



Service Center • 6650 South Avenue, Boardman, Ohio 44512-3656  
Telephone: 330/726-8151 • Fax: 330/726-8003

April 28, 1997

CERTIFIED MAIL

Public Utilities Commission of Ohio  
Fiscal Division  
180 East Broad Street  
Columbus, Ohio 43266-0573

Dear Sir or Madam:

Enclosed is a copy of the 1996 Annual Report to the Public Utilities Commission of Ohio.

Very truly yours,

Richard A. Hideg  
Assistant Treasurer

RAH/jh

Enclosure

**WATERWORKS AND SEWAGE DISPOSAL  
COMPANIES**

**ANNUAL REPORT**

OF

---

Consumers Ohio Water Company  
(Exact legal name of respondent)

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

---

6650 South Avenue, Boardman, Ohio 44512  
(Address of principal business office at end of year)

**TO THE  
PUBLIC UTILITIES COMMISSION OF OHIO**



RECEIVED

MAY 01 1997

PUCO FISCAL

FOR THE  
YEAR ENDED DECEMBER 31, 1996

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

---

---

**WATERWORKS AND SEWAGE DISPOSAL  
COMPANIES**

**ANNUAL REPORT**

OF

Consumers Ohio Water Company  
(fka Ohio Water Service Company; November 21, 1994)

---

PRINCIPAL OFFICE:

6650 South Avenue, Boardman, Mahoning County, Ohio 44512

---

(ADDRESS)

(CITY)

(COUNTY)

(STATE)

(ZIP CODE)

**TO THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

**FOR THE**

**YEAR ENDED DECEMBER 31, 1996**

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

Richard A. Hideg, Controller

---

6650 South Avenue, Boardman, Ohio 44512

---

## TABLE OF CONTENTS

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

## GENERAL INSTRUCTIONS

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

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

### HISTORY

1.	Date of organization <u>December 29, 1972</u> ; Name changed to <u>Consumers Ohio Water Company</u> on <u>November 21, 1994</u>
2.	Date when operations began <u>March 23, 1973</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all. <u>State of Ohio</u>   
4.	If a consolidated or merged company, name all constituent and all merged companies. <u>The Company had no operations until March 23, 1973. That is when Consumers Water Company acquired the Company in an exchange of stock, the net assets of Ohio Water Service Company, and merged such predecessor Company into New Ohio Water Service Company. At the time of the merge, the Company changed its name to Ohio Water Service Company. It continued the predecessor's operations of supplying water to Ohio communities.</u>
5.	Date and authority for each consolidation and each merger. <u>March 23, 1973</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>N/A</u>  
8.	Where are the books and records of the company kept? <u>6650 South Avenue, Boardman Township, Mahoning County, Ohio</u>  
9.	General description of territory served by respondent. <u>See attached Page 3a</u>  
10.	Number of locations within Ohio. <u>Four</u>       

# ANNUAL REPORT OF CONSUMERS OHIO WATER COMPANY

Year Ending December 31, 1996

---

9. General description of territory served by respondent:
- A) City of Geneva, Villages of Perry and Jefferson, portions of Ashtabula County.
  - B) Cities of Mentor, Mentor-on-the-Lake, Village of Kirtland Hills, City of Kirtland, Village of Waite Hill, and portions of Lake County.
  - C) City of Struthers, Villages of Poland and Lowellville, and portions of Mahoning County.
  - D) City of Massillon, Village of Hills and Dales, and portions of Stark County, City of Green and portions of Summit County.

### 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>Consumers Water Company</u>
(c) The manner in which control was established: <u>Purchase</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. <u>N/A</u>
2. Did any individual, association, or corporation, as trustee, control the respondent at close of year? <u>N/A</u>
If control was so held, state: <u>N/A</u>
(a) The name of the trustee: <u>N/A</u>
(b) The name of the beneficiary or beneficiaries for whom the trust was maintained. <u>N/A</u>

### IMPORTANT CHANGES DURING THE YEAR

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

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

None

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

None

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

Ohio Water Development Authority

10,345,000

State of Ohio Water Development

Mortgage Revenue Bonds, Series 1996

Case No. 96-910-WW-AIS

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
	Consumers Water Company Three Canal Plaza Portland, Maine 04112	259,800	259,800	
	<b>TOTAL LISTED ABOVE TOTAL ALL STOCKHOLDERS</b>	259,800	259,800	

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.	James R. Merrell DDS, 260 S Broadway, Geneva, OH	1982	April, 1997	4
2.	Harry L. Allen Jr., 7455 Tyler Blvd., Mentor, OH	1991	April, 1997	4
3.	Randall A. Hutsell, 1320 Sanders Ave SW, Massillon, OH	1990	April, 1997	5
4.	Paul D. Schumann, RR#1 Box 1011 Hodson Rd, Pownel, ME	1992	April, 1997	3
5.	Daniel H. Becker, 11 Spring Street, Struthers, Ohio	1993	April, 1997	5
6.	Walter J. Pishkur, 6650 South Avenue, Boardman, Ohio	1992	April, 1997	5
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board	None		
17.	Name of Secretary of Board	None		
18.	Number of Meetings of Board during the year	Five		
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year	Six		
20.	Number of directors required to constitute a quorum	Four		

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.	Walter J. Pishkur, President	Service Center	Same	6650 South Avenue Boardman, Ohio 44512
2.	Richard A. Hides, Assistant Secretary and Treasurer	Service Center	Same	Same
3.	Brian R. Mullaney, Assistant Secretary	Corporate	Same	Three Canal Plaza Portland, Maine 04112
4.	Robert E. Ervin, Assistant Treasurer	Corporate	Same	Same
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				







SCHEDULE: 4A

**NOTES TO BALANCE SHEET**

None

Annual Report of Consumers Ohio Water Company		Year ended	December 31, 1996
Schedule: 5			
Acct. No.	Account Title	Page No.	Amount
	<b>UTILITY OPERATING REVENUE</b>		
400	Operating Revenues	37	29,387,939
	<b>OPERATING EXPENSES</b>		
401	Operating Expense	38-46	11,340,013
402 (401)	Maintenance Expense	38-46	1,580,812
403	Depreciation Expense		2,694,310
404	Amortization of Limited-Term Utility Plant		105,100
405 (404)	Amortization of Other Utility Plant		0
406 (404)	Amortization of Utility Plant/Acquisition Adjust.		3,858
407 (404)	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	47	5,441,650
409.1	Income Taxes, Utility Operating Income		935,339
410.1	Provision for Deferred Income Tax, Utility Operating Income		756,851
411.1	Income Taxes Deferred in Prior Years-Credit, Util., Oper. Income		
412.1	Invest. Tax Credits, Util., Operations, Deferred to Future Periods		(65,090)
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	<b>TOTAL OPERATING EXPENSES (401-412.2)</b>		22,792,843
	<b>NET OPERATING INCOME (400) Less (401-412.2)</b>		6,595,096
	<b>OTHER OPERATING INCOME</b>		
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) from Disposition of Utility Property		0
	<b>TOTAL OTHER OPERATING INCOME (413-414)</b>		
	<b>OTHER INCOME AND DEDUCTIONS</b>		
415	Revenues from Merchandising, Jobbing, and Contract Work		0
416	Costs and Expns. of Merchandising, Jobbing, and Contract Work		0
417	Income from Nonutility Operations		26,683
418	Nonoperating Rental Income		(1,031)
419	Interest and Dividend Income		56,010
420	Allowance for Funds Used During Construction		299,105
421	Miscellaneous Nonoperating Income		21,366
422	Gains (Losses) from Disposition of Utility Property		128,476
	<b>TOTAL OTHER INCOME (415-422)</b>		530,609
425	Miscellaneous Amortizations		
426	Miscellaneous Income Deductions		617,399
	<b>TOTAL OTHER INCOME DEDUCTIONS (425-426)</b>		617,399
	<b>TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)</b>		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		0
409.2	Income Taxes, Other Income and Deductions		(12,700)
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		0
411.2	Income Taxes Dfrd. in Prior Yrs., Other Income and Deduct.		0
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		0
412.4	Investment Tax Credits, Nonutility Operations, Net		0
	<b>TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)</b>		(12,700)
	<b>NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)</b>		(74,090)



SCHEDULE: 5A

**NOTES TO INCOME STATEMENT**

None



Annual Report of Consumers Ohio Water Company		Year Ended December 31, 1996				
Schedule 8A						
<b>UTILITY PLANT IN SERVICE - ACCOUNT 101</b>						
<b>WATERWORKS UTILITIES</b>						
Acct. No.	Account Description	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)
<b>INTANGIBLE PLANT</b>						
301	Organization	0	0	0		0
302	Franchise and Consents	313,125	14,001	4,762		322,364
303	Miscellaneous Intangible Plant	180,911	135,613	0		316,524
<b>TOTAL INTANGIBLE PLANT (301-303)</b>		<b>494,036</b>	<b>149,614</b>	<b>4,762</b>	<b>0</b>	<b>638,888</b>
<b>TANGIBLE PLANT</b>						
<b>SOURCE OF SUPPLY PLANT</b>						
310	Land and Land Rights	1,312,582	0	0		<b>1,312,582</b>
311	Structures and Improvements	284,334	0	10,238		274,096
312	Collecting and Impounding Reservoirs	2,211,618	100,762	0		2,312,380
313	Lake, River, and Other Intakes	1,263,770	33,479	0		1,297,249
314	Wells and Springs	407,975	57,689	6,476		459,187
315	Infiltration Galleries and Tunnels	0	0	0		0
316	Supply Mains	834,950	267,005	12,951		1,089,004
317	Other Water Source Plant	0	0	0		0
<b>TOTAL SOURCE OF SUPPLY PLANT (310-317)</b>		<b>6,315,229</b>	<b>458,935</b>	<b>29,666</b>	<b>0</b>	<b>6,744,498</b>
<b>PUMPING PLANT</b>						
320	Land and Land Rights	17,406	0	0		17,406
321	Structures and Improvements	1,374,146	107,578	19,676	(10,000)	1,452,048
322	Boiler Plant Equipment	0	0	0		0
323	Other Power Production Equipment	15,280	0	0		15,280
324	Steam Pumping Equipment	0	0	0		0
325	Electric Pumping Equipment	3,323,947	220,368	103,305		3,441,010
326	Diesel Pumping Equipment	0	0	0		0
327	Hydraulic Pumping Equipment	0	0	0		0
328	Other Pumping Equipment	0	0	0		0
<b>OTHER PUMPING PLANT (320-328)</b>		<b>4,730,779</b>	<b>327,946</b>	<b>122,981</b>	<b>(10,000)</b>	<b>4,925,744</b>
<b>WATER TREATMENT PLANT</b>						
330	Land and Land Rights	121,403	0	0		121,403
331	Structures and Improvements	4,266,543	1,307,582	13,017		5,561,108







SCHEDULE: 8B N/A

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						
		<b>4. TREATMENT AND DISPOSAL PLANT</b>					
370		Land and Land Rights					
370.1	372	Oxidation Lagoon Land					
370.2		Other Land and Land Rights					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewers					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.					
		<b>TOTAL TREATMENT AND DISPOSAL PLANT (370-375)</b>					
		<b>5. GENERAL PLANT</b>					
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					
		<b>TOTAL GENERAL PLANT (389-399)</b>					
		<b>TOTAL SEWAGE DISPOSAL PLANT (370-399)</b>					
		<b>TOTAL WATERWORKS AND SEWAGE DISPOSAL (301-399)</b>					

Annual Report of Consumers Ohio Water Company		Year Ended December 31, 1996			
Schedule 9A					
<b>ACCUMULATED PROVISION FOR DEPRECIATION &amp; AMORTIZATION - ACCOUNTS 108-113 &amp; 115 (110)</b>					
<b>WATERWORKS COMPANIES</b>					
Please check if the Company's Depreciation Expense is Calculated: ( ) Monthly ( ) Quarterly (x) Annually					
Acct. No.	Account Title	Accumulative Balance First of Year	Rate % Used	Accruals During Year	Original Cost of Plant Retired
	(a)	(b)	(c)	(d)	(e)
<b>SOURCE OF SUPPLY PLANT</b>					
311	Structures and Improvements	(11,131)	1.52	4,244	10,238
312	Collecting and Impounding Reservoirs	1,175,848	1.18	26,692	0
313	Lake, River and Other Intakes	537,696	1.64	20,041	(0)
314	Wells and Springs	49,449	5.48	23,318	6,476
315	Infiltration and Galleries and Tunnels	0		0	0
316	Supply Mains	134,865	1.33	12,794	12,952
317	Other Water Source Plant	0		0	0
	<b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b>	<b>1,886,727</b>		<b>87,088</b>	<b>29,665</b>
	<b>PUMPING PLANT</b>				0
321	Structures and Improvements	203,167	2.44	28,493	19,677
322	Boiler Plant Equipment	0		0	0
323	Other Power Production Equipment	3,337	3.03	463	0
324	Steam Pumping Equipment	0		0	0
325	Electric Pumping Equipment	776,504	3.28	96,534	101,954
326	Diesel Pumping Equipment	0		0	0
327	Hydraulic Pumping Equipment	0		0	0
328	Other Pumping Equipment	0		0	0
	<b>TOTAL PUMPING PLANT (321-328)</b>	<b>983,008</b>		<b>125,490</b>	<b>121,632</b>
<b>WATER TREATMENT PLANT</b>					
331	Structures and Improvements	957,271	2.53	140,435	25,510
332	Water Treatment Equipment	2,208,672	3.00	397,514	58,579
	<b>TOTAL WATER TREATMENT PLANT (331-332)</b>	<b>3,165,943</b>		<b>537,950</b>	<b>84,090</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>					
341	Structures and Improvements	113,177	2.50	15,109	0
342	Distribution Reservoirs and Standpipes	1,256,927	2.06	108,807	19,151
343	Transmission and Distribution Mains	4,393,312	1.69	470,046	44,593
344	Fire Mains	0		0	0
345	Services	2,066,324	3.75	487,836	17,559
346	Meters	1,373,554	4.72	219,734	250,038
Note:	Columns (b) & (d) thru (i): from Accounting Record Column (c): For information only, not part of this calculation. Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation.				
	1. List the current accrual rates being used to calculate depreciation expense in Column C.				
	2. Identify the source of these accrual rates (PUCO Case No. 93-882-WW-AAM. If Accrual Rate changes during the year should be identified with effective date of the change.				
	3. Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.				



Annual Report of Consumers Ohio Water Company		Year Ended December 31, 1996			
Schedule 9A					
<b>ACCUMULATED PROVISION FOR DEPRECIATION &amp; AMORTIZATION - ACCOUNTS 108-113 &amp; 115 (110)</b>					
<b>WATERWORKS COMPANIES</b>					
Please check if the Company's Depreciation Expense is Calculated: ( ) Monthly ( ) Quarterly (x) Annually					
		Accumulative Depreciation Balance First of Year	Rate % Used	Accruals During Year	Original Cost of Plant Retired
Acct. No.	Account Title (a)	(b)	(c)	(d)	(e)
347	Meter Installations	399,721	2.75	62,659	2,284
348	Hydrants	972,265	2.44	132,415	15,335
349	Other Transmission & Distribution Plant	0		0	0
	<b>TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)</b>	<b>10,575,280</b>	<b>0</b>	<b>1,496,607</b>	<b>348,960</b>
302	Franchise and Consents	259,447	actual	4,197	4,762
	<b>GENERAL PLANT</b>				
390 (371)	Structures and Improvements	74,863	2.53	10,647	(0)
391 (372)	Office Furniture and Equipment	582,338	various	252,624	48,030
392 (373)	Transportation Equipment	685,676	14.29	162,048	36,778
393	Stores Equipment	20,264	5.00	1,663	(0)
394	Tools, Shop, and Garage Equipment	152,113	5.94	38,424	7,559
395	Laboratory Equipment	79,504	5.88	16,301	0
396	Power Operated Equipment	345,350	7.00	32,793	37,730
397	Communication Equipment	153,416	10.00	81,598	52,011
398 (379)	Miscellaneous Equipment	144,996	6.67	8,928	0
399 (390)	Other Tangible Property			0	0
	<b>TOTAL GENERAL PLANT (390-399)</b>	<b>2,238,520</b>		<b>605,025</b>	<b>182,107</b>
	<b>OTHER UTILITY PLANT</b>				
111	Accum. Prov. for Amort. of Util. Plant in Serv.	395,235		105,100	0
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	34,721		3,858	0
	<b>TOTAL OTHER UTILITY PLANT (111-115)</b>	<b>429,956</b>	<b>0</b>	<b>108,958</b>	<b>0</b>
	<b>TOTAL WATERWORKS (311-115)</b>	<b>19,538,881</b>	<b>0</b>	<b>2,965,316</b>	<b>771,217</b>
Note:	Columns (b) & (d) thru (i): from Accounting Record calculation. Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation.				
	Column (c): For information only, not part of this calculation.				
	1. List the current accrual rates being used to calculate depreciation expense in Column C.				
	2. Identify the source of these accrual rates (PUCO Case No. 93-882-WW-AAM. If Accrual Rate changes during the year should be identified with effective date of the change.				
	3. Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.				



SCHEDULE: 9B N/A

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES					
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)					
Account No.	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
311	Structures & Improvements				
	<b>COLLECTION PLANT</b>				
351	Structures and Improvements				
352	Collection Sewers				
352.1	Collection Sewers-Force				
352.2	Collection Sewers-Gravity				
352.3	Special Collection Structures				
353	Services to Customers				
354	Flow Measuring Devices				
355	Flow Measuring Installations				
356	Other Collection Plant Facilities				
	<b>TOTAL COLLECTION PLANT (351-356)</b>				
	<b>PUMPING PLANT</b>				
361	Structures and Improvements				
362	Receiving Wells				
363	Electric Pumping Equipment				
364	Diesel Pumping Equipment				
365	Other Pumping Equipment				
	<b>TOTAL PUMPING PLANT (361-365)</b>				
	<b>TREATMENT AND DISPOSAL PLANT</b>				
371	Structures and Improvements				
372	Treatment and Disposal Equipment				
373	Plant Sewer				
374	Outfall Sewer Lines				
375	Other Treatment and Disposal Plant				
	<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>				

Note: Columns (b) & (d) thru (i): from Accounting Record  
 Column (c): For information only, not part of this calculation  
 Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

SCHEDULE: 9B N/A

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) SEWAGE DISPOSAL COMPANIES						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)						
Account No.	Class A&D	Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
					Debit (h)	Other Additions or Deductions Credit (i)
311			Structures & Improvements			
			<b>COLLECTION PLANT</b>			
351			Structures and Improvements			
352			Collection Sewers			
352.1			Collection Sewers-Force			
352.2			Collection Sewers-Gravity			
352.3			Special Collection Structures			
353			Services to Customers			
354			Flow Measuring Devices			
355			Flow Measuring Installations			
356			Other Collection Plant Facilities			
			<b>TOTAL COLLECTION PLANT (351-356)</b>			
			<b>PUMPING PLANT</b>			
361			Structures and Improvements			
362			Receiving Wells			
363			Electric Pumping Equipment			
364			Diesel Pumping Equipment			
365			Other Pumping Equipment			
			<b>TOTAL PUMPING PLANT (361-365)</b>			
			<b>TREATMENT AND DISPOSAL PLANT</b>			
371			Structures and Improvements			
372			Treatment and Disposal Equipment			
373			Plant Sewer			
374			Outfall Sewer Lines			
375			Other Treatment and Disposal Plant			
			<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>			

Note: Columns (b) & (d) thru (i): from Accounting Record Column (c): For information only, not part of this calculation  
Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

SCHEDULE: 9B

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

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

Account No. Class A&B C&D	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	<b>GENERAL PLANT</b>				
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				
	<b>TOTAL GENERAL PLANT (390-399)</b>				
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.				
	<b>TOTAL SEWAGE DISPOSAL (109-115)</b>				
	<b>TOTAL WATERWORKS &amp; SEWAGE DISPOSAL (351-115)</b>				

Note: Columns (b) & (d) thru (i): from Accounting Record  
 Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:  
 1 List the current accrual rates being used to calculate depreciation expense in Column C.  
 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).  
 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.  
 Column (c): For information only, not part of this calculation

SCHEDULE: 9B

**ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 111 - 113 & 115 (110)  
SEWAGE DISPOSAL COMPANIES**

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

Account No. Class A&B C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Debit (h)	Credit (i)	
	<b>GENERAL PLANT</b>					
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					
	<b>TOTAL GENERAL PLANT (390-399)</b>					
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.					
	<b>TOTAL SEWAGE DISPOSAL (109-115)</b>					
	<b>TOTAL WATERWORKS &amp; SEWAGE DISPOSAL (351-115)</b>					

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

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.





SCHEDULE: 14

<b>CAPITAL STOCK ACCOUNTS 201 &amp; 204</b>						
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)
<b>COMMON:</b>	10.00	300,000	259,800	2,598,000	7.70	2,000,000
<b>PREFERRED:</b>						
<b>TOTALS</b>	\$			\$	\$	\$





Annual Report of Consumers Ohio Water Company		Year Ended December 31, 1996		
Schedule: 18				
<b>ACCUMULATED DEFERRED INCOME TAXES - LIBERALIZED DEPRECIATION - ACCOUNT 282</b>				
Description	Beginning Balance	Credits	Debits	Ending Balance
(a)	(b)	(c)	(d)	(e)=(b)+(c)-(d)
Deferred FIT Depreciation	6,737,391	479,504		7,216,895
				0
<b>TOTAL ACCUM. DEF. INCOME TAXES - LIBERALIZED DEPRECIATION - ACCT. 282</b>				
	<b>\$6,737,391</b>	<b>\$479,504</b>	<b>\$0</b>	<b>\$7,216,895</b>
Schedule: 19				
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283</b>				
Description	Beginning Balance	Credits	Debits	Ending Balance
(a)	(b)	(c)	(d)	(e)=(b)+(c)-(d)
Maintenance	82,390	68,919	25,012	126,297
Mercury Clean-up	162,541	25,611	190,400	(2,249)
Excise Tax	143,244	472,183	458,033	157,393
Bad Debts	(46,977)	28,182	30,294	(49,089)
Pension	(133,288)		55,039	(188,327)
Post-Retirement	(131,051)	11,280	94,729	(214,501)
Rate Cases	10,554	26,857	4,686	32,725
Deferred Compensation	(14,503)	3,082		(11,421)
Advances	(709,338)	69,945		(639,393)
Related Facilities	(178,912)	24,335		(154,577)
Contributions	(3,817,270)	298,625	189,088	(3,707,733)
Finance Costs	40,689		1,507	39,182
Non-Refundable Related Facilities	(761,301)	60,033	84,238	(785,507)
Marysville Sale	1,703,743		36,080	1,667,663
Washington C.H. Sale	1,916,873		143,766	1,773,108
Minimum Tax	(204,811)	14,792	3,614	(193,633)
Assets-Timing Difference	838,939		167,112	671,827
Assets-Rate Exchange	(596,481)		31,051	(627,532)
Liability - Unamortized ITC	(622,004)	30,471		(591,533)
Perry Village Sale	0	50,108		50,108
<b>TOTAL ACCUMULATED DEF. TAXES - OTHER - ACCT. 283</b>				
	<b>(\$2,316,963)</b>	<b>\$1,184,421</b>	<b>\$1,514,650</b>	<b>(\$2,647,192)</b>
Page 35				

Annual Report of Consumers Ohio Water Company		Year Ended December 31, 1996		
Schedule: 20				
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 242 (238)</b>				
Description of Assets (a)	Beginning Balance	Credits	Debits	Balance End of Year (b)
Accrued Workers` Compensation	112,186	194,195	214,987	91,394
Accrued Audit Expense	68,700	78,508	107,208	40,000
Accrued Savings Plan	106,836	104,875	106,836	104,875
Accrued Labor	112,590	24,460		137,050
Accrued Power Purchased	93,300			93,300
Accrued Sludge Hauling	207,167	93,302	116,152	184,317
Accrued Pension - Hourly	234,610	100,154		334,764
Accrued Pension - Salary	214,416	81,646		296,062
401k Withholding	58,164	496,545	500,254	54,455
Def Post Retirement Benefits	537,365	166,700	33,175	670,889
Liability - Unamortized ITC	622,004		30,471	591,533
Liability - Rate Exchange	596,481	31,051		627,532
Accrued Incentive Comp. Bonus	146,760	49,100	146,760	49,100
Accrued Water Purchased	68,085	31,915	100,000	0
Other	259	34,268	259	34,268
<b>TOTALS</b>	<b>3,178,922</b>	<b>1,486,719</b>	<b>1,356,102</b>	<b>3,309,540</b>





Annual Report of Consumers Ohio Water Company		Year ended	December 31, 1996
Schedule: 22A			
<b>OPERATING EXPENSE ACCOUNTS (CLASS A &amp; B) PAGE 2 of 4</b>			
Acct. No.	Account Title		Amount
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
660	Operation Supervision and Engineering		188,717
661	Storage Facilities Expense		61,114
662	Transmission and Distribution Lines Expenses		100,686
663	Meter Expenses		226,690
664	Customer Installation Expenses		101,738
665	Miscellaneous Expenses		617,421
666	Rents		97,681
670	Maintenance Supervision and Engineering		87,410
671	Maintenance of Structures and Improvements		1,765
672	Maintenance of Distribution Reservoirs and Standpipes		143,771
673	Maintenance of Transmission and Distribution Mains		594,054
674	Maintenance of Fire Mains		0
675	Maintenance of Services		168,845
676	Maintenance of Meters		14,998
677	Maintenance of Hydrants		110,214
678	Maintenance of Miscellaneous Plant		0
	<b>TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)</b>		<b>2,515,104</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
901	Supervision		130,268
902	Meter Reading Expenses		354,135
903	Customer Records and Collection Expenses		1,145,970
904	Uncollectible Accounts		89,100
905	Miscellaneous Customer Accounts Expense		48,722
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>		<b>1,768,196</b>
<b>CUSTOMER SERVICE EXPENSES</b>			
907	Customer Service and Information Expenses		0
	<b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>		<b>0</b>
<b>SALES PROMOTION EXPENSES</b>			
910	Sales Promotion Expenses		0
	<b>TOTAL SALES PROMOTION EXPENSES (910)</b>		<b>0</b>
<b>ADMINISTRATION AND GENERAL EXPENSES</b>			
920	Administrative and General Salaries		1,496,120
921	Office Supplies and Other Expenses		441,903
922	Administrative Expenses Transferred-Cr.		(752,555)
923	Outside Services Employed		1,450,111
924	Property Insurances		37,902
925	Injuries and Damages		336,127
926	Employee Pensions and Benefits		1,130,143
927	Franchise Requirements		0
928	Regulatory Commission Expenses		13,782

Annual Report of Consumers Ohio Water Company		Year ended	December 31, 1996
Schedule: 22A			
<b>OPERATING EXPENSE ACCOUNTS (CLASS A &amp; B) PAGE 3 of 4</b>			
Acct. No.	Account Title		Amount
929	Duplicate Charges-Cr.		(358,212)
930.1	Institutional or Goodwill Advertising Expenses		16,437
930.2	Miscellaneous General Expenses		227,457
930.3	Research and Development Expenses		0
931	Rents		135,163
932	Maintenance of General Plant		89,633
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>		<b>4,264,013</b>
	<b>TOTAL WATERWORKS EXPENSES (600-932)</b>		<b>12,920,825</b>
	<b>SEWER DISPOSAL</b>		
	<b>Collection Expenses</b>		
700	Collection Supervision and Engineering		
701	Collection Labor and Expenses		
702	Services to Customers		
703	Flow Measuring Device Expenses		
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		
	<b>TOTAL COLLECTION EXPENSES (700-716)</b>		<b>0</b>
	<b>PUMPING EXPENSES</b>		
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		
	<b>TOTAL PUMPING EXPENSES (720-732)</b>		<b>0</b>
	<b>TREATMENT AND DISPOSAL EXPENSES</b>		
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: 22B N/A

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

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

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

SCHEDULE: 22B N/A

<b>OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3</b>		
Account No.	Account Title	Amount
	<b>SALES PROMOTION EXPENSES</b>	
910	Sales Promotion Expenses	
	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
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	
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)</b>	
	<b>TOTAL WATERWORKS EXPENSES (600-932)</b>	
	<b>SEWAGE DISPOSAL</b>	
	<b>OPERATIONS EXPENSES</b>	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	<b>TOTAL OPERATIONS EXPENSES (700-705)</b>	
	<b>MAINTENANCE EXPENSES</b>	
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	
	<b>TOTAL (710-715)</b>	
	<b>CUSTOMER ACCOUNTS EXPENSES</b>	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	



SCHEDULE: 22C N/A

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

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

Account No.	Account Title	Amount
	<b>WATERWORKS</b>	
	<b>PLANT OPERATION &amp; MAINTENANCE</b>	
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	
	<b>TOTAL PLANT OPER. &amp; MAINT. (600-660)</b>	
	<b>GENERAL EXPENSES</b>	
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	
	<b>TOTAL GENERAL EXPENSES (680-690)</b>	
	<b>TOTAL WATERWORKS EXPENSES (600-690)</b>	
	<b>SEWAGE DISPOSAL</b>	
	<b>OPERATIONS EXPENSES</b>	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	<b>TOTAL OPERATIONS EXPENSES (700-705)</b>	
	<b>MAINTENANCE EXPENSES</b>	
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	
	<b>TOTAL (710-715)</b>	



<b>Annual Report of Consumers Ohio Water Company</b>				<b>Year ended</b>	<b>December 31, 1996</b>
Schedule: 23					
<b>TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1</b>					
<b>Type of tax:</b>					<b>Amount</b>
Ohio property Tax					3,599,776
Ohio Gross Receipts Tax					1,347,156
F.I.C.A.					390,979
Other - License to Operate					54,647
Maintenance of the P.U.C.O. and O.C.C.					49,092
<b>TOTAL ACCOUNT 408.1</b>					<b>5,441,650</b>
Schedule: 24					
<b>EMPLOYEE COMPENSATION</b>					
<b>Number of Employees as of</b>			<b>Total</b>	<b>Distribution of Wages</b>	
<b>December 31</b>			<b>Compensation for</b>	<b>Operation &amp;</b>	<b>Other (Specify)</b>
-----			<b>Year Ending</b>	<b>Maintenance</b>	<b>Cost of Removal</b>
<b>Male</b>	<b>Female</b>	<b>Total</b>	<b>December 31</b>	<b>Accounts</b>	<b>Construction</b>
Part-time	20	20	69,390	69,390	
Full-time	103	27	130	5,631,702	5,048,263
<b>TOTAL ALL</b>					578,113
<b>EMPLOYEES</b>	123	27	150	5,701,092	5,117,65
					578,113
					5,326
					5,326
<b>Page 47</b>					





Annual Report of Consumers Ohio Water Company		Year ended December 31, 1996
GENERAL INFORMATION - WATER WORKS		Schedule 25-2
LAKE ERIE DIVISION		
1.	One	
	A. Artificial	
	B. Masonary	
	C. 100,000 Gallons	
	D. Covered	
	E. 8,932 Feet	
	F. 252 Feet	
2.	Standpipes - Eight	
	A. 1@ 5,000,000 Gallons	
	B. 1@ 700,000 Gallons	
	C. 3@ 1,000,000 Gallons	
	D. 3@ 750,000 Gallons	
3.	Coagulation, sedimentation, filtration, and chlorination	
4.	Electric with natural gas powered standby electric for limited 110v only	
5.	3,108,289,000	
6.	A. 3,108.29	
	B. 2,750.32	
	C. 357.97	
7.	Lake Erie	
8.	A. 26,508	
9.	A. 26,508	
1996		



GENERAL INFORMATION - WATER WORKS

Schedule 25-4

STARK REGIONAL DIVISION

1. One

- A. One artificial
- B. One concrete
- C. 1-1/2 million gallons
- D. Covered
- E. Two miles
- F. 240 feet

2. Standpipes - Five

- A. 3@ 1,000,000 Gallons
- B. 1@ 2,000,000 Gallons
- C. 1@ 1,500,000 Gallons

Elevated Tanks - Two

- A. 2@ 500,000 Gallons

3. Lime for softening, together with coagulation, sedimentation, filtration and chlorination

4. Electric

5. 2,780,082,000

- 6. A. 2,780.08
- B. 2,402.20
- C. 377.88

7. Wells

8. 24,590

9. 24,590

	<b>Annual Report of Consumers Ohio Water Company</b>	<b>Year ended December 31, 1996</b>
	<b>GENERAL INFORMATION - WATER WORKS</b>	<b>Schedule 25-5</b>
	<b>STRUTHERS DIVISION</b>	
1.	Three	
	A. Artificial	
	B. 1 Earthen dam with concrete wall and concrete spillway; 1 earth and concrete; and 1 earth and concrete	
	C. Pine Lake 856 MG	
	Lake Evans 2,770 MG	
	Burgess Lake 60 MG	
	D.. Open	
	E. Adjacent	
	F. 12 Feet	
2.	Standpipes - Six	
	A. 1@ 150,000 Gallons	
	B. 1@ 2,000,000 Gallons	
	C. 4@ 1,000,000 Gallons	
	Elevated Tanks - Two	
	A. 1@ 500,000 Gallons	
	B. 1@ 75,000 Gallons (wash water only)	
3.	Lime and soda ash for softening, together with coagulation, sedimentation, filtration and chlorination.	
4.	Electric with gasoline powered standby electric for listed 110V only	
5.	1,553,200,000	
6.	A. 1,553,20	
	B. 1,195,60	
	C. 357.60	
7.	From Lake Evans, Burgess Lake and Pine Lake	
8.	14972	
9.	14972	

SCHEDULE: 27

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE IS DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

**Name, Title, Address, and Phone Number of the Company's Contact Persons  
to Receive Entries and Orders from the Docketing Division**

<u>Richard A. Hideg</u>	<u>Assistant Treasurer</u>
Name	Title
<u>6650 South Avenue, Boardman, Ohio 44512</u>	
Address	
<u>(330) 726-8151 Ext. 509</u>	
Phone Number (Including Area Code)	

**Name, Title, Address, and Phone Number of Person to whom Invoice  
should be Directed**

<u>Richard A. Hideg</u>	<u>Assistant Treasurer</u>
Name	Title
<u>6650 South Avenue, Boardman, Ohio 44512</u>	
Address	
<u>(330) 726-8151 Ext. 509</u>	
Phone Number (Including Area Code)	

**Name and Address of the President**

<u>Walter J. Pishkur</u>	<u>President</u>
Name	Title
<u>6650 South Avenue, Boardman, Ohio 44512</u>	
Address	

## 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 Ohio  
County of Mahoning

Walter J. Pishkur makes oath and says that  
(Insert here the name of the affiant.)

he is President  
(Insert here the official title of deponent)

of Consumers Ohio Water 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, 1996, to and including December 31, 1996.

Walter J. Pishkur  
(Signature of affiant.)