

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

UTILITY OPERATORS CORPORATION

(Exact legal name of respondent)

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

807 KINNEAR ROAD, COLUMBUS, OH 43212

(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

A & A ANNUAL REPORT
REVIEW TEAM
MAY 08 1996



RECEIVED

MAY 01 1996

PUCO FISCAL

FOR THE

YEAR ENDED DECEMBER 31, 1995

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

John Grosse, President

807 Kinnear Road, Columbus, OH 43212

- Numerous mistakes - Report is not reliable
- Needs further review and company input to resolve. EJR.

Utility
Operators
Corporation

807 Kinnear Road
Columbus, Ohio 43212-1421
(614) 481-4190
FAX (614) 481-4199

LETTER OF TRANSMITTAL

May 1, 1996	266
Public Utilities Commission of Ohio	
Fiscal Division	
180 East Broad Street	
Columbus, Ohio 43266-0573	
Subject	

RECEIVED
MAY 01 1996
PUCO FISCAL

WE ARE SENDING YOU _____ VIA Courier THE FOLLOWING ITEMS.

COPIES	DATE	# OF SHEETS	DESCRIPTION
1			Annual Report for Waterworks and Sewage Disposal Companies.

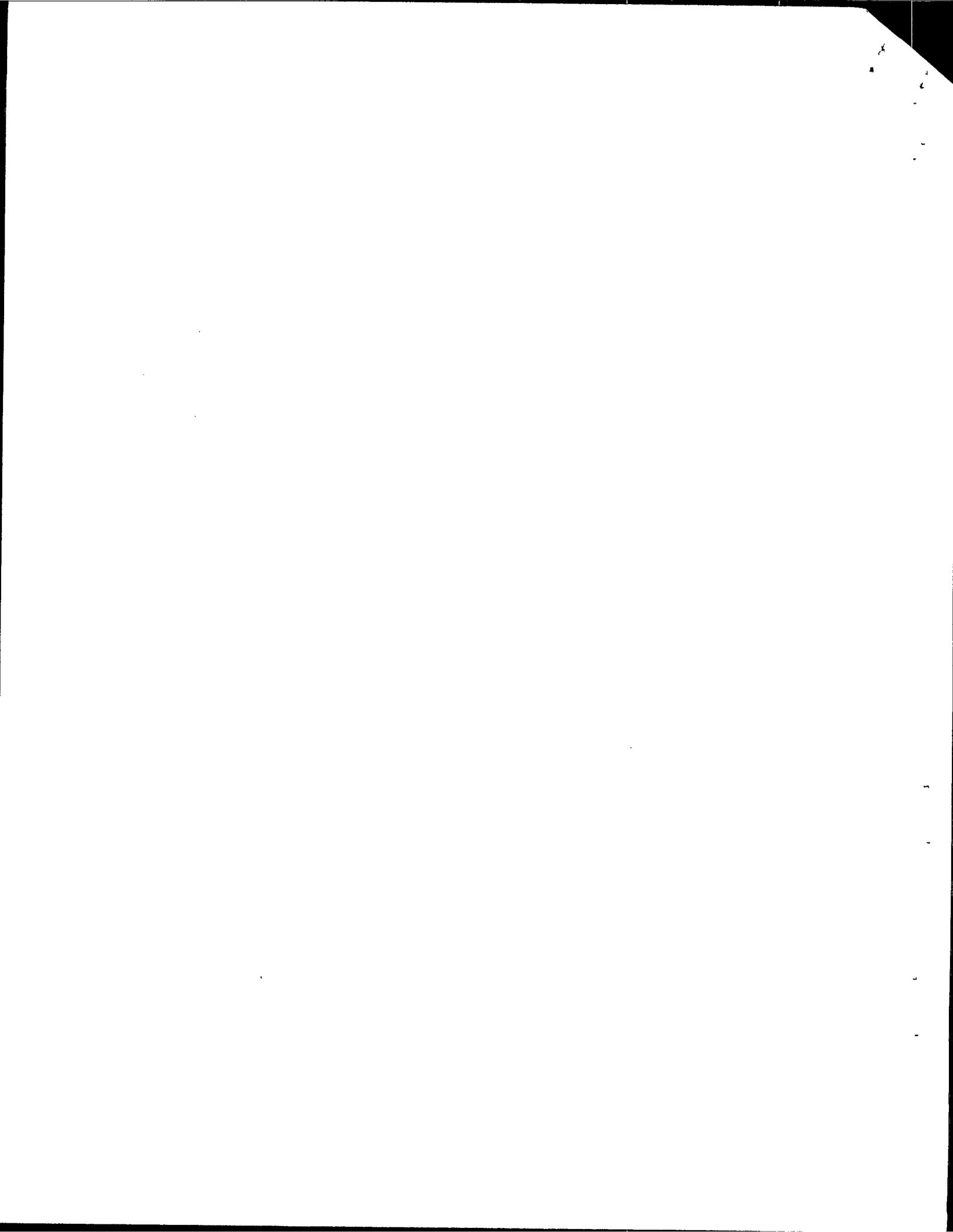
THESE ARE TRANSMITTED AS CHECKED BELOW:

_____ FOR YOUR INFORMATION
_____ FOR YOUR REVIEW AND COMMENT

REMARKS

SIGNED


John R. Grosse, President





CROWE CHIZEK

REPORT OF INDEPENDENT ACCOUNTANTS

Board of Directors
Utility Operators Corporation
Columbus, Ohio

RECEIVED

MAY 01 1996

PUCO FISCAL

We have compiled the Public Utilities Commission of Ohio Annual Report for Waterworks and Sewage Disposal Companies of Utility Operators Corporation as of December 31, 1995 and for the year then ended, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

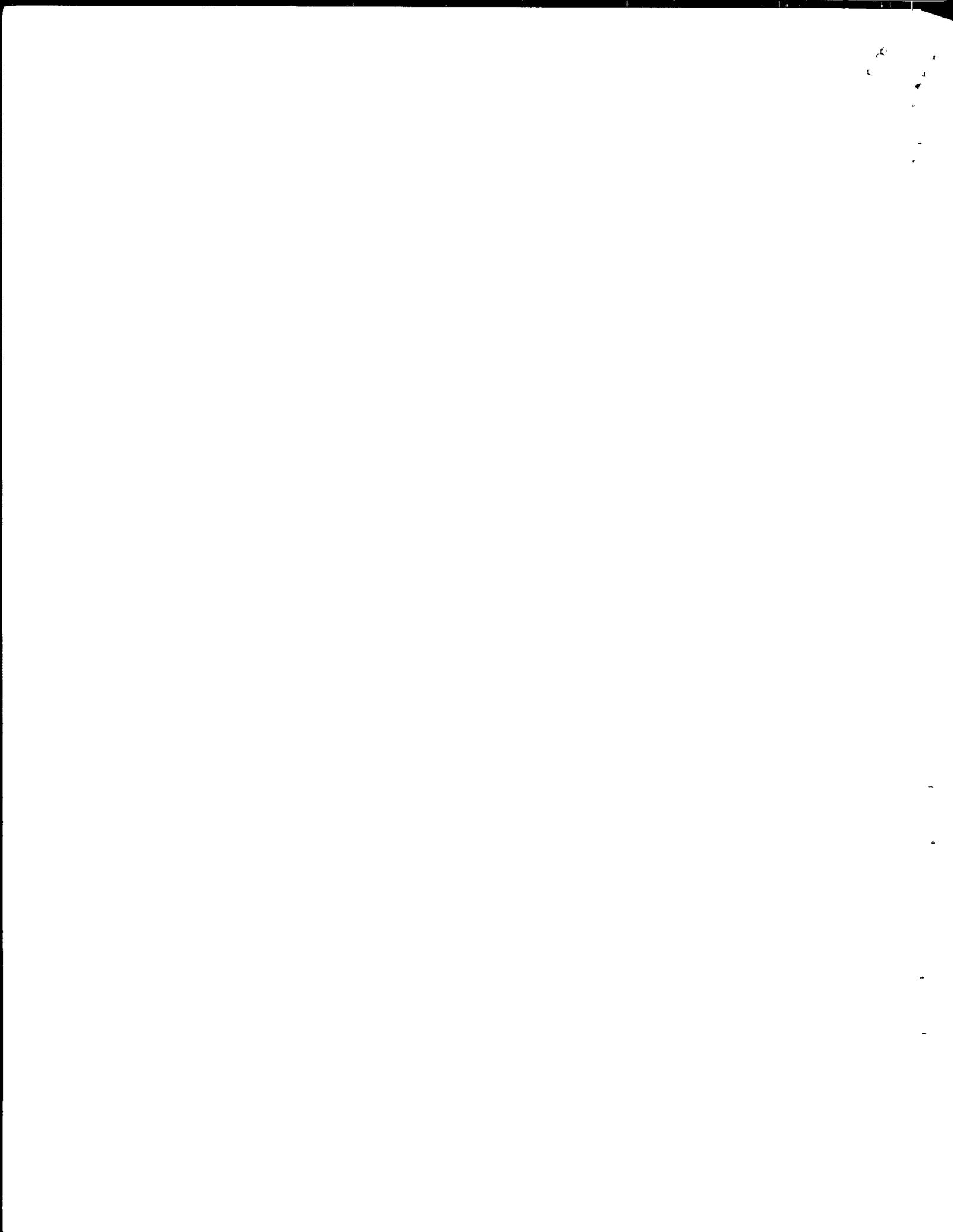
Our compilation was limited to presenting, in the form prescribed by the Public Utilities Commission of Ohio, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Utilities Commission of Ohio, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Crowe, Chizek and Company LLP

Crowe, Chizek and Company LLP

Columbus, Ohio
April 23, 1996



**WATERWORKS AND SEWAGE DISPOSAL
COMPANIES**

ANNUAL REPORT

OF

UTILITY OPERATORS CORPORATION

PRINCIPAL OFFICE:

807 KINNEAR ROAD	COLUMBUS	FRANKLIN	OHIO	43212
(ADDRESS)	(CITY)	(COUNTY)	(STATE)	(ZIP CODE)

**TO THE
PUBLIC UTILITIES COMMISSION OF OHIO**

**FOR THE
YEAR ENDED DECEMBER 31, 1995**

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

MR. JOHN GROSSE, PRESIDENT

(614) 481-4150

1
2
3
4
5

TABLE OF CONTENTS

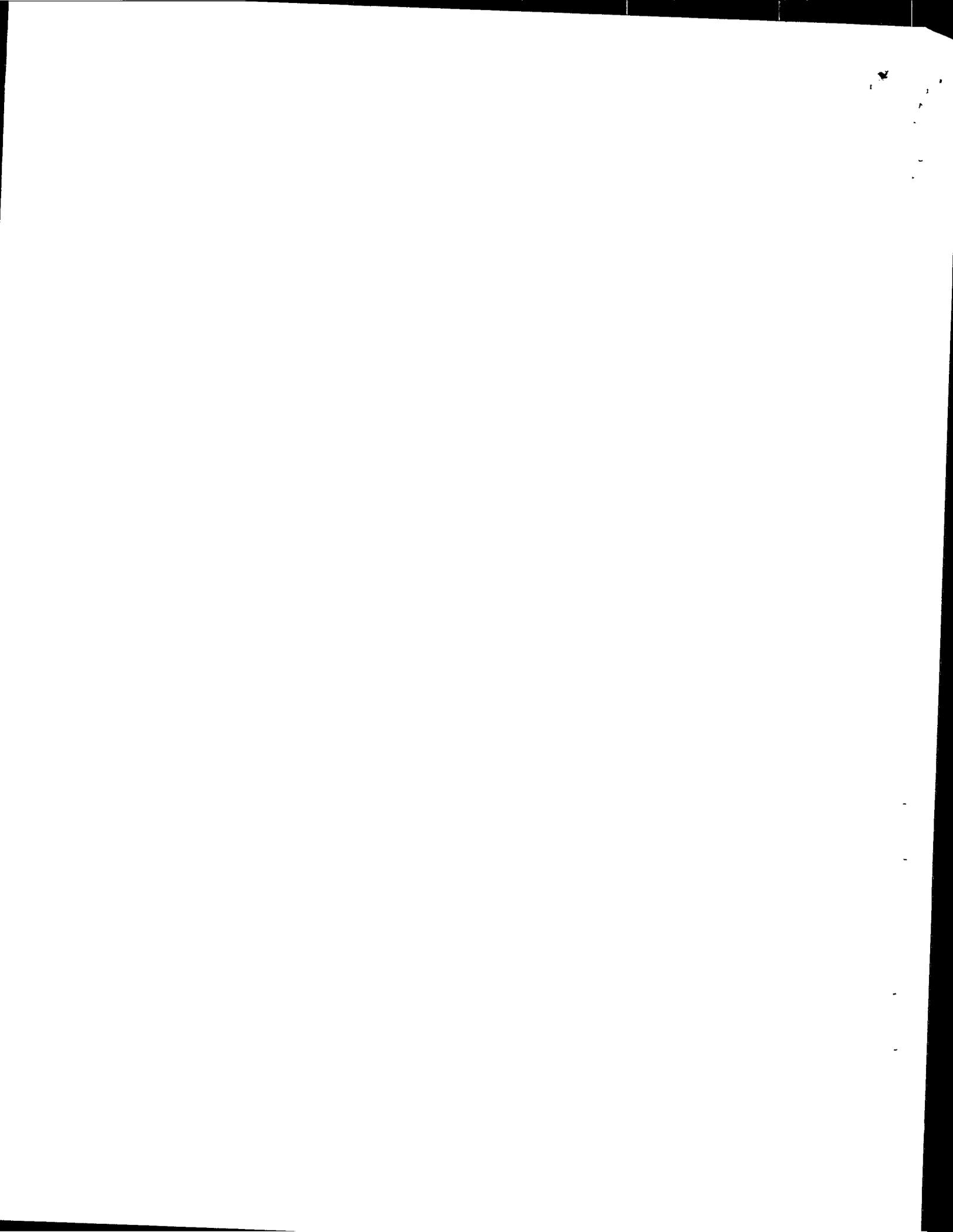
Title	Page
General Instructions.....	2
History.....	3
Facts Pertaining To Control of Respondent.....	4
Important Changes During the Year.....	5
Voting Powers and Elections.....	6
Board of Directors.....	7
Principal General Officers.....	8
Balance Sheet.....	9-11
Notes to Balance Sheet.....	12
Income Statement.....	13-14
Notes to Income Statement.....	15
Statement of Retained Earnings.....	16
Partnership Capital Statement.....	16
Utility Plant In Service (Waterworks Utilities).....	17-19
Utility Plant In Service (Sewage Disposal Utilities).....	20-21
Accumulated Provision For Depreciation & Amortization (Waterworks Utilities).....	22-25
Accumulated Provision For Depreciation & Amortization (Sewage Disposal Utilities).....	26-29
Other Current and Accrued Assets.....	30
Extraordinary Property Losses.....	30
Miscellaneous Deferred Debits.....	31
Capital Stock.....	32
Long-Term Debt.....	33
Prepayments.....	34
Accumulated Deferred Income Taxes-Accelerated Amortization.....	34
Accumulated Deferred Income Taxes-Liberalized Depreciation.....	35
Accumulated Income Taxes-Other.....	35
Miscellaneous Current and Accrued Liabilities.....	36
Operating Revenue Accounts.....	37
Operating Expense Accounts.....	38-46
Taxes Other Than Income Taxes.....	47
Employee Compensation.....	47
General Information-Waterworks.....	48
Statement of Intrastate Gross Earnings (Revenue).....	49
Name Address, and Phone Number of the Company's Contact Persons and Whom Invoice Should Be Directed.....	50
Verification and Oath.....	51

1
1
1
1

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>12/26/78</u>
2.	Date when operations began <u>12/26/78</u>
3.	Under the laws of what Government, State of Territory organized? If more than one, name all. <u>Ohio</u>
4.	If a consolidated or merged company, name all constituent and all merged companies.
5.	Date and authority for each consolidation and each merger.
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. <u>Not-for-Profit 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.
8.	Where are the books and records of the company kept? <u>807 Kinnear Road, Columbus, OH 43212</u>
9.	General description of territory served by respondent. <u>Sewage Treatment Plant - E/S Twp. 435, 1/4 mile south of Twp. Road #434, Jackson Township, Guernsey County, OH</u>
10.	Number of locations within Ohio. <u>One</u>

FACTS PERTAINING TO CONTROL OF RESPONDENT

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

100
100
100
100

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

1
2
3
4
5

SCHEDULE: 1

VOTING POWERS AND ELECTIONS

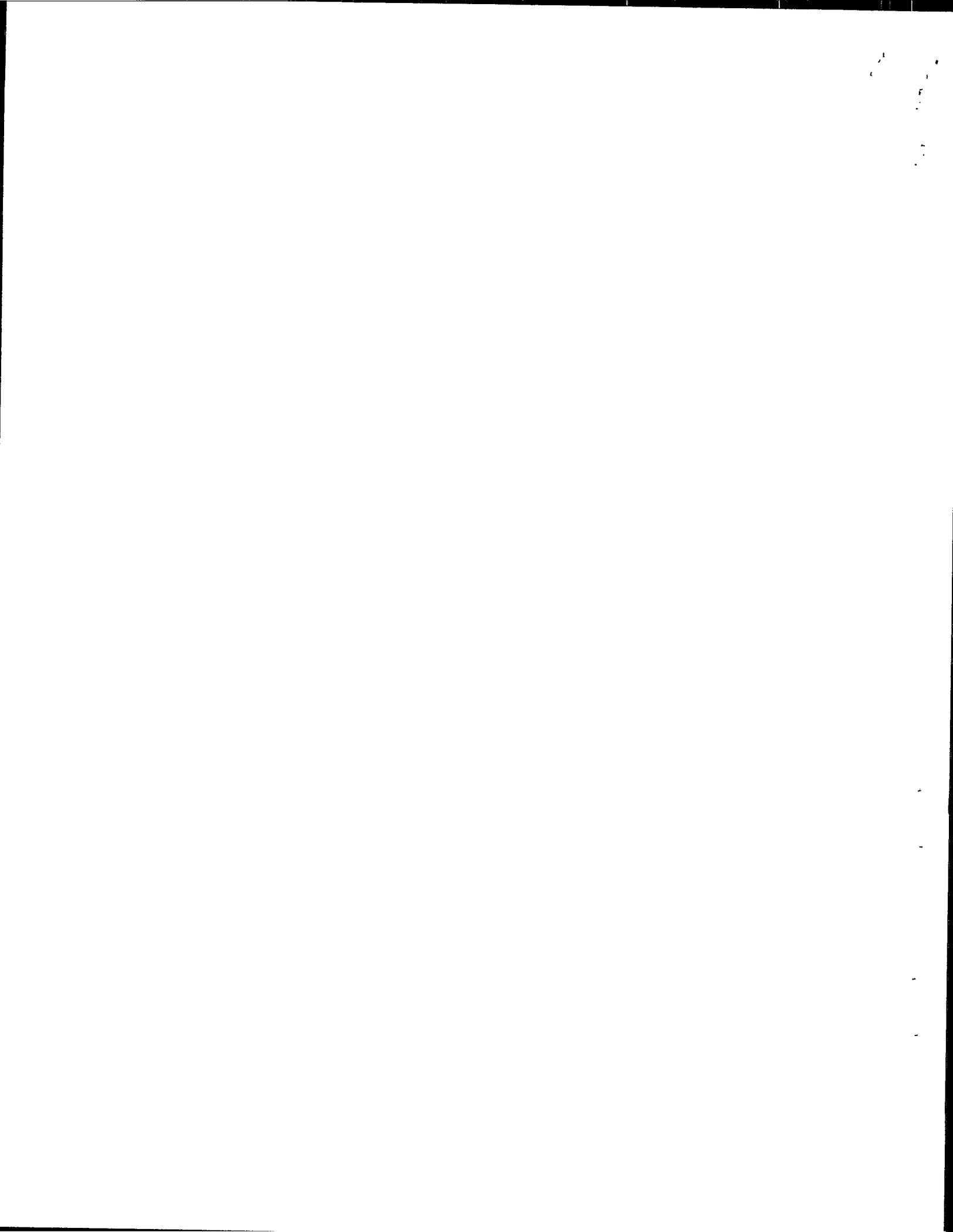
1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, 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 ^{Members} Stockholders*	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
1	John R. Grosse 807 Kinnear Road Columbus, OH 43212			Member 1 Vote
2	Edward A. Bischoff 807 Kinnear Road Columbus, OH 43212			Member 1 Vote
3	Peggy A. Gantzer 807 Kinnear Road Columbus, OH 43212			Member 1 Vote
TOTAL LISTED ABOVE TOTAL ALL STOCKHOLDERS				

11
12
13
14
15

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.	None			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board'			
17.	Name of Secretary of Board			
18.	Number of Meetings of Board during the year			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year			
20.	Number of directors required to constitute a quorum			



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		John R. Grosse	Columbus, OH 43212
2.	Vice-President/Secretary		Edward A. Bischoff	Columbus, OH 43212
3.	Treasurer		Peggy A. Gantzer	Columbus, OH 43212
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

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	545,060	545,060 ✓	0
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use				
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.		545,060	545,060 ✓	0
	TOTAL UTILITY PLANT (101-114)				
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	119,460	131,624 ✓	12,164
	Net Utility Plant				
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		425,600	413,436 ✓	(12,164)
	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		4,832	27,089	22,257
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits		9,040	9,640	600
135	Working Funds				
136 (132)	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable		17,464	19,727	2,263
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.		(11,600)	(11,600)	0
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				
155	Merchandise				

