

**WATERWORKS AND SEWAGE DISPOSAL
COMPANIES**

ANNUAL REPORT

OF

Tomahawk Utilities, Inc.

(Exact legal name of respondent)

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

7326 Canton Road, N. W., Malvern, Ohio 44644-9466

(Address of principal business office at end of year)

**TO THE
PUBLIC UTILITIES COMMISSION OF OHIO**

A & A ANNUAL REPORT
REVIEW TEAM

MAY 30 1995



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FOR THE

YEAR ENDED DECEMBER 31, 1994

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

Jon D. Robertson, President, 7326 Canton Road, N. W., Malvern, Ohio

44644-9466 (216) 863-0613

Call Company

11

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GENERAL INSTRUCTIONS

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

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

HISTORY

1.	Date of organization <u>August 5, 1966</u>
2.	Date when operations began <u>August 5, 1966</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>Not Applicable</u>
5.	Date and authority for each consolidation and each merger. <u>Not Applicable</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>Not Applicable</u>
8.	Where are the books and records of the company kept? <u>Malvern, Ohio</u>
9.	General description of territory served by respondent. <u>Tomahawk Lake in Rogers, Ohio</u>
10.	Number of locations within Ohio. <u>One</u>

IMPORTANT CHANGES DURING THE YEAR

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

1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.

None

2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.

None

3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.

None

4. Changes in articles of incorporation: Give brief particulars of each change and date.

None

5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

None

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
<p>1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.</p>				
Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
	William N. Robertson Malvern, Ohio	200	200	
	Jon D. Robertson Malvern, Ohio	200	200	
	James H. Robertson Houston, Texas	100	100	
	TOTAL LISTED ABOVE			
	TOTAL ALL STOCKHOLDERS	500	500	

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.	Jon D. Robertson - Malvern, Ohio	June 1969	June 1995	One
2.	William N. Robertson - Malvern, Ohio	June 1969	June 1995	One
3.	James H. Robertson - Houston, Texas	June 1989	June 1995	One
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board	Jon D. Robertson		
17.	Name of Secretary of Board	William N. Robertson		
18.	Number of Meetings of Board during the year	One		
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year	Not Applicable		
20.	Number of directors required to constitute a quorum	Two		

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS				
<p>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.</p> <p>2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).</p>				
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, Assistant Secretary and Assistant Treasurer	Operations and Administration	Jon D. Robertson	Malvern, Ohio
2.				
3.				
4.	Vice President, Secretary and Treasurer	Administration	William N. Robertson	Malvern, Ohio
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	UTILITY PLANT				
101	Utility Plant in Service	17-21	311,568	309,143	(2,425)
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use		1,440	1,440	-0-
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		313,008	310,583	(2,425)
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	129,453	134,467	5,014
	Net Utility Plant		183,555	176,116	(7,439)
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		183,555	176,116	(7,439)
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property				
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)				
	Current and Accrued Assets				
131	Cash		13,141	(1,733)	(14,874)
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable		148,467	143,256	(5,211)
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.		59,617	49,527	(10,090)
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies		6,681	6,681	-0-
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				
155	Merchandise				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
156 (150)	Other Materials and Supplies				
163	Store Expense				
166	Prepayments	34			
171	Interest and Dividends Receivable				
172	Utility Plant				
	Rents Receivable				
173	Accrued Utility Revenues				
174 (170)	Misc. Current and Accrued Assets	30			
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		108,672	98,677	(9,995)
	DEFERRED DEBITS				
181	Unamorti. Debt Discount and Expense				
182	Extraordinary Property Losses	30			
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	31			
187	Research and Develop. Expenditure	31			
	TOTAL DEFERRED CREDITS (181-187)				
	TOTAL ASSETS AND OTHER DEBITS		292,227 ✓	274,793 ✓	(17,434)
	EQUITY CAPITAL				
201	Common Stock Issued	32	50,000	50,000	-0-
202	Common Stock Subscribed				
203	Common Stock Liabil. for Conversion				
204	Preferred Stock Issued	32			
205	Preferred Stock Subscribed				
206	Prof. Stock Liability for Conversion				
207	Premium on Capital Stock		17,122	17,122	-0-
208	Donations Rcvd. from Stockholders				
209	Reduction in Par or Stated Value of Capital Stock				
210	Gain on Resale or Cancellation of Acquired Capital Stock				
211	Miscellaneous Paid-In Capital				
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	(170,754)	(193,579)	(22,825)
217	Acquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)		(103,632) ✓	(126,457) ✓	(22,825)

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	LONG-TERM DEBT				
221	Bonds	33			
222	Reacquired Bonds	33			
223	Advances from Associated Companies	33			
224	Other Long-Term Debt	33			
	TOTAL LONG TERM DEBT (221-224)				
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable		216,700	216,700	-0-
232	Accounts Payable				
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies		84,552	80,000	(4,552)
235	Customer Deposits				
236	Taxes Accrued		8,119	7,920	(199)
237	Interest Accrued		6,911	14,083	7,172
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest				
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	36			
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		316,282 ✓	318,703 ✓	2,421
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
252	Advances for Construction				
253	Other Deferred Credits		18,158	18,061	(97)
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)		18,158 ✓	18,061 ✓	(97)
	OPERATING RESERVES				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)				
271	CIAC +		61,419 ✓	64,486 ✓	3,067
	ACCUM. DEFERRED INCOME TAXES				
281	Accum. Deferred Income Taxes-Accelerated Amortization	34			
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	35			
283	Accum. Deferred Income Taxes-Other	35			
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)				
	TOTAL LIABILITIES PLUS EQUITY CAPITAL AND OTHER CREDITS		292,227 ✓	274,793 ✓	(17,434) ✓

SCHEDULE: 4A

NOTES TO BALANCE SHEET

SIGNIFICANT ACCOUNTING POLICIES

The records of the utility are maintained using the 1976 uniform system of accounts for Class C Water utilities as adopted by the Public Utilities Commission of Ohio (PUCO).

The Company supplies water to the property owners around Tomahawk Lake located in Columbiana County, Ohio. Accounts receivable are from these customers.

Utility Plant is stated at cost less depreciation computed by the straight-line method, using lives ranging from 10 to 80 years.

Organization cost is being amortized over five years beginning in 1991.

The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes" which requires the use of the "liability method" of accounting for income taxes. Accordingly, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax basis of assets and liabilities, using enacted tax rates in effect for the year in which the differences are expected to reverse. Under this method a valuation allowance has been recognized to offset deferred taxes.

Customers construction deposits are being amortized by the straight-line method using a life of 80 years beginning in 1991.

CONTINUING OPERATIONS

As a result of operating losses for the current and prior years, the Company's total liabilities exceed its total assets as of December 31, 1994.

The Company will continue to rely on related parties for financial assistance.

FEDERAL TAXES ON INCOME

The Company has a net operating loss carryforward of approximately \$116,653, that may be offset against future taxable income, expiring in future years through 2009.

As of December 31, 1994, a deferred tax asset for the net operating loss carryforward totaled \$17,500, net of a valuation allowance of \$17,500.

SCHEDULE: 4A

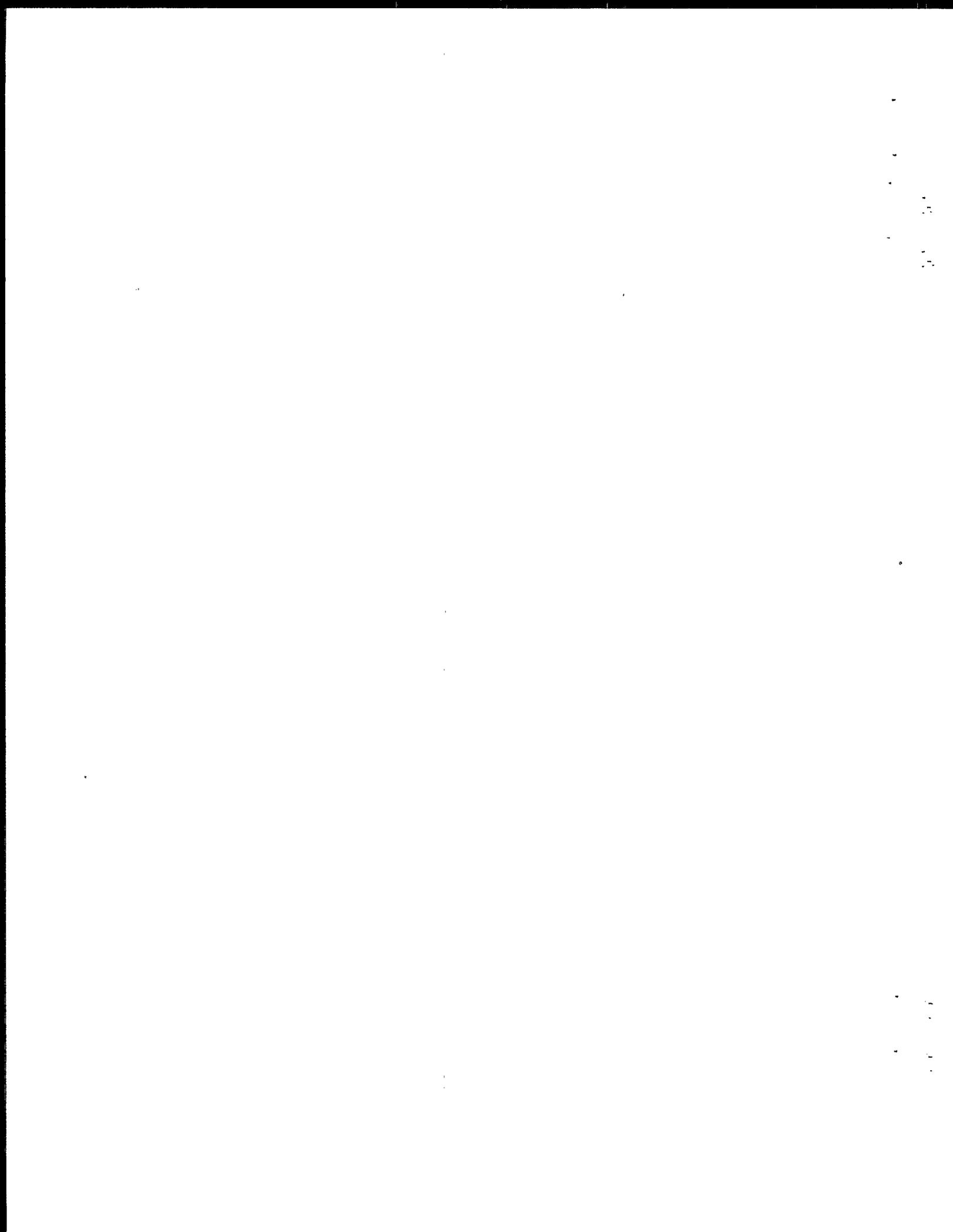
NOTES TO BALANCE SHEET (CONTINUED)

RELATED PARTY TRANSACTIONS

Tomahawk Utilities, Inc. had the following due from or to related parties at December 31, 1994:

Accounts receivable from a water utility company owned by the shareholders, interest at 9%	\$ 6,681
Notes payable to the shareholders unsecured, due on demand, interest at 10%	216,700
Accounts payable to a water utility company owned by the shareholders, interest at 9%	84,552

The offices of the utility are located in a building owned by the shareholders. Rent paid in 1994 for this office space was \$1,800.



SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING INCOME		
400	Operating Revenues	37	76,287 ✓
	OPERATING EXPENSES		
401	Operation Expense	38-46	52,914 ✓
402 (401)	Maintenance Expense	38-46	
403	Depreciation Expense		(4,194) ✓
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	11,234 ✓
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income		
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		
	NET OPERATING INCOME (400) Less (401-412.2)		7,945
	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 Expsn. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		488
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		488
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		488
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfrd. in Prior Yrs.-Crdt., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		

Why is not match with Page 24 \$50/H

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

SIGNIFICANT ACCOUNTING POLICIES

The records of the utility are maintained using the 1976 uniform system of accounts for Class C water utilities as adopted by the Public Utilities Commission of Ohio (PUCO).

The rates charged to customers by the utility are subject to the requirements of the PUCO.

Depreciation is computed by the straight-line method, using lives ranging from 10 to 80 years. Depreciation expense is reduced by amortization of contributions in aid of construction.

Repair and maintenance costs are expensed as incurred.

CONTINUING OPERATIONS

As a result of operating losses for the current and prior years, the Company's total liabilities exceed its total assets as of December 31, 1994.

The Company will continue to rely on related parties for financial assistance.

FEDERAL TAXES ON INCOME

The Company has a net operating loss carryforward of approximately \$116,653, that may be offset against future taxable income, expiring in future years through 2009.

As of December 31, 1994, a deferred tax asset for the net operating loss carryforward totaled \$17,500, net of a valuation allowance of \$17,500.

RELATED PARTY TRANSACTIONS

The offices of the utility are located in a building owned by the shareholders. Rent paid in 1994 for this office space was \$1,800.

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	790				790	
302 Franchise and Consents						
303 Miscellaneous Intangible Plant						
TOTAL INTANGIBLE PLANT (301-303)	790				790	
TANGIBLE PLANT						
SOURCE OF SUPPLY PLANT						
310 Land and Land Rights	8,160				8,160	
311 Structures and Improvements						
312 Collecting and Impounding Reservoirs						
313 Lake, River and Other Intakes						
314 Wells and Springs	27,226				27,226	
315 Infiltration Galleries and Tunnels						
316 Supply Mains						
317 Other Water Source Plant						
TOTAL SOURCE OF SUPPLY PLANT (310-317)	35,386				35,386	
PUMPING PLANT						
320 Land and Land Rights						
321 Structures and Improvements						
322 Boiler Plant Equipment						
323 Other Power Production Equipment						
324 Steam Pumping Equipment						
325 Electric Pumping Equipment	4,044				4,044	
326 Diesel Pumping Equipment						
327 Hydraulic Pumping Equipment						
328 Other Pumping Equipment						
TOTAL PUMPING PLANT (320-328)	4,044				4,044	
WATER TREATMENT PLANT						
330 Land and Land Rights						
331 Structures and Improvements	4,488				4,488	

SCHEDULE: 8A

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	21,105			21,105	
	TOTAL WATER TREATMENT PLANT (330-332)	25,593			25,593	
	TRANSMISSION AND DISTRIBUTION PLANT					
340	Land and Land Rights	1,500			1,500	
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes	32,346			32,346	
343	Transmission and Distribution Mains	141,077			141,077	
344	Fire Mains					
345	Services	63,355	1,530		64,885	
346	Meters					
347	Meter Installations					
348	Hydrants					
349	Other Transmission and Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	238,278	1,530		239,808	
	GENERAL PLANT					
389 (370)	Land and Land Rights					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment	2,425	597		3,022	
392 (373)	Transportation Equipment	4,552	4,552		-0-	
393	Stores Equipment					
394	Tools, Shop and Garage Equipment	500			500	
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT 389 (370)-399(390)	7,477	597	4,552	3,522	
	OTHER UTILITY PLANT (CLASS D ONLY)					
(391)	Utility Plant Purchased or Sold					
(392)	Utility Plant in Process of Reclassification					

SCHEDULE: 8B

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	Organization				
302	302	Franchises and Consents				
303	303	Miscellaneous Intangible Plant				
		TOTAL INTANGIBLE PLANT (301-303)				
	310	Land & Land Rights				
	311	Structures & Improvements				
		TOTAL LAND & STRUCTURES (310-311)				
2. COLLECTION PLANT						
350		Land and Land Rights				
351		Structures and Improvements				
352	352	Collection Sewers				
352.1	352.1	Collection Sewers-Force				
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collecting Structures				
353	354	Services to Customers				
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		TOTAL COLLECTION PLANT (350-356)				
3. PUMPING PLANT						
360		Land and Land Rights				
361		Structures and Improvements				
362	362	Receiving Wells				
363	363	Electric Pumping Equipment				
364	363	Diesel Pumping Equipment				
365	363	Other Pumping Equipment				
		TOTAL PUMPING PLANT (360-365)				

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					
370.1	372	Oxidation Lagoon Land					
370.2		Other Land and Land Rights					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewers					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.					
		TOTAL TREATMENT AND DISPOSAL PLANT (370-375)					
		5. GENERAL PLANT					
389		Land and Land Rights					
390		Structures and Improvements					
391	391	Office Furniture and Equipment					
392	392	Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					
395		Laboratory Equipment					
396		Power Operated Equipment					
397		Communications Equipment					
399	393	Other Tangible Property					
		TOTAL GENERAL PLANT (389-399)					
		TOTAL SEWAGE DISPOSAL PLANT (370-399)					
		TOTAL WATERWORKS AND SEWAGE DISPOSAL (301-399)					

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

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

Account No.	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	SOURCE OF SUPPLY PLANT				
311	Structures and Improvements				
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs	25,495	4%	280	
315	Infiltration and Galleries and Tunnels				
316	Supply Mains				
317	Other Water Source Plant				
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	25,495		280	
	PUMPING PLANT				
321	Structures and Improvements				
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment	4,044	4%	-0-	234
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	4,044			
	WATER TREATMENT PLANT				
331	Structures and Improvements	4,488	3%	-0-	
332	Water Treatment Equipment	19,752	4%	797	
	TOTAL WATER TREATMENT PLANT (331-332)	24,240		797	
	TRANSMISSION AND DISTRIBUTION PLANT				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes	16,720	2%	647	
343	Transmission and Distribution Mains	43,239	1.25%	1,764	
344	Fire Mains				
345	Services	14,596	1.25%	802	
346/	Meters				

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Annually)						
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					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs				25,775	
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)				25,775	
	PUMPING PLANT					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment				4,044	
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment				4,044	
	TOTAL PUMPING PLANT (321-328)					
	WATER TREATMENT PLANT					
331	Structures and Improvements				4,488	
332	Water Treatment Equipment				20,549	
	TOTAL WATER TREATMENT PLANT (331-332)				25,037	
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes				17,367	
343	Transmission and Distribution Mains				45,003	
344	Fire Mains					
345	Services					
346	Meters				15,398	

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES					
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Annually)					
Account No.	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants				
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	74,555		3,213	
	GENERAL PLANT				
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment	499	20%	516	
392 (373)	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop and Garage Equipment	150	10%	50	
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398 (379)	Miscellaneous Equipment				
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	649		566	
	OTHER UTILITY PLANT				
111	Accum. Prov. for Amort. of Util. Plant in Serv.	470	20%	158	
109 393	Accum. Prov. for Deprec. of Util. Plant Leased to Others				
112	Accum. Prov. for Amort. of Util. Plant Leased to Others				
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use				
113	Accum. Prov. for Amort. of Prop. Held for Future Use				
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments				
	TOTAL OTHER UTILITY PLANT (111-115)	470		158	
	TOTAL WATERWORKS (311-115)	129,453		5,014	

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Annually)						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h) Credit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)	
347	Meter Installations					
348	Hydrants					
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)				77,768	
	GENERAL PLANT					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					
392 (373)	Transportation Equipment				1,015	
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment				200	
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)				1,215	
	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				628	
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)				628	
	TOTAL WATERWORKS (311-115)				134,467	

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

SCHEDULE: 9B

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES					
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)					
Account No. Class A&B C&D	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
311	Structures & Improvements				
	COLLECTION PLANT				
351	Structures and Improvements				
352	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				
362	Receiving Wells				
363	Electric Pumping Equipment				
364	Diesel Pumping Equipment				
365	Other Pumping Equipment				
	TOTAL PUMPING PLANT (361-365)				
	TREATMENT AND DISPOSAL PLANT				
371	Structures and Improvements				
372	Treatment and Disposal Equipment				
373	Plant Sewer				
374	Outfall Sewer Lines				
375	Other Treatment and Disposal Plant				
	TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES							
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)							
Account No.	Class A&B	Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h) Credit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
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				
362			Receiving Wells				
363			Electric Pumping Equipment				
364			Diesel Pumping Equipment				
365			Other Pumping Equipment				
			TOTAL PUMPING PLANT (361-365)				
			TREATMENT AND DISPOSAL PLANT				
371			Structures and Improvements				
372			Treatment and Disposal Equipment				
373			Plant Sewer				
374			Outfall Sewer Lines				
375			Other Treatment and Disposal Plant				
			TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				

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

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

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

Account No. Class A&B C&D	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	GENERAL PLANT				
390	Structures and Improvements				
391	Office Furniture and Equipment				
392	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop and Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
399	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)				
109	Accum. Prov. for Deprec. of Util. Plant Leased to Others				
110	Accum. Plant for Deprec. of Prop. Held for Future Use				
111	Accum. Prov. for Amort. of Util. Plant in Service				
112	Accum. Prov. for Amor. of Util. Plant Leased to Others				
113	Accum. Prov. for Amort. of Prop. Held for Future Use				
115	Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.				
	TOTAL SEWAGE DISPOSAL (109-115)				
	TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)				

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 111 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)						
Account No. Class A&B C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
				Debit (h)	Credit (i)	
	GENERAL PLANT					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
399	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					
109	Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110	Accum. Plant for Deprec. of Prop. Held for Future Use					
111	Accum. Prov. for Amort. of Util. Plant in Service					
112	Accum. Prov. for Amort. of Util. Plant Leased to Others					
113	Accum. Prov. for Amort. of Prop. Held for Future Use					
115	Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
	TOTAL SEWAGE DISPOSAL (109-115)					
	TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)					

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

SCHEDULE: 10

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

SCHEDULE: 11

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

SCHEDULE: 12

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

SCHEDULE: 13

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 187(CLASS A & B ONLY)				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Not Applicable				
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)
<u>COMMON:</u>	100	500	500	50,000	-0-	
<u>PREFERRED:</u>						
TOTALS	\$ 100	500	500	\$ 50,000	\$ -0-	

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)

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Prepaid Insurance				
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify)				
None				
TOTALS	\$	\$	\$	\$

SCHEDULE: 17

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

SCHEDULE: 18

ACCUMULATED DEFERRED INCOME TAXES- LIBERALIZED DEPRECIATION - ACCOUNT 282				
Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
None				
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)
None				
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	\$	\$	\$	\$

SCHEDULE: 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 242 (238)				
Description of Assets (a)	Beginning Balance	Debits	Credits	Balance End of Year (b)
None				
TOTALS	\$	\$	\$	\$

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount
	SALES OF WATER	
460	Unmetered Sales to General Customers	74,611
461	Metered Sales to General Customers	
462	Private Fire Protection Service	
463	Public Fire Protection Service	
464	Other Sales to Public Authorities	
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
	TOTAL SALES OF WATER (460-467)	74,611
	OTHER OPERATING REVENUES	
470	Forfeited Discounts	
471	Miscellaneous Service Revenues	1,676
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	
	TOTAL OTHER OPERATING REVENUES (470-474)	1,676
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	76,287
	SEWAGE DISPOSAL REVENUES	
521	Flat Rate Revenues-General Customers	
522	Measured Revenues-General Customers	
523	Revenues from Public Authorities	
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	
	OTHER OPERATING REVENUES	
531	Sale of Sludge	
532	Customers' Forfeited Discounts	
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	TOTAL OTHER OPERATING REVENUES (531-536)	
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	
	TOTAL OPERATING REVENUES (460-536)	76,287

SCHEDULE: 22A

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

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

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

SCHEDULE: 22A

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

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4		
Account No.	Account Title	Amount
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL WATERWORKS EXPENSES (600-932)	
	SEWAGE DISPOSAL	
	Collection Expenses	
700	Collection Supervision and Engineering	
701	Collection Labor and Expenses	
702	Services to Customers	
703	Flow Measuring Device Expense	
704	Miscellaneous Expenses	
705	Rents	
710	Collection Maintenance Supervision and Engineering	
711	Maintenance of Collection Structures and Improvements	
712	Maintenance of Collection Sewers	
713	Maintenance of Services to Customers	
714	Maintenance of Flow Measuring Devices	
715	Maintenance of Flow Measuring Device Installation	
716	Maintenance of Other Collection Facilities	
	TOTAL COLLECTION EXPENSES (700-716)	
	PUMPING EXPENSES	
720	Pumping Supervision and Engineering	
721	Fuel and Power Purchased for Pumping	
722	Pumping Labor and Expenses	
723	Expenses Transferred-Cr.	
724	Miscellaneous Expenses	
725	Rents	
730	Pumping Maintenance Supervision and Engineering	
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSES (720-732)	
	TREATMENT AND DISPOSAL EXPENSES	
740	Treatment Supervision and Engineering	
741	Chemicals	
742	Treatment Labor and Expenses	
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	
745	Rents	
750	T & D Maintenance Supervision and Engineering	

SCHEDULE: 22A

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

SCHEDULE: 22B

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

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

Account No.	Account Title	Amount
	WATERWORKS	
	SOURCE OF SUPPLY EXPENSE	
600	Operation Labor	2,839
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	108
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	2,947
	PUMPING EXPENSE	
620	Operation Labor	3,815
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	9,298
623	Operation Supplies & Expenses	364
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-625)	13,477
	WATER TREATMENT EXPENSES	
630	Operation Labor	4,218
631	Chemicals	317
632	Operation Supplies & Expense	507
635	Maintenance of Water Treatment Plant	66
	TOTAL WATER TREATMENT EXPENSE (630-635)	5,108
	TRANSMISSION AND DISTRIBUTION EXPENSES	
640	Operation Labor	2,839
641	Operation Supplies & Expenses	2,370
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	4,838
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	3,168
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	13,215
	CUSTOMER ACCOUNTS EXPENSES	
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	2,751
903	Supplies & Expenses Expense	936
904	Uncollectible Accounts	1,835
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	5,522
	CUSTOMER SERVICE EXPENSES	
907	Customer Service and Information Expenses	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Account No.	Account Title	Amount
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
	ADMINISTRATIVE AND GENERAL EXPENSES	
920	Administrative and General Salaries	3,823
921	Office Supplies and Other Expenses	3,799
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	1,956
924	Property Insurance	803
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	132
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	2,132
930.3	Research and Development Expenses	
933	Transportation Expenses	
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	12,645
	TOTAL WATERWORKS EXPENSES (600-935) 935	52,914 ✓
	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 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**

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: 23

TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1	
Type of tax:	Amount
Ohio Property Tax	5,582
Ohio Gross Receipts Tax	
F.I.C.A.	3,353
Other (Specify List)	
Ohio Consumers Council Fee	50
Public Utility Maintenance	95
EPA License	231
Excise Tax	2,100
Excise Tax Refund	(177)
TOTAL ACCOUNT 408.1	11,234

SCHEDULE: 24

EMPLOYEE COMPENSATION							
	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify) Cost of Removal
Part-time Employees							
Full-time Employees	2	2	4	20,285	20,285		
TOTAL ALL EMPLOYEES	2	2	4	20,285	20,285		

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoirs One
 - a. State whether natural or artificial Artificial
 - b. Kind of reservoir (earthen or masonry) Steel elevated tank
 - c. Capacity of each reservoir 100,000 gallons
 - d. Are reservoirs covered or open? Covered
 - e. Distance of each reservoir from pumping station 2 1/2 Miles
 - f. Elevation of each reservoir above pumping station 258 Feet
2. Number of standpipes None
3. Method of purification used Combination of aeration, chlorination and filtration
4. State type of power used for pumping, whether steam, hydraulic, electric or gas? Electric
5. Number of gallons of water pumped during the year 18,502,000
6. Quantities of Water 18,502,000
 - a. Produced and/or purchased 18,502,000
 - b. Delivered to the customer 18,502,000
 - c. Lost or unaccounted for _____
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 180
 - b. Seasonal/Summer customers _____
 - c. Available-for-Use Customers 430
9. Total number of customers as of close of business in December:
 - a. Ohio 610
 - b. Entire Company 610
10. AFUDC rate(s) used during year Not Applicable
11. Calculation of AFUDC rate(s) used: Not Applicable

SCHEDULE: 26

**STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)
FOR OHIO AT CLOSE OF YEAR**

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

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

Acct. No.	Item	Amount		
		Total (1)	Interstate (Other Than Ohio) (2)	Ohio Intrastate (3) = (1) - (2)
400	Waterworks Operating Revenues	74,611		74,611
521-526	Sewage Disposal Operating Revenues			
413	Revenue From Utility Plant Leased to Others			
414	Gains from Disposition of Utility Prop.			
415	Revenues from Merch., Jobbing & Contract Work			
417	Revenues from Nonutility Operations			
418	Nonoperating Rental Income			
419	Interest & Dividend Income	488		488
421	Misc. Nonoperating Income			
422	Gain from Disposition of Nonutility Prop.			
433-409.3	Extraordinary Income			
	SUBTOTAL	75,099		75,099
466	Earnings or Receipts from Sales			
	Utilities for Resale	()	()	()
	TOTAL	75,099		75,099

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

SCHEDULE: 27

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

Jon D. Robertson

Name

7326 Canton Road, N. W., Malvern, Ohio 44644-9466

Address

(216) 863-0613

Phone Number (Including Area Code)

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

Linda J. Robertson

Name

7326 Canton Road, N. W., Malvern, Ohio 44644-9466

Address

(216) 863-0613

Phone Number (Including Area Code)

1000

1000

1000

1000

