

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

89-7006

MR. CHARLES GOODNIGHT
CONTROLLER
COPLEY SQUARE WATER COMPANY
4635 RICHMOND ROAD
SUITE 105
WARRENSVILLE HTS. OH 44128

Address

Zip Code

Phone: (Area Code) Number

(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.

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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>9-20-71</u>
2.	Date when operations began <u>9-20-71</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>N/A</u>
5.	Date and authority for each consolidation and each merger. <u>N/A</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>4635 Richmond Road, Suite 105</u> <u>Warrensville Hts., Ohio 44128</u>
9.	General description of territory served by respondent. <u>Summit County -</u> <u>Copley Twp., Ohio</u>
10.	Number of locations within Ohio. <u>One</u>

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>Sidney Simon, Reversible Trust</u>	
(c) The manner in which control was established: <u>Purchase</u>	
(d) The extent of control: <u>100%</u>	
(e) Whether control was direct or indirect: <u>Direct</u>	
(f) The name of the intermediary through which control, if indirect, was established: <u>N/A</u>	
2. Did any individual, association, or corporation, as trustee, control the respondent at close of year? <u>Yes</u>	If control was so held, state:
(a) The name of the trustee: <u>Sidney Simon</u>	
(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: <u>Ida Simon</u>	

FACTS PERTAINING TO CONTROL OF RESPONDENT

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
1.	Sidney Simon Revocable Trust 4635 Richmond Road, Suite 109 Warrensville Hts., Ohio 44129	1,000	1,000	None
TOTAL LISTED ABOVE ALL STOCKHOLDERS		1,000	1,000	None

SCHEDULE: 2

BOARD OF DIRECTORS				
1. Give the names of each person who was a member of the Board of Directors at any time during the year.				
2. Columns (d) and (e) relate to Board meetings only.				
Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	Sidney Simon; Watrensville Hts., Ohio	1971	10-31-04	1
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board Sidney Simon			
17.	Name of Secretary of Board Edith Simon			
18.	Number of Meetings of Board during the year One			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year One			
20.	Number of directors required to constitute a quorum One			

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	All Departments	Sidney Simon	WarrensVille Hts., Ohio
2.	President	All Departments	Sidney Simon	
3.	Vice President	Operations	Edith Simon	
4.	Treasurer	Financial	Edith Simon	
5.	General Counsel	Legal	John Sobeen	Cleveland, Ohio
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
	UTILITY PLANT:				
101	Utility Plant in Service	17-22	535,777	535,777	-0-
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use				
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		535,777	535,777	-0-
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	23-30	169,001	178,823	9,822
	NET UTILITY PLANT (Total Utility Plant Less Acc. Dep. and Amortization)		366,776	356,954	<9,822>
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		366,776	356,954	<9,822>
	OTHER PROPERTY AND INVESTMENTS:				
121	Nonutility Property				
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)				
	CURRENT AND ACCRUED ASSETS:				
131	Cash		240	2,250	2,010
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investments				
141	Notes Receivable				
142	Customer Accounts Receivable		26,822	26,868	46
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies		174,915	134,045	<40,870>
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
155	Merchandise				
156 (150)	Other Materials and Supplies				
163	Stores Expense				
166	Prepayments	35	3,355	3,955	600
171	Interest and Dividends Receivable				
172	Rents Receivable				
173	Accrued Utility Revenues				
174 (170)	Misc. Current and Accrued Assets	31			
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		205,332	167,118	<38,214>
	DEFERRED DEBITS:				
181	Unamorti. Debt Discount and Expense				
182	Extraordinary Property Losses	31			
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	32			
187	Research and Develop. Expenditure	32			
	TOTAL DEFERRED CREDITS (181-187)				
	TOTAL ASSETS AND OTHER DEBITS		572,108	524,072	<48,036>
	EQUITY CAPITAL:				
201	Common Stock Issued	33	100,000	100,000	-0-
202	Common Stock Subscribed				
203	Common Stock Liabil. for Conversion				
204	Preferred Stock Issued	33			
205	Preferred Stock Subscribed				
206	Pref. Stock Liability for Conversion				
207	Premium on Capital Stock				
208	Donations Rcvd. from Stockholders				
209	Reduction in Par or Stated Value of Capital Stock				
210	Gain on Resale or Cancellation of Reacquired Capital Stock				
211	Miscellaneous Paid-In Capital				
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	76,682	108,125	31,443

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)		176,682	208,125	31,443
	LONG-TERM DEBT:				
221	Bonds	34			
222	Reacquired Bonds	34			
223	Advances from Associated Companies	34			
224	Other Long-Term Debt	34			
	TOTAL LONG TERM DEBT (221-224)				
	CURRENT AND ACCRUED LIABILITIES:				
231	Notes Payable		372,134	267,814	<104,320>
232	Accounts Payable		9,195	35,882	26,687
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits				
236	Taxes Accrued		14,097	12,251	<1,846>
237	Interest Accrued				
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest				
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	37			
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		395,426	315,947	<79,479>
	DEFERRED CREDITS:				
251	Unamortized Premium on Debt				
252	Customer Advances for Construct.				
253	Other Deferred Credits				
254	Other Regulatory Liabilities				
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)				
	OPERATING RESERVES:				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)				
271	CIAC				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
	ACCUM. DEFERRED INCOME TAXES:				
281	Accum. Deferred Income Taxes-Accelerated Amortization	35			
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	36			
283	Accum. Deferred Income Taxes-Other	36			
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)				
	TOTAL EQUITY CAPITAL, LIABILITIES AND OTHER CREDITS		572,108	524,072	(48,036)

SCHEDULE: 4A *None*

NOTES TO BALANCE SHEET

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
	UTILITY OPERATING INCOME:		
400	Operating Revenues	38	147,184
	OPERATING EXPENSES:		
401	Operation Expense	39-47	104,893
402 (401)	Maintenance Expense	39-47	
403	Depreciation Expense		9,822
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	19,026
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)		135,741
	NET OPERATING INCOME (400) Less (401-412.2)		31,443
	OTHER OPERATING INCOME:		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		
	OTHER INCOME AND DEDUCTIONS:		
415	Revenues from Merchandising, Jobbing and Contract Work		
416	Costs and Expns. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Allowance for Funds Used During Construction		
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.-Crtd., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		

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)		31,443
	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)		31,443

SCHEDULE: 5A *None*

NOTES TO INCOME STATEMENT

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS 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)
INTANGIBLE PLANT:										
301	Organization		9,500							9,500
302	Franchise and Consents									
303	Miscellaneous Intangible Plant									
	TOTAL INTANGIBLE PLANT (301-303)		9,500							9,500
TANGIBLE PLANT										
SOURCE OF SUPPLY PLANT:										
310	Land and Land Rights		4,479							4,479
311	Structures and Improvements									
312	Collecting and Impounding Reservoirs									
313	Lake, River and Other Intakes									
314	Wells and Springs		3,222							3,222
315	Infiltration Galleries and Tunnels									
316	Supply Mains		52,872							52,872
317	Other Water Source Plant		147,212							147,212
	TOTAL SOURCE OF SUPPLY PLANT (310-317)		230,024							230,024
PUMPING PLANT:										
320	Land and Land Rights									
321	Structures and Improvements									
322	Boiler Plant Equipment									
323	Other Power Production Equipment									
324	Steam Pumping Equipment									
325	Electric Pumping Equipment		34,241							34,241
326	Diesel Pumping Equipment									

SCHEDULE: 8A

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS 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)	
327						
Hydraulic Pumping Equipment						
328						
Other Pumping Equipment						
TOTAL PUMPING PLANT (320-328)	34,341				34,341	
WATER TREATMENT PLANT:						
330						
Land and Land Rights	12,569				12,569	
331						
Structures and Improvements	18,696				18,696	
332						
Water Treatment Equipment	195,456				195,456	
TOTAL WATER TREATMENT PLANT (330-332)	226,721				226,721	
TRANSMISSION AND DISTRIBUTION PLANT:						
340						
Land and Land Rights						
341						
Structures and Improvements						
342						
Distribution Reservoirs and Standpipes	8,701				8,701	
343						
Transmission and Distribution Mains						
344						
Fire Mains						
345						
Services						
346						
Meters						
347						
Meter Installations						
348						
Hydrants						
349						
Other Transmission and Distribution Plant						
TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	8,701				8,701	

SCHEDULE: 8A

UTILITY PLANT IN SERVICE-ACCOUNT 101
WATERWORKS UTILITIES

		(in dollars)					
Account	(a)	Balance at End of Previous Year (in dollars)	Additions During Year	Retirements During Year	Adjustments Dr. or (Cr.)	Balance at End of Current Year (f)=(b)+(c)-(d)+(e)	
		(b)	(c)	(d)	(e)	(f)	
GENERAL PLANT:							
389 (370)	Land and Land Rights						
390 (371)	Structures and Improvements	12,054				12,054	
391 (372)	Office Furniture and Equipment						
392 (373)	Transportation Equipment	11,920				11,920	
393	Stores Equipment						
394	Tools, Shop and Garage Equipment	2,435				2,435	
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment						
398 (379)	Miscellaneous Equipment						
399 (390)	Other Tangible Property						
	TOTAL GENERAL PLANT 389 (370)-399(390)	26,409				26,409	
OTHER UTILITY PLANT (CLASS D ONLY):							
(391)	Utility Plant Purchased or Sold						
(392)	Utility Plant in Process of Reclassification						
(393)	Utility Plant Leased to Others						
(394)	Property Held for Future Use						
(395)	Construction Work in Progress						
(396)	Utility Plant Acquisition Adjustments						
(397)	Other Utility Plant Adjustments						
	TOTAL OTHER UTILITY PLANT (CLASS D ONLY) (391-397)						
	TOTAL UTILITY PLANT IN SERVICE WATERWORKS (301-397)	26,409				26,409	
		535,777				535,777	

SCHEDULE: 8B N/A

**UTILITY PLANT IN SERVICE-ACCOUNT 101
SEWAGE DISPOSAL UTILITIES**

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

SCHEDULE: 8B N/A

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)
UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)						
Class A & B	Class C & D					
389		GENERAL PLANT:				
390		Land and Land Rights				
391	391	Structures and Improvements				
392	392	Office Furniture and Equipment				
393		Transportation Equipment				
394		Stores Equipment				
395		Tools, Shop and Garage Equipment				
396		Laboratory Equipment				
397		Power Operated Equipment				
399	393	Communications Equipment				
		Other Tangible Property				
		TOTAL GENERAL PLANT (389-399)				
		TOTAL SEWAGE DISPOSAL PLANT (370-399)				
		TOTAL UTILITY PLANT IN SERVICE SEWAGE DISPOSAL (301-399)				

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)
WATERWORKS 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)
SOURCE OF SUPPLY PLANT:					
311	Structures and Improvements				
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs	2,529	1.49	48	
315	Infiltration and Galleries and Tunnels				
316	Supply Mains	3,877	1.49	788	
317	Other Water Source Plant	41,748	2.00	3,344	
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	48,204		4,180	
PUMPING PLANT:					
321	Structures and Improvements				
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment				
326	Diesel Pumping Equipment	14,918	3.33	1,127	
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	14,918		1,127	
WATER TREATMENT PLANT:					
331	Structures and Improvements				
332	Water Treatment Equipment	4,011	1.49	278	
	TOTAL WATER TREATMENT PLANT (331-332)	4,011	2.00	3,913	
TRANSMISSION AND DISTRIBUTION PLANT:					
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains	1,424	1.11	92	
344	Fire Mains				
345	Services				
346	Meters				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-346)	1,424		92	

Note: Columns (b) & (d) thru (f): 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.
 (continue on next page)

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)
WATERWORKS COMPANIES
 (in dollars)

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

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Credit (h)	Debit (i)	Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
	SOURCE OF SUPPLY PLANT:					
311	Structures and Improvements					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					2,517
314	Wells and Springs					
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					4,665
317	Other Water Source Plant					45,142
	TOTAL SOURCE OF SUPPLY PLANT (311-317)					52,384
	PUMPING PLANT:					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					
326	Diesel Pumping Equipment					16,045
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)					16,045
	WATER TREATMENT PLANT:					
331	Structures and Improvements					
332	Water Treatment Equipment					4,289
	TOTAL WATER TREATMENT PLANT (331-332)					86,195
	TRANSMISSION AND DISTRIBUTION PLANT:					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains					1,560
344	Fire Mains					
345	Services					
346	Meters					

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:

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

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)
WATERWORKS 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)
347	Meter Installations				
348	Hydrants				
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	1,464		96	
	GENERAL PLANT:				
390 (371)	Structures and Improvements	1,767	2.00	241	
391 (372)	Office Furniture and Equipment				
392 (373)	Transportation Equipment	11,920		-0-	
393	Stores Equipment				
394	Tools, Shop and Garage Equipment	2,435	10.00	137	
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398 (379)	Miscellaneous Equipment				
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	14,122		228	
	OTHER UTILITY PLANT:				
111	Accum. Prov. for Amort. of Uhl. Plant in Serv.				
109 393	Accum. Prov. for Deprec. of Uhl. Plant Leased to Others				
112	Accum. Prov. for Amort. of Uhl. 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 Uhl. Plant Acquis. Adjustments				
	TOTAL OTHER UTILITY PLANT (111-115)	169,001		9,422	
	TOTAL WATERWORKS (311-115)				

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: 9A

WATER

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

(in dollars)

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

Account No.	Account Title	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance at End of Current Year (j)=(b)+(d)+(e)-(h)+(g)+(h)-(i)
				Debit (h)	Credit (i)	
347	Meter Installations					
348	Hydrants					
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)					1,560
	GENERAL PLANT:					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					2,008
392 (373)	Transportation Equipment					11,920
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					2,422
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					14,350
	OTHER UTILITY PLANT:					
111	Accum. Prov. for Amort. of Util. Plant in Serv.					
109 393	Accum. Prov. for Deprec. of Util. Plant Leased to Others					
112	Accum. Prov. for Amort. of Util. Plant Leased to Others					
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use					
113	Accum. Prov. for Amort. of Prop. Held for Future Use					
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments					
	TOTAL OTHER UTILITY PLANT (111-115)					
	TOTAL WATERWORKS (311-115)					178,823

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.

Column (c): For information only, not part of this calculation

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				
376	TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				

Note: Columns (b) & (d) thru (f): 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.
 (continue on next page)

SCHEDULE: 9B N/R

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	Class 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 N/A

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.	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 (f): 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.

(continue on next page)

SCHEDULE: 9B N/A

SEWAGE

Account No.		Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance at End of Current Year (i)=(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	393	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 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: 10 None

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
TOTALS	\$	\$	\$	\$

SCHEDULE: 11 None

EXTRAORDINARY PROPERTY LOSSES - ACCOUNT 182 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
TOTAL EXTRAORDINARY PROPERTY LOSSES	\$	\$	\$	\$

SCHEDULE: 12 None

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$	\$	\$

SCHEDULE: 13 None

RESEARCH AND DEVELOPMENT EXPENDITURES - ACCOUNT 187 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
TOTAL RESEARCH AND DEVELOPMENT EXPENDITURES		\$	\$	\$ \$

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:	100	1,000	1,000	100,000	- 0 -	- 0 -
PREFERRED:						
TOTALS	\$ 100	1,000	1,000	\$ 100,000	\$ - 0 -	\$ - 0 -

SCHEDULE: 15 None

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

1. List in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
2. In the remaining columns (b) - (i) respondent shall furnish the appropriate data.

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
Prepaid Insurance	1,071	632		1,703
Prepaid Rents				
Prepaid Taxes	2,284		32	2,252
Prepaid Interest				
Other Payments (Specify)				
TOTALS ACCT 166	\$ 3,355	\$ 632	\$ 32	\$ 3,955

SCHEDULE: 17 None

ACCUMULATED DEFERRED INCOME TAXES- ACCELERATED AMORTIZATION- ACCOUNT 281 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
TOTAL ACCUM. DEF. INCOME TAXES-ACCEL. AMORTIZATION ACCT. 281	\$	\$	\$	\$

SCHEDULE: 18 *None*

ACCUMULATED DEFERRED INCOME TAXES- LIBERALIZED DEPRECIATION - ACCOUNT 282 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
TOTAL ACCUM. DEF. INCOME TAXES-LIBERALIZED DEPRECIATION ACCT. 282	\$	\$	\$	\$

SCHEDULE: 19 *None*

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	\$	\$	\$	\$

SCHEDULE: 20 *None*

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242 (238)				
(in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
TOTALS	\$	\$	\$	\$

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount (in dollars)
SALES OF WATER:		
460	Unmetered Sales to General Customers	167,184
461	Metered Sales to General Customers	
462	Private Fire Protection Service	
463	Public Fire Protection Service	
464	Other Sales to Public Authorities	
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
	TOTAL SALES OF WATER (460-467)	167,184
OTHER OPERATING REVENUES:		
470	Forfeited Discounts	
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	
	TOTAL OTHER OPERATING REVENUES (470-474)	167,184
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	
SEWAGE DISPOSAL REVENUES:		
521	Flat Rate Revenues-General Customers	
522	Measured Revenues-General Customers	
523	Revenues from Public Authorities	
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	
OTHER OPERATING REVENUES:		
531	Sale of Sludge	
532	Customers' Forfeited Discounts	
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	TOTAL OTHER OPERATING REVENUES (531-536)	
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	
	TOTAL OPERATING REVENUES (460-536)	167,184

SCHEDULE: 22A None

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 A & B) Page 1 of 4		
Account No.	Account Title	Amount (in dollars)
SOURCE OF SUPPLY EXPENSE:		
600	Operation Supervision and Engineering	
601	Operation Labor and Expenses	
602	Purchased Water	
603	Miscellaneous Expenses	
604	Rents	
610	Maintenance Supervision and Engineering	
611	Maintenance of Structures and Improvements	
612	Maintenance of Collecting and Impounding Reservoirs	
613	Maintenance of Lake, River and Other Intakes	
614	Maintenance of Wells and Springs	
615	Maintenance of Infiltration Galleries and Tunnels	
616	Maintenance of Supply Mains	
617	Maintenance of Miscellaneous Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-617)	
PUMPING EXPENSE:		
620	Operation Supervision and Engineering	
621	Fuel for Power Production	
622	Power Production Labor and Expense	
623	Fuel or Power Purchased for Pumping	
624	Pumping Labor and Expenses	
625	Expenses Transferred-Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	
632	Maintenance of Power Production Equipment	
633	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSE (620-633)	
WATER TREATMENT EXPENSES:		
640	Operation Supervision and Engineering	
641	Chemicals	
642	Operation Labor and Expenses	
643	Miscellaneous Expense	
644	Rents	
650	Maintenance of Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Equipment	
	TOTAL WATER TREATMENT EXPENSE (640-652)	

SCHEDULE: 22A None

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
Account No.	Account Title	Amount (in dollars)
TRANSMISSION AND DISTRIBUTION EXPENSES:		
660	Operation Supervision and Engineering	
661	Storage Facilities Expense	
662	Transmission and Distribution Lines Expenses	
663	Meter Expenses	
664	Customer Installation Expenses	
665	Miscellaneous Expenses	
666	Rents	
670	Maintenance Supervision and Engineering	
671	Maintenance of Structures and Improvements	
672	Maintenance of Distribution Reservoirs and Standpipes	
673	Maintenance of Transmission and Distribution Mains	
674	Maintenance of Fire Mains	
675	Maintenance of Services	
676	Maintenance of Meters	
677	Maintenance of Hydrants	
678	Maintenance of Miscellaneous Plant	
TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)		
CUSTOMER ACCOUNTS EXPENSES:		
901	Supervision	
902	Meter Reading Expenses	
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	
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	

SCHEDULE: 22A *None*

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4		
Account No.	Account Title	Amount (in dollars)
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL WATERWORKS EXPENSES (600-932)	
	<u>SEWAGE DISPOSAL: COLLECTION EXPENSES:</u>	
700	Collection Supervision and Engineering	
701	Collection Labor and Expenses	
702	Services to Customers	
703	Flow Measuring Device Expense	
704	Miscellaneous Expenses	
705	Rents	
710	Collection Maintenance Supervision and Engineering	
711	Maintenance of Collection Structures and Improvements	
712	Maintenance of Collection Sewers	
713	Maintenance of Services to Customers	
714	Maintenance of Flow Measuring Devices	
715	Maintenance of Flow Measuring Device Installation	
716	Maintenance of Other Collection Facilities	
	TOTAL COLLECTION EXPENSES (700-716)	
	<u>PUMPING EXPENSES:</u>	
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)	
	<u>TREATMENT AND DISPOSAL EXPENSES:</u>	
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 *None*

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 4 of 4		
Account No.	Account Title	Amount (in dollars)
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)	
	<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	
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	
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: 22B None

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 *None*

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 None

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	23,200
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)	23,200
GENERAL EXPENSES:		
680	Administrative and General Salaries	
681	Office Supplies and Other Expenses	79,215
682	Outside Services Employed	
684	Insurance Expense	4,478
686	Employee Pensions and Benefits	
688	Regulatory Commission Expenses	
689	Miscellaneous General Expenses	
690	Uncollectible Accounts	
	TOTAL GENERAL EXPENSES (680-690)	83,693
	TOTAL WATERWORKS EXPENSES (600-690)	106,893
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)		106,893

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

Charles Goodnight Controller
Name Title

4435 Richmond Road, Suite 105, Warrensville Hts, Ohio 44128
Address

(216) 464-2292
Phone Number (Including Area Code)

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

Charles Goodnight Controller
Name Title

4435 Richmond Road, Suite 105, Warrensville Hts, Ohio 44128
Address

(216) 464-2292
Phone Number (Including Area Code)

Name and Address of the President

Sidney Simon
Name President

4435 Richmond Road, Suite 105, Warrensville Hts, Ohio 44128
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 Cuyahoga

Sidney Simon makes oath and says that
(Insert here the name of the affiant.)

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

of Copley Square 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 1-1, 2003, to and including 12-31, 2003

Sidney Simon
(Signature of affiant.)