

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

~~XXXXXX~~ Aqua Ohio, Inc. (fka Consumers Ohio Water Company) 89-7028
(Exact legal name of respondent)

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

Website URL:

6650 South Avenue Boardman Mahoning Ohio 44512
Address City County State Zip Code

(330) 726-8151

Phone: (Area Code) Number

(same as above)

(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE
YEAR ENDED DECEMBER 31, 2003

PUCO

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Name, title, address, e-mail address, telephone and fax numbers (including area code) of the person to be contacted concerning this report.

Robert A Kopas, 6650 South Avenue, Boardman, Ohio 44512

Phone: (330) 726-8151, Ext 509 Fax: (330) 726-0701

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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 31, 1972; 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 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</u> <u>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? Yes

If control was so held, state:

(a) The form of control, whether sole or joint: Sale

(b) The name of the controlling corporation or corporations:
Aqua America, Inc. fka Philadelphia Suburban Corporation

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

(d) The extent of control: 100%

(e) Whether control was direct or indirect: Direct

(f) The name of the intermediary through which control, if indirect, was established:
N/A

2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year?

N/A

If control was so held, state:

(a) The name of the trustee: N/A

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained:
N/A

ANNUAL REPORT OF AQUA OHIO, INC.
Year Ending December 31, 2003

General description of territory served by respondent:

- A) City of Geneva, Villages of Perry and Jefferson.
- 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
	Aqua America, Inc. 762 W Lancaster Avenue 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.	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.	Walter J. Pishkur	1992	April 2004	0
2.	Nicholas DeBenedictis	1999	April 2004	0
3.	Robert G. Liptak	1999	April 2004	0
4.	David P. Smeltzer	1999	April 2004	0
5.	Roy H. Stahl	1999	April 2004	0
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			
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.	Chairman	Corporate	Sharon, PA
2.	President & CEO	Service Center	Boardman, OH
3.	VP of Engr Services	Service Center	Boardman, OH
4.	VP of Cust Serv Man	Lake Shore Division	Mentor, OH
5.	VP of District Man	Stark Regional Div	Massillon, OH
6.	VP of Govt Rel Man	Struthers Division	Struthers, OH
7.	VP of Finance	Service Center	Boardman, OH
8.	Secretary	Corporate	Bryn Mawr, PA
9.	Treasurer	Corporate	Bryn Mawr, PA
10.	Corporate Controller	Corporate	Bryn Mawr, PA
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

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	184,223,887	198,413,830	14,189,943
102	Completed Constr. Not Classified				0
103	Utility Plant in Process of Reclassification				0
104	Utility Plant Leased to Others		119	0	(119)
105	Property Held for Future Use		22,621	23,802	1,181
106	Utility Plant Purchased or Sold				0
107	Construction Work in Progress		5,815,036	2,921,521	(2,893,515)
114 (108)	Utility Plant Acquisition Adjustment		(9,881)	(9,881)	0
	TOTAL UTILITY PLANT (101-114)		190,051,782	201,349,273	11,297,491
108-113	Accumulated Provision for				
115 (110)	Depreciation and Amortization	23-30	37,360,290	40,460,600	3,100,310
	Net Utility Plant		152,691,492	160,888,673	8,197,181
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		152,691,492	160,888,673	8,197,181
OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property		281,744	204,452	(77,292)
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)		282,744	205,452	(77,292)
Current and Accrued Assets					
131	Cash		138,325	241,224	102,899
132	Interest Special Deposits				0
133	Dividend Special Deposits				0
134	Other Special Deposits		5,794,835	2,732,525	(3,062,310)
135	Working Funds		26,636	22,958	(3,678)
136 (132)	Temporary Cash Investment				0
141	Notes Receivable				0
142	Customer Accounts Receivable		3,760,973	4,501,050	740,077
143	Other Accounts Receivable		76,613	116,836	40,223
144	Accumulated Provision for Uncollectible Accounts-Cr.		(186,980)	(196,340)	(9,360)
145	Notes Received from Associated Companies				0
146	Accounts Receivable from Associated Companies		26,907	24,697	(2,210)
151	Fuel Stock				0
152	Fuel Stock Expense				0
154	Plant Materials and Operating Supplies		560,156	590,296	30,140
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 Expense				0
166	Prepayments	35	1,069,724	1,203,958	134,234
171	Interest and Dividends Receivable				0
172	Utility Plant				0
	Rents Receivable				
173	Accrued Utility Revenues		1,359,600	1,472,200	112,600
174 (170)	Misc. Current and Accrued Assets	31	0	0	0
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		12,626,789	10,709,403	(1,917,387)
	DEFERRED DEBITS				
181	Unamortized Debt Discount and Expense		2,921,907	2,850,969	(70,938)
182	Extraordinary Property Losses	31			0
183	Preliminary Survey & Investment Charges		0	10,800	10,800
184	Clearing Accounts		40,636	36,530	(4,106)
185	Temporary Facilities				0
186 (183)	Miscellaneous Deferred Debits	32	2,542,611	3,233,660	691,049
187	Research and Development Expenditures	32			0
	TOTAL DEFERRED CREDITS (181-187)		5,505,154	6,131,959	626,806
	TOTAL ASSETS AND OTHER DEBITS		171,106,179	177,935,487	6,829,308
	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		6,778,356	7,462,798	684,442
208	Donations Received from 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		1,856,586	2,009,571	152,985
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	23,064,936	27,609,098	4,544,162
217	Reacquired Capital Stock				0
218	NonCorporate Proprietorship	16			0
	TOTAL EQUITY CAPITAL (201-218)		34,297,877	39,679,466	5,381,589

Schedule: 4

BALANCE SHEET

Acct. No.	Account Title	Page No.	Beginning Bal.	Ending Balance	Increase or (Decrease)
LONG-TERM DEBT					
221	Bonds	34	48,956,500	47,682,000	(1,274,500)
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)			48,956,500	47,682,000	(1,274,500)
CURRENT AND ACCRUED LIABILITIES					
231	Notes Payable		4,600,000	3,000,000	(1,600,000)
232	Accounts Payable		5,081,311	2,738,533	(2,342,778)
233	Notes Payable to Associated Companies		495,118	903,847	408,729
235	Customer Deposits		222,498	183,162	(39,335)
236	Taxes Accrued		5,381,203	5,119,877	(261,326)
237	Interest Accrued		942,074	917,671	(24,403)
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	2,975,865	3,580,457	604,592
TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)			19,698,069	16,443,548	(3,254,521)
DEFERRED CREDITS					
251	Unamortized Premium on Debt				0
252	Customer Advances for Construction		2,540,882	2,281,767	(259,115)
253	Other Deferred Credits		224,782	196,575	(28,207)
254	Regulatory Asset Account				0
255	Accumulated Deferred Investment Tax Credits		1,058,868	986,235	(72,633)
TOTAL DEFERRED CREDITS (251-255)			3,824,532	3,464,577	(359,955)
OPERATING RESERVES					
261	Property Insurance Reserves		0	0	0
262	Injuries and Damages Reserves		0	0	0
263	Pensions and Benefits Reserves		(83)	(83)	0
265	Miscellaneous Operating Reserves				0
TOTAL OPERATING RESERVES (261-265)			(83)	(83)	0
271	CONTRIBUTIONS IN AID OF CONSTR.		53,728,053	58,779,647	5,051,594
ACCUM. DEFERRED INCOME TAXES					
281	Accumulated Deferred Income Taxes- Accelerated Amortization	35			
282	Accumulated Deferred Income Taxes- Liberalized Depreciation	36	8,627,145	9,810,466	1,183,321
283	Accumulated Deferred Income Taxes-Other	36	1,974,086	2,075,867	101,781
TOTAL ACCUMULATED DEFERRED INCOME TAXES (281-283)			10,601,231	11,886,332	1,285,101
TOTAL LIABILITIES PLUS EQUITY CAPITAL AND OTHER CREDITS (201-283)			171,106,179	177,935,487	6,829,308

SCHEDULE: 4A

NOTES TO BALANCE SHEET

None

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
	UTILITY OPERATING INCOME:		
400	Operating Revenues	38	
	OPERATING EXPENSES:		
401	Operation Expense	39-47	
402 (401)	Maintenance Expense	39-47	
403	Depreciation Expense		
404	Amortization of Limited-Term Utility Plant		
405 (404)	Amortization of Other Utility Plant		
406 (404)	Amortization of Utility Plant/Acquisition Adjust.		
407 (404)	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	48	
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income		
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		
	NET OPERATING INCOME (400) Less (401-412.2)		
	OTHER OPERATING INCOME:		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		
	OTHER INCOME AND DEDUCTIONS:		
415	Revenues from Merchandising, Jobbing and Contract Work		
416	Costs and Exps. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfrd. in Prior Yrs.-Crdt., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		

Schedule: 5

INCOME STATEMENT

Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING REVENUE		
400	Operating Revenues	38	35,266,333
	OPERATING EXPENSES		
401	Operating Expense	39-47	13,492,469
402 (401)	Maintenance Expense	39-47	2,036,091
403	Depreciation Expense		4,061,668
404	Amortization of Limited-Term Utility Plant		0
405 (404)	Amortization of Other Utility Plant		0
406 (404)	Amortization of Utility Plant/Acquisition Adjust.		2,752
407 (404)	Amortization of Property Losses		136,200
408.1	Taxes Other Than Income Taxes, Utility Operating Income	48	6,964,345
409.1	Income Taxes, Utility Operating Income		1,145,321
410.1	Provision for Deferred Income Tax, Utility Operating Income		946,940
411.1	Income Taxes Deferred in Prior Years-Credit, Util., Oper. Income		
412.1	Invest. Tax Credits, Util., Operations, Deferred to Future Periods		(72,633)
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		28,713,153
	NET OPERATING INCOME (400) Less (401-412.2)		6,553,180
	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		709,684
416	Costs and Exps. of Merchandising, Jobbing, and Contract Work		(216,146)
417	Income from Nonutility Operations		595,112
418	Nonoperating Rental Income		
419	Interest and Dividend Income		159,397
420	Allowance for Funds Used During Construction		249,533
421	Miscellaneous Nonoperating Income		78,620
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		1,576,200
425	Miscellaneous Amortizations		
426	Miscellaneous Income Deductions		33,495
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		33,495
	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		446,987
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)		446,987
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		1,095,718

Schedule: 5

INCOME STATEMENT

Acct. No.	Account Title	Page No.	Amount
	INTEREST CHARGES		
427	Interest on Long-Term Debt		3,270,429
428	Amortization of Debt Discount and Expense		110,655
429	Amortization of Premium on Debt-Cr.		0
430	Interest on Debt to Associated Companies		0
431	Other Interest Expense		5,098
	TOTAL INTEREST CHARGES (427-431)		3,386,182
	INCOME BEFORE EXTRAORDINARY ITEMS (400)		
	Less (401-431)		4,262,716
	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)		4,262,716

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

None

SCHEDULE: 5

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

Schedule: 6

STATEMENT OF RETAINED EARNINGS

Acct. No.	Account Title	Page No.	Amount
216	Unappropriated Retained Earnings (at beginning of period)		23,346,382
435	Balance Transferred from Income	14	4,262,716
436	Appropriations of Retained Earnings		
437	Dividends Declared - Preferred Stock		
438	Dividends Declared - Common Stock		0
439	Adjustments to Retained Earnings		
216	Unappropriated Retained Earnings (at end of period)		27,609,098

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	34,465	24,492	0		58,957
302	Franchise and Consents	334,487	26,347	0		360,834
303	Miscellaneous Intangible Plant	1,381,304	136,727	3,651		1,514,380
	TOTAL INTANGIBLE PLANT (301-303)	1,750,256	187,566	3,651	0	1,934,171
	TANGIBLE PLANT					
	SOURCE OF SUPPLY PLANT					
310	Land and Land Rights	1,205,237	165,343	58	0	1,370,523
311	Structures and Improvements	279,150	5,316	0		284,466
312	Collecting and Impounding Reservoirs	2,656,707	0	0		2,656,707
313	Lake, River, and Other Intakes	1,302,337	0	20,422		1,281,915
314	Wells and Springs	1,033,623	399,031	4,624		1,428,030
315	Infiltration Galleries and Tunnels		0	0		0
316	Supply Mains	1,113,963	31,639	5,135	(219)	1,140,248
317	Other Water Source Plant		0	0		0
	TOTAL SOURCE OF SUPPLY PLANT (310-317)	7,591,017	601,329	30,238	(219)	8,161,889
	PUMPING PLANT					
320	Land and Land Rights	17,406	15,398	2,088		30,717
321	Structures and Improvements	1,348,223	238,480	21,814	12,370	1,577,260
322	Boiler Plant Equipment		0	0		0
323	Other Power Production Equipment	564,193	0	0	(30,553)	533,640
324	Steam Pumping Equipment		0	0		0
325	Electric Pumping Equipment	4,702,800	706,837	196,820	30,704	5,243,521
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)	6,632,622	960,716	220,722	12,521	7,385,138
	WATER TREATMENT PLANT					
330	Land and Land Rights	133,865	0	0	(8,934)	124,931
331	Structures and Improvements	5,860,787	111,883	4,136	8,780	5,977,314

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	17,986,674	254,992	178,709	0	18,062,957
	TOTAL WATER TREATMENT PLANT (330-332)	23,981,326	366,876	182,845	(154)	24,165,202
	TRANSMISSION AND DISTRIB. PLANT					
340	Land and Land Rights	1,322,827	89,166	5,377	0	1,406,616
341	Structures and Improvements	1,242,574	264,637	717	(12,371)	1,494,123
342	Distribution Reservoirs and Standpipes	7,702,872	1,158,783	129,381	(46,759)	8,685,515
343	Transmission and Distribution Mains	86,346,442	8,296,252	57,904	219	94,585,009
344	Fire Mains	0	0	0		0
345	Services	18,823,998	1,488,775	0	46,759	20,359,532
346	Meters	6,363,372	785,715	67,272	0	7,081,815
347	Meter Installations	2,500,553	268,785	28,246	0	2,741,092
348	Hydrants	11,134,587	664,808	12,161	0	11,787,234
349	Other Transmission and Distribution Plant	0	0	0	0	0
	TOTAL TRANSMISSION AND DISTRIB. PLANT (340-349)	135,437,225	13,016,920	301,059	(12,152)	148,140,934
	GENERAL PLANT					
389 (370)	Land and Land Rights	76,959	0	72,320	0	4,639
390 (371)	Structures and Improvements	1,521,983	0	227,988		1,293,995
391 (372)	Office Furniture and Equipment	1,942,133	145,048	307,863	14,334	1,793,652
392 (373)	Transportation Equipment	1,529,214	429,138	227,131	0	1,731,221
393	Stores Equipment	32,042	0	4,158	5,146	33,030
394	Tools, Shop, and Garage Equipment	873,577	34,789	51,884	(2,540)	853,942
395	Laboratory Equipment	315,970	1,487	13,395		304,062
396	Power Operated Equipment	1,015,793	30,945	35,506	(2,805)	1,008,427
397	Communication Equipment	1,337,198	88,931	14,604	8,880	1,420,405
398 (379)	Miscellaneous Equipment	186,572	0	3,448	0	183,124
399 (390)	Other Tangible Property	0	0	0		0
	TOTAL GENERAL PLANT 389 (370)- 399 (390)	8,831,441	730,338	958,297	23,015	8,626,496
	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**

	Balance	Additions	Retirements	Adjustments	Balance
	(b)	(c)	(d)	(e)	(f)=(b)+(c)-
(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)	184,223,887	15,863,744	1,696,812	23,011	198,413,830

SCHEDULE: 8B

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)							
Class	Class	6650 South Avenue	Balance at	Additions	Retirements	Adjustments	Balance at
A & B	C & D	(a)	End of	During Year	During Year	Dr. or (Cr.)	End of Current
301	301		Previous Year	(c)	(d)	(e)	Year
302	302	Organization	(in dollars)				(f)=(b)+(c)-
303	303	Franchises and Consents	(b)				(d)+(e)
		Miscellaneous Intangible Plant					
		TOTAL INTANGIBLE PLANT (301-303)					
		Land & Land Rights					
		Structures & Improvements					
		TOTAL LAND & STRUCTURES (310-311)					
		COLLECTION PLANT:					
350		Land and Land Rights					
351		Structures and Improvements					
352	352	Collection Sewers					
352.1	352.1	Collection Sewers-Force					
352.2	352.2	Collection Sewers-Gravity					
352.3		Special Collecting Structures					
353	354	Services to Customers					
354	355	Flow Measuring Devices					
355	355	Flow Measuring Installations					
356	353	Other Collection Plant Facilities					
		TOTAL COLLECTION PLANT (350-356)					
		INTANGIBLE PLANT:					
		Organization					
		Franchises and Consents					
		Miscellaneous Intangible Plant					
		TOTAL INTANGIBLE PLANT (301-303)					
		Land & Land Rights					
		Structures & Improvements					
		TOTAL LAND & STRUCTURES (310-311)					
		COLLECTION PLANT:					
		Land and Land Rights					
		Structures and Improvements					
		Collection Sewers					
		Collection Sewers-Force					
		Collection Sewers-Gravity					
		Special Collecting Structures					
		Services to Customers					
		Flow Measuring Devices					
		Flow Measuring Installations					
		Other Collection Plant Facilities					
		TOTAL COLLECTION PLANT (350-356)					

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SCHEDULE: 8B

Account		Balance at	Additions	Retirements	Adjustments	Balance at
(a)		End of	During Year	During Year	Dr. or (Cr.)	End of Current
		Previous Year	(c)	(d)	(e)	Year
		(in dollars)				(f)=(b)+(c)-
		(b)				(d)+(e)
	PUMPING PLANT:					
360	Land and Land Rights					
361	Structures and Improvements					
362	Receiving Wells					
363	Electric Pumping Equipment					
364	Diesel Pumping Equipment					
365	Other Pumping Equipment					
	TOTAL PUMPING PLANT (360-365)					
	TREATMENT AND DISPOSAL PLANT:					
370	Land and Land Rights					
370.1	Oxidation Lagoon Land					
370.2	Other Land and Land Rights					
371	Structures and Improvements					
372	Treatment and Disposal Equipment					
373	Plant Sewers					
374	Outfall Sewer Lines					
375	Other Treatment and Disposal Plant Eqpt.					
	TOTAL TREATMENT AND DISPOSAL PLANT (370-376)					

SCHEDULE: 8B

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	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communications Equipment					
399	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) Annually

Acct. No.	Account Title (a)	Accumulative	Rate % Used (c)	Accruals	Original
		Balance First of Year (b)		During Year (d)	Cost of Plant Retired (e)
SOURCE OF SUPPLY PLANT					
311	Structures and Improvements	(83)	1.52	4,243	0
312	Collecting and Impounding Reservoirs	1,372,104	1.18	31,349	(0)
313	Lake, River and Other Intakes	667,028	1.64	20,315	20,422
314	Wells and Springs	254,053	5.48	58,294	8,578
315	Infiltration and Galleries and Tunnels	0			0
316	Supply Mains	210,484	1.33	14,799	5,135
317	Other Water Source Plant	0		0	0
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	2,503,586		129,000	34,134
	PUMPING PLANT				0
321	Structures and Improvements	304,612	2.44	24,449	20,890
322	Boiler Plant Equipment	0		0	0
323	Other Power Production Equipment	59,434	3.03	16,169	(0)
324	Steam Pumping Equipment	0		0	0
325	Electric Pumping Equipment	1,032,324	3.28	141,320	194,177
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)	1,396,370		181,938	215,067
	WATER TREATMENT PLANT				
331	Structures and Improvements	1,789,300	2.53	139,785	4,136
332	Water Treatment Equipment	5,168,910	3.00	510,713	176,170
	TOTAL WATER TREATMENT PLANT (331-332)	6,958,210		650,498	180,306
	TRANSMISSION AND DISTRIBUTION PLANT				
341	Structures and Improvements	213,932	2.50	33,513	(1,965)
342	Distribution Reservoirs and Standpipes	1,956,485	2.06	148,027	181,853
343	Transmission and Distribution Mains	7,840,957	1.69	726,048	37,778
344	Fire Mains	0			0
345	Services	5,943,684	3.75	701,295	(53)
346	Meters	1,940,706	4.72	306,672	64,447

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-VVW-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)	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					4,160
312	Collecting and Impounding Reservoirs					1,403,454
313	Lake, River and Other Intakes			121,182		788,103
314	Wells and Springs			21,611		325,380
315	Infiltration and Galleries and Tunnels					0
316	Supply Mains			4,164		224,312
317	Other Water Source Plant					0
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	0	0	146,956	0	2,745,408
PUMPING PLANT						
321	Structures and Improvements			13,411		321,581
322	Boiler Plant Equipment					0
323	Other Power Production Equipment					75,604
324	Steam Pumping Equipment					0
325	Electric Pumping Equipment	0				979,466
326	Diesel Pumping Equipment					0
327	Hydraulic Pumping Equipment					0
328	Other Pumping Equipment					0
	TOTAL PUMPING PLANT (321-328)	0	0	13,411	0	1,376,651
WATER TREATMENT PLANT						
331	Structures and Improvements			118,876		2,043,824
332	Water Treatment Equipment	0		35,840	233,907	5,305,386
	TOTAL WATER TREATMENT PLANT (331-332)	0	0	154,716	233,907	7,349,211
TRANSMISSION AND DISTRIBUTION PLANT						
341	Structures and Improvements					249,410
342	Distribution Reservoirs and Standpipes			56,344		1,979,003
343	Transmission and Distribution Mains	0		295,242		8,824,469
344	Fire Mains					0
345	Services			76,264		6,721,295
346	Meters		0	45,082		2,228,013

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-VW-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)	Accumulative Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations	130,968	2.75	71,193	28,245
348	Hydrants	1,993,418	2.44	200,889	8,161
349	Other Transmission & Distribution Plant	0		0	0
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	20,020,150	0	2,187,636	318,467
302	Franchise and Consents	299,645	actual	8,543	0
	GENERAL PLANT				
390 (371)	Structures and Improvements	152,675	2.53	73,273	(641,320)
391 (372)	Office Furniture and Equipment	1,481,324	various	246,097	305,773
392 (373)	Transportation Equipment	1,075,812	14.29	129,703	227,130
393	Stores Equipment	32,435	5.00	1,446	4,158
394	Tools, Shop, and Garage Equipment	357,288	5.94	51,697	51,884
395	Laboratory Equipment	197,470	5.88	18,482	13,235
396	Power Operated Equipment	402,359	7.00	85,452	32,455
397	Communication Equipment	505,847	10.00	134,928	14,604
398 (379)	Miscellaneous Equipment	216,973	6.67	12,387	993
399 (390)	Other Tangible Property	40,704		0	40,704
	TOTAL GENERAL PLANT (390-399)	4,462,887		753,464	49,617
	OTHER UTILITY PLANT				
111	Accum. Prov. for Amort. of Util. Plant in Serv	1,658,422		150,589	765,134
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	61,020		2,752	0
	TOTAL OTHER UTILITY PLANT (111-115)	1,719,442	0	153,341	765,135
	TOTAL WATERWORKS (311-115)	37,360,290	0	4,064,420	1,562,726

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 acceptance 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-VWV-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)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
				Credit (h)	Debit (i)	
347	Meter Installations					173,915
348	Hydrants	0	0	14,629	445	2,200,330
349	Other Transmission & Distribution Plant					0
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	0	0	487,560	445	22,376,435
302	Franchise and Consents			4,265		312,454
	GENERAL PLANT					
390 (371)	Structures and Improvements					867,268
391 (372)	Office Furniture and Equipment			23,390		1,445,038
392 (373)	Transportation Equipment		0			978,384
393	Stores Equipment				677	29,046
394	Tools, Shop, and Garage Equipment			276		357,378
395	Laboratory Equipment			122		202,839
396	Power Operated Equipment		0			455,356
397	Communication Equipment			2,949		629,119
398 (379)	Miscellaneous Equipment					228,367
399 (390)	Other Tangible Property					0
	TOTAL GENERAL PLANT (390-399)	0	0	26,737	677	5,192,794
	OTHER UTILITY PLANT					
111	Accum. Prov. for Amort. of Util. Plant in Serv.					1,043,877
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					63,772
	TOTAL OTHER UTILITY PLANT (111-115)	0	0	0	0	1,107,649
	TOTAL WATERWORKS (311-115)	0	0	833,646	235,029	40,460,600

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-VW-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.

SEWAGE

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	Class C&D	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:				
			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:				
			Structures and Improvements				
361			Receiving Wells				
362			Electric Pumping Equipment				
363			Diesel Pumping Equipment				
364			Other Pumping Equipment				
365			TOTAL PUMPING PLANT (361-365)				
			TREATMENT AND DISPOSAL PLANT:				
			Structures and Improvements				
371			Treatment and Disposal Equipment				
372			Plant Sewer				
373			Outfall Sewer Lines				
374			Other Treatment and Disposal Plant				
375			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

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

Account No.	Class A & B	Class C & D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance at End of Current Year (i)=(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 (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. _____). (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

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)
Class A&B	Class C&D					
		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 (f): 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 111 - 113 & 115 (110)
SEWAGE DISPOSAL COMPANIES

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

Account No.	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)	
390	GENERAL PLANT:					
391	Structures and Improvements					
392	Office Furniture and Equipment					
393	Transportation Equipment					
394	Stores Equipment					
395	Tools, Shop and Garage Equipment					
396	Laboratory Equipment					
397	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 Amor. of Util. Plant Leased to Others					
113	Accum. Prov. for Amort. of Prop. Held for Future Use					
115	Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
	TOTAL SEWAGE DISPOSAL (109-115)					
	TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)					

Note: Columns (b) & (d) thru (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: 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	22,128		6,963	15,165
Deferred Tank Painting	1,295,044	1,077,964	312,616	2,060,392
Accrued Payroll	0			0
Def. Tax Assets-Timing Differences	223,188		53,742	169,446
Def. License to Operate	62,859	89,741	62,859	89,742
Def. Rate Case Costs	100,768	12,912	48,908	64,772
Sites Lake - Future Ownership	845,702	1,630,866	1,679,387	797,180
Other	(7,078)	44,041		36,963
TOTALS	\$2,542,611	\$2,855,524	\$2,164,475	\$3,233,660

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)
<u>COMMON:</u>	10.00	300,000	259,800	2,598,000	52.95	13,757,000
<u>PREFERRED:</u>						
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	720,000	1,481	9.50	9.50	240,000	480,000
First Mortgage Bonds	4/01/88	4/01/13	7,022,000	29,201	9.50	9.50	494,500	6,527,500
First Mortgage Bonds	7/15/90	7/15/20	6,800,000	56,434	9.80	9.80	300,000	6,500,000
Ohio Water Develop. Auth.	10/01/96	10/01/26	10,260,000	500,897	5.60	5.60		10,260,000
Ohio Water Develop. Auth.	09/01/01	9/01/31	12,000,000	640,403	5.00	5.00		12,000,000
Ohio Water Develop. Auth.	12/01/02	12/01/32	5,530,000	731,320	5.00	5.00		5,530,000
Ohio Water Develop. Auth.	12/01/02	12/01/32	5,350,000	891,232	4.90	4.90		5,350,000
			47,682,000	2,850,969			1,034,500	46,647,500

Schedule: 16

PREPAYMENTS - ACCOUT 166

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)=(b)+(c)-(d)
Prepaid Insurance	0	0	0	0
Prepaid Taxes	1,057,697	1,817,406	1,693,070	1,182,033
Prepaid Interest				
Other Payments (Specify)				
Prepaid Software Maintenance	10,989	50,360	40,434	20,915
Prepaid Postage	1,038	508	536	1,010
TOTALS	1,069,724	1,868,274	1,734,040	1,203,958

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

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	8,627,145	1,183,321		9,810,466
				0
TOTAL ACCUM. DEF. INCOME TAXES - LIBERALIZED DEPRECIATION - ACCT. 282	\$8,627,145	\$1,183,321	\$0	\$9,810,466

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	441,067	271,939		713,006
Mercury Clean-up	(680)			(680)
Excise Tax	178,070	43,517		221,587
Bad Debts	(63,730)		3,276	(67,006)
Pension	6,880		184,456	(177,576)
Post-Retirement	(213,444)	0	0	(213,444)
Rate Cases	0			0
Deferred Compensation	30,686		8,016	22,670
Advances	(75,955)	88,712		12,757
Related Facilities	16,285	17,501		33,786
Contributions	(2,214,979)	235,465	5,109	(1,984,624)
Finance Costs	30,141		1,506	28,635
Non-Refundable Related Facilities	(451,294)	51,655	1,394	(401,033)
Marysville Sale	1,451,182		36,081	1,415,101
Washington C.H. Sale	1,113,179		88,854	1,024,325
Minimum Tax	66			66
Assets-Timing Difference	223,188		53,742	169,446
Assets-Rate Exchange	(778,132)	12,797		(765,335)
Liability - Unamortized ITC	(401,267)	32,184		(369,083)
Perry Village Sale	44,593		1,003	43,590
Ashtabula Sale	2,521,188		265,108	2,256,080
Stark Commons Refund	(16,070)			(16,070)
Stark Sludge Accrual	(50,400)		12,600	(63,000)
Net Salvage & Cost to Retire	183,512	9,156		192,668
TOTAL ACCUMULATED DEF. TAXES - OTHER - ACCT. 283	\$1,974,086	\$762,926	\$661,145	\$2,075,867

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	39,000	74,911	65,311	48,600
Accrued Audit Expense	49,221	111,300	89,980	70,541
Accrued Savings Plan	1,069	530,687	531,238	518
Accrued Labor	130,030	30,770		160,800
Accrued Power Purchased	94,000		4,300	89,700
Accrued Sludge Hauling	590,255	136,557	228,546	498,266
Accrued Pension	72,814	568,498	41,480	599,832
Def Post Retirement Benefits	627,073	149,042	149,042	627,073
Liability - Regulatory	969,574		44,980	924,594
Accrued Incentive Comp. Bonus	226,088	152,861	215,159	163,790
Accrued Legal Expenses	85,000	69,708	143,468	11,240
Accrue Stark Commons-Refund	45,049			45,049
Accrued Insurance-General Liab.	0	238,238	238,238	0
Accrued Insurance-Property	0	83,800	83,800	0
Accrued Insurance-Executive Risk	0	43,150	43,150	0
Accrued Insurance-Vehicle	0	32,447	32,447	0
Other	46,692	297,500	3,739	340,454
TOTALS	2,975,865	2,519,469	1,914,877	3,580,457

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	31,194,758
462	Private Fire Protection Service	1,131,174
463	Public Fire Protection Service	0
464	Other Sales to Public Authorities	1,093,761
465	Sales to Irrigation Customers	0
466	Sales for Resale	621,597
467	Interdepartmental Sales	0
	TOTAL SALES OF WATER (460-467)	34,041,290
OTHER OPERATING REVENUES		
470	Forfeited Discounts	375,332
471	Miscellaneous Service Revenue	815,489
472	Rents From Water Property	0
473	Interdepartmental Rents	0
474	Other Water Revenues	34,221
	TOTAL OTHER OPERATING REVENUES (470-474)	1,225,042
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	35,266,333
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)	35,266,333

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	14,668
601	Operation Labor and Expenses	86,320
602	Purchased Water	1,471,448
603	Miscellaneous Expenses	31,466
604	Rents	3,883
610	Maintenance Supervision and Engineering	
611	Maintenance of Structures and Improvements	95,153
612	Maintenance of Collecting and Impounding Reservoirs	
613	Maintenance of Lake, River, and Other Intakes	
614	Maintenance of Wells and Springs	
615	Maintenance of Infiltration Galleries and Tunnels	0
616	Maintenance of Supply Mains	0
617	Maintenance of Miscellaneous Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-617)	1,702,938
PUMPING EXPENSE		
620	Operation Supervision and Engineering	0
621	Fuel for Power Production	0
622	Power Production Labor and Expense	0
623	Fuel or Power Purchased for Pumping	1,147,709
624	Pumping Labor and Expense	0
625	Expenses Transferred-Cr.	0
626	Miscellaneous Expenses	179
627	Rents	0
630	Maintenance Supervision and Engineering	0
631	Maintenance of Structures and Improvements	0
632	Maintenance of Power Production Equipment	0
633	Maintenance of Pumping Equipment	753
	TOTAL PUMPING EXPENSE (620-633)	1,148,641
WATER TREATMENT EXPENSES		
640	Operation Supervision and Engineering	0
641	Chemicals	757,152
642	Operation Labor and Expense	930,781
643	Miscellaneous Expense	406,955
644	Rents	0
650	Maintenance of Supervision and Engineering	0
651	Maintenance of Structures and Improvements	177,742
652	Maintenance of Water Treatment Equipment	0
	TOTAL WATER TREATMENT EXPENSE (640-652)	2,272,630

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	0
661	Storage Facilities Expense	0
662	Transmission and Distribution Lines Expenses	1,257,695
663	Meter Expenses	0
664	Customer Installation Expenses	0
665	Miscellaneous Expenses	458,846
666	Rents	107,326
670	Maintenance Supervision and Engineering	0
671	Maintenance of Structures and Improvements	298,235
672	Maintenance of Distribution Reservoirs and Standpipes	0
673	Maintenance of Transmission and Distribution Mains	1,464,207
674	Maintenance of Fire Mains	0
675	Maintenance of Services	0
676	Maintenance of Meters	0
677	Maintenance of Hydrants	0
678	Maintenance of Miscellaneous Plant	0
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)	3,586,309
CUSTOMER ACCOUNTS EXPENSES		
901	Supervision	0
902	Meter Reading Expenses	0
903	Customer Records and Collection Expenses	1,158,097
904	Uncollectible Accounts	187,863
905	Miscellaneous Customer Accounts Expense	116,048
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	1,462,008
CUSTOMER SERVICE EXPENSES		
907	Customer Service and Information Expenses	0
	TOTAL CUSTOMER SERVICE EXPENSES (907)	0
SALES PROMOTION EXPENSES		
910	Sales Promotion Expenses	0
	TOTAL SALES PROMOTION EXPENSES (910)	0
ADMINISTRATION AND GENERAL EXPENSES		
920	Administrative and General Salaries	1,779,344
921	Office Supplies and Other Expenses	2,006,083
922	Administrative Expenses Transferred-Cr.	(942,038)
923	Outside Services Employed	1,813,409
924	Property Insurances	96,482
925	Injuries and Damages	348,719
926	Employee Pensions and Benefits	0
927	Franchise Requirements	0
928	Regulatory Commission Expenses	48,142

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	0
930.2	Miscellaneous General Expenses	69,502
930.3	Research and Development Expenses	0
931	Rents	114,504
932	Maintenance of General Plant	21,886
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	5,356,033
	TOTAL WATERWORKS EXPENSES (600-932)	15,528,559
	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)	15,528,559

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		
SOURCE OF SUPPLY EXPENSE:		
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	
PUMPING EXPENSE:		
620	Operation Labor	
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-625)	
WATER TREATMENT EXPENSES:		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (630-635)	
TRANSMISSION AND DISTRIBUTION EXPENSES:		
640	Operation Labor	
641	Operation Supplies & Expenses	
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	
CUSTOMER ACCOUNTS EXPENSES:		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Account No.	Account Title	Amount (in dollars)
CUSTOMER SERVICE EXPENSES:		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSE (907)	
SALES PROMOTION EXPENSES:		
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	
ADMINISTRATIVE AND GENERAL EXPENSES:		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
933	Transportation Expenses	
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	
	TOTAL WATERWORKS EXPENSES (600-935)	
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: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 3 of 3		
Account No.	Account Title	Amount (in dollars)
CUSTOMER ACCOUNTS EXPENSES:		
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
CUSTOMER SERVICE EXPENSES:		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
SALES PROMOTION EXPENSES:		
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
ADMINISTRATIVE AND GENERAL EXPENSES:		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
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	4,689,900
Ohio Gross Receipts Tax	1,704,651
F.I.C.A.	433,624
Other - License to Operate	62,859
Maintenance of the P.U.C.O. and O.C.C.	73,312

TOTAL ACCOUNT 408.1 **6,964,345**

Schedule: 24

EMPLOYEE COMPENSATION

	Number of Employees as of			Total Compensation for Year Ending December 31	Operation & Maintenance Accounts	Distribution of Wages	
	December 31					Construction	Other (Specify) Cost of Removal
	Male	Female	Total				
Part-time	0	0	0				
Full-time	82	24	106	5,825,321	5,083,238	609,077	133,006
TOTAL ALL EMPLOYEES	82	24	106	5,825,321	5,083,238	609,077	133,006

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 1 Earthen
 - c. Capacity of each reservoir - See Schedules 25-1 thru 25-5
 - d. Are reservoirs covered or open? - 5 open and 1 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 - 21 Standpipes and 5 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 - 9,316,000,000
6. Quantities of Water - In Million of Gallons
 - a. Produced and/or purchased - 9,316
 - b. Delivered to the customer - 7,523
 - c. Lost or unaccounted for - 1,793
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 - 87,980
 - 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 - 87,980
 - b. Entire Company - 87,980
10. AFUDC rate(s) used during year - Various
11. Calculation of AFUDC rate(s) used: - Use the weighted long term debt rate and the weighted short term debt rate if the latter is greater than the average CWIP balances for the previous quarter.

GENERAL INFORMATION - WATER WORKS

Schedule 25-1

LAKE SHORE/ASHTABULA DIVISION

1. None
2. Elevated Tanks - One
 - A. 1@ 250,000 Gallons
3. Water purchased from Ohio-American Water Company

GENERAL INFORMATION - WATER WORKS

Schedule 25-2

LAKE SHORE/LAKE DIVISION

2. Standpipes - Nine

- A. 1@ 5,000,000 Gallons
- B. 1@ 700,000 Gallons
- C. 3@ 1,000,000 Gallons
- D. 2@ 750,000 Gallons
- E. 2@ 250,000 Gallons

3. Coagulation, sedimentation, filtration, and chlorination

GENERAL INFORMATION - WATER WORKS

Schedule 25-3

MAHONING VALLEY DIVISION

1. None

2. None

GENERAL INFORMATION - WATER WORKS

Schedule 25-4

STARK REGIONAL DIVISION

1. Two

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

2. Standpipes - Nine

- A. 2@ 1,000,000 Gallons
- B. 1@ 2,000,000 Gallons
- C. 2@ 1,500,000 Gallons
- D. 1@ 3,000,000 Gallons
- E. 1@ 400,000 Gallons
- F. 2@ 750,000 Gallons

Elevated Tanks - One

- A. 1@ 500,000 Gallons

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

GENERAL INFORMATION - WATER WORKS

Schedule 25-5

STRUTHERS DIVISION

1. Five

A. Artificial

B. 1 Earthen dam with concrete wall and concrete spillway; 2 earth and concrete;
1 earth and concrete; and 1 stone Masonary

C. Pine Lake 741 MG
Lake Evans 2,770 MG
Burgess Lake 60 MG
Hamilton Lake 740 MG
McKelvey Lake 1,100 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.

GENERAL INFORMATION - WATER WORKS Schedule 25-6

MASURY DIVISION

1. One

- A. Artificial
- B. Masonary
- C. 1,000,000 Gallons
- D. Covered

Schedule 26

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	35,266,333	0	35,266,333
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 Work	709,684	0	709,684
417	Revenues from Nonutility Operations	595,112	0	595,112
418	Nonoperating Rental Income	0	0	0
419	Interest & Dividend Income	159,397	0	159,397
421	Misc. Nonoperating Income	78,620	0	78,620
422	Gain from Disposition of Nonutility Property	0	0	0
433-409.3	Extraordinary Income	0	0	0
	SUBTOTAL	36,809,145	0	36,809,145
466	Earnings or Receipts from Sales to Utilities for Resale.	0	0	0
	TOTAL	36,809,145	0	36,809,145

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 VP of Finance
Name Title
6650 South Avenue, Boardman, OH 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 VP of Finance
Name Title
6650 South Avenue, Boardman, OH 44512
Address
(330) 726-8151, Ext 509
Phone Number (Including Area Code)

Name and Address of the President

Walter J Pishkur
Name President
6650 South Avenue, Boardman, OH 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 Aqua Ohio, Inc.
(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 Jan 1, 2003 to and including Dec 31, 2003.

Walter Pishkur
(Signature of affiant.)