WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

MASURY WATER COMPANY

(Exact legal name of respondent)

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

665 SOUTH DOCK STREET, P.O. BOX 572, SHARON, PA 16146

(Address of principal business office at end of year)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

RECEIVED
MAY 23 1994
PUCO FISCAL

FOR THE

YEAR ENDED DECEMBER 31, 19 93

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

STEPHEN J. SALUGA, JR. ACCOUNTANT (412) 981-1200

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

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 October 26, 1926

2. Date when operations began October 26, 1926

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

4. If a consolidated or merged company, name all constituent and all merged companies.
The controlling corporation is Shenango Valley Water Company.

5. Date and authority for each consolidation and each merger.
October 26, 1926 - Transfer of assets by Sharon Water Works Corporation.

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

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

8. Where are the books and records of the company kept?
P.O. Box 572
665 South Dock Street
Sharon, PA 16146

9. General description of territory served by respondent.
Masury, Ohio Trumbull County

10. Number of locations within Ohio.
One - as described in item nine of this page.

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:
Shenango Valley Water Company

(c) The manner in which control was established:
Transfer of assets by Sharon Water Works Corporation

(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: N/A

(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.

   NO

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.

   NO

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

   NO

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

   NO

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

   NONE

SCHEDULE: 1

VOTING POWERS AND ELECTIONS

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

Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
1	Shenango Valley Water Company P.O. Box 572 665 South Dock Street Sharon, PA 16146	995	995	
2	Kenneth W. Baumann P.O. Box 572 665 South Dock Street Sharon, PA 16146	1	1	
3	Robert G. Liptak Jr. P.O. Box 572 665 South Dock Street Sharon, PA 16146	1	1	
4	Robert A. Kopas P.O. Box 572 665 South Dock Street Sharon, PA 16146	1	1	
5	Paul D. Schumann Three Canal Plaza Portland, Maine 04112	2	2	
	TOTAL LISTED ABOVE	1,000	1,000	
	TOTAL ALL STOCKHOLDERS	1,000	1,000	

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.	Paul D. Schumann, Three Canal Plaza, Portland, Maine	1992	4-19-94	1
2.	Robert A. Kopas, 665 South Dock St. Sharon, PA	1988	4-19-94	1
3.	Kenneth W. Baumann, 665 South Dock St. Sharon,PA	1981	4-19-94	1
4.	Robert G. Liptak, Jr. 665 South Dock St. Sharon,PA	1980	4-19-94	1
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

16. Name of Chairman of the Board None
17. Name of Secretary of Board Robert A. Kopas
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 Five
20. Number of directors required to constitute a quorum Three

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	Entire Company	Robert G. Liptak Jr.	665 S. Dock St., Sharon, PA
2.	Vice President Operations	Operations	Kenneth W. Baumann	665 S. Dock St., Sharon, PA
3.	Vice President Treasurer	Accounting/Finance	Robert A. Kopas	665 S. Dock St., Sharon, PA
4.	General Council	Legal	Judith B. Sanders	33 South Grant Ave., Columbus, OH
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	1,750,229	1,807,083	56,854
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use		973	973	-0-
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		1,751,202	1,808,056	56,854
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	414,968	428,723	13,755
	Net Utility Plant		1,336,234	1,379,333	43,099
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		1,336,234	1,379,333	43,099
	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				
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		92,763	83,543	(9,220)
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				
155	Merchandise				

Annual Report of Masury Water Company Year Ended December 31, 19 93

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		80,700	79,300	(1,400)
174 (170)	Misc. Current and Accrued Assets	30			
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		173,463	162,843	(10,620)
	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	22,191	241,819	219,628
187	Research and Develop. Expenditure	31			
	TOTAL DEFERRED CREDITS (181-187)		22,191	241,819	219,628
	TOTAL ASSETS AND OTHER DEBITS		1,531,888	1,783,995	252,107
	EQUITY CAPITAL				
201	Common Stock Issued	32	250,000	250,000	-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				
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	604,810	647,452	42,642
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)		854,810	897,452	42,642

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				
232	Accounts Payable				
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies		469,949	477,459	7,510
235	Customer Deposits		2,255	2,413	158
236	Taxes Accrued		65,666	50,338	(15,328)
237	Interest Accrued		504	576	72
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)		538,374	530,786	(7,588)
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
253	Other Deferred Credits		3,733	3,569	(164)
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)		3,733	3,569	(164)
	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		62,086	62,086	-0-
	ACCUM. DEFERRED INCOME TAXES				
281	Accum. Deferred Income Taxes-Accelerated Amortization	34			
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	35	26,735	30,312	3,577
283	Accum. Deferred Income Taxes-Other	35	46,150	259,790	213,640
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)		72,885	290,102	217,217
	TOTAL LIABILITIES AND OTHER CREDITS		1,531,886	1,783,995	252,107

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	1,142,790
	OPERATING EXPENSES		
401	Operation Expense	38-46	895,782
402 (401)	Maintenance Expense	38-46	22,651
403	Depreciation Expense		26,299
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	112,078
409.1	Income Taxes, Utility Operating Income		9,924
410.1	Provision for Deferred Income Tax, Utility Operating Income		6,175
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		(722)
	TOTAL OPERATING EXPENSES (401-412.2)		1,072,187
	NET OPERATING INCOME (400) Less (401-412.2)		70,603
	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		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		
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)		

Annual Report of Masury Water Company Year Ended December 31, 1993

SCHEDULE: 5

INCOME STATEMENT

Acct. No.	Account Title	Page No.	Amount
	INTEREST CHARGES		
427	Interest on Long-Term Debt		
428	Amortization of Debt Discount and Expense		
429	Amortization of Premium on Debt-Cr.		
430	Interest on Debt to Associated Companies		27,758
431	Other Interest Expense		203
	TOTAL INTEREST CHARGES (427-431)		27,961
	INCOME BEFORE EXTRAORDINARY ITEMS (400) Less (401-431)		42,642
	EXTRAORDINARY ITEMS		
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433- 409.3)		
	NET INCOME (400) Less (401-409.3)		42,642

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

NONE

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS

216	Unappropriated Retained Earnings (at beginning of period)		604,810
435	Balance Transferred from Income		42,642
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		
439	Adjustments to Retained Earnings		
216	Unappropriated Retained Earnings (at end of period)		647,452

Notes To Statement of Retained Earnings:

SCHEDULE: 7 NONE

PARTNERSHIP CAPITAL STATEMENT (1)

	Partnership Capital (Beginning of Year)		
	Net Income (Loss For Year)		
	Partners' Capital Contributions		
	Partners' Drawings		
	Miscellaneous Credits		
	Miscellaneous Debits		
	Total Partnership Capital (End of Year)		

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

UTILITY PLANT IN SERVICE-ACCOUNT 101
WATERWORKS UTILITIES

Account (a)		Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)-(d)+(e)
	INTANGIBLE PLANT					
301	Organization	500				500
302	Franchise and Consents					
303	Miscellaneous Intangible Plant					
	TOTAL INTANGIBLE PLANT (301-303)	500				500
	TANGIBLE PLANT					
	SOURCE OF SUPPLY PLANT					
310	Land and Land Rights	3,258				3,258
311	Structures and Improvements					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs					
315	Infiltration Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (310-317)	3,258				3,258
	PUMPING PLANT					
320	Land and Land Rights					
321	Structures and Improvements	106,415				106,415
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment	8,123				8,123
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (320-328)	114,538				114,538
	WATER TREATMENT PLANT					
330	Land and Land Rights					
331	Structures and Improvements					

UTILITY PLANT IN SERVICE-ACCOUNT 101
WATERWORKS UTILITIES

Account (a)		Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)-(d)+(e)
332	Water Treatment Equipment					
	TOTAL WATER TREATMENT PLANT (330-332					
	TRANSMISSION AND DISTRIBUTION PLANT					
340	Land and Land Rights					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains	1,201,328	2,280	564		1,203,044
344	Fire Mains					
345	Services	283,495	4,524			288,019
346	Meters	103,096	62,594	11,980		153,710
347	Meter Installations					
348	Hydrants	44,014				44,014
349	Other Transmission and Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	1,631,933	69,398	12,544		1,688,787
	GENERAL PLANT					
389 (370)	Land and Land Rights					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					
392 (373)	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
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)	-0-				
	OTHER UTILITY PLANT (CLASS D ONLY)					
(391)	Utility Plant Purchased or Sold					
(392)	Utility Plant in Process of Reclassification					

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)
(393)	Utility Plant Leased to Others					
(394)	Property Held for Future Use					
(395)	Construction Work in Progress					
(396)	Utility Plant Acquisition Adjustments					
(397)	Other Utility Plant Adjustments					
	TOTAL OTHER UTILITY PLANT (CLASS D ONLY) (391-397)	-0-				-0-
	TOTAL WATERWORKS UTILITY PLANT IN SERVICE (301-397)	1,750,229	69,398	12,544	-0-	1,807,083

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			N/A		
		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)					

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)
Class A & B	Class C & D						
		4. TREATMENT AND DISPOSAL PLANT					
370		Land and Land Rights					
370.1	372	Oxidation Lagoon Land					
370.2		Other Land and Land Rights					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewers					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.					
		TOTAL TREATMENT AND DISPOSAL PLANT (370-375)		N/A			
		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 the Company's Depreciation Expense 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				
315	Infiltration and Galleries and Tunnels				
316	Supply Mains	249,908	1.24%	14,907	564
317	Other Water Source Plant				
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	249,908		14,907	564
	PUMPING PLANT				
321	Structures and Improvements	1,696	2.02%	250	
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment	4,574	3.33%	270	
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	6,270		520	
	WATER TREATMENT PLANT				
331	Structures and Improvements				
332	Water Treatment Equipment				
	TOTAL WATER TREATMENT PLANT (331-332)				
	TRANSMISSION AND DISTRIBUTION PLANT				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes	30,781	1.96%	1,843	
343	Transmission and Distribution Mains				
344	Fire Mains				
345	Services	88,497	1.93%	5,515	
346	Meters	26,620	2.15%	2,761	11,980

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 the Company's Depreciation Expense Calculated: ❑ Monthly ❑ Quarterly ☑ Annually)

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Credit (h)	Other Addition or Deductions Debit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
	SOURCE OF SUPPLY PLANT					
311	Structures and Improvements					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs					
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					264,251
	TOTAL SOURCE OF SUPPLY PLANT (311-317)					264,251
	PUMPING PLANT					
321	Structures and Improvements					1,946
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					4,844
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)					6,790
	WATER TREATMENT PLANT					
331	Structures and Improvements					
332	Water Treatment Equipment					
	TOTAL WATER TREATMENT PLANT (331-332)					
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					32,624
343	Transmission and Distribution Mains					
344	Fire Mains					
345	Services					94,012
346	Meters					17,401

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 the Company's Depreciation Expense Calculated: ☐ Monthly ☐ Quarterly ☑ Annually)

Account No.	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants	12,892	1.71%	753	
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	158,790		10,872	11,980
	GENERAL PLANT				
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment				
392 (373)	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop and Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398 (379)	Miscellaneous Equipment				
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)				
	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)	414,968		26,299	12,544

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 the Company's Depreciation Expense Calculated: ☐ Monthly ☐ Quarterly ☒ Annually)

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h)	Other Addition or Deductions Credit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
347	Meter Installations					
348	Hydrants					13,645
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)					157,682
	GENERAL PLANT					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					
392 (373)	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					
	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)					428,723

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

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

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

Account No. Class A&B	Account No. Class C&D	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	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		N/A		
		TOTAL COLLECTION PLANT (351-356)				
		PUMPING PLANT				
361		Structures and Improvements				
362	362	Receiving Wells				
363	363	Electric Pumping Equipment				
364	363	Diesel Pumping Equipment				
365	363	Other Pumping Equipment				
		TOTAL PUMPING PLANT (361-365)				
		TREATMENT AND DISPOSAL PLANT				
371		Structures and Improvements				
372	373	Treatment and Disposal Equipment				
373	374	Plant Sewer				
374	375	Outfall Sewer Lines				
375	376	Other Treatment and Disposal Plant				
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				

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

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

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

Account No. Class A&B	Account No. Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h)	Other Addition or Deductions Credit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
	311	Structures & Improvements					
		COLLECTION PLANT					
351		Structures and Improvements					
352	352	Collection Sewers					
352.1	352.1	Collection Sewers-Force					
352.2	352.2	Collection Sewers-Gravity					
352.3		Special Collection Structures					
353	354	Services to Customers					
354	355	Flow Measuring Devices					
355	355	Flow Measuring Installations					
356	353	Other Collection Plant Facilities					
		TOTAL COLLECTION PLANT (351-356)		N/A			
		PUMPING PLANT					
361		Structures and Improvements					
362	362	Receiving Wells					
363	363	Electric Pumping Equipment					
364	363	Diesel Pumping Equipment					
365	363	Other Pumping Equipment					
		TOTAL PUMPING PLANT (361-365)					
		TREATMENT AND DISPOSAL PLANT					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewer					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant					
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)					

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

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

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

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

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