WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

Citizens Utilities Company of Ohio

PRINCIPAL OFFICE:

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

(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE

YEAR ENDED DECEMBER 31, 19 92

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

TABLE OF CONTENTS

TITLE	Page No.
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	49
Verification and Oath	50

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 June 7, 1961

2. Date when operations began January 28, 1962

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

4. If a consolidated or merged company, name all constituent and all merged companies.
Harold Enterprises, Inc. (merged)
Brimfield Water Company (merged)

5. Date and authority for each consolidation and each merger.
July 14, 1975, PUCO Case No. 74-563W
November 20, 1990, PUCO Case No. 90-1370-WW-ATC

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.
Not Applicable

8. Where are the books and records of the company kept? High Ridge Park
P.O. Box 3801
Stamford, CT 06905

9. General description of territory served by respondent.
Madison, Blendon, Prairie, Brown & Norwich Township

10. Number of locations within Ohio. One

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:
Citizens Utilities Company

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

(d) The extent of control:
100%

(e) Whether control was direct or indirect:
Direct

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

2. Did any individual, association, or corporation, as trustee, control the respondent at close of year?
Not Applicable

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
	Citizens Utilities Company High Ridge Park P.O. Box 3801 Stamford, CT 06905	105	105	NONE
	TOTAL LISTED ABOVE TOTAL ALL STOCKHOLDERS	105	105	NONE

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 1992

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	6-29-90	*	3
2.	Stamford, CT 06905			
3.	Daryl A. Ferguson " "	6-29-90	*	3
4.	David E. Chardavoyne " "	10-15-91	8-17-92	2
5.	Ronald E. Walsh " "	8-25-92	*	1
6.				
7.				
8.				
9.	* When successor is elected			
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 3
20. Number of directors required to constitute a quorum 2

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 and C.O.O.	Administrative	Daryl A. Ferguson	High Ridge Park,P.O. Box 3801
2.				Stamford, CT 06905
3.	V.P., Treasurer and C.F.O. and Asst. Secretary	Finance & Treasury	Robert J. DeSantis	" "
4.	Vice President	Tax	Edward O. Kipperman	" "
5.	V.P. and Asst. Secretary	Legal	L. Russell Mitten, II	" "
6.	Vice President	Revenue Requirements	Robert L. O'Brien	" "
7.	Vice President	Human Resources	Alessandro V. Ross	" "
8.	Vice President & Controller	Accounting	Livingston E. Ross	" "
9.	V.P. and Asst. Secretary	Legal	Ronald E. Walsh	" "
10.	Secretary and A.V.P.	Operations	Charles J. Weiss	" "
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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	14,612,041	15,626,137	1,014,096
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use		6,344	6,344	-0-
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress		772,786	91,208	(681,578)
114 (108)	Utility Plant Acquisition Adjustm.		(136,716)	(132,552)	4,164
	TOTAL UTILITY PLANT (101-114)		15,254,455	15,591,137	336,682
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29	3,771,445	3,814,961	43,516
	Net Utility Plant		11,483,010	11,776,176	293,166
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		11,483,010	11,776,176	293,166
	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		96,255	93,936	(2,319)
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits		1,176	1,000	(176)
135	Working Funds		28,000	6,310	(21,690)
136 (132)	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable		198,311	214,729	16,418
143	Other Accounts Receivable		170	170	-0-
144	Accumulated Provision for Uncollectible Accounts-Cr.		1,100	900	(200)
145	Notes Receiv. from Assoc. Companies		202,185	0	(202,185)
146	Accts. Receiv. from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				
155	Merchandise				

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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)		524,997	315,245	(209,752)
	DEFERRED DEBITS				
181	Unamorti. Debt Discount and Expense		995	--	(995)
182	Extraordinary Property Losses	30			
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	31	818,523	1,310,170	491,647
187	Research and Develop. Expenditure	31			
	TOTAL DEFERRED CREDITS (181-187)		819,518	1,310,170	490,652
	TOTAL ASSETS AND OTHER DEBITS		12,827,525	13,401,591	574,066
	EQUITY CAPITAL				
201	Common Stock Issued	32	85,500	85,500	--
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		2,094,747	2,094,747	--
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	4,581,045	4,520,116	(60,929)
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)		6,761,292	6,700,363	(60,929)

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 1992

SCHEDULE: 4

BALANCE SHEET

Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	LONG-TERM DEBT				
221	Bonds	33	100,000	0	(100,000)
222	Reacquired Bonds	33			
223	Advances from Associated Companies	33			
224	Other Long-Term Debt	33			
	TOTAL LONG TERM DEBT (221-224)		100,000	0	(100,000)
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable				
232	Accounts Payable		65,322	577,844	512,522
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies			239,778	239,778
235	Customer Deposits		35,610	35,201	(409)
236	Taxes Accrued		132,843	133,394	551
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)		233,775	986,217	752,442
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
253	Other Deferred Credits				
255	Accum. Deferred Invest. Tax Credits		84,347	82,104	(2,243)
	TOTAL DEFERRED CREDITS (251-255)		84,347	82,104	(2,243)
	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		5,656,752	5,656,752	-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	(8,641)	(23,845)	(15,204)
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)		(8,641)	(23,845)	(15,204)
	TOTAL LIABILITIES AND OTHER CREDITS		12,827,525	13,401,591	574,066

SCHEDULE: 4A

NOTES TO BALANCE SHEET

NONE

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING INCOME		
400	Operating Revenues	37	3,213,553
	OPERATING EXPENSES		
401	Operation Expense	38-46	1,609,771
402 (401)	Maintenance Expense	38-46	365,616
403	Depreciation Expense		210,591
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	455,850
409.1	Income Taxes, Utility Operating Income		193,610
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		(2,243)
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		2,833,195
	NET OPERATING INCOME (400) Less (401-412.2)		380,358
	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		85,996
421	Miscellaneous Nonoperating Income		(525,000)
422	Gains (Losses) from Disposition of Property		
	TOTAL OTHER INCOME (415-422)		(439,004)
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		(439,004)
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)		(439,004)

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

SCHEDULE: 5

INCOME STATEMENT

Acct. No.	Account Title	Page No.	Amount
	INTEREST CHARGES		
427	Interest on Long-Term Debt		4,305
428	Amortization of Debt Discount and Expense		995
429	Amortization of Premium on Debt-Cr.		
430	Interest on Debt to Associated Companies		
431	Other Interest Expense		1,147
	TOTAL INTEREST CHARGES (427-431)		6,447
	INCOME BEFORE EXTRAORDINARY ITEMS (400) Less (401-431)		
	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)		(65,093)

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

Included under Miscellaneous Non Operating Income is a charge for $525,000. This amount represents a payment made in October, 1992 for settlement of a lawsuit commenced by The United States Environmental Protection Agency in connection with the 1972 Clean Water Act.

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS

216	Unappropriated Retained Earnings (at beginning of period)		4,581,045
435	Balance Transferred from Income		(65,093)
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		
439	Adjustments to Retained Earnings		4,164
216	Unappropriated Retained Earnings (at end of period)		4,520,116
	*Includes a/c 406 Amortization of Utility		
	Plant Acquisition Adjustment (PUCO Order #32723)		

Notes To Statement of Retained Earnings:

SCHEDULE: 7

PARTNERSHIP CAPITAL STATEMENT (1)

	Partnership Capital (Beginning of Year)		NONE
	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	19,118				19,118
302	Franchise and Consents	11,019				11,019
303	Miscellaneous Intangible Plant					
	TOTAL INTANGIBLE PLANT (301-303)	30,137				30,137
	TANGIBLE PLANT					
	SOURCE OF SUPPLY PLANT					
310	Land and Land Rights	172,987				172,987
311	Structures and Improvements	490,075	5,380	116		495,339
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs	275,134	985	356		275,763
315	Infiltration Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (310-317)	938,196	6,365	472		944,089
	PUMPING PLANT					
320	Land and Land Rights	78,020				78,020
321	Structures and Improvements	29,837				29,837
322	Boiler Plant Equipment					
323	Other Power Production Equipment	999	215			1,214
324	Steam Pumping Equipment					
325	Electric Pumping Equipment	570,780	56,058	23,541		603,297
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (320-328)	679,636	56,273	23,541		712,368
	WATER TREATMENT PLANT					
330	Land and Land Rights					
331	Structures and Improvements	318,913				318,913

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	645,337	29,306	5,145		669,498
	TOTAL WATER TREATMENT PLANT (330-332)	964,250	29,306	5,145		988,411
	TRANSMISSION AND DISTRIBUTION PLANT					
340	Land and Land Rights	7,153				7,153
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes	708,440	5,104	974		712,570
343	Transmission and Distribution Mains	2,272,555	13,413	147		2,285,821
344	Fire Mains					
345	Services	553,922	10,399	10,496		553,825
346	Meters	441,986	59,573	44,779		456,780
347	Meter Installations					
348	Hydrants	200,915	1,461			202,376
349	Other Transmission and Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	4,184,971	89,950	56,396		4,218,525
	GENERAL PLANT					
389 (370)	Land and Land Rights					
390 (371)	Structures and Improvements	53,790				53,790
391 (372)	Office Furniture and Equipment	299,963	32,230	1,784		330,409
392 (373)	Transportation Equipment	211,945	59,191	25,918		245,218
393	Stores Equipment	918				918
394	Tools, Shop and Garage Equipment	53,552	5,899	408		59,043
395	Laboratory Equipment	38,774	4,131	5,516		37,389
396	Power Operated Equipment	28,324				28,324
397	Communication Equipment	20,623	(783)			19,840
398 (379)	Miscellaneous Equipment	5,714	901			6,615
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT 389 (370)-399(390)	713,603	101,569	33,626		781,546
	OTHER UTILITY PLANT (CLASS D ONLY)					
(391)	Utility Plant Purchased or Sold					
(392)	Utility Plant in Process of Reclassification					

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)					
TOTAL WATERWORKS UTILITY PLANT IN SERVICE (301-397)	7,510,793	283,463	119,180		7,675,076

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 1992

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

UTILITY PLANT IN SERVICE-ACCOUNT 101
SEWAGE DISPOSAL UTILITIES

Account (a)			Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)-(d)+(e)
Utility Plant Accounts							
Class A & B	Class C & D	1. INTANGIBLE PLANT					
301	301	Organization	4,543				4,543
302	302	Franchises and Consents	2,190				2,190
303	303	Miscellaneous Intangible Plant					
		TOTAL INTANGIBLE PLANT (301-303)	6,733				6,733
	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	2,660,305				2,660,305
352.1	352.1	Collection Sewers-Force	15,853				15,853
352.2	352.2	Collection Sewers-Gravity					
352.3		Special Collecting Structures	704,707				704,707
353	354	Services to Customers	280,257				280,257
354	355	Flow Measuring Devices					
355	355	Flow Measuring Installations					
356	353	Other Collection Plant Facilities	136,299	2,372	4,913		133,758
		TOTAL COLLECTION PLANT (350-356)	3,797,421	2,372	4,913		3,794,880
		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)					

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	182,081				182,081
371		Structures and Improvements	761,153	82,699	12,113		831,739
372	373	Treatment and Disposal Equipment	2,104,768	815,655	22,980		2,897,443
373	374	Plant Sewers					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.					
		TOTAL TREATMENT AND DISPOSAL PLANT (370-375)	3,048,002	898,354	35,093		3,911,263
		5. GENERAL PLANT					
389		Land and Land Rights					
390		Structures and Improvements	38,451				38,451
391	391	Office Furniture and Equipment	22,547	6,194	85		28,656
392	392	Transportation Equipment	46,824		28,567		18,257
393		Stores Equipment	3,156	320	153		3,323
394		Tools, Shop and Garage Equipment	84,360	2,499	453		86,406
395		Laboratory Equipment	25,522	7,722	437		32,807
396		Power Operated Equipment	8,510		4,665		3,845
397		Communications Equipment	13,791	3,034			16,825
399	393	Other Tangible Property	5,931	3,710	26		9,615
		TOTAL GENERAL PLANT (389-399)	249,092	23,479	34,386		238,185
		TOTAL SEWAGE DISPOSAL PLANT (370-399)	7,101,248	924,205	74,392		7,951,061
		TOTAL WATERWORKS AND SEWAGE DISPOSAL (301-399)	14,612,041	1,207,668	193,572		15,626,137

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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	41,961		11,387	117
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs	67,284		6,478	356
315	Infiltration and Galleries and Tunnels				
316	Supply Mains				
317	Other Water Source Plant				
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	109,245		17,865	473
	PUMPING PLANT				
321	Structures and Improvements	7,574		587	
322	Boiler Plant Equipment				
323	Other Power Production Equipment	4		36	
324	Steam Pumping Equipment				
325	Electric Pumping Equipment	75,025		19,720	23,541
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	82,603		20,343	23,541
	WATER TREATMENT PLANT				
331	Structures and Improvements	110,024		5,415	
332	Water Treatment Equipment	279,759		17,653	5,145
	TOTAL WATER TREATMENT PLANT (331-332)	389,783		23,068	5,145
	TRANSMISSION AND DISTRIBUTION PLANT				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes	245,165		13,064	974
343	Transmission and Distribution Mains	560,487		26,123	147
344	Fire Mains				
345	Services	170,580		10,156	10,496
346	Meters	70,533		17,763	44,779

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)	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	376		376	2,058	51,173
313	Lake, River and Other Intakes					
314	Wells and Springs					
315	Infiltration and Galleries and Tunnels				1,640	71,766
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	376		376	3,698	122,939
	PUMPING PLANT					
321	Structures and Improvements					
322	Boiler Plant Equipment					8,161
323	Other Power Production Equipment					
324	Steam Pumping Equipment					40
325	Electric Pumping Equipment	1,350	(925)	900	1,303	68,526
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)	1,350	(925)	900	1,303	76,727
	WATER TREATMENT PLANT					
331	Structures and Improvements				913	114,526
332	Water Treatment Equipment	67			2,457	289,743
	TOTAL WATER TREATMENT PLANT (331-332)	67			3,370	404,269
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements				7,741	249,514
342	Distribution Reservoirs and Standpipes	1,272		16,765	13,245	588,711
343	Transmission and Distribution Mains					
344	Fire Mains	918			6,514	162,808
345	Services		901		2,378	42,040
346	Meters					

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	73,329		3,481	
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	1,120,094		70,587	56,396
	GENERAL PLANT				
390 (371)	Structures and Improvements	33,606		892	
391 (372)	Office Furniture and Equipment	44,656		15,263	1,784
392 (373)	Transportation Equipment	100,852			25,918
393	Stores Equipment	137		48	
394	Tools, Shop and Garage Equipment	11,851		3,475	408
395	Laboratory Equipment	13,143		1,643	5,516
396	Power Operated Equipment	11,978		1,333	
397	Communication Equipment	12,493		1,349	
398 (379)	Miscellaneous Equipment	1,146		316	
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	229,862		24,319	33,626
	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)	1,931,587		156,182	119,181

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)	Other Addition or Deductions Credit (i)	Balance End of Year (j)
347	Meter Installations					
348	Hydrants					
349	Other Transmission & Distribution Plant				1,960	74,850
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	2,190	901	16,765	31,838	1,117,923
	GENERAL PLANT					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					34,498
392 (373)	Transportation Equipment	(400)	2,780	22,977		58,135
393	Stores Equipment					101,091
394	Tools, Shop and Garage Equipment		350		350	185
395	Laboratory Equipment					14,918
396	Power Operated Equipment					9,270
397	Communication Equipment					13,311
398 (379)	Miscellaneous Equipment					13,842
399 (390)	Other Tangible Property					1,462
	TOTAL GENERAL PLANT (390-399)	(400)	3,130	22,977	350	246,712
	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)	3,583	3,106	41,018	40,559	1,968,570

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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

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

Account No. Class A&B	Class C&D	Account Title (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)
	311	Structures & Improvements				
		COLLECTION PLANT				
351		Structures and Improvements				
352	352	Collection Sewers	821,718		46,976	
352.1	352.1	Collection Sewers-Force	633		322	
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collection Structures	185,540		11,939	
353	354	Services to Customers	83,449		5,538	
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities	28,316		5,839	4,913
		TOTAL COLLECTION PLANT (351-356)	1,119,656		70,614	4,913
		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	140,590		12,719	12,113
372	373	Treatment and Disposal Equipment	451,790		58,201	22,979
373	374	Plant Sewer				
374	375	Outfall Sewer Lines				
375	376	Other Treatment and Disposal Plant				
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)	592,380		70,920	35,092

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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

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

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)
	311	Structures & Improvements					
		COLLECTION PLANT					
351		Structures and Improvements					
352	352	Collection Sewers					
352.1	352.1	Collection Sewers-Force				41,736	826,958
352.2	352.2	Collection Sewers-Gravity					955
352.3		Special Collection Structures					
353	354	Services to Customers				9,060	188,419
354	355	Flow Measuring Devices				3,858	85,129
355	355	Flow Measuring Installations					
356	353	Other Collection Plant Facilities					
		TOTAL COLLECTION PLANT (351-356)				913	28,329
						55,567	1,129,790
		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	8,171	(2,464)	10,635	1,392	139,804
372	373	Treatment and Disposal Equipment	1,447	(19)		16,197	469,349
373	374	Plant Sewer					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant					
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)	9,618	(2,483)	10,635	17,589	609,153

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

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)
		GENERAL PLANT					
390		Structures and Improvements					34,345
391	391	Office Furniture and Equipment					10,904
392	392	Transportation Equipment		820	3,117		22,180
393		Stores Equipment					582
394		Tools, Shop and Garage Equipment					23,804
395		Laboratory Equipment					8,450
396		Power Operated Equipment					(1,542)
397		Communication Equipment					6,839
399	393	Other Tangible Property					1,886
		TOTAL GENERAL PLANT (390-399)		820	3,117		107,448
109		Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110		Accum. Plant for Deprec. of Prop. Held for Future Use					
111		Accum. Prov. for Amort. of Util. Plant in Service					
112		Accum. Prov. for Amor. of Util. Plant Leased to Others					
113		Accum. Prov. for Amort. of Prop. Held for Future Use					
115		Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
		TOTAL SEWAGE DISPOSAL (109-115)	9,618	(1,663)	13,752	73,156	1,846,391
		TOTAL WATERWORKS &					
		SEWAGE DISPOSAL (351-115)	13,201	1,443	54,770	113,715	3,814,961

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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	Account No. Class 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	33,769		576	
391	391	Office Furniture and Equipment	9,720		1,269	85
392	392	Transportation Equipment	46,810			28,567
393		Stores Equipment	665		70	153
394		Tools, Shop and Garage Equipment	19,317		4,940	453
395		Laboratory Equipment	7,513		1,374	437
396		Power Operated Equipment	2,788		335	4,665
397		Communication Equipment	5,741		1,098	
399	393	Other Tangible Property	1,499		413	26
		TOTAL GENERAL PLANT (390-399)	127,822		10,075	34,386
109		Accum. Prov. for Deprec. of Util. Plant Leased to Others				
110		Accum. Plant for Deprec. of Prop. Held for Future Use				
111		Accum. Prov. for Amort. of Util. Plant in Service				
112		Accum. Prov. for Amor. of Util. Plant Leased to Others				
113		Accum. Prov. for Amort. of Prop. Held for Future Use				
115		Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.				
		TOTAL SEWAGE DISPOSAL (109-115)	1,839,858		151,609	74,391
		TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)	3,771,445		307,791	193,572

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)
1990 Rate Case	323,354		15,329	308,025
Blacklick Treatment Plant	108,496	27,468		135,964
Blacklick Deferred AFUDC		41,961		41,961
Lake Darby Treatment Study		1,824		1,824
Blacklick Information System	39,849	24,943		64,792
Huber Ridge Plant Inspection	69,698	16,030		85,728
Lake Darby Clarifier	17,677	578		18,255
Huber Ridge Plant Study	5,403	19,881		25,284
Legal Cost	10,717	305,502		316,219
Study Dissolved Solid		21,803		21,803
CUCO-Columbus Inerconnection		35,965		35,965
QAT - Payroll System		1,192		1,192
Benefits	157,423		52,440	104,983
Paint Water Tanks	85,906	30,810		116,716
Target Excellence		31,459		31,459
TOTAL MISCELLANEOUS DEFERRED DEBITS	$ 818,523	$ 559,416	$ 67,769	$1,310,170

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	$	$	$	$

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

SCHEDULE: 14

CAPITAL STOCK ACCOUNTS 201 & 204

Class and Description of Capital Stock	Par or Stated Value Per Share (b)	Shares Authorized (c)	Shares Issued and Outstanding (d)	Total Par Value of Stock Issues (e)=(b)x(d)	Dividends Declared Per Share For Year (f)	Total Dividends Declared (g)
COMMON:	No Par	250	105	85,500	NONE	NONE
PREFERED:						
TOTALS	$	250	105	$ 85,500	$	

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)
Advanced Income Tax Capitalized Interest-Fed.	(8,641)		15,204	(23,845)
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	$ (8,641)	$	$ 15,204	$ (23,845)

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	$	$	$	$

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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	1,650,821
462	Private Fire Protection Service	16,991
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)	1,667,812
	OTHER OPERATING REVENUES	
470	Forfeited Discounts	30,087
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	33,410
	TOTAL OTHER OPERATING REVENUES (470-474)	63,497
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	1,731,309
	SEWAGE DISPOSAL REVENUES	
521	Flat Rate Revenues-General Customers	1,413,310
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)	1,413,310
	OTHER OPERATING REVENUES	
531	Sale of Sludge	
532	Customers' Forfeited Discounts	26,699
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	42,235
	TOTAL OTHER OPERATING REVENUES (531-536)	68,934
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	1,482,244
	TOTAL OPERATING REVENUES (460-536)	3,213,553

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	537
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	15
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)	552
	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	89,685
624	Pumping Labor and Expenses	18,661
625	Expenses Transferred-Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	35,852
632	Maintenance of Power Production Equipment	
633	Maintenance of Pumping Equipment	68,861
	TOTAL PUMPING EXPENSE (620-633)	213,059
	WATER TREATMENT EXPENSES	
640	Operation Supervision and Engineering	
641	Chemicals	19,904
642	Operation Labor and Expenses	42,241
643	Miscellaneous Expense	2,731
644	Rents	
650	Maintenance of Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Equipment	135
	TOTAL WATER TREATMENT EXPENSE (640-652)	65,011

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	129
662	Transmission and Distribution Lines Expenses	5,238
663	Meter Expenses	2,302
664	Customer Installation Expenses	15
665	Miscellaneous Expenses	181
666	Rents	
670	Maintenance Supervision and Engineering	
671	Maintenance of Structures and Improvements	56
672	Maintenance of Distribution Reservoirs and Standpipes	19,828
673	Maintenance of Transmission and Distribution Mains	64,902
674	Maintenance of Fire Mains	
675	Maintenance of Services	5,813
676	Maintenance of Meters	1,354
677	Maintenance of Hydrants	3,694
678	Maintenance of Miscellaneous Plant	62
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)	103,574
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses	24,556
903	Customer Records and Collection Expenses	197,655
904	Uncollectible Accounts	10,019
905	Miscellaneous Customer Accounts Expense	(1,020)
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	231,210
	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	46,799
921	Office Supplies and Other Expenses	62,901
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	157,394
924	Property Insurance	68,610
925	Injuries and Damages	95,111
926	Employee Pensions and Benefits	230,664
927	Franchise Requirements	
928	Regulatory Commission Expenses	74,375

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	42,052
930.3	Research and Development Expenses	
931	Rents	47,073
932	Maintenance of General Plant	1,184
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	826,163
	TOTAL WATERWORKS EXPENSES (600-932)	1,439,569
	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	96,880
725	Rents	
730	Pumping Maintenance Supervision and Engineering	59,977
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	63,346
	TOTAL PUMPING EXPENSES (720-732)	220,203
	TREATMENT AND DISPOSAL EXPENSES	
740	Treatment Supervision and Engineering	
741	Chemicals	32,480
742	Treatment Labor and Expenses	67,741
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	99,703
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	40,536
753	Maintenance of Other Treatment and Disposal	
	TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)	240,460
	CUSTOMER ACCOUNTS EXPENSES	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	53,329
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	53,329
	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	21,826
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)	21,826
	TOTAL SEWAGE DISPOSAL (700-932)	535,818
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	1,975,387

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	

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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	

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS
(CLASS C) Page 3 of 3

Account No.	Account Title	Amount
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	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General 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)	

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

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: 22C

OPERATING EXPENSE ACCOUNTS
(CLASS D) Page 2 of 2

Account No.	Account Title	Amount
	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	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
	Maintenance:	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

SCHEDULE: 23

TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1

Type of tax:	Amount
Ohio Property Tax	267,142
Ohio Gross Receipts Tax	3,314
F.I.C.A.	48,788
Other (Specify List)	
Ohio Poor Relief	133,202
Ohio Maint. Excise	820
Unemployment	2,584
TOTAL ACCOUNT 408.1	455,850

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			1	N/A			
Full-time Employees			24	N/A			
TOTAL ALL EMPLOYEES			25	734,384	639,858	56,459	38,067

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	1,731,309		1,731,309
Sewage Disposal Operating Revenues	1,482,244		1,482,244
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	3,213,553		3,213,553
Earnings or Receipts from Sales to			
Other Public Utilities for Resale	( )	( )	( )
NET GROSS EARNINGS	3,213,553		3,213,553

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 19 92

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoirs NONE
   a. State whether natural or artificial N/A
   b. Kind of reservoir (earthen or masonry) N/A
   c. Capacity of each reservoir N/A
   d. Are reservoirs covered or open? N/A
   e. Distance of each reservoir from pumping station N/A
   f. Elevation of each reservoir above pumping station N/A
2. Number of standpipes See Attached
3. Method of purification used See Attached
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 755.07 million gallons
6. Quantities of Water
   a. Produced and/or purchased 703.97 million Gallons
   b. Delivered to the customer 605.23 million Gallons
   c. Lost or unaccounted for 98.74 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 All
   b. Seasonal/Summer customers
   c. Available-for-Use Customers
9. Total number of customers as of close of business in December:
   a. Ohio Water - 7,088 Wastewater - 5,988
   b. Entire Company Water - 7,088 Wastewater - 5,988
10. AFUDC rate(s) used during year 10.21%
10. Calculation of AFUDC rate(s) used:

	Amount	Capitalization Ratio	Cost	Gross Rate	Net of Tax Rate
Debt	$ 49,176,008	34.69%	8.19	2.84	1.88
Equity	92,579,557	65.31%	12.75	8.33	8.33
TOTAL	$141,755,565	100.00%		11.17	10.21

General Information P. 48 (Continued)

2. Number of standpipes - Overhead Storage Tanks 4

   250,000 gallon elevated water storage tank - Madison Township
   500,000 gallon elevated water storage tank - Blendon Township
   500,000 gallon elevated water storage tank - Prairie Township
   200,000 gallon elevated water storage tank - Norwich Township

3. Method of purification used

   Norwich Township - aeration and filtration for iron removal, chlorination
   Madison Township - aeration and filtration for iron removal, chlorination fluoridation and tri-polyphosphate
   Blendon Township - aeration and filtration for iron removal, chlorination, fluoridation
   Prairie Township - aeration and filtration for iron removal, chlorination

Annual Report of Citizens Utilities Company of Ohio Year Ended December 31, 1992

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 Citizens Utilities Company of Ohio
(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, 1992 to and including December 31, 1992.

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 May, 1993. My commission expires 3-31, 1994.

Mildred Hudson
(Signature of officer authorized to administer oaths.)

MILDRED L. HUDSON
MY COMMISSION EXPIRES
MARCH 31, 1994