24,065                            |                                    | 6,693,369  |  |
| TOTAL WATER TREATMENT PLANT (330-332)                          | 7,013,721                       | 588,236                         | 24,065                            | 0                                  | 7,577,892  |  |
| TRANSMISSION & DISTRIBUTION PLANT                              |                                 |                                 |                                   |                                    |  |  |
| 340  | 132,074                         | 26,423                          |                                   |                                    | 158,497  |  |
| 341  |                                 |                                 |                                   |                                    |  |  |
| 342  | 1,567,097                       | 2,169,563                       | 202                               |                                    | 3,736,458  |  |
| 343  | 18,433,009                      | 697,679                         | 18,312                            | (10,956)                           | 19,101,420   |  |
| 344  |                                 |                                 |                                   |                                    |  |  |
| 345  | 4,717,995                       | 214,454                         | 9,621                             | 2,052                              | 4,924,880  |  |
| 346  | 1,805,150                       | 244,334                         | 58,412                            | (695)                              | 1,990,376  |  |
| 347  | 826,201                         | 52,800                          | 3,669                             | 695                                | 876,027  |  |
| 348  | 1,698,928                       | 94,878                          | 7,722                             | (968)                              | 1,785,115  |  |
| 349  |                                 |                                 |                                   |                                    |  |  |
| TOTAL TRANSMISSION & DISTRIBUTION PLANT (340-349)              | 29,180,453                      | 3,500,131                       | 97,938                            | (9,872)                            | 32,572,774   |  |
| GENERAL PLANT  |                                 |                                 |                                   |                                    |  |  |
| 389 (370)  | 33,795                          | (5,599)                         |                                   |                                    | 28,195   |  |
| 390 (371)  | 2,828,067                       | (57,093)                        | 135                               |                                    | 2,770,839  |  |
| 391 (372)  | 1,023,919                       | 264,056                         | 134,665                           | 7,631                              | 1,160,941  |  |
| 392 (373)  | 981,109                         | 313,421                         | 96,548                            |                                    | 1,197,983  |  |
| 393  | 13,355                          |                                 |                                   |                                    | 13,355   |  |
| 394  | 472,817                         | 88,379                          | 2,047                             |                                    | 559,149  |  |
| 395  | 170,088                         | 15,665                          | 6,576                             |                                    | 179,177  |  |
| 396  | 77,008                          | 70,489                          | 11,547                            |                                    | 135,951  |  |
| 397  | 52,304                          | 14,794                          |                                   |                                    | 67,098   |  |
| 398 (379)  | 59,259                          | 2,275                           | 241                               |                                    | 61,293   |  |
| 399 (390)  |                                 |                                 |                                   |                                    |  |  |
| TOTAL GENERAL PLANT  |                                 |                                 |                                   |                                    |  |  |
| 399 (370) - 399 (390)  | 5,711,720                       | 706,387                         | 251,758                           | 7,631                              | 6,175,980  |  |
| OTHER UTILITY PLANT (CLASS D ONLY)                             |                                 |                                 |                                   |                                    |  |  |
| (391)  |                                 |                                 |                                   |                                    |  |  |
| (392)  |                                 |                                 |                                   |                                    |  |  |
| (1) Includes capitalized leased office equipment               |                                 |                                 |                                   |                                    |  |  |
| (2) Includes capitalized leased computer equipment             |                                 |                                 |                                   |                                    |  |  |





| UTILITY PLANT IN SERVICE - ACCOUNT 101<br>SEWAGE DISPOSAL UTILITIES |                |   |                                 |                                 |                                   |                                    |  |
|---|----------------|---|---------------------------------|---------------------------------|-----------------------------------|------------------------------------|--|
| Class<br>A & B  | Class<br>C & D | ACCOUNT<br>(a)                                  | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Dr. or (Cr.)<br>(e) | Balance<br>End of Year<br>(f) = (b) + (c) -<br>(d) + (e) |
|   |                | Utility Plant Accounts                          | N/A                             |                                 |                                   |                                    |  |
|   |                | 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                             |                                 |                                 |                                   |                                    |  |
|   |                |   |                                 |                                 |                                   |                                    |  |
|   |                | 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<br>Equipment |                                 |                                 |                                   |                                    |  |
|   |                | Total Treatment and Disposal Plant              |                                 |                                 |                                   |                                    |  |
|   |                |   |                                 |                                 |                                   |                                    |  |
|   |                | Total Treatment and Disposal Plant              |                                 |                                 |                                   |                                    |  |

| UTILITY PLANT IN SERVICE - ACCOUNT 101<br>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 N/A  |                                      |                           |                           |                             |                              |   |
| Class A & B   | Class C & D                          |                           |                           |                             |                              |   |
| 389   | 5. General Plant                     |                           |                           |                             |                              |   |
| 390   | Land and Land Rights                 |                           |                           |                             |                              |   |
|   | 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   | Communications Equipment             |                           |                           |                             |                              |   |
| 399   | Other Tangible Property              |                           |                           |                             |                              |   |
|   | Total General                        |                           |                           |                             |                              |   |
|   | Total Sewage Disposal Plant          |                           |                           |                             |                              |   |
|   | Total Waterworks and Sewage Disposal |                           |                           |                             |                              |   |

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) x (c) | Book Cost of Plant Retired (e) |
|-------------|---|---------------------------|-----------------|--------------------------------------|--------------------------------|
|             | <b>SOURCE OF SUPPLY PLANT</b>                 |                           |                 |                                      |                                |
| 311         | Structures and Improvements                   | 34,434                    | 1.85            | 1,720                                |                                |
| 312         | Collecting and Impounding Reservoirs          |                           |                 |                                      |                                |
| 313         | Lake, River and Other Intakes                 | 370,447                   | 1.82            | 14,578                               |                                |
| 314         | Wells and Springs                             | 104,415                   | 2.08            | 12,495                               | 9,490                          |
| 315         | Infiltration and Galleries and Tunnels        |                           |                 |                                      |                                |
| 316         | Supply Mains                                  | 61,389                    | 1.00            | 3,209                                | 1,220                          |
| 317         | Other Water Source Plant                      |                           |                 |                                      |                                |
|             | <b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b> | <b>570,685</b>            |                 | <b>32,002</b>                        | <b>10,710</b>                  |
|             | <b>PUMPING PLANT</b>                          |                           |                 |                                      |                                |
| 321         | Structures and Improvements                   | 298,873                   | 2.76            | 20,027                               | 7,262                          |
| 322         | Boiler Plant Equipment                        |                           |                 |                                      |                                |
| 323         | Other Power Production Equipment              | 35,306                    | 3.33            | 8,481                                | 200                            |
| 324         | Steam Pumping Equipment                       |                           |                 |                                      |                                |
| 325         | Electric Pumping Equipment                    | 889,355                   | 3.75            | 113,858                              | 62,738                         |
| 326         | Diesel Pumping Equipment                      | 15,860                    | 3.03            | 1,416                                |                                |
| 327         | Hydraulic Pumping Equipment                   |                           |                 |                                      |                                |
| 328         | Other Pumping Equipment                       | (4,683)                   | 3.33            | 48                                   |                                |
|             | <b>TOTAL PUMPING PLANT (321-328)</b>          | <b>1,234,711</b>          |                 | <b>143,830</b>                       | <b>70,200</b>                  |
|             | <b>WATER TREATMENT PLANT</b>                  |                           |                 |                                      |                                |
| 331         | Structures and Improvements                   | 301,802                   | 2.97            | 20,763                               |                                |
| 332         | Water Treatment Equipment                     | 1,256,600                 | 2.59            | 168,660                              | 24,065                         |
|             | <b>TOTAL WATER TREATMENT PLANT (331-332)</b>  | <b>1,558,402</b>          |                 | <b>189,422</b>                       | <b>24,065</b>                  |
|             | <b>TRANSMISSION AND DISTRIBUTION PLANT</b>    |                           |                 |                                      |                                |
| 341         | Structures and Improvements                   |                           |                 |                                      | 202                            |
| 342         | Distribution Reservoirs and Standpipes        | 428,574                   | 2.50            | 66,294                               | 18,312                         |
| 343         | Transmission and Distribution Mains           | 4,616,741                 | 1.18            | 221,482                              |                                |
| 344         | Fire Mains                                    |                           |                 |                                      |                                |
| 345         | Services                                      | 3,172,686                 | 5.08            | 244,929                              | 9,621                          |
| 346         | Meters  | 234,515                   | 3.83            | 72,684                               | 58,412                         |

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

| Account No. | Account Title (a)                      | Cost of Removal (f) | Salvage (g) | Other Additions of Deductions |            | Balance End of Year (i) = (b) + (d) - (e) - (f) + (g) + (h) - (i) |
|-------------|--|---------------------|-------------|-------------------------------|------------|---|
|             |  |                     |             | Debit (h)                     | Credit (i) |   |
|             | SOURCE OF SUPPLY PLANT                 |                     |             |                               |            |   |
| 311         | Structures and Improvements            |                     |             |                               | 250        | 36,404  |
| 312         | Collecting and Impounding Reservoirs   |                     |             |                               |            | 0   |
| 313         | Lake, River and Other Intakes          |                     |             |                               | (5,296)    | 379,729   |
| 314         | Wells and Springs                      | 4,024               |             |                               | (839)      | 102,557   |
| 315         | Infiltration and Galleries and Tunnels |                     |             |                               |            | 0   |
| 316         | Supply Mains                           |                     |             |                               | 372        | 63,750  |
| 317         | Other Water Source Plant               |                     |             |                               |            | 0   |
|             | TOTAL SOURCE OF SUPPLY PLANT (311-317) | 4,024               |             |                               | (5,513)    | 582,441   |
|             | PUMPING PLANT                          |                     |             |                               |            |   |
| 321         | Structures and Improvements            | 52                  |             |                               |            | 318,290   |
| 322         | Boiler Plant Equipment                 |                     |             | 6,704                         |            | 0   |
| 323         | Other Power Production Equipment       |                     |             | (523)                         |            | 43,064  |
| 324         | Steam Pumping Equipment                |                     |             |                               |            | 0   |
| 325         | Electric Pumping Equipment             | 28,822              | 68,362      |                               | 7,158      | 987,172   |
| 326         | Diesel Pumping Equipment               |                     |             |                               | 2,061      | 19,337  |
| 327         | Hydraulic Pumping Equipment            |                     |             |                               |            | 0   |
| 328         | Other Pumping Equipment                |                     |             |                               | 646        | (3,989)   |
|             | TOTAL PUMPING PLANT (321-328)          | 28,875              | 68,362      |                               | 16,046     | 1,363,875   |
|             | WATER TREATMENT PLANT                  |                     |             |                               |            |   |
| 331         | Structures and Improvements            | 21,629              |             |                               | 3,577      | 304,513   |
| 332         | Water Treatment Equipment              | 40                  |             |                               | 24,944     | 1,426,098   |
|             | TOTAL WATER TREATMENT PLANT (331-332)  | 21,669              | 0           |                               | 28,521     | 1,730,611   |
|             | TRANSMISSION AND DISTRIBUTION PLANT    |                     |             |                               |            |   |
| 341         | Structures and Improvements            |                     |             |                               |            | 0   |
| 342         | Distribution Reservoirs and Standpipes |                     |             | (461)                         |            | 494,205   |
| 343         | Transmission and Distribution Mains    | 40,732              | 7,382       |                               | 61,727     | 4,848,287   |
| 344         | Fire Mains                             |                     |             |                               |            | 0   |
| 345         | Services                               | 46,315              | 66          |                               | 232,966    | 3,594,711   |
| 346         | Meters                                 | 12,934              | 3,440       |                               | 6,568      | 245,861   |

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) x (c) | Book Cost of Plant Retired (e) |
|-------------|--|---------------------------|-----------------|--------------------------------------|--------------------------------|
| 347         | Meter Installations  | 279,774                   | 2.90            | 24,682                               | 3,669                          |
| 348         | Hydrants   | 428,648                   | 1.82            | 31,705                               | 7,722                          |
| 349         | Other Transmission & Distribution Plant                    |                           |                 |                                      |                                |
|             | TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)        | 9,160,939                 |                 | 661,777                              | 97,938                         |
|             | GENERAL PLANT  |                           |                 |                                      |                                |
| 390 (371)   | Structures and Improvements                                | 488,186                   | 2.00            | 88,894                               | 135                            |
| 391 (372)   | Office Furniture and Equipment                             | 470,910                   | 4.00 & 10.00    | 156,116                              | 134,665                        |
| 392 (373)   | Transportation Equipment                                   | 278,464                   | 12.86           | 140,116                              | 96,548                         |
| 393         | Stores Equipment   | 4,033                     | 4.00            | 534                                  |                                |
| 394         | Tools, Shop and Garage Equipment                           | 312,702                   | 10.00           | 51,598                               | 2,047                          |
| 395         | Laboratory Equipment                                       | 33,926                    | 4.00            | 6,985                                | 6,576                          |
| 396         | Power Operated Equipment                                   | 28,602                    | 6.67            | 7,102                                | 11,547                         |
| 397         | Communication Equipment                                    | 16,140                    | 10.00           | 5,970                                |                                |
| 398 (379)   | Miscellaneous Equipment                                    | 37,232                    | 10.00           | 6,028                                | 241                            |
| 399 (390)   | Other Tangible Property                                    |                           |                 |                                      |                                |
| 303         | Other Intangible Plant                                     | 0                         | 20.00           | 14,766                               |                                |
|             | TOTAL GENERAL PLANT (390-399)                              | 1,670,196                 |                 | 478,109                              | 251,758                        |
|             | OTHER UTILITY PLANT  |                           |                 |                                      |                                |
| 111         | Accum. Prov. for Amort. of Util. Plant in Service          | 12,254                    |                 | 7,446                                |                                |
| 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 | (430,250)                 |                 | (55,764)                             |                                |
|             | TOTAL OTHER UTILITY PLANT (111-115)                        | (417,996)                 |                 | (48,318)                             |                                |
|             | TOTAL WATERWORKS (311-115)                                 | 13,776,937                |                 | 1,456,823                            | 454,671                        |

\* does not include Acct 108.3 \$24,432.

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

| Account No. | Account Title (a)  | Cost of Removal (f) | Salvage (g) | Other Additions of Deductions |            | Balance End of Year (i) = (b) + (d) - (e) - (f) + (g) + (h) - (i) |
|-------------|--|---------------------|-------------|-------------------------------|------------|---|
|             |  |                     |             | Debit (h)                     | Credit (i) |   |
| 347         | Meter Installations  | 12                  | 347         |                               | 7,704      | 308,827   |
| 348         | Hydrants   | 11,313              | 6,339       |                               | 11,407     | 459,064   |
| 349         | Other Transmission & Distribution Plant                    |                     |             |                               |            |   |
|             | TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)        | 111,306             | 17,573      |                               | 319,911    | 9,950,955   |
|             | GENERAL PLANT  |                     |             |                               |            |   |
| 390 (371)   | Structures and Improvements                                | 65                  |             | (77,273)                      |            | 499,608   |
| 391 (372)   | Office Furniture and Equipment                             |                     | 3,817       | 7,325                         |            | 503,502   |
| 392 (373)   | Transportation Equipment                                   | 85                  | 69,982      | (909)                         |            | 391,020   |
| 393         | Stores Equipment   |                     |             | 112                           |            | 4,679   |
| 394         | Tools, Shop and Garage Equipment                           |                     |             | (6,103)                       |            | 356,150   |
| 395         | Laboratory Equipment                                       | 22                  |             | 1,190                         |            | 35,503  |
| 396         | Power Operated Equipment                                   | (3,460)             | 9,000       | 314                           |            | 36,931  |
| 397         | Communication Equipment                                    |                     |             | 328                           |            | 22,438  |
| 398 (379)   | Miscellaneous Equipment                                    |                     |             | (658)                         |            | 42,361  |
| 399 (390)   | Other Tangible Property                                    |                     |             |                               |            |   |
| 303         | Other Intangible Plant                                     |                     |             |                               |            | 14,766  |
|             | TOTAL GENERAL PLANT (390-399)                              | (3,288)             | 82,799      | (75,674)                      |            | 1,906,958   |
|             | OTHER UTILITY PLANT  |                     |             |                               |            |   |
| 111         | Accum. Prov. for Amort. of Util. Plant in Service          |                     |             |                               |            | 19,700  |
| 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 |                     |             |                               |            | (486,014)   |
|             | TOTAL OTHER UTILITY PLANT (111-115)                        |                     |             |                               |            | (466,314)   |
|             | TOTAL WATERWORKS (311-115)                                 | 162,585             | 168,734     | 283,291                       |            | 15,068,526  |

\* does not include Acct 108.3 \$30,540.

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

| Account Class A & B | Account Class 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          | N/A                       |                 |                          |                                |
|                     |                     | Collection Plant                   |                           |                 |                          |                                |
| 351                 |                     | Structures & 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             |                           |                 |                          |                                |
|                     |                     | 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                |                           |                 |                          |                                |
|                     |                     | 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 |                           |                 |                          |                                |

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

| Account<br>Class<br>A & B | Class<br>No.<br>C & D | Account Title<br>(a)                          | Cost of<br>Removal<br>(f) | Salvage<br>(g) | Other Addition<br>or Deductions |               | Balance<br>End of<br>Year<br>(i) |
|---------------------------|-----------------------|---|---------------------------|----------------|---------------------------------|---------------|----------------------------------|
|                           |                       |   |                           |                | Debit<br>(h)                    | Credit<br>(i) |                                  |
|                           | 311                   | Structures & Improvements<br>Collection Plant |                           |                |                                 |               |                                  |
|                           |                       |   |                           |                |                                 |               |                                  |
|                           |                       |   |                           |                |                                 |               |                                  |
| 351                       |                       | Structures & Improvements                     |                           |                |                                 |               |                                  |
| 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                        |                           |                |                                 |               |                                  |
|                           |                       |   |                           |                |                                 |               |                                  |
|                           |                       | 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                           |                           |                |                                 |               |                                  |
|                           |                       |   |                           |                |                                 |               |                                  |
|                           |                       | 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            |                           |                |                                 |               |                                  |

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

| Account No. | Class A & B | Class C & D | Account Title (a)                  | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | Book Cost of Plant Retired (e) |
|-------------|-------------|-------------|------------------------------------|---------------------------|-----------------|--------------------------|--------------------------------|
|             |             |             | General Plant                      | N/A                       |                 |                          |                                |
| 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                |                           |                 |                          |                                |
| 109         |             |             | Accum. Prov. for Deprec. of        |                           |                 |                          |                                |
|             |             |             | Util. Plant Leased to Others       |                           |                 |                          |                                |
| 110         |             |             | Accum. Plant for Deprec. of        |                           |                 |                          |                                |
|             |             |             | Prop. Held for Future Use          |                           |                 |                          |                                |
| 111         |             |             | Accum. Prov. for Amort. of         |                           |                 |                          |                                |
|             |             |             | Util. Plant in Service             |                           |                 |                          |                                |
| 112         |             |             | Accum. Prov. for Amort. of         |                           |                 |                          |                                |
|             |             |             | Util. Plant Leased to Others       |                           |                 |                          |                                |
| 113         |             |             | Accum. Prov. for Amort. of         |                           |                 |                          |                                |
|             |             |             | Prop. Held for Future Use          |                           |                 |                          |                                |
| 115         |             |             | Accum. Prov. for Amort. of         |                           |                 |                          |                                |
|             |             |             | Util. Plant Acqis. Adjmts.         |                           |                 |                          |                                |
|             |             |             | TOTAL SEWAGE DISPOSAL              |                           |                 |                          |                                |
|             |             |             | TOTAL WATERWORKS & SEWAGE DISPOSAL |                           |                 |                          |                                |

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

| Account Class A & B | Account No. C & D | Account Title (a)                                     | Cost of Removal (f) | Salvage (g) | Other Addition or Deductions |            | Balance End of Year (i) |
|---------------------|-------------------|---|---------------------|-------------|------------------------------|------------|-------------------------|
|                     |                   |   |                     |             | Debit (h)                    | Credit (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                                   |                     |             |                              |            |                         |
| 109                 |                   | Accum. Prov. for Deprec. of                           |                     |             |                              |            |                         |
|                     |                   | Util. Plant Leased to Others                          |                     |             |                              |            |                         |
| 110                 |                   | Accum. Plant for Deprec. of                           |                     |             |                              |            |                         |
|                     |                   | Prop. Held for Future Use                             |                     |             |                              |            |                         |
| 111                 |                   | Accum. Prov. for Amort. of                            |                     |             |                              |            |                         |
|                     |                   | Util. Plant in Service                                |                     |             |                              |            |                         |
| 112                 |                   | Accum. Prov. for Amort. of                            |                     |             |                              |            |                         |
|                     |                   | Util. Plant Leased to Others                          |                     |             |                              |            |                         |
| 113                 |                   | Accum. Prov. for Amort. of                            |                     |             |                              |            |                         |
|                     |                   | Prop. Held for Future Use                             |                     |             |                              |            |                         |
| 115                 |                   | Accum. Prov. for Amort. of Util. Plant Acqis. Adjmts. |                     |             |                              |            |                         |
|                     |                   | TOTAL SEWAGE DISPOSAL                                 |                     |             |                              |            |                         |
|                     |                   | TOTAL WATERWORKS & SEWAGE DISPOSAL                    |                     |             |                              |            |                         |

OTHER CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170)

| Description of Assets<br>(a) | Beginning<br>Balance<br>(b) | Debits<br>(c)   | Credits<br>(d)  | Balance<br>End of Year<br>(e) = (b) + (c) - (d) |
|------------------------------|-----------------------------|-----------------|-----------------|---|
| Accrued Vacation Pay         | 253,593                     | 53,168          | 39,914          | 266,848   |
| Current Fed Def Tax Asset    | 15,889                      | 15,870          | 31,759          | 0   |
| <b>TOTALS</b>                | <b>\$269,482</b>            | <b>\$69,038</b> | <b>\$71,673</b> | <b>\$266,848</b>                                |

SCHEDULE: 11

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

| Description<br>(a)                             | Beginning<br>Balance<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance<br>End of Year<br>(e) = (b) + (c) - (d) |
|--|-----------------------------|---------------|----------------|---|
| None   |                             |               |                |   |
| <b>Total Extraordinary<br/>Property Losses</b> | <b>\$</b>                   | <b>\$</b>     | <b>\$</b>      | <b>\$</b>                                       |

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183)

| Description<br>(a)                             | Beginning<br>Balance<br>(b) | Debits<br>(c)    | Credits<br>(d)   | Balance<br>End of Year<br>(e) = (b) + (c) - (d) |
|--|-----------------------------|------------------|------------------|---|
| Regulatory Assets - AFUDC Equity               | 212,550                     | 54,580           | 1,212            | 265,918   |
| Regulatory Assets - Flow thru                  | 2,903,761                   |                  | 113,460          | 2,790,301                                       |
| Regulatory Assets - Other                      | 155,992                     |                  | 5,773            | 150,219   |
| Deferred OPEB Expense                          | 259,492                     |                  | 86,497           | 172,995   |
| Deferred Pension Expense                       | 565,444                     | 135,179          |                  | 700,623   |
| Future Tank Painting Costs Reserve             | (57,522)                    | 212,676          | 178,585          | (23,432)  |
| Depreciation Study Expense                     | 2,627                       |                  | 2,627            | 0   |
| Deferred TMS License                           | 2,595                       |                  | 2,076            | 519   |
| Deferred Depreciation Expense Post AFUDC       | 202,749                     | 18,868           | 17,328           | 204,289   |
| Deferred FAS 112 Cost                          | 4,665                       |                  |                  | 4,665   |
| Waste Disposal Expense                         | 111,014                     |                  | 13,415           | 97,599  |
| M & J Work in Progress                         | 458                         |                  | 458              | 0   |
| Undistributed Items                            | 6,475                       |                  | 6,475            | 0   |
| Rate Proceedings Expense                       | 279,928                     |                  | 140,284          | 139,643   |
| Preliminary Financing Expense                  | 4,092                       | 49,502           | 53,594           | 0   |
| <b>Total Miscellaneous<br/>Deferred Debits</b> | <b>\$4,654,320</b>          | <b>\$470,805</b> | <b>\$621,786</b> | <b>\$4,503,339</b>                              |

SCHEDULE: 13

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 187 (CLASS A & B ONLY)

| Description of Assets<br>(a)                   | Beginning<br>Balance<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance<br>End of Year<br>(e) = (b) + (c) - (d) |
|--|-----------------------------|---------------|----------------|---|
| None   |                             |               |                |   |
| <b>Total Miscellaneous<br/>Deferred Debits</b> | <b>\$</b>                   | <b>\$</b>     | <b>\$</b>      | <b>\$</b>                                       |

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 Stock                           | None                              | 60,000                | 35,439                            | 6,965,234                                     | 33.05                                     | 1,171,259                    |
| Cumulative Preferred Stock             |                                   |                       |                                   |   |   |                              |
| - Series A, 4%                         | 100.00                            | 1,120                 | 240                               | 24,000  | 4.00                                      | 1,227                        |
| - Series B, 5-1/2%                     | 100.00                            | 3,000                 | 960                               | 96,000  | 5.50                                      | 5,555                        |
| - Series C, 4.75%                      | 100.00                            | 2,800                 | 1,000                             | 100,000                                       | 4.75                                      | 4,829                        |
| - Series D, 4-1/2%                     | 100.00                            | 880                   | 160                               | 16,000  | 4.50                                      | 765                          |
| - Series E, 5-3/4%                     | 100.00                            | 1,200                 | 660                               | 66,000  | 5.75                                      | 3,838                        |
| - Series F, 8.44%                      | 100.00                            | 11,000                | 11,000                            | 1,100,000                                     | 8.44                                      | 92,840                       |
| <b>Totals</b>                          |                                   | <b>80,000</b>         | <b>49,459</b>                     | <b>8,367,234</b>                              | <b>\$ ---</b>                             | <b>1,280,313</b>             |

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

- List in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
- 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) |
|--------------------------------------|---------------------------|----------------------|-----------------------------|-------------------------------------|-----------------|----------------|------------------------|-----------------------|
| General Mortgage Bonds, 9.37% Series | 02/28/91                  | 01/01/01             | 2,900,000                   | 16,653                              | 9.37%           | 9.37%          |                        | 2,900,000             |
| General Mortgage Bonds, 8.42% Series | 02/14/92                  | 12/01/01             | 3,000,000                   | 20,542                              | 8.42%           | 8.42%          |                        | 3,000,000             |
| General Mortgage Bonds, 7.83% Series | 09/01/94                  | 08/01/04             | 5,300,000                   | 48,622                              | 7.83%           | 7.83%          |                        | 5,300,000             |
| General Mortgage Bonds, 6.95% Series | 04/01/96                  | 04/01/26             | 5,000,000                   | 69,860                              | 6.95%           | 6.95%          |                        | 5,000,000             |
| General Mortgage Bonds, 7.18% Series | 02/20/97                  | 02/01/27             | 4,500,000                   | 51,956                              | 7.18%           | 7.18%          |                        | 4,500,000             |
| Capital Lease - Computer Equipment   | 08/02/91                  | 08/01/99             | 31,533                      |                                     | 11.685%         | 11.685%        | 17,031                 | 14,502                |
| Capital Lease - Telephone System     | 09/01/91                  | 09/01/01             | 62,455                      |                                     | 7.843%          | 7.843%         | 15,299                 | 47,156                |
| Capital Lease - Office Furniture     | 09/01/91                  | 09/01/99             | 40,482                      |                                     | 12.561%         | 12.561%        | 14,600                 | 25,882                |
| Capital Lease - CAD System           | 02/01/92                  | 02/01/99             | 4,819                       |                                     | 9.982%          | 9.982%         | 4,095                  | 723                   |
|                                      |                           |                      | 20,839,288                  | 207,633                             |                 |                | 51,024                 | 20,788,263            |

PREPAYMENTS - ACCOUNT 166

| Description<br>(a)                          | Beginning<br>Balance<br>(b) | Debits<br>(c)      | Credits<br>(d)     | Balance<br>End of Year<br>(e) = (b) + (c) - (d) |
|---|-----------------------------|--------------------|--------------------|---|
| Prepaid Insurance                           | 40,745                      | 258,187            | 258,566            | 40,367  |
| Prepaid ESOP Contribution                   | 0                           | 28,114             | 28,114             | 0   |
| Prepaid Taxes                               | 531,497                     | 850,435            | 823,840            | 558,092   |
| Other Payments (Specify)<br>EPA License Fee | 32,974                      | 33,042             | 32,974             | 33,042  |
| Prepaid Audit Fees                          | 0                           | 11,376             | 11,376             | 0   |
| <b>Totals</b>                               | <b>\$605,217</b>            | <b>\$1,181,154</b> | <b>\$1,154,870</b> | <b>\$631,501</b>                                |

SCHEDULE: 17

ACCUMULATED DEFERRED INCOME TAXES -  
ACCELERATED AMORTIZATION - ACCOUNT 281

| Description<br>(a)  | Beginning<br>Balance<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance<br>End of Year<br>(e) = (b) + (c) - (d) |
|---|-----------------------------|---------------|----------------|---|
| None  |                             |               |                |   |
| <b>Total Accum. Def. Income Taxes<br/>Accel. amortization Acct. 281</b> | <b>\$</b>                   | <b>\$</b>     | <b>\$</b>      | <b>\$</b>                                       |

ACCUMULATED DEFERRED INCOME TAXES -  
LIBERALIZED DEPRECIATION - ACCOUNT 282

| Description<br>(a)   | Beginning<br>Balance<br>(b) | Debits<br>(c)    | Credits<br>(d)   | Balance<br>End of Year<br>(e) = (b) - (c) + (d) |
|--|-----------------------------|------------------|------------------|---|
| Def FIT -  |                             |                  |                  | 0   |
| Liberalized Depreciation   | 1,007,106                   | 4,450            |                  | 1,002,656                                       |
| Other Property   | 2,730,214                   | 158,532          | 208,059          | 2,779,741                                       |
| <b>Total Accum. Def. Income<br/>Taxes - Liberalized<br/>Depreciation Acct. 282</b> | <b>\$3,737,320</b>          | <b>\$162,982</b> | <b>\$208,059</b> | <b>\$3,782,397</b>                              |

SCHEDULE: 19

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283

| Description<br>(a)  | Beginning<br>Balance<br>(b) | Debits<br>(c)  | Credits<br>(d) | Balance<br>End of Year<br>(e) = (b) - (c) + (d) |
|---|-----------------------------|----------------|----------------|---|
| Def Tax Other in Rate Base  | (64,040)                    |                |                | (64,040)  |
| Def Tax Other Not in Rate Base  | 1,026,822                   | 3,744          |                | 1,023,078                                       |
| <b>Total Accum. Def. Income Taxes<br/>Accel. amortization Acct. 281</b> | <b>\$962,782</b>            | <b>\$3,744</b> | <b>\$0</b>     | <b>\$959,038</b>                                |

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 242 (238)

| Description of Assets<br>(a)        | Beginning<br>Balance | Debits          | Credits         | Balance<br>End of Year<br>(b) |
|-------------------------------------|----------------------|-----------------|-----------------|-------------------------------|
| Accrued Power                       | 54,992               |                 | 485             | 55,477                        |
| Accrued Wages                       | 76,329               |                 | 7,913           | 84,243                        |
| Accr. Pfd. Div. Requirements        | (9,158)              |                 | 129             | (9,029)                       |
| Accrued Credit Line Fee             | 2,285                | 1,513           |                 | 772                           |
| Accrued Vacation Pay                | 253,593              |                 | 13,255          | 266,848                       |
| W/held Payroll -                    |                      |                 |                 |                               |
| Credit Union                        | (3,662)              |                 | 252             | (3,409)                       |
| Miscellaneous                       | (173)                |                 | 107             | (66)                          |
| Flexible Spending Account           | 555                  |                 | 222             | 777                           |
| 401 - K Expense                     | 12,930               |                 | 212             | 13,141                        |
| Union Dues                          | 0                    |                 | 25              | 25                            |
| Charity Contribution                | 0                    |                 | 80              | 80                            |
| Savings Account                     | 0                    | 75              |                 | (75)                          |
| Unclaimed Extension Deposit Refunds | 108                  | 25              |                 | 83                            |
| Safety Incentive Awards             | 8,819                | 734             |                 | 8,085                         |
| Unclaimed Credits                   | 822                  | 210             |                 | 611                           |
| Construction Cost Payable           | 56,089               | 41,407          |                 | 14,682                        |
| Accrued 401 - K Expense             | 4,318                | 677             |                 | 3,641                         |
| Outstanding Checks                  | 0                    |                 |                 | 0                             |
| Unclaimed Dividends                 | 600                  |                 |                 | 600                           |
| <b>TOTALS</b>                       | <b>\$458,446</b>     | <b>\$44,641</b> | <b>\$22,680</b> | <b>\$436,485</b>              |

## OPERATING REVENUE ACCOUNTS

| Acct. No. | Account Title   | Amount            |
|-----------|---|-------------------|
|           | <b>SALES OF WATER</b>                                     |                   |
| 460       | Unmetered Sales to General Customers                      |                   |
| 461       | Metered Sales to General Customers                        | 16,296,389        |
| 462       | Private Fire Protection Service                           | 201,057           |
| 463       | Public Fire Protection Service                            |                   |
| 464       | Other Sales to Public Authorities                         | 1,191,546         |
| 465       | Sales to Irrigation Customers                             |                   |
| 466       | Sales fo Resale   | 684,974           |
| 467       | Interdepartmental Sales                                   |                   |
|           | <b>TOTAL SALES OF WATER (460-467)</b>                     | <b>18,373,966</b> |
|           | <b>OTHER OPERATING REVENUES</b>                           |                   |
| 470       | Forfeited Discounts                                       |                   |
| 471       | Miscellaneous Service Revenues                            | 86,036            |
| 472       | Rents from Water Property                                 |                   |
| 473       | Interdepartmental Rents                                   |                   |
| 474       | Other Water Revenues                                      |                   |
|           | <b>TOTAL OTHER OPERATING REVENUES (470-474)</b>           | <b>86,036</b>     |
|           | <b>TOTAL WATERWORKS OPERATING REVENUES (460-474)</b>      | <b>18,460,002</b> |
|           | <b>SEWAGE DISPOSAL REVENUES</b>                           | <b>N/A</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>                 | <b>18,460,002</b> |

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

| Acct. No. | Account Title                                       | Amount           |
|-----------|---|------------------|
|           | <b>WATERWORKS</b>                                   |                  |
|           | <b>SOURCE OF SUPPLY EXPENSE</b>                     |                  |
| 600       | Operation Supervision and Engineering               | 1,523            |
| 601       | Operation Labor and Expense                         | 2,517            |
| 602       | Purchased Water                                     | 669,823          |
| 603       | Miscellaneous Expense                               | 2,081            |
| 604       | Rents   |                  |
| 610       | Maintenance Supervision and Engineering             | 4,184            |
| 611       | Maintenance of Structures and improvements          | 431              |
| 612       | Maintenance of Collecting and Impounding Reservoirs |                  |
| 613       | Maintenance of Lake, River and Other Intakes        | 11,160           |
| 614       | Maintenance of Wells and Springs                    | 31,071           |
| 615       | Maintenance of Infiltration Galleries and Tunnels   |                  |
| 616       | Maintenance of Supply Mains                         |                  |
| 617       | Maintenance of Miscellaneous Water Source Plant     | 16               |
|           | <b>TOTAL SOURCE OF SUPPLY EXPENSE (600-617)</b>     | <b>722,807</b>   |
|           |   |                  |
|           | <b>PUMPING EXPENSE</b>                              |                  |
| 620       | Operation Supervision and Engineering               | 16,243           |
| 621       | Fuel for Power Production                           |                  |
| 622       | Power Production Labor and Expense                  | 627              |
| 623       | Fuel or Power Purchased for Pumping                 | 746,476          |
| 624       | Pumping Labor and Expenses                          | 340,407          |
| 625       | Expenses Transferred - Cr.                          |                  |
| 626       | Miscellaneous Expenses                              | 7,000            |
| 627       | Rents   |                  |
| 630       | Maintenance Supervision and Engineering             | 16,412           |
| 631       | Maintenance of Structures and improvements          | 21,058           |
| 632       | Maintenance of Power Production Equipment           |                  |
| 633       | Maintenance of Pumping Equipment                    | 39,080           |
|           | <b>TOTAL PUMPING EXPENSE (620-633)</b>              | <b>1,187,303</b> |
|           |   |                  |
|           | <b>WATER TREATMENT EXPENSES</b>                     |                  |
| 640       | Operation Supervision and Engineering               | 153,854          |
| 641       | Chemicals   | 686,947          |
| 642       | Operation Labor and Expenses                        | 472,706          |
| 643       | Miscellaneous Expense                               | 262,515          |
| 644       | Rents   | 13,798           |
| 650       | Maintenance of Supervision and Engineering          | 59,048           |
| 651       | Maintenance of Structures and improvements          | 25,798           |
| 652       | Maintenance of Water Treatment Equipment            | 108,235          |
|           | <b>TOTAL WATER TREATMENT EXPENSES (640-652)</b>     | <b>1,782,900</b> |
|           |   |                  |
|           |   |                  |
|           |   |                  |
|           |   |                  |

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

| Acct. No.  | Account Title   | Amount    |
|--|---|-----------|
| TRANSMISSION AND DISTRIBUTION EXPENSES                 |   |           |
| 660  | Operation Supervision and Engineering                 | 177,974   |
| 661  | Storage Facilities Expense                            | 21,923    |
| 662  | Transmission and Distribution Lines Expenses          | 237,435   |
| 663  | Meter Expenses  | 185,224   |
| 664  | Customer Installation Expenses                        | 63,885    |
| 665  | Miscellaneous Expenses                                | 19,717    |
| 666  | Rents   | 50,083    |
| 670  | Maintenance of Supervision and Engineering            | 112,420   |
| 671  | Maintenance of Structures and Improvements            | 9,043     |
| 672  | Maintenance of Distribution Reservoirs and Standpipes | 181,899   |
| 673  | Maintenance of Transmission and Distribution Mains    | 388,187   |
| 674  | Maintenance of Fire Mains                             |           |
| 675  | Maintenance of Services                               | 118,546   |
| 676  | Maintenance of Meters                                 | 12,100    |
| 677  | Maintenance of Hydrants                               | 73,730    |
| 678  | Maintenance of Miscellaneous Plant                    | 11,627    |
| TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678) |   | 1,663,795 |
| CUSTOMER ACCOUNTS EXPENSES                             |   |           |
| 901  | Supervision   | 68,057    |
| 902  | Meter Reading Expenses                                | 178,965   |
| 903  | Customer Records and Collection Expenses              | 555,897   |
| 904  | Uncollectible Accounts                                | 143,318   |
| 905  | Miscellaneous Customer Accounts Expense               | 44,113    |
| TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)             |   | 990,350   |
| 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                   | 842,135   |
| 921  | Office Supplies and Other Expenses                    | 289,520   |
| 922  | Administrative Expenses Transferred - Cr.             |           |
| 923  | Outside Services Employed                             | 671,882   |
| 924  | Property Insurance                                    | 24,476    |
| 925  | Injuries and Damages                                  | 146,876   |
| 926  | Employee Pensions and Benefits                        | 993,010   |
| 927  | Franchise Requirements                                | 50,847    |
| 928  | Regulatory Commission Expenses                        | 155,658   |

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

| Acct. No. | Account Title                                       | Amount     |
|-----------|---|------------|
| 929       | Duplicated Charges - Cr.                            |            |
| 930.1     | Institutional or Goodwill Advertising Expenses      | 12,282     |
| 930.2     | Miscellaneous General Expenses                      | 306,193    |
| 930.3     | Research and Development Expenses                   | 44,235     |
| 931       | Rents   | 26,399     |
| 932       | Maintenance of General Plant                        | 92,296     |
|           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932) | 3,655,810  |
|           | TOTAL WATERWORKS EXPENSES (600-932)                 | 10,002,965 |
|           | SEWAGE DISPOSAL                                     | N/A        |
|           | Collection Expenses                                 |            |
| 700       | Collection Supervision and Engineering              |            |
| 701       | Collection Labor and Expenses                       |            |
| 702       | Services to Customers                               |            |
| 703       | Flow Measuring Device Expense                       |            |
| 704       | Miscellaneous Expense                               |            |
| 705       | Rents   |            |
| 710       | Collection Maintenance Supervision and Engineering  |            |
| 711       | Maintenance of Collection Structures & 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                           |            |
|           | 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 & Improvements    |            |
| 732       | Maintenance of Pumping Equipment                    |            |
|           | Total Pumping Expenses                              |            |
|           | 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       |            |

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

| Acct. 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                   |     |        |
|           | Total Treatment and Disposal Expenses                         |     |        |
|           | 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 Expense                               |     |        |
|           | Customer Service Expenses                                     |     |        |
| 907       | Customer Service and Information Expenses                     |     |        |
|           | Total Customer Service Expenses                               |     |        |
|           | Sales Promotion Expenses                                      |     |        |
| 910       | Sales Promotion Expenses                                      |     |        |
| 914       | Revenues from Merchandising, Jobbing and Contract Work        |     |        |
| 915       | Costs and Expenses of Mechandising, Jobbing and Contract Work |     |        |
|           | Total Sales Promotion Expenses                                |     |        |
|           | 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 Expense                              |     |        |
| 931       | Rents   |     |        |
|           | Maintenance:  |     |        |
| 932       | Maintenance of General Plant                                  |     |        |
|           | Total Administrative and General Expenses                     |     |        |
|           | TOTAL SEWAGE DISPOSAL   |     |        |
|           | TOTAL OPERATION AND MAINTENANCE EXPENSE                       |     |        |

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

| Acct. No. | Account Title   | Amount |
|-----------|---|--------|
|           | <b>WATERWORKS</b>                                     | N/A    |
|           | Source of Supply Expense                              |        |
| 600       | Operation Labor                                       |        |
| 601       | Purchased Water                                       |        |
| 602       | Operation Supplies and Expenses                       |        |
| 605       | Maintenance of Water Source Plant                     |        |
| 604       | Rents   |        |
|           | Total Source of Supply Expense                        |        |
|           | Pumping Expense                                       |        |
| 620       | Operation Labor                                       |        |
| 621       | Fuel for Power Production                             |        |
| 622       | Fuel or Power Purchased for Pumping                   |        |
| 623       | Operation Supplies and Expenses                       |        |
| 625       | Maintenance of Pumping Plant                          |        |
|           | Total Pumping Expense                                 |        |
|           | Water Treatment Expenses                              |        |
| 630       | Operation Labor                                       |        |
| 631       | Chemicals   |        |
| 632       | Operation Supplies and Expenses                       |        |
| 635       | Maintenance of Water Treatment Plant                  |        |
|           | Total Water Treatment Expenses                        |        |
|           | Transmission and Distribution Expenses                |        |
| 640       | Operation Labor                                       |        |
| 641       | Operation Supplies and Expenses                       |        |
| 650       | Maintenance of Distribution Reservoirs and Standpipes |        |
| 651       | Maintenance of Mains                                  |        |
| 652       | Maintenance of Services                               |        |
| 653       | Maintenance of Meters                                 |        |
| 654       | Maintenance of Hydrants                               |        |
| 655       | Maintenance of Other Plant                            |        |
|           | Total Transmission and Distribution Expenses          |        |
|           | Customer Accounts Expenses                            |        |
| 901       | Meter Reading Expenses                                |        |
| 902       | Accounting and Collecting Labor                       |        |
| 903       | Supplies & Expenses Expense                           |        |
| 904       | Uncollectible Accounts                                |        |
|           | Total Customer Accounts Expenses                      |        |
|           | Customer Service Expenses                             |        |
| 907       | Customer Service and Information Expenses             |        |

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 2 of 3

| Acct. No. | Account Title   | Amount |
|-----------|---|--------|
|           | Sales Promotion Expenses N/A                          |        |
| 910       | Sales Promotion Expenses                              |        |
|           | 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                        |        |
| 929       | Duplicated Charges - Cr.                              |        |
| 930.1     | Institutional or Goodwill Advertising Expenses        |        |
| 930.2     | Miscellaneous General Expenses                        |        |
| 930.2     | Research and Development Expenses                     |        |
| 933       | Rents   |        |
| 935       | Maintenance of General Plant                          |        |
|           | Total Administrative and General Expenses             |        |
|           | TOTAL WATERWORKS EXPENSES                             |        |
|           | SEWAGE DISPOSAL                                       |        |
|           | Operations Expenses                                   |        |
| 700       | Supervision and Engineering                           |        |
| 701       | Labor and Expenses                                    |        |
| 702       | Rents   |        |
| 703       | Fuel & Power Purch. for Pumping and Treatment         |        |
| 704       | Chemicals   |        |
| 705       | Misc. Supplies & Expenses                             |        |
|           | Total Operations Expenses                             |        |
|           | Maintenance Expenses                                  |        |
| 710       | Maintenance Supervision and Engineering               |        |
| 711       | Maintenance of Collection 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 Maintenance Expenses                            |        |
|           | Customer Accounts Expenses                            |        |
| 901       | Supervision   |        |
| 902       | Meter Reading Expenses and Flat Rate Inspections      |        |
| 903       | Customer Records and Collection Expenses              |        |
| 904       | Uncollectible Accounts                                |        |



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

| Acct. No. | Account Title                                 | Amount |
|-----------|---|--------|
|           | <b>WATERWORKS</b>                             |        |
|           | Plant Operation & Maintenance                 |        |
| 600       | Salaries and 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 Operation & Maintenance           |        |
|           | 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                        |        |
|           | <b>TOTAL WATERWORKS EXPENSES</b>              |        |
|           | <b>SEWAGE DISPOSAL</b>                        |        |
|           | Operations Expenses                           |        |
| 700       | Supervision and Engineering                   |        |
| 701       | Labor and Expenses                            |        |
| 702       | Rents   |        |
| 703       | Fuel & Power Purch. for Pumping and Treatment |        |
| 704       | Chemicals                                     |        |
| 705       | Misc. Supplies & Expenses                     |        |
|           | Total Operations Expenses                     |        |
|           | 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 Maintenance Expenses                    |        |

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 2 of 2

| Acct. No. | Account Title   | Amount |
|-----------|---|--------|
|           | Customer Accounts Expenses                                    | N/A    |
| 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 Expense                               |        |
|           | Customer Service Expenses                                     |        |
| 907       | Customer Service and Information Expenses                     |        |
|           | Total Customer Service Expenses                               |        |
|           | Sales Promotion Expenses                                      |        |
| 910       | Sales Promotion Expenses                                      |        |
| 914       | Revenues from Merchandising, Jobbing and Contract Work        |        |
| 915       | Costs and Expenses of Mechandising, Jobbing and Contract Work |        |
|           | Total Sales Promotion Expenses                                |        |
|           | 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                                |        |
| 930       | Miscellaneous General Expenses                                |        |
| 931       | Rents   |        |
|           | Maintenance:  |        |
| 932       | Maintenance of General Plant                                  |        |
|           | Total Administrative and General Expenses                     |        |
|           | TOTAL SEWAGE DISPOSAL   |        |
|           | TOTAL OPERATION AND MAINTENANCE EXPENSE                       |        |



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 Four
3. Method of purification used Coagulant, Filtration, Disinfection, Flouridation
4. State type of power used for pumping, whether steam, hydraulic, electric or gas? Electric with diesel standby
5. Number of gallons of water pumped during the year 2348.391 M.G.
6. Quantities of Water \_\_\_\_\_
- a. Produced and/or purchased 2348.391 M.G.
- b. Delivered to the customer 2022.772 M.G.
- c. Lost or unaccounted for 325.619 M.G.
7. State source of water supply, whether rivers, lakes, springs or wells Lake Erie
8. Of the Ohio customers, the number that are:
- a. Year-round customers 12,955
- b. Seasonal/Summer customers \_\_\_\_\_
- c. Available-for-Use customers \_\_\_\_\_
9. Total number of customers as of close of business in December:
- a. Ohio 12,955
- b. Entire Company 12,955
10. AFUDC rate(s) used during year 9.88% 01/01/97 thru 09/30/97, & 9.43% 10/01/97 thru 12/31/97

10. Calculation of AFUDC rate(s) used:

| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
|-----------------------------|---------------------|------------------|-----------|--------------|-----------------|
| Long-Term Debt              | \$14,357,096        | 50.74%           | 8.67%     | 4.40%        | 2.86%           |
| Preferred Equity            | 1,444,130           | 5.10             | 7.85      | 0.40         | 0.40            |
| Common Equity               | 12,491,860          | 44.15            | 11.50     | 5.08         | 5.08            |
| <b>Total Capitalization</b> | <b>\$28,293,086</b> | <b>100.00%</b>   |           | <b>9.88%</b> | <b>8.34%</b>    |
| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
| Long-Term Debt              | \$20,648,810        | 55.52%           | 8.00%     | 4.44%        | 2.89%           |
| Preferred Equity            | 1,384,257           | 3.72             | 7.98      | 0.30         | 0.30            |
| Common Equity               | 15,162,086          | 40.76            | 11.50     | 4.69         | 4.69            |
| <b>Total Capitalization</b> | <b>\$37,195,153</b> | <b>100.00%</b>   |           | <b>9.43%</b> | <b>7.88%</b>    |

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 (200,000 gallon), one elevated tank (600,000 gallon)
3. Method of purification used Sediment, Coagulation, Flocculation, Filtration, Chlorination, and Corrosion Inhibitor
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 251,346 M. G.
6. Quantities of Water
- a. Produced and/or purchased 251,346 M. G.
- b. Delivered to the customer 222,454 M. G.
- c. Lost or unaccounted for 28,892 M. G.
7. State source of water supply, whether rivers, lakes, springs or wells Ohio River - 100% of water purchased from West Virginia - American Water Company, Huntington District
8. Of the Ohio customers, the number that are:
- a. Year-round customers 3,176
- b. Seasonal/Summer customers \_\_\_\_\_
- c. Available-for-Use customers \_\_\_\_\_
9. Total number of customers as of close of business in December:
- a. Ohio 3,176
- b. Entire Company 3,176
10. AFUDC rate(s) used during year 9.88% 01/01/97 thru 09/30/97, & 9.43% 10/01/97 thru 12/31/97

10. Calculation of AFUDC rate(s) used:

| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
|-----------------------------|---------------------|------------------|-----------|--------------|-----------------|
| Long-Term Debt              | \$14,357,098        | 50.74%           | 8.67%     | 4.40%        | 2.86%           |
| Preferred Equity            | 1,444,130           | 5.10             | 7.85      | 0.40         | 0.40            |
| Common Equity               | 12,491,860          | 44.15            | 11.50     | 5.08         | 5.08            |
| <b>Total Capitalization</b> | <b>\$28,293,088</b> | <b>100.00%</b>   |           | <b>9.88%</b> | <b>8.34%</b>    |

  

| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
|-----------------------------|---------------------|------------------|-----------|--------------|-----------------|
| Long-Term Debt              | \$20,648,810        | 55.52%           | 8.00%     | 4.44%        | 2.89%           |
| Preferred Equity            | 1,384,257           | 3.72             | 7.98      | 0.30         | 0.30            |
| Common Equity               | 15,162,086          | 40.76            | 11.50     | 4.69         | 4.69            |
| <b>Total Capitalization</b> | <b>\$37,195,153</b> | <b>100.00%</b>   |           | <b>9.43%</b> | <b>7.88%</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 2 M.G.
- d. Are reservoirs covered or open? Covered
- e. Distance of each reservoir from pumping station 4.5 Miles
- f. Elevation of each reservoir above pumping station 66 Feet
2. Number of standpipes Two
3. Method of purification used Chlorination
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 2253.662 M.G.
6. Quantities of Water
- a. Produced and/or purchased 2253.662 M.G.
- b. Delivered to the customer 1802.331 M.G.
- c. Lost or unaccounted for 451.331 M.G.
7. State source of water supply, whether rivers, lakes, springs or wells Rivers and wells
8. Of the Ohio customers, the number that are:
- a. Year-round customers 17,448
- b. Seasonal/Summer customers \_\_\_\_\_
- c. Available-for-Use customers \_\_\_\_\_
9. Total number of customers as of close of business in December:
- a. Ohio 17,448
- b. Entire Company 17,448
10. AFUDC rate(s) used during year 9.88% 01/01/97 thru 09/30/97, & 9.43% 10/01/97 thru 12/31/97

10. Calculation of AFUDC rate(s) used:

| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
|-----------------------------|---------------------|------------------|-----------|--------------|-----------------|
| Long-Term Debt              | \$14,357,096        | 50.74%           | 8.67%     | 4.40%        | 2.86%           |
| Preferred Equity            | 1,444,130           | 5.10             | 7.85      | 0.40         | 0.40            |
| Common Equity               | 12,491,860          | 44.15            | 11.50     | 5.08         | 5.08            |
| <b>Total Capitalization</b> | <b>\$28,293,086</b> | <b>100.00%</b>   |           | <b>9.88%</b> | <b>8.34%</b>    |
| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
| Long-Term Debt              | \$20,848,810        | 55.52%           | 8.00%     | 4.44%        | 2.89%           |
| Preferred Equity            | 1,384,257           | 3.72             | 7.98      | 0.30         | 0.30            |
| Common Equity               | 15,162,086          | 40.76            | 11.50     | 4.69         | 4.69            |
| <b>Total Capitalization</b> | <b>\$37,195,153</b> | <b>100.00%</b>   |           | <b>9.43%</b> | <b>7.88%</b>    |

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 Three Elevated Steel Storage Tanks (two 500,000 gallon, one 1,300,000 gallon)
3. Method of purification used Coagulation, Sedimentation, Filtration(GAC), Chlorination and Potassium Permanganate
4. State type of power used for pumping, whether steam, hydraulic, electric or gas? Electric with diesel standby
5. Number of gallons of water pumped during the year 803.135 M.G.
6. Quantities of Water
  - a. Produced and/or purchased 803.135 M.G.
  - b. Delivered to the customer 605.697 M.G.
  - c. Lost or unaccounted for 197.438 M.G.
7. State source of water supply, whether rivers, lakes, springs or wells Sandusky River and five wells
8. Of the Ohio customers, the number that are:
  - a. Year-round customers 7,227
  - b. Seasonal/Summer customers \_\_\_\_\_
  - c. Available-for-Use customers \_\_\_\_\_
9. Total number of customers as of close of business in December:
  - a. Ohio 7,227
  - b. Entire Company 7,227
10. AFUDC rate(s) used during year 9.88% 01/01/97 thru 09/30/97, & 9.43% 10/01/97 thru 12/31/97

10. Calculation of AFUDC rate(s) used:

| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
|-----------------------------|---------------------|------------------|-----------|--------------|-----------------|
| Long-Term Debt              | \$14,357,096        | 50.74%           | 8.67%     | 4.40%        | 2.86%           |
| Preferred Equity            | 1,444,130           | 5.10             | 7.85      | 0.40         | 0.40            |
| Common Equity               | 12,491,860          | 44.15            | 11.50     | 5.08         | 5.08            |
| <b>Total Capitalization</b> | <b>\$28,293,086</b> | <b>100.00%</b>   |           | <b>9.88%</b> | <b>8.34%</b>    |
| Capital Item                | Amount              | Percent of Total | Cost Rate | Gross Rate   | Net of tax Rate |
| Long-Term Debt              | \$20,648,810        | 55.52%           | 8.00%     | 4.44%        | 2.89%           |
| Preferred Equity            | 1,384,257           | 3.72             | 7.98      | 0.30         | 0.30            |
| Common Equity               | 15,162,086          | 40.76            | 11.50     | 4.69         | 4.69            |
| <b>Total Capitalization</b> | <b>\$37,195,153</b> | <b>100.00%</b>   |           | <b>9.43%</b> | <b>7.88%</b>    |



SCHEDULE: 27

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

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

|   |             |
|---|-------------|
| H.A. Baumgarner                         | Comptroller |
| Name                                    | Title       |
| 1025 Laurel Oak Road Voorhees, NJ 08043 |             |
| Address                                 |             |
| (609) 566-4004                          |             |
| Phone Number (Including Area Code)      |             |

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

|   |             |
|---|-------------|
| H.A. Baumgarner                         | Comptroller |
| Name                                    | Title       |
| 1025 Laurel Oak Road Voorhees, NJ 08043 |             |
| Address                                 |             |
| (609) 566-4004                          |             |
| Phone Number (Including Area Code)      |             |

Name and Address of the President

|   |           |
|---|-----------|
| Robert Gallo                            | President |
| Name                                    | President |
| 1025 Laurel Oak Road Voorhees, NJ 08043 |           |
| Address                                 |           |

**VERIFICATION**

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

**OATH**

State of New Jersey  
Country of Camden

H.A. Baumgarner makes oath and says that  
(Insert here the name of the affiant.)

he/she is Vice President and Comptroller  
(Insert here the official title of the deponent.)

of Ohio-American Water Company  
(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 January 1, 1997, to and including December 31, 1997.

H.A. Baumgarner  
(Signature of affiant.)

Subscribed and sworn to before me, a Notary in and for the State and country named, this 29th day of April 1998. My commission expires 6-22-99.

Diane Rouleau  
(Signature of officer authorized to administer oaths.)

DIANE ROULEAU  
NOTARY PUBLIC OF NEW JERSEY  
MY COMMISSION EXPIRES JUNE 22, 1999