

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

VALLEY UTILITY COMPANY

(Exact legal name of respondent)
c/o CITIZENS UTILITIES COMPANY

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

HIGH RIDGE PARK P.O. BOX 3801 STAMFORD, CONNECTICUT 06905

(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE

YEAR ENDED DECEMBER 31, 1992

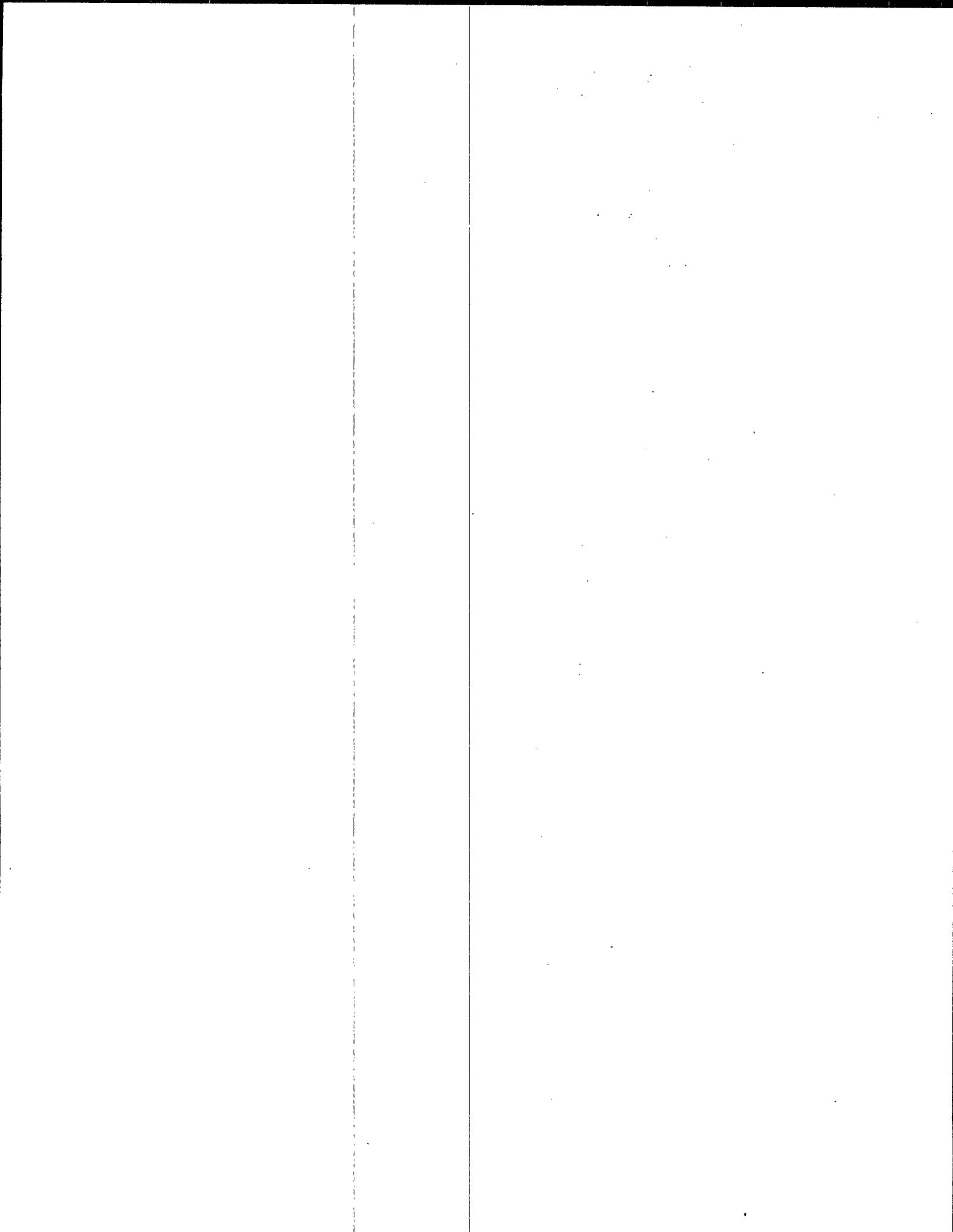
Name, title, address and telephone number (including area code) of the person to be contacted concerning this report.

Livingston E. Ross Vice President and Controller

High Ridge Park P.O. Box 3801 Stamford, Connecticut 06905

(203) 329-8800

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PRINCIPAL OFFICE: c/o Citizens Utilities Company

High Ridge Park, P.O. Box 3801, Stamford, Connecticut 06905
(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

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GENERAL INSTRUCTIONS

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

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

HISTORY

1.	Date of organization <u>January 20, 1964</u>
2.	Date when operations began <u>April 6, 1964</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>High Ridge Park, P.O. Box 3801 Stamford, CT 06905</u>
9.	General description of territory served by respondent. <u>Sharon Township</u> <u>Perry Township</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>Yes</u>
If control was so held, state: _____
(a) The form of control, whether sole or joint: <u>Sole</u>
(b) The name of the controlling corporation or corporations: <u>Citizens Utilities Company</u>
(c) The manner in which control was established: <u>Purchase of stock</u>
(d) The extent of control: <u>100%</u>
(e) Whether control was direct or indirect: <u>Direct</u>
(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>Not applicable</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. _____

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

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
	<p>Citizens Utilities Company High Ridge Park, P.O. Box 3801 Stamford, CT 06905</p>	5	5	NONE
	<p>TOTAL LISTED ABOVE TOTAL ALL STOCKHOLDERS</p>	5	5	NONE

SCHEDULE: 2

BOARD OF DIRECTORS

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

Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	Leonard Tow High Ridge Park, P.O. Box 3801 Stamford, Connecticut 06905	7-2-90	*	3
2.				
3.	Daryl A. Ferguson "	7-2-90	*	3
4.	David E. Chardavoyne "	10-15-91	8-17-92	2
5.	Ronald E. Walsh "	8-25-92	*	1
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board Leonard Tow			
17.	Name of Secretary of Board Charles J. Weiss			
18.	Number of Meetings of Board during the year 3			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year 2			
20.	Number of directors required to constitute a quorum 2			

* When successor is elected

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 & C.O.O.	Administrative	Daryl A. Ferguson	High Ridge Park P.O. Box 3801 Stamford, CT 06905
2.				"
3.	V.P. Treasurer & C.F.O. & Asst. Secretary	Treasury & Finance	Robert J. DeSantis	"
4.	Vice President	Tax	Edward O. Kipperman	"
5.	V.P. & Asst. Secretary	Legal	L. Russell Mitten, II	"
6.	Vice President	Revenue Requirements	Robert L. O'Brien	"
7.	V.P. & Controller	Accounting & Reporting	Livingston E. Ross	"
8.	Vice President	Human Resources	Alessandro V. Ross	"
9.	Asst. V.P. & Secretary	Legal	Charles J. Weiss	"
10.	V.P. & Asst. Secretary	Operations	Ronald E. Walsh	"
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	1,048,174	1,110,051	61,877
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		39,300	0	(39,300)
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		1,087,474	1,110,051	22,577
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	419,786	431,266	11,480
	Net Utility Plant		667,688	678,785	11,097
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		667,688	678,785	11,097
	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		3,882	2,040	(1,842)
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies		375,091	276,107	(98,984)
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)		378,973	278,147	(100,826)
	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	38,460	86,289	47,829
187	Research and Develop. Expenditure	31			
	TOTAL DEFERRED CREDITS (181-187)		38,460	86,289	47,829
	TOTAL ASSETS AND OTHER DEBITS		1,085,121	1,043,221	(41,900)
	EQUITY CAPITAL				
201	Common Stock Issued	32	500	500	-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		877,698	877,698	-0-
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	113,510	72,241	(41,269)
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)		991,708	950,439	(41,269)

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		2,516	2,202	(314)
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits		951	1,041	90
236	Taxes Accrued		19,544	19,544	-0-
237	Interest Accrued				
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)		23,011	22,787	(224)
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
253	Other Deferred Credits		25,523	25,523	-0-
255	Accum. Deferred Invest. Tax Credits		7,780	7,559	(221)
	TOTAL DEFERRED CREDITS (251-255)		33,303	33,082	(221)
	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		37,398	37,398	-0-
	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	(299)	(485)	(186)
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)		(299)	(485)	(186)
	TOTAL LIABILITIES AND OTHER CREDITS		1,085,121	1,043,221	(41,900)

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	209,661
	OPERATING EXPENSES			
401	Operation Expense		38-46	145,529
402 (401)	Maintenance Expense		38-46	32,794
403	Depreciation Expense			21,128
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	52,600
409.1	Income Taxes, Utility Operating Income			(221)
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)			251,830
	NET OPERATING INCOME (400) Less (401-412.2)			(42,169)
	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			929
421	Miscellaneous Nonoperating Income			
422	Gains (Losses) from Disposition of Property			
	TOTAL OTHER INCOME (415-422)			929
425	Miscellaneous Amortization			
426	Miscellaneous Income Deductions			
	TOTAL OTHER INCOME DEDUCTIONS (425-426)			
	TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)			929
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.-Crtd., 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)			929

SCHEDULE: 5A

NOTES TO INCOME STATEMENT	
NONE	

SCHEDULE: 8A (WATERWORKS) Page 1 of 3

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES						
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)- (d)+(e)	
INTANGIBLE PLANT						
301 Organization						
302 Franchise and Consents						
303 Miscellaneous Intangible Plant						
TOTAL INTANGIBLE PLANT (301-303)						
TANGIBLE PLANT						
SOURCE OF SUPPLY PLANT						
310 Land and Land Rights						
311 Structures and Improvements	25,565	5,139	139		30,565	
312 Collecting and Impounding Reservoirs	587				587	
313 Lake, River and Other Intakes						
314 Wells and Springs	10,685	212	490		10,407	
315 Infiltration Galleries and Tunnels						
316 Supply Mains						
317 Other Water Source Plant						
TOTAL SOURCE OF SUPPLY PLANT (310-317)	36,837	5,351	629		41,559	
PUMPING PLANT						
320 Land and Land Rights						
321 Structures and Improvements	3,601				3,601	
322 Boiler Plant Equipment	96,613				96,613	
323 Other Power Production Equipment						
324 Steam Pumping Equipment	97				97	
325 Electric Pumping Equipment	112,950	40,692	1,440		152,202	
326 Diesel Pumping Equipment						
327 Hydraulic Pumping Equipment						
328 Other Pumping Equipment						
TOTAL PUMPING PLANT (320-328)	213,261	40,692	1,440		252,513	
WATER TREATMENT PLANT						
330 Land and Land Rights						
331 Structures and Improvements	3,230				3,230	

SCHEDULE: 8A (WATERWORKS) Page 2 of 3

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES						
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)- (d)+(e)	
332 Water Treatment Equipment	149,836	17,698	3,776		163,758	
TOTAL WATER TREATMENT PLANT (330-332)	153,066	17,698	3,776		166,988	
TRANSMISSION AND DISTRIBUTION PLANT						
340 Land and Land Rights						
341 Structures and Improvements						
342 Distribution Reservoirs and Standpipes	117,453	799			118,252	
343 Transmission and Distribution Mains	388,775	169			388,944	
344 Fire Mains						
345 Services	80,940	1			80,941	
346 Meters	16,094	5,346	2,840		18,600	
347 Meter Installations						
348 Hydrants	35,689				35,689	
349 Other Transmission and Distribution Plant	1,674				1,674	
TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	640,625	6,315	2,840		644,100	
GENERAL PLANT						
389 (370) Land and Land Rights						
390 (371) Structures and Improvements						
391 (372) Office Furniture and Equipment	69				69	
392 (373) Transportation Equipment						
393 Stores Equipment		326			326	
394 Tools, Shop and Garage Equipment	3,378	141	70		3,449	
395 Laboratory Equipment	241				241	
396 Power Operated Equipment						
397 Communication Equipment						
398 (379) Miscellaneous Equipment	697	109			806	
399 (390) Other Tangible Property						
TOTAL GENERAL PLANT 389 (370)-399(390)	4,385	576	70		4,891	
OTHER UTILITY PLANT (CLASS D ONLY)						
(391) Utility Plant Purchased or Sold						
(392) Utility Plant in Process of Reclassification						

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

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES						
Account (a)		Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)-(d)+(e)
Utility Plant Accounts						
Class A & B	Class C & D					
301	301	1. INTANGIBLE PLANT				
302	302	Organization				
303	303	Franchises and Consents				
		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)				

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

Class		Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)-(d)+(e)
A & B	C & D						
		4. TREATMENT AND DISPOSAL PLANT					
		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)					

SCHEDULE: 9A (WATERWORKS) Page 1 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
Account No.	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	
	SOURCE OF SUPPLY PLANT					
311	Structures and Improvements	2,351	2%	535	139	
312	Collecting and Impounding Reservoirs	136	2%	12		
313	Lake, River and Other Intakes					
314	Wells and Springs	3,237	2%	216	490	
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	5,724	2%	763	629	
	PUMPING PLANT					
321	Structures and Improvements	52,464	2%	1,932		
322	Boiler Plant Equipment					
323	Other Power Production Equipment	25	2%			
324	Steam Pumping Equipment					
325	Electric Pumping Equipment	3,496	2%	2,978	1,440	
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)	55,985	2%	4,910	1,440	
	WATER TREATMENT PLANT					
331	Structures and Improvements	2,635	2%	60		
332	Water Treatment Equipment	28,160	2%	3,195	3,777	
	TOTAL WATER TREATMENT PLANT (331-332)	30,795	2%	3,255	3,777	
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes	62,983	2%	2,357		
343	Transmission and Distribution Mains	199,109	2%	7,797		
344	Fire Mains					
345	Services	41,630	2%	1,620		
346	Meters	3,080	2%	350	2,841	

SCHEDULE: 9A (WATERWORKS) Page 2 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Credit (h) Debit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)	
	SOURCE OF SUPPLY PLANT					
311	Structures and Improvements				2,747	
312	Collecting and Impounding Reservoirs				148	
313	Lake, River and Other Intakes					
314	Wells and Springs				2,963	
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)				5,858	
	PUMPING PLANT					
321	Structures and Improvements					
322	Boiler Plant Equipment				54,396	
323	Other Power Production Equipment				25	
324	Steam Pumping Equipment					
325	Electric Pumping Equipment	264	(640)		4,130	
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)	264	(640)		58,551	
	WATER TREATMENT PLANT					
331	Structures and Improvements					
332	Water Treatment Equipment				2,695	
	TOTAL WATER TREATMENT PLANT (331-332)				27,578	
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes				65,340	
343	Transmission and Distribution Mains			532	206,374	
344	Fire Mains					
345	Services			104	43,146	
346	Meters			58	531	

SCHEDULE: 9A (WATERWORKS) Page 3 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES					
Account No.	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants	18,898	2%	720	
349	Other Transmission & Distribution Plant	102	2%	36	
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	325,802	2%	12,880	2,841
	GENERAL PLANT				
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment	31	2%		
392 (373)	Transportation Equipment				
393	Stores Equipment		2%	3	
394	Tools, Shop and Garage Equipment	1,244	2%	72	70
395	Laboratory Equipment	37	2%		
396	Power Operated Equipment				
397	Communication Equipment				
398 (379)	Miscellaneous Equipment	168	2%	12	
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	1,480	2%	87	70
	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 for Future Use				
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments				
	TOTAL OTHER UTILITY PLANT (111-115)				
	TOTAL WATERWORKS (311-115)	419,786	2%	21,895	8,757

SCHEDULE: 9A (WATERWORKS) Page 4 of 4

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h) Credit (i)	Balance End of Year (j)	
347	Meter Installations					
348	Hydrants			70	19,548	
349	Other Transmission & Distribution Plant				138	
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)			764	335,077	
	GENERAL PLANT					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment		10		41	
392 (373)	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment				3	
395	Laboratory Equipment				1,246	
396	Power Operated Equipment				37	
397	Communication Equipment					
398 (379)	Miscellaneous Equipment				180	
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)		10		1,507	
	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 for Future Use					
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments					
	TOTAL OTHER UTILITY PLANT (111-115)					
	TOTAL WATERWORKS (311-115)	264	(630)	764	431,266	

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
Account Class A & B	Account No. C & D	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
	311	Structures & Improvements				
		COLLECTION PLANT				
351		Structures and Improvements				
352		Collection Sewers				
352.1	352.1	Collection Sewers-Force				
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collection Structures				
353	354	Services to Customers				
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		TOTAL COLLECTION PLANT (351-356)				
		PUMPING PLANT				
361		Structures and Improvements				
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)				

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
Account Class A&B	Account 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)
	311	Structures & Improvements				
		COLLECTION PLANT				
351		Structures and Improvements				
352	352	Collection Sewers				
352.1	352.1	Collection Sewers-Force				
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collection Structures				
353	354	Services to Customers				
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		TOTAL COLLECTION PLANT (351-356)				
		PUMPING PLANT				
361		Structures and Improvements				
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)				

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

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

Account No. Class A & B C & D	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
	GENERAL PLANT				
390	Structures and Improvements				
391	Office Furniture and Equipment				
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)				

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)
Target: Excellence	0	2,418		2,418
Rate Case	5,745	56,115		61,860
Paint Water Tank	20,819		6,744	14,075
Retirement Benefits	11,896		3,960	7,936
 TOTAL MISCELLANEOUS DEFERRED DEBITS	 \$ 38,460	 \$ 58,533	 \$ 10,704	 \$ 86,289

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)
NONE				
 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	5	5	500	NONE	NONE
<u>PREFERRED:</u>						
TOTALS	\$ 100	5	5	\$ 500	\$ NONE	NONE

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)
NONE								

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Prepaid Insurance	NONE			
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify)				
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)
Advance income tax Capitalized Interest-Fed.	(317)		198	(515)
Regulatory Asset - Federal	18	12		30
Deferred Income tax - Fed.	210			210
Regulatory Liability - Federal & State	(210)			(210)
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	\$ (299)	\$ 12	\$ 198	\$ (485)

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	
461	Metered Sales to General Customers	205,131
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)	205,131
	OTHER OPERATING REVENUES	
470	Forfeited Discounts	4,140
471	Miscellaneous Service Revenues	390
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	
	TOTAL OTHER OPERATING REVENUES (470-474)	4,530
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	209,661
	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)	209,661

SCHEDULE: 22A

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

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

Account No.	Account Title	Amount
	WATERWORKS	
	SOURCE OF SUPPLY EXPENSE	
600	Operation Supervision and Engineering	
601	Operation Labor and Expenses	
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	28,605
624	Pumping Labor and Expenses	3,787
625	Expenses Transferred-Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	9,913
632	Maintenance of Power Production Equipment	
633	Maintenance of Pumping Equipment	10,730
	TOTAL PUMPING EXPENSE (620-633)	53,035
	WATER TREATMENT EXPENSES	
640	Operation Supervision and Engineering	
641	Chemicals	38,584
642	Operation Labor and Expenses	10,820
643	Miscellaneous Expense	405
644	Rents	
650	Maintenance of Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Equipment	18
	TOTAL WATER TREATMENT EXPENSE (640-652)	49,827

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	357
663	Meter Expenses	166
664	Customer Installation Expenses	
665	Miscellaneous Expenses	
666	Rents	
670	Maintenance Supervision and Engineering	
671	Maintenance of Structures and Improvements	114
672	Maintenance of Distribution Reservoirs and Standpipes	7,294
673	Maintenance of Transmission and Distribution Mains	4,423
674	Maintenance of Fire Mains	
675	Maintenance of Services	50
676	Maintenance of Meters	69
677	Maintenance of Hydrants	183
678	Maintenance of Miscellaneous Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)	12,656
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses	1,030
903	Customer Records and Collection Expenses	14,439
904	Uncollectible Accounts	440
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	15,909
	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	4,208
921	Office Supplies and Other Expenses	4,667
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	7,637
924	Property Insurance	5,022
925	Injuries and Damages	6,865
926	Employee Pensions and Benefits	12,720
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	1,944
930.3	Research and Development Expenses	
931	Rents	3,833
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	46,895
	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)	178,323

SCHEDULE: 22B

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

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

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

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Account No.	Account Title	Amount
	SALES PROMOTION EXPENSES	
910	Sales Promotion Expenses	
	ADMINISTRATIVE AND GENERAL EXPENSES	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
933	Transportation Expenses	
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	
	TOTAL WATERWORKS EXPENSES (600-932)	
	SEWAGE DISPOSAL	
	OPERATIONS EXPENSES	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	
	MAINTENANCE EXPENSES	
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL (710-715)	
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	

SCHEDULE: 22C

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

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

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	39,089
Ohio Gross Receipts Tax	261
F.I.C.A.	2,719
Other (Specify List)	
Unemployment Tax	640
PUCO Excise Tax	9,826
PUCO Maintenance Tax	65
TOTAL ACCOUNT 408.1	52,600

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
Telephone							
Part-time Employees							
Full-time Employees							
TOTAL ALL EMPLOYEES				48,229	42,367	3,640	2,222
Employee's are Ohio Utilities Company staff							

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoirs One treated water storage tank
 - a. State whether natural or artificial Artificial
 - b. Kind of reservoir (earthen or masonry) Steel Tank
 - c. Capacity of each reservoir 300,000 gallons
 - d. Are reservoirs covered or open? Covered
 - e. Distance of each reservoir from pumping station 50 feet
 - f. Elevation of each reservoir above pumping station Ground level to a height of 16 feet
2. Number of standpipes One 200,000 gallon steel elevated storage tank
3. Method of purification used Aeration, filtration, Ion-Exchange softening, flouridation, Chlorination, and zinc phosphate addition.
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 134.61 million gallons
6. Quantities of Water
 - a. Produced and/or purchased 131.61 million gallons
 - b. Delivered to the customer 115.14 million gallons
 - c. Lost or unaccounted for 16.47 million gallons
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 974
 - b. Seasonal/Summer customers _____
 - c. Available-for-Use Customers _____
9. Total number of customers as of close of business in December:
 - a. Ohio 974
 - b. Entire Company 974
10. AFUDC rate(s) used during year 10.21
10. Calculation of AFUDC rate(s) used:

	<u>Amount</u>	<u>Capitalization Ratio</u>	<u>Cost</u>	<u>Gross Rate</u>	<u>Net of Tax Rate</u>
Debt	\$ 49,176,008	34.69	8.18	2.84	1.88
Equity	<u>92,579,557</u>	<u>65.31</u>	12.75	<u>8.33</u>	<u>8.33</u>
TOTAL	\$141,755,565	100.00%		11.17	10.21

SCHEDULE: 26

**STATEMENT OF INTRASTATE GROSS EARNINGS
FOR OHIO AT CLOSE OF YEAR**

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

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

Item	Amount		
	Total	Other Than Ohio Interstate	Ohio Intrastate
Waterworks Operating Revenues	209,661		209,661
Sewage Disposal Operating Revenues			
Revenue From Utility Plant Leased to Others			
Gains from Disposition of Utility Prop.			
Revenues from Merch., Jobbing & Contract Work			
Revenues from Nonutility Operations			
Nonoperating Rental Income			
Interest & Dividend Income			
Misc. Nonoperating Income			
Gain from Disposition of Nonutility Prop.			
Extraordinary Income			
TOTAL GROSS EARNINGS	209,661		209,661
Earnings or Receipts from Sales to Other Public Utilities for Resale	()	()	()
NET GROSS EARNINGS	209,661		209,661

VERIFICATION

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

OATH

State of Connecticut
County of Fairfield

Livingston E. Ross makes oath and says that
(Insert here the name of the deponent.)

he is Vice President and Controller
(Insert here the title of the affiant.)

of Valley Utility Company
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including January 1, 19 92 to and including December 31, 19 92.

Livingston E. Ross
(Signature of affiant.)

Subscribed and sworn to before me, a Notary Public in and for the State and county named, this 14th day of April, 1993. My commission expires April 30, 1996 1996.

Margaret Quachro
(Signature of officer authorized to administer oaths.)

