

**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, Mahoning County, Ohio 44512

(Address of principal business office at end of year)

**TO THE
PUBLIC UTILITIES COMMISSION OF OHIO**



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PUCO FISCAL

FOR THE

YEAR ENDED DECEMBER 31, 1999

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

Robert A. Kopas, Chief Financial Officer

6650 South Avenue, Boardman, Ohio 44512

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GENERAL INSTRUCTIONS

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

1. The word "Respondent" in the following inquiries means the person, firm, association, or company on 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 answers 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 facts.**
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.
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 are equal the original totals, when the original totals are rounded to the nearest dollar amount.

HISTORY

1.	Date of organization. <u>December 29, 1972; name changed to Consumers Ohio Water Company on 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 was acquired on March 23, 1973 by Consumers Water Company. On March 10, 1999 all Consumers Water Company stock was acquired by Philadelphia Suburban Corporation. Consumers Ohio remains a wholly owned subsidiary of Consumers Water Company which is now owned by Philadelphia Suburban.</u>
5.	Date and authority for each consolidation and each merger. <u>March 23, 1973</u> <u>March 10, 1999</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>

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>Philadelphia Suburban Corp.</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 hold control, as trustee over the respondent at the close of the 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>

ANNUAL REPORT OF CONSUMERS OHIO WATER COMPANY

Year Ending December 31, 1999

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.

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
	Philadelphia Suburban Corp. 762 W. Lancaster Ave. Bryn Mawr, PA 19010	259.800	259.800	
	TOTAL LISTED ABOVE	259.800	259.800	
	ALL STOCKHOLDERS			

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. Column (d) relates to Board meetings only.

Line No.	(a) Name of Director and Address (City and State)	(b) Served Continuously From	(c) Term Expired or Current Term Will Expire	(d) Number of Meetings Attended During Year
1.	Walter J Pishkur	1992	April 2000	5
2.	Nicholas DeBenedictis	1999	April 2000	4
3.	Robert G. Liptak	1999	April 2000	4
4.	David P. Smeltzer	1999	April 2000	4
5.	Roy H. Stahl	1999	April 2000	4
6.				
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	four		
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year	five		
20.	Number of directors required to constitute a quorum	four		

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS				
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.	Chairman	Corporate	Robert G. Liptak Jr.	Sharon, PA
2.	President & CEO	Service Center	Walter J. Pishkur	Boardman, OH
3.	V.P. of Engin. Services	Service Center	Brian T. Bisson	Boardman, OH
4.	V.P. of Cust. Ser. Man.	Lake Shore Division	Louis S. Kreider	Mentor, OH
5.	V.P. of Distr. Manager	Stark Reg. Div.	James H. Purtz	Massillon, OH
6.	V.P. of Govt. Rel. Man.	Struthers Division	Albert J. Sauline	Struthers, OH
7.	V.P. of Finance	Service Center	Robert A. Kopas	Boardman, OH
8.	V.P. of Production	Corporate	Kenneth W. Baumann	Sharon, PA
9.	Secretary	Corporate	Patricia M. Mycek	Bryn Mawr, PA
10.	Treasurer	Service Center	Robert E. Ervin	Boardman, OH
11.	Corporate Controller	Corporate	Robert A. Rubin	Bryn Mawr, PA
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

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).

Schedule: 4

BALANCE SHEET

Acct. No.	Account Title	Page No.	Beginning Bal.	Ending Balance	Increase or (Decrease)
UTILITY PLANT					
101	Utility Plant in Service	17-22	147,897,332	157,542,064	9,644,731
102	Completed Constr. Not Classified				0
103	Utility Plant in Process of Reclassification				0
104	Utility Plant Leased to Others				0
105	Property Held for Future Use		192,929	294,535	101,606
106	Utility Plant Purchased or Sold				0
107	Construction Work in Progress		3,643,078	4,305,400	662,322
114 (108)	Utility Plant Acquisition Adjustment		67,023	67,023	0
	TOTAL UTILITY PLANT (101-114)		151,800,362	162,209,023	10,408,660
108-113	Accumulated Provision for				
115 (110)	Depreciation and Amortization	23-30	26,087,014	29,597,915	3,510,901
	Net Utility Plant		125,713,348	132,611,108	6,897,760
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		125,713,348	132,611,108	6,897,760
OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property				0
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				0
123	Investments in Associated Companies				0
124	Other Investments		1,000	1,000	0
125-128	Special Funds				0
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)		1,000	1,000	0
Current and Accrued Assets					
131	Cash		2,034,509	2,081,850	47,341
132	Interest Special Deposits				0
133	Dividend Special Deposits				0
134	Other Special Deposits		1,345,836	578,999	(766,837)
135	Working Funds		106,086	67,521	(38,565)
136 (132)	Temporary Cash Investment				0
141	Notes Receivable				0
142	Customer Accounts Receivable		2,085,343	2,336,853	251,510
143	Other Accounts Receivable		68,967	119,234	50,267
144	Accumulated Provision for Uncollectible Accounts-Cr.		(178,927)	(178,927)	0
145	Notes Received from Associated Companies				0
146	Accounts Receivable from Associated Companies		266,888	17,009	(249,879)
151	Fuel Stock				0
152	Fuel Stock Expense				0
154	Plant Materials and Operating Supplies		570,390	592,418	22,028
155	Merchandise				0

Schedule: 4

BALANCE SHEET

Acct. No.	Account Title	Page No.	Beginning Bal.	Ending Balance	Increase or (Decrease)
156 (150)	Other Materials and Supplies				0
163	Store Exnense				0
166	Prepayments	35	1,093,438	1,049,694	(43,744)
171	Interest and Dividends Receivable				0
172	Utility Plant				0
	Rents Receivable				
173	Accrued Utility Revenues		1,371,700	1,289,642	(82,058)
174 (170)	Misc. Current and Accrued Assets	31	4,200,000	4,158,000	(42,000)
	TOTAL CURRENT AND ACCRUED ASSETS		12,964,230	12,112,291	(851,939)
	(131-174)				
	DEFERRED DEBITS				
181	Umamortized Debt Discount and Expense		1,686,757	1,612,687	(74,070)
182	Extraordinary Property Losses	31			0
183	Preliminary Survey & Investment Charges		21,968	24,250	2,282
184	Clearing Accounts		25,564	45,999	20,435
185	Temporary Facilities				0
186 (183)	Miscellaneous Deferred Debits	32	1,065,208	1,237,329	172,122
187	Research and Development Expenditures	32			0
	TOTAL DEFERRED CREDITS (181-187)		2,799,497	2,920,266	120,769
	TOTAL ASSETS AND OTHER DEBITS		141,478,075	147,644,665	6,166,590
	EQUITY CAPITAL				
201	Common Stock Issued	33	2,598,000	2,598,000	0
202	Common Stock Subscribed				0
203	Common Stock Liability for Correction				0
204	Preferred Stock Issued	33			0
205	Preferred Stock Subscribed				0
206	Preferred Stock Liability for Conversion				0
207	Premium on Capital Stock		6,778,355	6,778,355	0
208	Donations Received form Stockholders				0
209	Reduction in Par or Stated Value of Capital Stock				0
210	Gain on Resale or Cancellation of Required Capital Stock				0
211	Miscellaneous Paid-In Capital			102,240	102,240
212	Installments Received on Capital Stock				0
213	Discount on Capital Stock				0
214	Capital Stock Expense				0
215	Appropriated Retained Earnings				0
216	Unappropriated Retained Earnings	16	26,251,411	26,185,952	(65,459)
217	Reacquired Capital Stock				0
218	NonCorporate Proprietorship	16			0
	TOTAL EQUITY CAPITAL (201-218)		35,627,766	35,664,547	36,781

Schedule: 4

BALANCE SHEET

Acct. No.	Account Title	Page No.	Beginning Bal.	Ending Balance	Increase or (Decrease)
LONG-TERM DEBT					
221	Bonds	34	41,875,000	41,395,000	(480,000)
222	Reacquired Bonds	34			0
223	Advances from Associated Companies	34			0
224	Other Long-Term Debt	34			0
	TOTAL LONG TERM DEBT (221-224)		41,875,000	41,395,000	(480,000)
CURRENT AND ACCRUED LIABILITIES					
231	Notes Payable		0	0	0
232	Accounts Payable		1,856,699	1,487,001	(369,698)
233	Notes Payable to Associated Companies		125	591,943	591,818
234	Accounts Payable to Associated Companies		0	0	0
235	Customer Deposits		222,559	229,491	6,932
236	Taxes Accrued		8,203,009	8,448,838	245,829
237	Interest Accrued		1,106,625	1,085,576	(21,049)
238	Dividends Declared				0
239	Matured Long-Term Debt				0
240	Matured Interest				0
241	Tax Collections Payable				0
242 (238)	Misc. Current and Accrued Liabilities	37	3,639,763	3,719,105	79,342
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		15,028,780	15,561,954	533,174
DEFERRED CREDITS					
251	Unamortized Premium on Debt				0
252	Customer Advances for Construction		3,333,434	3,129,682	(203,752)
253	Other Deferred Credits		637,239	496,752	(140,486)
254	Regulatory Asset Account				0
255	Accumulated Deferred Investment Tax Credits		1,320,243	1,245,198	(75,045)
	TOTAL DEFERRED CREDITS (251-255)		5,290,916	4,871,632	(419,284)
OPERATING RESERVES					
261	Property Insurance Reserves			58,500	58,500
262	Inquiries and Damages Reserves		8,611	8,611	(0)
263	Pensions and Benefits Reserves		11,989	5,288	(6,701)
265	Miscellaneous Operating Reserves				0
	TOTAL OPERATING RESERVES (261-265)		20,600	72,399	51,799
271	CONTRIBUTIONS IN AID OF CONSTR.		38,100,817	43,972,777	5,871,960
ACCUM. DEFERRED INCOME TAXES					
281	Accumulated Deferred Income Taxes- Accelerated Amortization	35			
282	Accumulated Deferred Income Taxes- Liberalized Depreciation	36	8,002,506	8,271,397	268,891
283	Accumulated Deferred Income Taxes-Other	36	(2,468,310)	(2,165,041)	303,269
	TOTAL ACCUMULATED DEFERRED INCOME TAXES (281-283)		5,534,196	6,106,356	572,160
TOTAL LIABILITIES PLUS EQUITY					
	CAPITAL AND OTHER CREDITS (201-283)		141,478,075	147,644,665	6,166,590

SCHEDULE: 4A

NOTES TO BALANCE SHEET
NONE

Schedule: 5

INCOME STATEMENT

Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING REVENUE		
400	Operating Revenues	38	33,061,770
	OPERATING EXPENSES		
401	Operating Expense	39-47	11,716,581
402 (401)	Maintenance Expense	39-47	2,161,726
403	Depreciation Expense		3,415,868
404	Amortization of Limited-Term Utility Plant		0
405 (404)	Amortization of Other Utility Plant		0
406 (404)	Amortization of Utility Plant/Acquisition Adjust.		3,858
407 (404)	Amortization of Property Losses		102,240
408.1	Taxes Other Than Income Taxes, Utility Operating Income	48	6,033,880
409.1	Income Taxes, Utility Operating Income		1,756,354
410.1	Provision for Deferred Income Tax, Utility Operating Income		581,201
411.1	Income Taxes Deferred in Prior Years-Credit, Util., Oper. Income		
412.1	Invest. Tax Credits, Util., Operations, Deferred to Future Periods		(75,045)
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		25,696,664
	NET OPERATING INCOME (400) Less (401-412.2)		7,365,106
	OTHER OPERATING INCOME		
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) from Disposition of Utility Property		0
	TOTAL OTHER OPERATING INCOME (413-414)		
	OTHER INCOME AND DEDUCTIONS		
415	Revenues from Merchandising, Jobbing, and Contract Work		449,866
416	Costs and Expns. of Merchandising, Jobbing, and Contract Work		(234,092)
417	Income from Nonutility Operations		339,300
418	Nonoperating Rental Income		0
419	Interest and Dividend Income		71,315
420	Allowance for Funds Used During Construction		0
421	Miscellaneous Nonoperating Income		58,372
422	Gains (Losses) from Disposition of Utility Property		0
	TOTAL OTHER INCOME (415-422)		684,761
425	Miscellaneous Amortizations		
426	Miscellaneous Income Deductions		30,247
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		30,247
	TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		0
409.2	Income Taxes, Other Income and Deductions		253,440
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
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		253,440
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		401,074

Schedule: 5

INCOME STATEMENT

Acct. No.	Account Title	Page No.	Amount
INTEREST CHARGES			
427	Interest on Long-Term Debt		3,150,986
428	Amortization of Debt Discount and Expense		74,069
429	Amortization of Premium on Debt-Cr.		0
430	Interest on Debt to Associated Companies		0
431	Other Interest Expense		6,584
	TOTAL INTEREST CHARGES (427-431)		3,231,639
	INCOME BEFORE EXTRAORDINARY ITEMS (400)		
	Less (401-431)		4,534,541
EXTRAORDINARY ITEMS			
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433-409.3)		0
	NET INCOME (400) Less (401-409.3)		4,534,541

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

NONE

Schedule: 6

STATEMENT OF RETAINED EARNINGS

Acct. No.	Account Title	Page No.	Amount
216	Unappropriated Retained Earnings (at beginning of period)		26,251,411
435	Balance Transferred from Income	14	4,534,541
436	Appropriations of Retained Earnings		
437	Dividends Declared - Preferred Stock		
438	Dividends Declared - Common Stock		4,600,000
439	Adjustments to Retained Earnings		
216	Unappropriated Retained Earnings (at end of period)		26,185,952

Schedule: 7

PARTNERSHIP CAPITAL STATEMENT (1)

Partnership Capital (Beginning of Year)	N/A
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.

Schedule 8A

**UTILITY PLANT IN SERVICE - ACCOUNT 101
WATERWORKS UTILITIES**

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)
INTANGIBLE PLANT						
301	Organization	0	0	0		0
302	Franchise and Consents	332,158	0	0		332,158
303	Miscellaneous Intangible Plant	738,845	476,410	0		1,215,255
	TOTAL INTANGIBLE PLANT (301-303)	1,071,003	476,410	0	0	1,547,413
TANGIBLE PLANT						
SOURCE OF SUPPLY PLANT						
310	Land and Land Rights	1,311,191	0		(101,606)	1,209,585
311	Structures and Improvements	297,452	0	0		297,452
312	Collecting and Impounding Reservoirs	2,312,380	0	0		2,312,380
313	Lake, River, and Other Intakes	1,297,846	0	0		1,297,846
314	Wells and Springs	659,037	45,944	0		704,981
315	Infiltration Galleries and Tunnels		0	0		0
316	Supply Mains	1,106,644	0	0	0	1,106,644
317	Other Water Source Plant		0	0		0
	TOTAL SOURCE OF SUPPLY PLANT (310-317)	6,984,550	45,944	0	(101,606)	6,928,888
PUMPING PLANT						
320	Land and Land Rights	17,406	0	0		17,406
321	Structures and Improvements	1,493,200	16,512	0	0	1,509,712
322	Boiler Plant Equipment		0	0		0
323	Other Power Production Equipment	15,280	446,189	0		461,469
324	Steam Pumping Equipment		0	0		0
325	Electric Pumping Equipment	3,751,460	327,482	11,723		4,067,220
326	Diesel Pumping Equipment		0	0		0
327	Hydraulic Pumping Equipment		0	0		0
328	Other Pumping Equipment		0	0		0
	OTHER PUMPING PLANT (320-328)	5,277,346	790,184	11,723	0	6,055,807
WATER TREATMENT PLANT						
330	Land and Land Rights	124,931	0	0		124,931
331	Structures and Improvements	5,681,461	48,031	0		5,729,492

Schedule 8A

**UTILITY PLANT IN SERVICE - ACCOUNT 101
WATERWORKS UTILITIES**

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)
332	Water Treatment Equipment	17,145,171	139,526	43,899	0	17,240,797
	TOTAL WATER TREATMENT PLANT (330-332)	22,951,563	187,556	43,899	0	23,095,220
	TRANSMISSION AND DISTRIB. PLANT					
340	Land and Land Rights	714,078	49	0		714,127
341	Structures and Improvements	642,063	5,661	0		647,724
342	Distribution Reservoirs and Standpipes	6,118,612	7,945	0		6,126,557
343	Transmission and Distribution Mains	63,717,935	5,861,015	93,440		69,485,510
344	Fire Mains	0	0	0		0
345	Services	15,893,593	886,758	0		16,780,351
346	Meters	5,248,731	398,056	0		5,646,787
347	Meter Installations	2,318,238	68,573	0		2,386,811
348	Hydrants	9,054,131	730,460	15,455		9,769,136
349	Other Transmission and Distribution Plant	0	0	0		0
	TOTAL TRANSMISSION AND DISTRIB. PLANT (340-349)	103,707,381	7,958,517	108,895	0	111,557,003
	GENERAL PLANT					
389 (370)	Land and Land Rights	76,959	0	0		76,959
390 (371)	Structures and Improvements	1,488,536	709	0		1,489,245
391 (372)	Office Furniture and Equipment	1,997,318	173,459	14,492	0	2,156,285
392 (373)	Transportation Equipment	1,522,209	57,329	65,276		1,514,263
393	Stores Equipment	32,128	0	0		32,128
394	Tools, Shop, and Garage Equipment	720,860	35,916	374		756,402
395	Laboratory Equipment	294,217	723	0		294,940
396	Power Operated Equipment	632,912	236,040	0		868,952
397	Communication Equipment	996,958	13,041	0		1,009,999
398 (379)	Miscellaneous Equipment	143,392	15,169	0		158,561
399 (390)	Other Tangible Property	0	0	0		0
	TOTAL GENERAL PLANT 389 (370)- 399 (390)	7,905,489	532,386	80,142	0	8,357,733
	OTHER UTILITY PLANT (CLASS D ONLY)					
(391)	Utility Plant Purchased or Sold		0			0
(392)	Utility Plant in Process of Reclassification		0			0

Schedule 8A

**UTILITY PLANT IN SERVICE - ACCOUNT 101
WATERWORKS UTILITIES**

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)
(393)	Utility Plant Leased to Others	0				0
(394)	Property Held for Future Use	0				0
(395)	Construction Work in Progress	0				0
(396)	Utility Plant Acquisition Adjustments	0				0
(397)	Other Utility Plant Adjustments	0				0
	TOTAL OTHER UTILITY PLANT (CLASS D ONLY) (391-397)	0				0
	TOTAL WATERWORKS UTILITY PLANT IN SERVICE (301-397)	147,897,332	9,990,997	244,659	(101,606)	157,542,064

SCHEDULE: 8B

		UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)					Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
Class A & B	Class C & D	Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	
		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)					
		TREATMENT AND DISPOSAL PLANT:					
370		Land and Land Rights					
370.1	372	Oxidation Lagoon Land					
370.2		Other Land and Land Rights					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewers					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.					
		TOTAL TREATMENT AND DISPOSAL PLANT (370-376)					

SCHEDULE: 8B

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)						
Account (a)		Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
Class A & B	Class C & D					
		GENERAL PLANT:				
389		Land and Land Rights				
390		Structures and Improvements				
391	391	Office Furniture and Equipment				
392	392	Transportation Equipment				
393		Stores Equipment				
394		Tools, Shop and Garage Equipment				
395		Laboratory Equipment				
396		Power Operated Equipment				
397		Communications Equipment				
399	393	Other Tangible Property				
		TOTAL GENERAL PLANT (389-399)				
		TOTAL SEWAGE DISPOSAL PLANT (370-399)				
		TOTAL UTILITY PLANT IN SERVICE SEWAGE DISPOSAL (301-399)				

Schedule 9A

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

WATERWORKS COMPANIES

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

Acct. No.	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
SOURCE OF SUPPLY PLANT					
311	Structures and Improvements	2,890	1.52	4,521	(0)
312	Collecting and Impounding Reservoirs	1,257,112	1.18	27,286	0
313	Lake, River and Other Intakes	590,040	1.64	20,325	(0)
314	Wells and Springs	106,324	5.48	36,932	(0)
315	Infiltration and Galleries and Tunnels	0		0	0
316	Supply Mains	163,601	1.33	14,718	(0)
317	Other Water Source Plant	0		0	0
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	2,119,967		103,782	(1) 0
PUMPING PLANT					
321	Structures and Improvements	269,150	2.44	30,513	0
322	Boiler Plant Equipment	0		0	0
323	Other Power Production Equipment	4,726	3.03	7,223	0
324	Steam Pumping Equipment	0		0	0
325	Electric Pumping Equipment	937,364	3.28	110,038	11,722
326	Diesel Pumping Equipment	0		0	0
327	Hydraulic Pumping Equipment	0		0	0
328	Other Pumping Equipment	0		0	0
	TOTAL PUMPING PLANT (321-328)	1,211,240		147,774	11,723
WATER TREATMENT PLANT					
331	Structures and Improvements	1,309,918	2.53	133,441	(0)
332	Water Treatment Equipment	3,296,659	3.00	485,827	43,900
	TOTAL WATER TREATMENT PLANT (331-332)	4,606,577		619,267	43,899
TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements	158,658	2.50	15,496	(0)
342	Distribution Reservoirs and Standpipes	1,554,187	2.06	108,844	0
343	Transmission and Distribution Mains	5,770,706	1.69	491,549	(50,865)
344	Fire Mains	0		0	0
345	Services	3,585,426	3.75	589,878	0
346	Meters	1,295,309	4.72	257,115	(0)

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 accep 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.

Schedule 9A

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

WATERWORKS COMPANIES

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

Acct. No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
				Credit (h)	Debit (i)	
SOURCE OF SUPPLY PLANT						
311	Structures and Improvements					7,412
312	Collecting and Impounding Reservoirs					1,284,398
313	Lake, River and Other Intakes					610,365
314	Wells and Springs					143,256
315	Infiltration and Galleries and Tunnels					0
316	Supply Mains					178,319
317	Other Water Source Plant					0
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	0	0	0	0	2,223,750
PUMPING PLANT						
321	Structures and Improvements					299,663
322	Boiler Plant Equipment					0
323	Other Power Production Equipment					11,948
324	Steam Pumping Equipment					0
325	Electric Pumping Equipment	0				1,035,680
326	Diesel Pumping Equipment					0
327	Hydraulic Pumping Equipment					0
328	Other Pumping Equipment					0
	TOTAL PUMPING PLANT (321-328)	0	0	0	0	1,347,291
WATER TREATMENT PLANT						
331	Structures and Improvements					1,443,359
332	Water Treatment Equipment	0				3,738,586
	TOTAL WATER TREATMENT PLANT (331-332)	0	0	0	0	5,181,945
TRANSMISSION AND DISTRIBUTION PLANT						
341	Structures and Improvements					174,154
342	Distribution Reservoirs and Standpipes					1,663,031
343	Transmission and Distribution Mains	0				6,313,119
344	Fire Mains					0
345	Services					4,175,304
346	Meters		0			1,552,424

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. 93-882-WW-AAM. 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 9A

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

WATERWORKS COMPANIES

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

Acct. No.	Account Title (a)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations	68,680	2.75	64,694	(0)
348	Hydrants	1,371,807	2.44	162,504	(4,987)
349	Other Transmission & Distribution Plant	0		0	0
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	13,804,773	0	1,690,080	(55,852)
302	Franchise and Consents	270,898	actual	6,865	(0)
	GENERAL PLANT				
390 (371)	Structures and Improvements	107,973	2.53	11,339	(0)
391 (372)	Office Furniture and Equipment	905,380	various	299,685	14,380
392 (373)	Transportation Equipment	991,247	14.29	166,998	61,302
393	Stores Equipment	25,427	5.00	1,606	0
394	Tools, Shop, and Garage Equipment	208,731	5.94	43,842	374
395	Laboratory Equipment	128,001	5.88	17,321	(0)
396	Power Operated Equipment	354,608	7.00	36,672	0
397	Communication Equipment	154,580	10.00	112,743	(0)
398 (379)	Miscellaneous Equipment	169,126	6.67	10,070	(0)
399 (390)	Other Tangible Property	205,000		102,500	0
	TOTAL GENERAL PLANT (390-399)	3,250,073		802,778	76,056
	OTHER UTILITY PLANT				
111	Accum. Prov. for Amort. of Util. Plant in Serv	777,192		212,321	(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	46,294		3,858	0
	TOTAL OTHER UTILITY PLANT (111-115)	823,486	0	216,179	(0)
	TOTAL WATERWORKS (311-115)	26,087,014	0	3,586,725	75,824

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 accep 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-WWW-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 9A

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

WATERWORKS COMPANIES

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

Acct. No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Credit (h)	Other Additions or Deductions Debit (i)	Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
347	Meter Installations					133,374
348	Hydrants	0	0			1,539,298
349	Other Transmission & Distribution Plant					0
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	0	0	0	0	15,550,705
302	Franchise and Consents					277,763
	GENERAL PLANT					
390 (371)	Structures and Improvements					119,313
391 (372)	Office Furniture and Equipment					1,190,685
392 (373)	Transportation Equipment		0			1,096,943
393	Stores Equipment					27,033
394	Tools, Shop, and Garage Equipment					252,199
395	Laboratory Equipment					145,323
396	Power Operated Equipment		0			391,280
397	Communication Equipment					267,324
398 (379)	Miscellaneous Equipment					179,196
399 (390)	Other Tangible Property					307,500
	TOTAL GENERAL PLANT (390-399)	0	0	0	0	3,976,795
	OTHER UTILITY PLANT					
111	Accum. Prov. for Amort. of Util. Plant in Serv.					989,513
109 393	Accum. Prov. for Deprec. of Util. Plant Leased to Others					0
112	Accum. Prov. for Amort. of Util. Plant Leased to Others					0
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use					0
113	Accum. Prov. for Amort. of Prop. Held for Future Use					0
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments					50,152
	TOTAL OTHER UTILITY PLANT (111-115)	0	0	0	0	1,039,665
	TOTAL WATERWORKS (311-115)	0	0	0	0	29,597,915

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. 93-882-WW-AAM. 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.

SEWAGE

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

(in dollars)

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

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
311	Structures & Improvements				
	COLLECTION PLANT:				
351	Structures and Improvements				
352	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				
	TOTAL COLLECTION PLANT (351-356)				
	PUMPING PLANT:				
361	Structures and Improvements				
362	Receiving Wells				
363	Electric Pumping Equipment				
364	Diesel Pumping Equipment				
365	Other Pumping Equipment				
	TOTAL PUMPING PLANT (361-365)				
	TREATMENT AND DISPOSAL PLANT:				
371	Structures and Improvements				
372	Treatment and Disposal Equipment				
373	Plant Sewer				
374	Outfall Sewer Lines				
375	Other Treatment and Disposal Plant				
	TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				

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. (continue on next page)

SCHEDULE: 9B

SEWAGE

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

(in dollars)

(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 at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
					Debit (h)	Credit (i)	
	311	Structures & Improvements					
		COLLECTION PLANT:					
	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					
		TOTAL COLLECTION PLANT (351-356)					
		PUMPING PLANT:					
	361	Structures and Improvements					
	362	Receiving Wells					
	363	Electric Pumping Equipment					
	364	Diesel Pumping Equipment					
	365	Other Pumping Equipment					
		TOTAL PUMPING PLANT (361-365)					
		TREATMENT AND DISPOSAL PLANT:					
	371	Structures and Improvements					
	372	Treatment and Disposal Equipment					
	373	Plant Sewer					
	374	Outfall Sewer Lines					
	375	Other Treatment and Disposal Plant					
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)					

Note: Columns (b) & (d) thru (j): 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. _____). (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

SEWAGE

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)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	GENERAL PLANT:				
390	Structures and Improvements				
391	Office Furniture and Equipment				
392	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop and Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
399	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)				
109	Accum. Prov. for Deprec. of Util. Plant Leased to Others				
110	Accum. Plant for Deprec. of Prop. Held for Future Use				
111	Accum. Prov. for Amort. of Util. Plant in Service				
112	Accum. Prov. for Amort. of Util. Plant Leased to Others				
113	Accum. Prov. for Amort. of Prop. Held for Future Use				
115	Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.				
	TOTAL SEWAGE DISPOSAL (109-115)				
	TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)				

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. (continue on next page)

SCHEDULE: 9B

SEWAGE

Account		Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions		Balance at End of Current Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
Class A&B	Class C&D				Debit (h)	Credit (i)	
ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 111 - 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)							
(in dollars)							
GENERAL PLANT:							
390		Structures and Improvements					
391		Office Furniture and Equipment					
392		Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					
395		Laboratory Equipment					
396		Power Operated Equipment					
397		Communication Equipment					
399		Other Tangible Property					
		TOTAL GENERAL PLANT (390-399)					
109		Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110		Accum. Plant for Deprec. of Prop. Held for Future Use					
111		Accum. Prov. for Amort. of Util. Plant in Service					
112		Accum. Prov. for Amort. of Util. Plant Leased to Others					
113		Accum. Prov. for Amort. of Prop. Held for Future Use					
115		Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
		TOTAL SEWAGE DISPOSAL (109-115)					
		TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)					

Note: Columns (b) & (d) thru (j): 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.

Schedule: 10

OTHER CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170)

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Property Tax FIT Deduction	4,200,000	4,158,000	4,200,000	4,158,000
				0
TOTALS	\$4,200,000	\$4,158,000	\$4,200,000	\$4,158,000

Schedule: 11

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
NONE				
TOTAL EXTRAORDINARY PROPERTY LOSSES	0	0	0	0

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Schedule: 12

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183)

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Retirements Work in Progress	5,346	42,056	0	47,402
Deferred Tank Painting	392,583	220,093	57,337	555,339
Accrued Payroll	9,784	3,247	0	13,031
Rate Case Costs	29,913		29,913	0
Lake Erie Plant Cleaning	0	0	0	0
Def. Tax Assets-Timing Differences	473,576		50,772	422,804
Def. Post-Retirement Benefits	23,924		8,001	15,923
Def. Depreciation Study	5,792	0	5,792	0
Def. License to Operate	55,971	1,469	0	57,440
Insurance Claims	73,254	30,142		103,396
Other	(4,935)	0	(26,929)	21,994
TOTALS	\$1,065,208	\$297,007	\$124,885	\$1,237,329

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	0	0	0	0

SCHEDULE: 14

CAPITAL STOCK ACCOUNTS 201 & 204
(in dollars)

Class and Description of Capital Stock (a)	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:	10.00	300,000	259,800	2,598,000	9.62	2,500,000
PREFERRED:						
TOTALS	\$			\$	\$	\$

Schedule 15

LONG-TERM DEBT ACCOUNTS 221, 222, 223, & 224

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)
First Mortgage Bonds	7/01/86	7/15/06	2,880,000	16,260	9.50	9.50	240,000	2,640,000
First Mortgage Bonds	4/01/88	4/01/13	9,000,000	53,457	9.50	9.50		9,000,000
First Mortgage Bonds	7/15/90	7/15/20	8,000,000	82,636	9.80	9.80		8,000,000
Ohio Water Develop. Auth.	9/01/92	9/01/22	5,880,000	542,231	6.10	6.10		5,880,000
Ohio Water Develop. Auth.	9/01/92	9/01/22	5,530,000	331,651	6.20	6.20		5,530,000
Ohio Water Develop. Auth.	10/01/96	10/01/26	10,345,000	586,452	5.6	5.6		10,345,000

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Schedule: 16

PREPAYMENTS - ACCOUNT 166

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Prepaid Insurance	106,138	82,604	188,742	0
Prepaid Rents				
Prepaid Taxes	987,300	1,605,725	1,543,332	1,049,693
Prepaid Interest				
Other Payments (Specify)				
TOTALS	1,093,438	1,688,329	1,732,074	1,049,694

Schedule: 17

**ACCUMULATED DEFERRED INCOME TAXES -
ACCELERATED AMORTIZATION - ACCOUNT 281**

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
NONE				

**TOTAL ACCUM. DEF. INCOME
TAXES-ACCEL. AMORTIZATION**

Acct. 281

Annual Report of Consumers Ohio Water Company Year ended December 31, 1999

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)
Deferred FIT Depreciation	8,002,506	268,891		8,271,397
				0

**TOTAL ACCUM. DEF. INCOME
TAXES - LIBERALIZED
DEPRECIATION - ACCT. 282**

\$8,002,506 \$268,891 \$0 \$8,271,397

Schedule: 19

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283

Description (a)	Beginning Balance (b)	Credits (c)	Debits (d)	Ending Balance (e)=(b)+(c)-(d)
Maintenance	133,478	60,012	0	193,490
Mercury Clean-up	(699)	19	0	(680)
Excise Tax	167,838	21,838		189,676
Bad Debts	(60,835)		0	(60,835)
Pension	(185,072)	0	6,065	(191,137)
Post-Retirement	(205,071)	0	2,800	(207,871)
Rate Cases	10,147		10,147	(0)
Deferred Compensation	(5,257)	3,082		(2,175)
Advances	(434,430)	76,831	0	(357,599)
Related Facilities	(71,618)	26,410		(45,208)
Contributions	(3,192,311)	267,740	0	(2,924,571)
Finance Costs	36,168	0	1,506	34,662
Non-Refundable Related Facilities	(669,593)	56,132	0	(613,461)
Marysville Sale	1,595,503		36,080	1,559,423
Washington C.H. Sale	1,519,622		113,784	1,405,838
Minimum Tax	(506,719)	0	0	(506,719)
Assets-Timing Difference	473,576		37,411	436,165
Assets-Rate Exchange	(590,298)	0	0	(590,298)
Liability - Unamortized ITC	(531,343)	0		(531,343)
Perry Village Sale	48,604		1,003	47,601

**TOTAL ACCUMULATED DEF.
TAXES - OTHER - ACCT. 283**

(\$2,468,310) \$512,065 \$208,796 (\$2,165,041)

Annual Report of Consumers Ohio Water Company Year ended December 31, 1999

Schedule: 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 242 (238)

Description of Assets (a)	Beginning Balance	Credits	Debits	Balance End of Year (b)
Accrued Workers' Compensation	63,798	0	45,209	18,589
Accrued Audit Expense	80,400	0	8,959	71,441
Accrued Savings Plan	149,040	0	35,762	113,278
Accrued Labor	85,600	8,900	0	94,500
Accrued Power Purchased	88,200		0	88,200
Accrued Sludge Hauling	376,736	240,462	0	617,198
Accrued Pension	621,251	17,328	0	638,579
Accrued Pension	0	0	0	0
401k Withholding	13,173	0	13,173	0
Def Post Retirement Benefits	627,073	0	0	627,073
Liability - Unamortized ITC	0	0	0	0
Liability - Regulatory	1,122,091	0	42,161	1,079,930
Accrued Incentive Comp. Bonus	308,545	0	142,460	166,085
Accrued Legal Expenses	11,000	13,050	0	24,050
Accrue Stark Commons-Refund	86,818	45,000	0	131,818
Other	6,038	49,172	6,847	48,363
TOTALS	3,639,763	373,912	294,570	3,719,105

Schedule: 21

OPERATING REVENUE ACCOUNTS

Acct. No.	Account Title	Amount
SALES OF WATER		
460	Unmetered Sales to General Customers	0
461	Metered Sales to General Customers	31,044,809
462	Private Fire Protection Service	964,108
463	Public Fire Protection Service	0
464	Other Sales to Public Authorities	0
465	Sales to Irrigation Customers	0
466	Sales for Resale	589,647
467	Interdepartmental Sales	0
	TOTAL SALES OF WATER (460-467)	32,598,564
OTHER OPERATING REVENUES		
470	Forfeited Discounts	351,691
471	Miscellaneous Service Revenue	44,365
472	Rents From Water Property	0
473	Interdepartmental Rents	0
474	Other Water Revenues	67,149
	TOTAL OTHER OPERATING REVENUES (470-474)	463,205
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	33,061,770
SEWAGE DISPOSAL REVENUES		
521	Flat Rate Revenues-General Customers	
522	Measured Revenues-General Customers	
523	Revenues from Public Authorities	
524	Revenues from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	0
OTHER OPERATING REVENUES		
531	Sale of Sludge	
532	Customers' Forfeited Discounts	
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	TOTAL OTHER OPERATING REVENUES (531-536)	0
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	0
	TOTAL OPERATING REVENUES (460-536)	33,061,770

Schedule: 22A

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

Acct. No.	Account Title	Amount
WATERWORKS		
SOURCE OF SUPPLY EXPENSE		
600	Operation Supervision and Engineering	7,953
601	Operation Labor and Expenses	14,793
602	Purchased Water	824,460
603	Miscellaneous Expenses	12,474
604	Rents	3,194
610	Maintenance Supervision and Engineering	1,115
611	Maintenance of Structures and Improvements	11,380
612	Maintenance of Collecting and Impounding Reservoirs	1,250
613	Maintenance of Lake, River, and Other Intakes	4,170
614	Maintenance of Wells and Springs	51,438
615	Maintenance of Infiltration Galleries and Tunnels	881
616	Maintenance of Supply Mains	0
617	Maintenance of Miscellaneous Water Source Plant	43,950
	TOTAL SOURCE OF SUPPLY EXPENSE (600-617)	977,058
PUMPING EXPENSE		
620	Operation Supervision and Engineering	2,090
621	Fuel for Power Production	0
622	Power Production Labor and Expense	0
623	Fuel or Power Purchased for Pumping	723,074
624	Pumping Labor and Expense	110,255
625	Expenses Transferred-Cr.	0
626	Miscellaneous Expenses	0
627	Rents	0
630	Maintenance Supervision and Engineering	1,077
631	Maintenance of Structures and Improvements	6,565
632	Maintenance of Power Production Equipment	0
633	Maintenance of Pumping Equipment	26,597
	TOTAL PUMPING EXPENSE (620-633)	869,658
WATER TREATMENT EXPENSES		
640	Operation Supervision and Engineering	53,974
641	Chemicals	742,672
642	Operation Labor and Expense	868,318
643	Miscellaneous Expense	745,731
644	Rents	0
650	Maintenance of Supervision and Engineering	5,366
651	Maintenance of Structures and Improvements	43,727
652	Maintenance of Water Treatment Equipment	433,473
	TOTAL WATER TREATMENT EXPENSE (640-652)	2,893,260

Schedule: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) PAGE 2 of 4

Acct. No.	Account Title	Amount
TRANSMISSION AND DISTRIBUTION EXPENSES		
660	Operation Supervision and Engineering	197,989
661	Storage Facilities Expense	37,075
662	Transmission and Distribution Lines Expenses	845,042
663	Meter Expenses	78,654
664	Customer Installation Expenses	106,514
665	Miscellaneous Expenses	407,500
666	Rents	92,645
670	Maintenance Supervision and Engineering	82,964
671	Maintenance of Structures and Improvements	80,753
672	Maintenance of Distribution Reservoirs and Standpipes	152,208
673	Maintenance of Transmission and Distribution Mains	739,972
674	Maintenance of Fire Mains	0
675	Maintenance of Services	167,562
676	Maintenance of Meters	11,784
677	Maintenance of Hydrants	85,486
678	Maintenance of Miscellaneous Plant	210,009
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)	3,296,155
CUSTOMER ACCOUNTS EXPENSES		
901	Supervision	145,415
902	Meter Reading Expenses	392,830
903	Customer Records and Collection Expenses	860,143
904	Uncollectible Accounts	90,823
905	Miscellaneous Customer Accounts Expense	23,021
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	1,512,232
CUSTOMER SERVICE EXPENSES		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	0
SALES PROMOTION EXPENSES		
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	0
ADMINISTRATION AND GENERAL EXPENSES		
920	Administrative and General Salaries	1,516,577
921	Office Supplies and Other Expenses	176,459
922	Administrative Expenses Transferred-Cr.	(538,663)
923	Outside Services Employed	2,089,703
924	Property Insurances	32,971
925	Injuries and Damages	215,957
926	Employee Pensions and Benefits	511,891
927	Franchise Requirements	0
928	Regulatory Commission Expenses	29,914

Schedule: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) PAGE 3 of 4

Acct. No.	Account Title	Amount
929	Duplicate Charges-Cr.	0
930.1	Institutional or Goodwill Advertising Expenses	20,154
930.2	Miscellaneous General Expenses	169,693
930.3	Research and Development Expenses	0
931	Rents	105,288
932	Maintenance of General Plant	0
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	4,329,944
	TOTAL WATERWORKS EXPENSES (600-932)	13,878,307
	SEWER DISPOSAL	
	Collection Expenses	
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	
	TOTAL COLLECTION EXPENSES (700-716)	0
	PUMPING EXPENSES	
720	Pumping Supervision and Engineering	
721	Fuel and Power Purchased for Pumping	
722	Pumping Labor and Expenses	
723	Expenses Transferred-Cr.	
724	Miscellaneous Expenses	
725	Rents	
730	Pumping Maintenance Supervision and Engineering	
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSES (720-732)	0
	TREATMENT AND DISPOSAL EXPENSES	
740	Treatment Supervision and Engineering	
741	Chemicals	
742	Treatment Labor and Expenses	
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	
745	Rents	
750	T & D Maintenance Supervision and Engineering	

Schedule: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) PAGE 4 of 4

Acct. No.	Account Title	Amount
751	Maintenance of T & D Structures and Improvements	
752	Maintenance of Treatment and Disposal Plant	
753	Maintenance of Other Treatment and Disposal	
	TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)	0
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)	0
CUSTOMER SERVICE EXPENSES		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	0
SALES PROMOTION EXPENSES		
910	Sales Promotion Expenses	
914	Revenue from Merchandising, Jobbing, and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing, and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	0
ADMINISTRATIVE AND GENERAL EXPENSES		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Taxes Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pension and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930-1	Institutional or Goodwill Advertising Expense	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
	Maintenance	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	0
	TOTAL SEWAGE DISPOSAL (700-932)	0
	TOTAL OPERATION AND MAINTENANCE EXPENSE (660-932)	13,878,307

SCHEDULE: 22B

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 (in dollars)
WATERWORKS		
<u>SOURCE OF SUPPLY EXPENSE:</u>		
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	
<u>PUMPING EXPENSE:</u>		
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)	
<u>WATER TREATMENT EXPENSES:</u>		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (630-635)	
<u>TRANSMISSION AND DISTRIBUTION EXPENSES:</u>		
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)	
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Account No.	Account Title	Amount (in dollars)
	<u>CUSTOMER SERVICE EXPENSES:</u>	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSE (907)	
	<u>SALES PROMOTION EXPENSES:</u>	
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	
	<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>	
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 (600-935)	
	<u>SEWAGE DISPOSAL OPERATIONS EXPENSES:</u>	
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)	
	<u>MAINTENANCE EXPENSES:</u>	
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 MAINTENANCE EXPENSES (710-715)	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 3 of 3		
Account No.	Account Title	Amount (in dollars)
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
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)	
<u>CUSTOMER SERVICE EXPENSES:</u>		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
<u>SALES PROMOTION EXPENSES:</u>		
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)	
<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>		
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	
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: 22C

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 (in dollars)
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 MAINTENANCE EXPENSES (710-715)	

SCHEDULE: 22C

OPERATING EXPENSE ACCOUNTS (CLASS D) Page 2 of 2		
Account No.	Account Title	Amount (in dollars)
	<u>CUSTOMER ACCOUNTS EXPENSES:</u>	
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)	
	<u>CUSTOMER SERVICE EXPENSES:</u>	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	<u>SALES PROMOTION EXPENSES</u>	
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)	
	<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>	
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	
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	4,013,807
Ohio Gross Receipts Tax	1,543,332
F.I.C.A.	362,678
Other - License to Operate	55,971
Maintenance of the P.U.C.O. and O.C.C.	58,092

TOTAL ACCOUNT 408.1

6,033,880

Schedule: 24

EMPLOYEE COMPENSATION

	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Operation & Maintenance Accounts	Distribution of Wages	
	Male	Female	Total			Construction	Other (Specify) Cost of Removal
Part-time	14	1	15	62,816	62,816		
Full-time	86	25	111	5,911,951	5,208,546	689,072	14,333
TOTAL ALL EMPLOYEES	100	26	126	5,974,767	5,271,362	689,072	14,333

Schedule: 25

GENERAL INFORMATION - WATERWORKS

1. Number of reservoirs Seven
 - a. State whether natural or artificial - Artificial
 - b. Kind of reservoir (Earthen or masonry) - 5 Masonry and 2 Earthen
 - c. Capacity of each reservoir - See Schedules 25-1 thru 25-5
 - d. Are reservoirs covered or open? - 5 open and 2 Covered
 - e. Distance of each reservoir from pumping station - See Schedules 25-1 thru 25-5
 - f. Elevation of each reservoir above pumping station - See Schedules 25-1 thru 25-5
2. Number of Standpipes - 20 Standpipes and 8 Elevated Tanks
3. Method of purification - See Schedules 25-1 thru 25-5
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 - 8,902,000,000
6. Quantities of Water - In Million of Gallons
 - a. Produced and/or purchased - 8,902,000
 - b. Delivered to the customer - 7,842,049
 - c. Lost or unaccounted for - 1,059,951
7. State source of water supply, whether rivers, lakes, springs, or wells - Lakes and wells
8. Of the Ohio customers, the number that are:
 - a. Year-round customers - 78,306
 - b. Seasonal/Summer customers - 0
 - c. Available-for-Use-Customers - 0
9. Total number of customers as of close of business in December:
 - a. Ohio - 78,306
 - b. Entire Company - 78,306
10. AFUDC rate(s) used during year - Various
11. Calculation of AFUDC rate(s) used: - 90 day Libor rate plus .8%

GENERAL INFORMATION - WATER WORKS

Schedule 25-1

LAKE SHORE/ASHTABULA DIVISION

1. None
2. Standpipes - Two
 - A. 1@ 1,000,000 Gallons
 - B. 1@ 1,500,000 GallonsElevated Tanks - Three
 - A. 1@ 300,000 Gallons
 - B. 1@ 250,000 Gallons
 - C. 1@ 150,000 Gallons
3. Water purchased from Ohio-American Water Company
4. Electric
5. 761,000,000
6.
 - A. 761,000
 - B. 610,000
 - C. 151,000
7. Ohio-American Water Company
8. A. 8,064
9. A. 8,064

GENERAL INFORMATION - WATER WORKS

Schedule 25-2

LAKE SHORE/LAKE 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. 3,296,000,000

6.
 - A. 3,296.000
 - B. 2,985.688
 - C. 310.312

7. Lake Erie

8. 27,649

9. 27,649

GENERAL INFORMATION - WATER WORKS

Schedule 25-3

MAHONING VALLEY DIVISION

1. Two
 - A. Two - Artificial
 - B. 1 Stone Masonary, 1 Earthen and Concrete
 - C. Lake Hamilton 740 MG
McKelvey Lake 1,100 MG
 - D. Open
 - E. One booster station in system; Poland Avenue, Youngstown, Ohio
 - F. Gravity
2. None
3. Untreated
4. Supply principally by gravity. Electric pumping is used in booster stations
5. Not available
6.
 - A. Not available
 - B. Not available
 - C. Not available
7. Impounded surface water - Yellow Creek, Dry Run Creek, Bull Run
8. 10
9. 10

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. 3,279,000,000

- 6. A. 3,279.000
- B. 2,966.730
- C. 312.270

7. Wells

8. 26,196

9. 26,196

GENERAL INFORMATION - WATER WORKS

Schedule 25-5

STRUTHERS DIVISION

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 741 MG
Lake Evans 2,770 MG
Burgess Lake 60 MG
 - D.. Open
 - E. Adjacent
 - F. 12 Feet

2. Standpipes - Five
 - A. 1@ 2,000,000 Gallons
 - B. 4@ 1,000,000 Gallons

Elevated Tanks - Three

 - A. 1@ 500,000 Gallons
 - B. 1@ 75,000 Gallons (wash water only)
 - C. 1@ 1,000,000 Gallons

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. 1,566,000,000

6.
 - A. 1,566.000
 - B. 1,279.631
 - C. 286.369

7. From Lake Evans, Burgess Lake and Pine Lake

8. 16,387

9. 16,387

STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)

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.)

Acct. No.	Item	Total (1)	Amount	
			Interstate (Other Than Ohio) (2)	Ohio Intrastate (3)
400	Waterworks Operating Revenues	33,061,770	0	33,061,770
521-526	Sewage Disposal Operating Revenue	0	0	0
413	Revenue From Utility Plant Leased to Others	0	0	0
414	Gains form Disposition of Property	0	0	0
415	Revenues from Merch., Jobbing, & Contract Wo	449,866	0	449,866
417	Revenues from Nonutility Operations	339,300	0	339,300
418	Nonoperating Rental Income	0	0	0
419	Interest & Dividend Income	71,315	0	71,315
421	Misc. Nonoperating Income	58,372	0	58,372
422	Gain from Disposition of Nonutility Property	0	0	0
433-409.3	Extraordinary Income	0	0	0
	SUBTOTAL	33,980,623	0	33,980,623
466	Earnings or Receipts from Sales to Utilities for Resale.	0	0	0
	TOTAL	33,980,623	0	33,980,623

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

Robert A. Kopas Chief Financial Officer
Name Title
6650 South Avenue, Boardman, Ohio 44512
Address
330-726-8151 Ext. 509
Phone Number (Including Area Code)

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

Robert A. Kopas Chief Financial Officer
Name Title
6650 South Avenue , Boardman Ohio 44512
Address
33-726-8151 Ext. 509
Phone Number (Including Area Code)

Name and Address of the President

Walter J. Pishkur
Name President
6650 South Avenue, Boardman, Ohio 44512
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/she 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, 1999, to and including December, 1999.

Walter Pishkur
(Signature of affiant.)