

WATERWORKS AND SEWAGE DISPOSAL
COMPANIES

ANNUAL REPORT

RECEIVED
MAY 14 1993
PUCO FISCAL

OF

OHIO SUBURBAN WATER COMPANY
(Exact legal name of respondent)

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

6569 BRANDT PIKE DAYTON OHIO 45424
(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO



A & A ANNUAL REPORT
REVIEW TEAM

MAY 18 1993

FOR THE
YEAR ENDED DECEMBER 31, 1992

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

James L. Cutshaw, Director, Rates and Revenues

400 Canby Court, Greenwood, Indiana 46142 (317) 887-8653

ERRATA SHEET FOR
1992 ANNUAL REPORT

Revisions provided by the company

[] None requested.
[X] As follows:

	<u>PAGE</u>	<u>ACCT/LINE</u>	<u>FROM</u>	<u>TO</u>
(1)	<u>12,15</u>	_____	<u>No Response</u>	<u>Response</u>
(2)	_____	_____	_____	_____
(3)	_____	_____	_____	_____
(4)	_____	_____	_____	_____
(5)	_____	_____	_____	_____
(6)	_____	_____	_____	_____
(7)	_____	_____	_____	_____
(8)	_____	_____	_____	_____
(9)	_____	_____	_____	_____

NOTES: As a result of this review of Ohio Suburban Water Co. Company's 1988 Annual Report, it has been found that this report is acceptable for the purposes of the Accounts & Audits staff.

Accounts & Audits Review completed by* R. Huckleberry _____ 7-14-93 _____ (date)

NOTE: This review was not conducted as the result of an audit of the company financial statements.

C: PUCO Fiscal PUCO Utilities Department OCC

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

OHIO SUBURBAN WATER COMPANY

PRINCIPAL OFFICE:

6569 BRANDT PIKE DAYTON OHIO 45424
(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE
YEAR ENDED DECEMBER 31, 1992

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

James L. Cutshaw, Director, Rates and Revenues

400 Camby Court, Greenwood, Indiana 46142 (317) 887-8653

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GENERAL INSTRUCTIONS

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

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

HISTORY

1.	Date of organization <u>March 25, 1965</u>
2.	Date when operations began <u>March 25, 1965</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all. <u>Ohio</u>
4.	If a consolidated or merged company, name all constituent and all merged companies. <u>N/A</u>
5.	Date and authority for each consolidation and each merger. <u>N/A</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. <u>Corporation</u>
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization. <u>N/A</u>
8.	Where are the books and records of the company kept? <u>Consolidated Water Services, Inc. 400 Camby Court, P.O. Box 329 Greenwood, Indiana 46142</u>
9.	General description of territory served by respondent. <u>A major portion of the city of Huber Heights, Ohio. Also, a small adjacent portion of Mad River Township, Montgomery County, Ohio.</u>
10.	Number of locations within Ohio. <u>One</u>

FACTS PERTAINING TO CONTROL OF RESPONDENT

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

Consolidated Water Company

(c) The manner in which control was established: Capital Stock

(d) The extent of control: 100%

(e) Whether control was direct or indirect: Direct

(f) The name of the intermediary through which control, if indirect, was established.

N/A

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: N/A

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained.

N/A

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.

See a) and b) below

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

- a) First Mortgage Bonds, 6.20% Series H, due 2022, \$2,500,000, issued for the purpose of financing the construction of Rip Rap Road Water Treatment Facility and water transmission and distribution mains. Commission authorization granted in finding and order for case 92-1199-WS-AIS issued July 23, 1992.
- b) The company has a long-term line-of-credit with a bank, expiring July 1, 1994, for \$3,000,000 with an outstanding balance of \$ -0- at December 31, 1992. The company also has a short-term line of credit, expiring July 1, 1993, for \$1,500,000, with an outstanding balance of \$205,000 at December 31, 1992. The purpose of the line-of-credit is to finance the company's construction program. Commission authorization granted in finding and order for case 91-1594-WS-AIS issued October 17, 1991.

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
1.	Consolidated Water Company P.O. Box 528000 Miami, Florida 33152	130,000	130,000	None
TOTAL LISTED ABOVE TOTAL ALL STOCKHOLDERS		130,000	130,000	None

SCHEDULE: 2

BOARD OF DIRECTORS

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

Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	Robert Gordon, P.O. Box 528000, Miami, FL 33152	5/2/72	6/93	1
2.	Lawrence Wilkov, P.O. Box 528000, Miami, FL 33152	9/3/84	6/93	1
3.	Dennis Getman, P.O. Box 528000, Miami, FL 33152	10/3/83	6/93	1
4.	John Harrison, 6569 Brandt Pike, Huber Heights, OH 45424	4/1/91	6/93	1
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16.	Name of Chairman of the Board	Robert B. Gordon		
17.	Name of Secretary of Board	Patricia A. Falleur		
18.	Number of Meetings of Board during the year	1		
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year	4		
20.	Number of directors required to constitute a quorum	3		

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS

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

Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)	Office Address (City and State) (d)
1.	President & Chair of Board	N/A	Robert B. Gordon	Miami, Florida
2.	Comptroller/Asst. Secretary	N/A	William J. Wolf	Greenwood, Indiana
3.	Asst. Treasurer	N/A	Shari N. Miller	Miami, Florida
4.	Treasurer/Asst. Secretary	N/A	Patricia A. Falleur	Miami, Florida
5.	Secretary	Operations	John R. Harrison	Huber Heights, Ohio
6.	Exec. V.P. and C.O.O.			
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SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	UTILITY PLANT				
101	Utility Plant in Service	17-21	22,354,925	26,113,135	3,758,210
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use		145,294	23,771	(121,523)
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress		1,636,935	15,452	(1,621,483)
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		24,137,154	26,152,358	2,015,204
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	(4,301,661)	(4,642,285)	(340,624)
	Net Utility Plant		19,835,493	21,510,073	1,674,580
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		19,835,493	21,510,073	1,674,580
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property		342,717	342,717	0
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant		(332,826)	(332,826)	0
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)		9,891	9,891	0
	Current and Accrued Assets				
131	Cash		61,981	60,295	(1,686)
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds		1,350	1,350	0
136 (132)	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable		105,823	120,717	14,894
143	Other Accounts Receivable		8,879	9,395	516
144	Accumulated Provision for Uncollectible Accounts-Cr.		(12,457)	(10,757)	1,700
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies		—	—	
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies		11,584	11,350	(234)
155	Merchandise				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
156 (150)	Other Materials and Supplies				
163	Store Expense				
166	Prepayments	34	15,456	22,689	7,233
171	Interest and Dividends Receivable				
172	Utility Plant				
	Rents Receivable				
173	Accrued Utility Revenues		247,367	247,367	0
174 (170)	Misc. Current and Accrued Assets	30			
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		439,983	462,406	22,423
	DEFERRED DEBITS				
181	Unamorti. Debt Discount and Expense		102,990	333,913	230,923
182	Extraordinary Property Losses	30			
183	Preliminary Survey & Invest. Charges		1,886	0	(1,886)
184	Clearing Accounts		58,831	4,959	(53,872)
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	31	1,360,739	1,821,555	460,816
187	Research and Develop. Expenditure	31			
	TOTAL DEFERRED CREDITS (181-187)		1,524,446	2,160,427	635,981
	TOTAL ASSETS AND OTHER DEBITS		21,809,813	24,142,797	2,332,984
	EQUITY CAPITAL				
201	Common Stock Issued	32	1,300,000	1,300,000	0
202	Common Stock Subscribed				
203	Common Stock Liabil. for Conversion				
204	Preferred Stock Issued	32			
205	Preferred Stock Subscribed				
206	Pref. Stock Liability for Conversion				
207	Premium on Capital Stock				
208	Donations Rcvd. from Stockholders				
209	Reduction in Par or Stated Value of Capital Stock				
210	Gain on Resale or Cancellation of Reacquired Capital Stock				
211	Miscellaneous Paid-In Capital		1,599,279	1,599,279	0
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	1,980,492	2,408,219	427,727
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)		4,879,771	5,307,498	427,727

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	LONG-TERM DEBT				
221	Bonds	33	2,257,000	4,615,000	2,358,000
222	Reacquired Bonds	33			
223	Advances from Associated Companies	33			
224	Other Long-Term Debt	33	988,000	0	(988,000)
	TOTAL LONG TERM DEBT (221-224)		3,245,000	4,615,000	1,370,000
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable		0	205,000	205,000
232	Accounts Payable		105,078	138,446	33,368
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies		33,565	17,590	(15,975)
235	Customer Deposits		60,344	59,367	(977)
236	Taxes Accrued		904,421	408,330	(496,091)
237	Interest Accrued		29,242	124,611	95,369
238	Dividends Declared				
239	Matured Long-Term Debt		62,000	142,000	80,000
240	Matured Interest				
241	Tax Collections Payable		2,519	2,981	462
242 (238)	Misc. Current and Accrued Liabilities	36	34,976	35,416	440
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		1,232,145	1,133,741	(98,404)
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
253	Other Deferred Credits		5,963	7,685	1,722
255	Accum. Deferred Invest. Tax Credits		142,957	136,957	(6,000)
	TOTAL DEFERRED CREDITS (251-255)		148,920	144,642	(4,278)
	OPERATING RESERVES				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)		0	0	0
271	CIAC		12,173,977	12,609,916	435,939
	ACCUM. DEFERRED INCOME TAXES				
281	Accum. Deferred Income Taxes-Accelerated Amortization	34	115,800	199,800	84,000
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	35			
283	Accum. Deferred Income Taxes-Other	35	14,200	132,200	118,000
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)		130,000	332,000	202,000
	TOTAL LIABILITIES AND OTHER CREDITS		21,809,813	24,142,797	2,332,984

SCHEDULE: 4A

NOTES TO BALANCE SHEET

None

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING INCOME		
400	Operating Revenues	37	3,171,852
	OPERATING EXPENSES		
401	Operation Expense	38-46	1,365,041
402 (401)	Maintenance Expense	38-46	229,032
403	Depreciation Expense		178,181
404	Amortization of Limited-Term Utility Plant		
405 (404)	Amortization of Other Utility Plant		
406 (404)	Amortization of Utility Plant/Acquisition Adjust.		
407 (404)	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	47	190,769
409.1	Income Taxes, Utility Operating Income		99,000
410.1	Provision for Deferred Income Tax, Utility Operating Income		239,355
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income		
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		(6,000)
	TOTAL OPERATING EXPENSES (401-412.2)		2,295,378
	NET OPERATING INCOME (400) Less (401-412.2)		876,474
	OTHER OPERATING INCOME:		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		
	OTHER INCOME AND DEDUCTIONS		
415	Revenues from Merchandising, Jobbing and Contract Work		
416	Costs and Expns. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		2,405
418	Nonoperating Rental Income		
419	Interest and Dividend Income		864
420	Allowance for Funds Used During Construction		254,386
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Property		
	TOTAL OTHER INCOME (415-422)		257,655
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		16,217
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		16,217
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		241,438
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfrd. in Prior Yrs.-Crdt., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		0
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		241,438

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

None

SCHEDULE: 8A (WATERWORKS) Page 1 of 3

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES						
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)- (d)+(e)	
INTANGIBLE PLANT						
301 Organization	8,211				8,211	
302 Franchise and Consents						
303 Miscellaneous Intangible Plant						
TOTAL INTANGIBLE PLANT (301-303)	8,211				8,211	
TANGIBLE PLANT						
SOURCE OF SUPPLY PLANT						
310 Land and Land Rights	68,814				68,814	
311 Structures and Improvements	46,058				46,058	
312 Collecting and Impounding Reservoirs						
313 Lake, River and Other Intakes						
314 Wells and Springs	359,024			(473)	358,551	
315 Infiltration Galleries and Tunnels						
316 Supply Mains	62,120	169,578			231,698	
317 Other Water Source Plant						
TOTAL SOURCE OF SUPPLY PLANT (310-317)	536,016	169,158		(473)	705,121	
PUMPING PLANT						
320 Land and Land Rights		1,447			1,447	
321 Structures and Improvements	51,905				51,905	
322 Boiler Plant Equipment						
323 Other Power Production Equipment						
324 Steam Pumping Equipment						
325 Electric Pumping Equipment	354,421	434,668	3,178		785,911	
326 Diesel Pumping Equipment						
327 Hydraulic Pumping Equipment						
328 Other Pumping Equipment	406,326	436,115	3,178		839,263	
TOTAL PUMPING PLANT (320-328)						
WATER TREATMENT PLANT						
330 Land and Land Rights	10,155	163,627			173,782	
331 Structures and Improvements	880,020	1,382,347			2,262,367	

SCHEDULE: 8A (WATERWORKS) Page 2 of 3

UTILITY PLANT IN SERVICE-ACCOUNT 101
WATERWORKS UTILITIES

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)-(d)+(e)
332 Water Treatment Equipment	462,542	497,537	1,336		958,743
TOTAL WATER TREATMENT PLANT (330-332)	1,352,717	2,043,511	1,336		3,394,892
340 TRANSMISSION AND DISTRIBUTION PLANT					
Land and Land Rights	18,726				18,726
Structures and Improvements	68,491				68,491
Distribution Reservoirs and Standpipes	409,903				409,903
Transmission and Distribution Mains	8,195,963	722,866			8,918,829
Fire Mains		4,400			4,400
Services	1,478,220	87,443			1,565,663
Meters	387,153	52,239	22,303		417,089
Meter Installations	626				626
Hydrants	674,403	57,508			731,911
Other Transmission and Distribution Plant					
TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	11,233,485	924,456	22,303		12,135,638
389 (370) Land and Land Rights					
390 (371) Structures and Improvements	3,130	1,221			4,351
391 (372) Office Furniture and Equipment	27,459	9,313	256	473	36,989
392 (373) Transportation Equipment	387	393			780
393 Stores Equipment					
394 Tools, Shop and Garage Equipment	10,175	413			10,588
395 Laboratory Equipment	1,618				1,618
396 Power Operated Equipment	1,342				1,342
397 Communication Equipment	20,015	712	450		20,277
398 (379) Miscellaneous Equipment	1,115				1,115
399 (390) Other Tangible Property	11,794		106		11,688
TOTAL GENERAL PLANT 389 (370)-399(390)	77,035	12,052	812	473	88,748
OTHER UTILITY PLANT (CLASS D ONLY)					
(391) Utility Plant Purchased or Sold					
(392) Utility Plant in Process of Reclassification					

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

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES						
Account (a)		Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)-(d)+(e)
Utility Plant Accounts						
Class A & B	Class C & D	1. INTANGIBLE PLANT				
301	301					
302	302	8,211				8,211
303	303					
		8,211				8,211
		0				0
2. COLLECTION PLANT						
350						
351						
352	352					
352.1	352.1					
352.2	352.2					
352.3						
353	354					
354	355					
355	355					
356	353					
		0				0
3. PUMPING PLANT						
360						
361		1,620				1,620
362	362	35,460				35,460
363	363					
364	363	25,456				25,456
365	363					
		62,536				62,536

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

Class		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)
A & B	C & D						
		4. TREATMENT AND DISPOSAL PLANT					
370		Land and Land Rights	6,672				6,672
370.1	372	Oxidation Lagoon Land					
370.2		Other Land and Land Rights					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment	13,492				13,492
373	374	Plant	8,581,833	192,113			8,773,946
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.					
		TOTAL TREATMENT AND DISPOSAL PLANT (370-375)	8,602,087	192,113			8,794,200
		5. GENERAL PLANT					
389		Land and Land Rights					
390		Structures and Improvements	0	751			751
391	391	Office Furniture and Equipment	32,544	6,886	255		39,175
392	392	Transportation Equipment	1,691	393	1,304		780
393		Stores Equipment					
394		Tools, Shop and Garage Equipment	16,460	1,386			17,846
395		Laboratory Equipment					
396		Power Operated Equipment	4,478				4,478
397		Communications Equipment	3,143	712	450		3,405
399	393	Other Tangible Property	9,986		106		9,880
		TOTAL GENERAL PLANT (389-399)	68,302	10,128	2,115		76,315
		TOTAL SEWAGE DISPOSAL PLANT (370-399)	8,741,136	202,241	2,115		8,941,262
		TOTAL WATERWORKS AND SEWAGE WORKS (301-399)	22,354,926	3,787,953	29,744		26,113,135

SCHEDULE: 9A (WATERWORKS) Page 1 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
Account No.	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	
	SOURCE OF SUPPLY PLANT					
311	Structures and Improvements	3,134	.0152	700		
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs	27,207	.0145	5,202		
315	Infiltration and Galleries and Tunnels					
316	Supply Mains	3,329	.0111	1,616		
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	33,670	.0137	7,518	0	
	PUMPING PLANT					
321	Structures and Improvements	13,390	.0152	789		
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment	135,065	.0333	18,875	3,178	
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)	148,455	.0318	19,664	3,178	
	WATER TREATMENT PLANT					
331	Structures and Improvements	53,866	.0200	31,216		
332	Water Treatment Equipment	44,423	.0217	15,341	1,336	
	TOTAL WATER TREATMENT PLANT (331-332)	98,289	.0205	46,557	1,336	
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements	1,730	.0200	1,370		
342	Distribution Reservoirs and Standpipes	129,633	.0175	7,173		
343	Transmission and Distribution Mains	1,495,921	.0108	92,373		
344	Fire Mains					
345	Services	375,465	.0167	25,414		
346	Meters	(1,445)	.0500	20,106	22,303	

SCHEDULE: 9A (WATERWORKS) Page 2 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Credit (h) Debit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)	
	SOURCE OF SUPPLY PLANT					
311	Structures and Improvements				3,834	
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs				32,409	
315	Infiltration and Galleries and Tunnels					
316	Supply Mains				4,945	
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)				41,188	
	PUMPING PLANT					
321	Structures and Improvements				14,179	
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment				150,762	
325	Electric Pumping Equipment					
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment				164,941	
	TOTAL PUMPING PLANT (321-328)					
	WATER TREATMENT PLANT					
331	Structures and Improvements				85,082	
332	Water Treatment Equipment			2,655	55,773	
	TOTAL WATER TREATMENT PLANT (331-332)				140,855	
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements				3,100	
342	Distribution Reservoirs and Standpipes				136,806	
343	Transmission and Distribution Mains				1,588,294	
344	Fire Mains					
345	Services				400,879	
346	Meters		178		(3,464)	

SCHEDULE: 9A (WATERWORKS) Page 3 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES					
Account No.	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
347	Meter Installations	338	.0500	31	
348	Hydrants				
349	Other Transmission & Distribution Plant	128,808	.0156	10,966	
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	2,130,450	.0135	157,433	22,303
	GENERAL PLANT				
390 (371)	Structures and Improvements	178	.0200	75	
391 (372)	Office Furniture and Equipment	(1,609)	.0500	1,611	256
392 (373)	Transportation Equipment	31	.1600	93	
393	Stores Equipment				
394	Tools, Shop and Garage Equipment	4,673	.0909	944	
395	Laboratory Equipment	(1,158)	.0588	95	
396	Power Operated Equipment	(2,272)	.0500	67	
397	Communication Equipment	10,311	.1000	2,015	450
398 (379)	Miscellaneous Equipment	1,009	.1000	106	
399 (390)	Other Tangible Property	4,045	.1000	1,174	106
	TOTAL GENERAL PLANT (390-399)	15,208	.0746	6,180	812
	OTHER UTILITY PLANT				
111	Accum. Prov. for Amort. of Util. Plant in Serv.				
109 393	Accum. Prov. for Deprec. of Util. Plant Leased to Others				
112	Accum. Prov. for Amort. of Util. Plant Leased to Others				
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use				
113	Accum. Prov. for Amort. of Prop. Held of Future Use				
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments				
	TOTAL OTHER UTILITY PLANT (111-115)	0		0	
	TOTAL WATERWORKS (311-115)	2,426,072	.0156	237,352	27,629

SCHEDULE: 9A (WATERWORKS) Page 4 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h) Credit (i)	Balance End of Year (j)	
347	Meter Installations				369	
348	Hydrants				139,774	
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)				2,265,758	
	GENERAL PLANT					
390 (371)	Structures and Improvements				253	
391 (372)	Office Furniture and Equipment				(254)	
392 (373)	Transportation Equipment				124	
393	Stores Equipment					
394	Tools, Shop and Garage Equipment				5,617	
395	Laboratory Equipment				(1,063)	
396	Power Operated Equipment				(2,205)	
397	Communication Equipment				11,876	
398 (379)	Miscellaneous Equipment				1,115	
399 (390)	Other Tangible Property				5,113	
	TOTAL GENERAL PLANT (390-399)				20,576	
	OTHER UTILITY PLANT					
111	Accum. Prov. for Amort. of Util. Plant in Serv.					
109 393	Accum. Prov. for Deprec. of Util. Plant Leased to Others					
112	Accum. Prov. for Amort. of Util. Plant Leased to Others					
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use					
113	Accum. Prov. for Amort. of Prop. Held of Future Use					
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments					
	TOTAL OTHER UTILITY PLANT (111-115)					
	TOTAL WATERWORKS (311-115)		178	2,655	2,633,318	

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
Account Class A & B	Account No. C & D	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
	311	Structures & Improvements				
		COLLECTION PLANT				
351		Structures and Improvements				
352	352	Collection Sewers				
352.1	352.1	Collection Sewers-Force				
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collection Structures				
353	354	Services to Customers				
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		TOTAL COLLECTION PLANT (351-356)				
		PUMPING PLANT				
361		Structures and Improvements	9,331	.0152	539	
362	362	Receiving Wells				
363	363	Electric Pumping Equipment	12,999	.0330	840	
364	363	Diesel Pumping Equipment				
365	363	Other Pumping Equipment				
		TOTAL PUMPING PLANT (361-365)	22,330	.0226	1,379 ✓	
		TREATMENT AND DISPOSAL PLANT				
371		Structures and Improvements				
372	373	Treatment and Disposal Equipment	1,768	.0217	293	
373	374	Plant Mains	1,845,100	.0149	129,301	
374	375	Outfall Sewer Lines				
375	376	Other Treatment and Disposal Plant				
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)	1,846,868		129,594 ✓	

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
Account Class A & B	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h) Credit (i)	Balance End of Year (j)	
311	Structures & Improvements					
	COLLECTION PLANT					
351	Structures and Improvements					
352	Collection Sewers					
352.1	Collection Sewers-Force					
352.2	Collection Sewers-Gravity					
352.3	Special Collection Structures					
353	Services to Customers					
354	Flow Measuring Devices					
355	Flow Measuring Installations					
356	Other Collection Plant Facilities					
	TOTAL COLLECTION PLANT (351-356)					
	PUMPING PLANT					
361	Structures and Improvements				9,870	
362	Receiving Wells					
363	Electric Pumping Equipment				13,839	
364	Diesel Pumping Equipment					
365	Other Pumping Equipment					
	TOTAL PUMPING PLANT (361-365)				23,709	
	TREATMENT AND DISPOSAL PLANT					
371	Structures and Improvements					
372	Treatment and Disposal Equipment				2,061	
373	Plant Mains				1,974,401	
374	Outfall Sewer Lines					
375	Other Treatment and Disposal Plant					
	TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				1,976,462	

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
Account No. Class A & B C & D	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	
	GENERAL PLANT					
390	Structures and Improvements					
391	Office Furniture and Equipment	4,403	.0500	1,793	255	
392	Transportation Equipment	2,443	.1600	(359)	1,304	
393	Stores Equipment					
394	Tools, Shop and Garage Equipment	8,213	.0909	1,559		
395	Laboratory Equipment					
396	Power Operated Equipment	(13,815)	.0500	224		
397	Communication Equipment	938	.1000	327	450	
399	Other Tangible Property	4,209	.1000	976	106	
	TOTAL GENERAL PLANT (390-399)	6,391	.0704	4,520 ✓	2,115	
109	Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110	Accum. Plant for Deprec. of Prop. Held for Future Use					
111	Accum. Prov. for Amort. of Util. Plant in Service					
112	Accum. Prov. for Amor. of Util. Plant Leased to Others					
113	Accum. Prov. for Amort. of Prop. Held for Future Use					
115	Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
	TOTAL SEWAGE DISPOSAL (109-115)	1,875,589	.0154	135,493	2,115	
	TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)	4,301,661		372,845	29,744	

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES							
Account Class A & B	No. C & D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)
					Debit (h)	Credit (i)	
		GENERAL PLANT					
390		Structures and Improvements					
391	391	Office Furniture and Equipment					5,941
392	392	Transportation Equipment					780
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					9,772
395		Laboratory Equipment					
396		Power Operated Equipment					(13,591)
397		Communication Equipment					815
399	393	Other Tangible Property					5,079
		TOTAL GENERAL PLANT (390-399)					8,796
109		Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110		Accum. Plant for Deprec. of Prop. Held for Future Use					
111		Accum. Prov. for Amort. of Util. Plant in Service					
112		Accum. Prov. for Amor. of Util. Plant Leased to Others					
113		Accum. Prov. for Amort. of Prop. Held for Future Use					
115		Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
		TOTAL SEWAGE DISPOSAL (109-115)					2,008,967
		TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)		178		2,655	4,642,285

SCHEDULE: 12

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183)				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Deferred Rate Case Expense	69,536	55,766	(33,320)	91,982
Deferred Software Cost	2,804	17,000	(2,928)	16,876
Deferred Maintenance Well Tanks	(64,780)	238,474	(32,246)	141,448
Wellfield Contamination Study	66,983		(66,983)	-0-
Flow Meters	11,057		(11,057)	-0-
Leak Detection	6,450		(6,450)	-0-
Water System Master Plan	7,300	-0-	(7,300)	-0-
Deferred Map & Flow Monitoring	155,759	171,395	-0-	327,154
Deferred Pension Asset	11,638	4,161	(7,710)	8,089
Deferred Tax Asset - CIAC	1,093,993	239,648	(97,629)	1,236,012
Over/Short		97	(103)	(6)
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$1,360,740	\$ 726,541	\$(265,726)	\$ 1,821,555

SCHEDULE: 13

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 187(CLASS A & B ONLY)				
N/A				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$	\$	\$

SCHEDULE: 14

CAPITAL STOCK ACCOUNTS 201 & 204						
Class and Description of Capital Stock	Par or Stated Value Per Share (b)	Shares Authorized (c)	Shares Issued and Outstanding (d)	Total Par Value of Stock Issues (e)=(b)x(d)	Dividends Declared Per Share For Year (f)	Total Dividends Declared (g)
COMMON:	10.00	250,000	130,000	1,300,000	2.69	350,000
PREFERRED:						
TOTALS	\$ 10.00	250,000	130,000	\$1,300,000	\$ 2.69	350,000

SCHEDULE: 15

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

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

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)
Series C Bond	5-1-63	5-1-93	95,000		6.25%		95,000	0
Series D Bond	4-1-67	4-1-97	150,000	2,967	6.75%		6,000	144,000
Series E Bond	12-1-72	12-1-97	512,000	3,166	8.50%		41,000	471,000
Series G Bond	8-1-91	8-1-06	1,500,000	67,325	9.45%		0	1,500,000
Series H Bond (Tax Exempt)	8-28-92	8-1-22	2,500,000	260,455	6.20%		0	2,500,000
			4,757,000	333,913			142,000	4,615,000

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Prepaid Insurance	7,202	42,415	35,415	14,202
Prepaid Rents	2,275	2,275	2,275	2,275
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify)				
Postage	3,200			3,200
Public Utility Tax	2,779	3,313	3,080	3,012
TOTALS	\$ 15,456	\$48,003	\$ 40,770	\$ 22,689

SCHEDULE: 17

ACCUMULATED DEFERRED INCOME TAXES- ACCELERATED AMORTIZATION- ACCOUNT 281				
Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
TOTAL ACCUM. DEF. INCOME TAXES-ACCEL. AMORTIZATION ACCT. 281	\$ 115,800 ✓	\$ 88,200	\$ 4,200	\$199,800 ✓

SCHEDULE: 18

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

SCHEDULE: 19

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283				
Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	\$ 14,200	\$ 118,600	\$ 600	\$ 132,200

SCHEDULE: 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 242 (238)				
Description of Assets (a)	Beginning Balance	Debits	Credits	Balance End of Year (b)
231.04 Legal or Audit	14,170	27,549	30,000	17,161
242.01 Accrued Payroll	8,076	470,193	475,872	13,755
242.05 Accrued Pension	5,039	13,361	8,322	-0-
242.10 Accrued Workmen's Comp	6,360	10,860	9,000	4,500
241.10 Deduction for 401K Plan	791	19,562	18,771	-0-
TOTALS	\$ 34,976	\$ 541,525	\$ 541,965	\$ 35,416

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount
	SALES OF WATER	
460	Unmetered Sales to General Customers	604
461	Metered Sales to General Customers	2,034,685
462	Private Fire Protection Service	
463	Public Fire Protection Service	
464	Other Sales to Public Authorities	29,994
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
	TOTAL SALES OF WATER (460-467)	2,065,283
	OTHER OPERATING REVENUES	
470	Forfeited Discounts	31,973
471	Miscellaneous Service Revenues	37,753
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	
	TOTAL OTHER OPERATING REVENUES (470-474)	69,726
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	2,135,009 ✓
	SEWAGE DISPOSAL REVENUES	
521	Flat Rate Revenues-General Customers	1,011,238
522	Measured Revenues-General Customers	
523	Revenues from Public Authorities	11,044
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	1,022,282
	OTHER OPERATING REVENUES	
531	Sale of Sludge	
532	Customers' Forfeited Discounts	14,561
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	TOTAL OTHER OPERATING REVENUES (531-536)	14,561
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	1,036,843
	TOTAL OPERATING REVENUES (460-536)	3,171,852

SCHEDULE: 22A

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

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

Account No.	Account Title	Amount
	WATERWORKS	
	SOURCE OF SUPPLY EXPENSE	
600	Operation Supervision and Engineering	
601	Operation Labor and Expenses	6,732
602	Purchased Water	
603	Miscellaneous Expenses	70,787
604	Rents	
610	Maintenance Supervision and Engineering	
611	Maintenance of Structures and Improvements	
612	Maintenance of Collecting and Impounding Reservoirs	
613	Maintenance of Lake, River and Other Intakes	
614	Maintenance Accrual	9,338
615	Maintenance of Infiltration Galleries and Tunnels	
616	Maintenance of Supply Mains	
617	Maintenance of Miscellaneous Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-617)	86,857
	PUMPING EXPENSE	
620	Operation Supervision and Engineering	
621	Fuel for Power Production	
622	Power Production Labor and Expense	
623	Fuel or Power Purchased for Pumping	181,192
624	Pumping Labor and Expenses	
625	Expenses Transferred-Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	
632	Maintenance of Power Production Equipment	
633	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSE (620-633)	181,192
	WATER TREATMENT EXPENSES	
640	Operation Supervision and Engineering	12,156
641	Chemicals	9,432
642	Operation Labor and Expenses	87,207
643	Miscellaneous Expense	16,331
644	Rents	
650	Maintenance of Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Equipment	
	TOTAL WATER TREATMENT EXPENSE (640-652)	125,126

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
Account No.	Account Title	Amount
	TRANSMISSION AND DISTRIBUTION EXPENSES	
660	Operation Supervision and Engineering	2,431
661	Storage Facilities Expense	
662	Transmission and Distribution Labor Expense	71,909
663	Purchased Power	2,603
664	Customer Installation Expenses	
665	Miscellaneous Expenses	51,203
666	Rents	51,769
670	Maintenance Supervision and Engineering	
671	Maintenance of Structures and Improvements	
672	Maintenance of Distribution Reservoirs and Standpipes	
673	Maintenance of Transmission and Distribution Mains	
674	Maintenance of Fire Mains	
675	Maintenance of Services	
676	Materials & Supplies	6,787
677	Maintenance of Hydrants	
678	Maintenance Accrual	22,908
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)	209,610
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses	11,769
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	7,032
905	Miscellaneous Customer Accounts Expense	142,835
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	161,636
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	0
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	0
	ADMINISTRATIVE AND GENERAL EXPENSES	
920	Administrative and General Salaries	39,792
921	Office Supplies and Other Expenses	1,850
922	Administrative Expenses Transferred-Cr.	(3,731)
923	Outside Services Employed	148,381
924	Property Insurance	2,732
925	Injuries and Damages	21,016
926	Employee Pensions and Benefits	43,471
927	Franchise Requirements	
928	Regulatory Commission Expenses	28,529

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4		
Account No.	Account Title	Amount
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses Public Relations	10,808
930.2	Miscellaneous General Expenses	33,817
930.3	Research and Development Expenses	
931	Rents	7,785
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	334,450
	TOTAL WATERWORKS EXPENSES (600-932)	1,098,871
	SEWAGE WORKS SOURCE OF SUPPLY	
	Collection Expenses	
700	Collection Supervision and Engineering	
701	Operation Labor and Expenses	4,550 ✓
702	Services to Customers	
703	Flow Measuring Device Expense	
704	Miscellaneous Expenses	773 ✓
705	Rents	
710	Collection Maintenance Supervision and Engineering	
711	Maintenance of Collection Structures and Improvements	
712	Maintenance of Collection Sewers	
713	Maintenance of Services to Customers	
714	Maintenance of Flow Measuring Devices	
715	Maintenance of Flow Measuring Device Installation	
716	Maintenance of Other Collection Facilities	
	TOTAL SOURCE OF SUPPLY EXPENSES (700-716)	5,323
	TRANSPORTATION AND DISTRIBUTION EXPENSES	
720	Operation Supervision and Engineering	4,255 ✓
721	Fuel and Power Purchased for Pumping	13,203 ✓
722	Operation Labor and Expenses	48,635 ✓
723	Expenses Transferred-Cr.	
724	Miscellaneous Expenses	11,001 ✓
725	Rents	36 ✓
730	Pumping Maintenance Supervision and Engineering	
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	
	TOTAL PUMPING T & D EXPENSES (720-732)	77,130
	TREATMENT AND DISPOSAL EXPENSES	
740	Treatment Supervision and Engineering	
741	Materials and Supplies	221 ✓
742	Purchased Sewage Treatment Expense	12,253 ✓
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	17 ✓
745	Rents	
750	T & D Maintenance Supervision and Engineering	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 4 of 4		
Account No.	Account Title	Amount
751	Maintenance of T & D Structures and Improvements	
752	Maintenance of Treatment and Disposal Plant	
753	Maintenance of Other Treatment and Disposal	
	TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)	12,491
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	3,463
905	Miscellaneous Customer Accounts Expense	109,655
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	113,118
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	0
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	0
	ADMINISTRATIVE AND GENERAL EXPENSES	
920	Administrative and General Salaries	39,350
921	Office Supplies and Other Expenses	1,729
922	Administrative Taxes Transferred-Cr.	(3,189)
923	Outside Services Employed	127,456
924	Property Insurance	2,335
925	Injuries and Damages	19,642
926	Employee Pension and Benefits	42,055
927	Franchise Requirements	61,697
928	Regulatory Commission Expenses	11,620
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expense Public Affairs	10,377
930.2	Miscellaneous General Expenses	28,880
930.3	Research and Development Expenses	49,257
931	Rents	6,885
	Maintenance:	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	287,140
	TOTAL SEWAGE DISPOSAL (700-932)	495,203
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	1,594,073

SCHEDULE: 22B

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

**OPERATING EXPENSE ACCOUNTS
(CLASS C) Page 1 of 3**

N/A

Account No.	Account Title	Amount
	WATERWORKS	
	SOURCE OF SUPPLY EXPENSE	
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	
	PUMPING EXPENSE	
620	Operation Labor	
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-625)	
	WATER TREATMENT EXPENSES	
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (630-635)	
	TRANSMISSION AND DISTRIBUTION EXPENSES	
640	Operation Labor	
641	Operation Supplies & Expenses	
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	
	CUSTOMER ACCOUNTS EXPENSES	
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		N/A
Account No.	Account Title	Amount
	SALES PROMOTION EXPENSES	
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	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
933	Transportation Expenses	
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	
	TOTAL WATERWORKS EXPENSES (600-932)	
	SEWAGE DISPOSAL	
	OPERATIONS EXPENSES	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	
	MAINTENANCE EXPENSES	
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL (710-715)	
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	

SCHEDULE: 22C

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

**OPERATING EXPENSE ACCOUNTS
(CLASS D) Page 1 of 2**

N/A

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

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoirs None
 - a. State whether natural or artificial N/A
 - b. Kind of reservoir (earthen or masonry) N/A
 - c. Capacity of each reservoir N/A
 - d. Are reservoirs covered or open? N/A
 - e. Distance of each reservoir from pumping station N/A
 - f. Elevation of each reservoir above pumping station N/A
2. Number of standpipes 2 (two)
3. Method of purification used Aeration, Filtration, Flouridation, 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 1,324,916,000
6. Quantities of Water
 - a. Produced and/or purchased 1,324,916,000
 - b. Delivered to the customer 1,218,862,000
 - c. Lost or unaccounted for 106,054,000 (Co. Use = 7,264,000)
7. State source of water supply, whether rivers, lakes springs or wells Wells
8. Of the Ohio customers, the number that are:
 - a. Year-round customers 14,403
 - b. Seasonal/Summer customers N/A
 - c. Available-for-Use Customers N/A
9. Total number of customers as of close of business in December:
 - a. Ohio 14,454
 - b. Entire Company 14,454
10. AFUDC rate(s) used during year 10.96%
10. Calculation of AFUDC rate(s) used:

See attached for calculation.

See attached note.

OHIO SUBURBAN WATER COMPANY
 COST OF CAPITAL
 DECEMBER 31, 1991

13-May-92
 10:50 AM

	CAPITALIZATION (\$)	COST (\$)	CAPITALIZATION RATIO%	COST %	WEIGHTED COST %
Common Equity:					
Common Stock	1,300,000				
Paid-in Capital	1,599,279				
Retained Earnings	1,980,493				
Unrecorded Contributed property	(1,573,578)				
Total Equity Portion	3,306,194		49.99%	14.50% (1)	7.25%
Long-term Debt:					
First Mortgage Bonds:					
Series 'C'	110,000	6,875			
Series 'D'	156,000	10,530			
Series 'E'	553,000	47,005			
Series 'G'	1,500,000	141,750			
Line of Credit	900,000	49,500			
Line of Credit	88,000	5,720			
Amortization of Debt Expense	1,331				
Total Debt Portion	3,307,000	245,306	50.01%	7.42%	3.71%
Total Capitalization	6,613,194		100.00%		10.96%

(1) CASE 84-954-WS-AIR; June 25, 1985

(2) Interest rates at 12/31/91

Note: AFUDC was calculated only in January through May on the Rip Rap Road Water Treatment Plant Project.

On December 17, 1992 the Commission issued an order in Case No. 92-1130-WW-AAM which authorized the Company to capitalize post-in-service carrying charges on its investment in the project from May 31, 1992 through the day prior to the effective date of new rates which reflect the project in rate base. The authorized rate was the Company's embedded interest cost rate, net of tax. The Company used a rate of 8.23% (5.43% net of tax) from June through September and a rate of 8.33% (5.50% net of tax) from October through December as calculated below.

Calculation of Embedded Cost of Debt

Info at 6/30/92	Interest Cost	Carrying Value	Embedded Cost
Short-term Debt	128,115	1,970,000	6.50%
Long-term Debt	216,753	2,218,228	9.77%
Embedded Cost of Debt (Section D)	344,868	4,188,228	8.23%
Tax Rate 34%			
Net of Tax Embedded Cost of Debt			5.43%

Info at 9/30/92	Interest Cost	Carrying Value	Embedded Cost
Short-term Debt	9,000	150,000	6.00%
Long-term Debt	377,386	4,487,154	8.41%
Embedded Cost of Debt (Section D)	386,386	4,637,154	8.33%
Tax Rate 34%			
Net of Tax Embedded Cost of Debt			5.50%

SCHEDULE: 26

STATEMENT OF INTRASTATE GROSS EARNINGS
FOR OHIO AT CLOSE OF YEAR

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

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

Item	Amount		
	Total	Other Than Ohio Interstate	Ohio Intrastate
Waterworks Operating Revenues	2,135,010		2,135,010
Sewage Disposal Operating Revenues	1,036,842		1,036,842
Revenue From Utility Plant Leased to Others			
Gains from Disposition of Utility Prop.			
Revenues from Merch., Jobbing & Contract Work			
Revenues from Nonutility Operations	2,405		2,405
Nonoperating Rental Income			
Interest & Dividend Income	864		864
Misc. Nonoperating Income			
Gain from Disposition of Nonutility Prop.			
Extraordinary Income			
TOTAL GROSS EARNINGS	3,175,121		3,175,121
Earnings or Receipts from Sales to Other Public Utilities for Resale	(N/A)	()	(N/A)
NET GROSS EARNINGS	3,175,121		3,175,121

VERIFICATION

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

OATH

State of Ohio
County of Montgomery

John R. Harrison makes oath and says that
(Insert here the name of the deponent.)

he is Executive Vice President + Chief Operating Officer
(Insert here the title of the affiant.)

of Ohio Suburban 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 Jan. 1, 1992 to and including Dec. 31, 1992.

John R. Harrison
(Signature of affiant.)

Subscribed and sworn to before me, a Notary in and for the State and county named, this 13th day of May, 1993. My commission expires June 27, 1993 1993.

Pamela Kay Whited
(Signature of officer authorized to administer oaths.)

PAMELA KAY WHITED, Notary Public
In and for the State of Ohio
My Commission Expires June 27, 1993