

FILE

54

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

Cordell Regional Utilities, Inc.
(Exact legal name of respondent)

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

10-07-WS-RPT

Website URL:

1667 Gateway Circle
Address

Grove City
City

Franklin
County

Ohio
State

43123
Zip Code

(614) 871-3660

Phone: (Area Code) Number

1667 Gateway Circle, Grove City, Ohio 43123
(Address of principal business office at end of year)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE

YEAR ENDED DECEMBER 31, 2009

RECEIVED-DOCKETING DIV
2010 APR 29 PM 2:05
PUCO

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

Jayne McKnight 1667 Gateway Circle Grove City, Ohio 43123 (614) 871-3660

Technician
This is to certify that the images appearing are an
accurate and complete reproduction of a case file
document delivered in the regular course of business
4-29-2010
Date Processed

TABLE OF CONTENTS

Title	Page
General Instructions	1
History	2
Facts Pertaining To Control of Respondent.....	3
Important Changes During the Year	4
Voting Powers and Elections.....	5
Board of Directors.....	6
Principal General Officers.....	7
Balance Sheet	8-11
Notes to Balance Sheet	12
Income Statement.....	13-14
Notes to Income Statement.....	15
Statement of Retained Earnings	16
Partnership Capital Statement	16
Utility Plant In Service (Waterworks Utilities)	17-19
Utility Plant In Service (Sewage Disposal Utilities)	20-22
Accumulated Provision For Depreciation & Amortization (Waterworks Utilities).....	23-26
Accumulated Provision For Depreciation & Amortization (Sewage Disposal Utilities).....	27-30
Miscellaneous Current and Accrued Assets	31
Extraordinary Property Losses.....	31
Miscellaneous Deferred Debits	32
Research and Development Expenditures.....	32
Capital Stock.....	33
Long-Term Debt.....	34
Prepayments	35
Accumulated Deferred Income Taxes-Accelerated Amortization	35
Accumulated Deferred Income Taxes-Liberalized Depreciation	36
Accumulated Deferred Income Taxes-Other	36
Miscellaneous Current and Accrued Liabilities.....	37
Operating Revenue Accounts.....	38
Operating Expense Accounts	39-47
Taxes Other Than Income Taxes	48
Employee Compensation.....	48
General Information-Waterworks	49
Statement of Intrastate Gross Earnings (Revenue).....	50
Name Address, and Phone Number of the Company's Contact Persons and Whom Invoice Should Be Directed	51
Verification and Oath	52

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. January 22, 1964
2.	Date when operations began. January 22, 1964
3.	Under the laws of what Government, State or Territory organized? If more than one, name all. <u>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. Corporation
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization. N/A
8.	Where are the books and records of the company kept? 1667 Gateway Circle, Grove City, Ohio 43123
9.	General description of territory served by respondent. Pleasant Township, Franklin County, Ohio
10.	Number of locations within Ohio. One

FACTS PERTAINING TO CONTROL OF RESPONDENT

1. Did any individual, association, corporation or corporations, control the respondent at close of year? No.

If control was so held, state:

- (a) The form of control, whether sole or joint: N/A
- (b) The name of the controlling corporation or corporations: N/A
- (c) The manner in which control was established: N/A
- (d) The extent of control: N/A
- (e) Whether control was direct or indirect: N/A
- (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? No.

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

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.

[illegible]

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.	None			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board: None			
17.	Name of Secretary of Board: Kevin R. Steward			
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: Three			
20.	Number of directors required to constitute a quorum: Two			

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 of the Board	-----	None	N/A
2.				
3.				
4.				
5.				
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	534,345	534,345	-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)		534,345	534,345	-0-
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	23-30	(497,992)	(504,216)	(6,224)
	NET UTILITY PLANT (Total Utility Plant Less Acc. Dep. and Amortization)		36,353	30,129	(6,224)
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		36,353	30,129	(6,224)
	OTHER PROPERTY AND INVESTMENTS:				
121	Nonutility Property		27,392	27,392	-0-
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)		27,392	27,392	-0-
	CURRENT AND ACCRUED ASSETS:				
131	Cash		34,421	1,278	(33,143)
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				
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies				
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			
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)		34,421	1,278	(33,143)
	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		98,166	58,799	(39,367)
	EQUITY CAPITAL:				
201	Common Stock Issued	33	1,000	1,000	-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		551,896	551,896	-0-
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	(766,351)	(805,718)	(39,367)

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)		(213,455)	(252,822)	(39,367)
	<u>LONG-TERM DEBT:</u>				
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)				
	<u>CURRENT AND ACCRUED LIABILITIES:</u>				
231	Notes Payable				
232	Accounts Payable				
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits		825	825	-0-
236	Taxes Accrued				
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)		825	825	-0-
	<u>DEFERRED CREDITS:</u>				
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)				
	<u>OPERATING RESERVES:</u>				
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		310,796	310,796	-0-

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		98,166	58,799	(39,367)

SCHEDULE: 4A

NOTES TO BALANCE SHEET

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
	UTILITY OPERATING INCOME:		
400	Operating Revenues	38	60,489
	OPERATING EXPENSES:		
401	Operation Expense	39-47	46,639
402 (401)	Maintenance Expense	39-47	8,624
403	Depreciation Expense		6,224
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	3,869
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)		65,356
	NET OPERATING INCOME (400) Less (401-412.2)		(4,867)
	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 Exprs. 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)		-0-
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		-0-
	TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)		-0-
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)		-0-
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		-0-

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)		(4,867)
	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)		(4,867)

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS			
Acct. No.	Account Title	Page No.	Amount (in dollars)
216	Unappropriated Retained Earnings (at beginning of period)	9	(766,351)
435	Balance Transferred from Income	14	(4,867)
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		
439	Adjustments to Retained Earnings (S-Corporation Distributions)		(34,500)
216	Unappropriated Retained Earnings (at end of period)	9	(805,718)

Notes To Statement of Retained Earnings:

SCHEDULE: 7

PARTNERSHIP CAPITAL STATEMENT (1)			
Acct. No.	Account Title	Page No.	Amount (in dollars)
218	Non Corporate Partnership (Beginning of Year)	10	
	Net Income (Loss For Year)	14	
	Partners' Capital Contributions		
	Partners' Drawings		
	Miscellaneous Credits		
	Miscellaneous Debits		
218	Total Partnership Capital (End of Year)	10	

(1) This statement should also be used by sole proprietors.

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)	
INTANGIBLE PLANT:						
301 Organization						
302 Franchise and Consents						
303 Miscellaneous Intangible Plant						
TOTAL INTANGIBLE PLANT (301-303)						
TANGIBLE PLANT						
SOURCE OF SUPPLY PLANT:						
310 Land and Land Rights						
311 Structures and Improvements	61,427				61,427	
312 Collecting and Impounding Reservoirs	1,067				1,067	
313 Lake, River and Other Intakes						
314 Wells and Springs	1,067				1,067	
315 Infiltration Galleries and Tunnels						
316 Supply Mains	1,567				1,567	
317 Other Water Source Plant						
TOTAL SOURCE OF SUPPLY PLANT (310-317)						
	65,128				65,128	
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	13,900				13,900	
326 Diesel Pumping Equipment						

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)	13,900				13,900
WATER TREATMENT PLANT:					
330 Land and Land Rights					
331 Structures and Improvements					
332 Water Treatment Equipment	5,956				5,956
TOTAL WATER TREATMENT PLANT (330-332)	5,956				5,956
TRANSMISSION AND DISTRIBUTION PLANT:					
340 Land and Land Rights					
341 Structures and Improvements					
342 Distribution Reservoirs and Standpipes					
343 Transmission and Distribution Mains	75,992				75,992
344 Fire Mains					
345 Services	24,387				24,387
346 Meters	26,080				26,080
347 Meter Installations					
348 Hydrants	5,600				5,600
349 Other Transmission and Distribution Plant	531				531
TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	132,590				132,590

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)	
GENERAL PLANT:						
389 (370) Land and Land Rights						
390 (371) Structures and Improvements						
391 (372) Office Furniture and Equipment	1,281				1,281	
392 (373) Transportation Equipment	5,895				5,895	
393 Stores Equipment						
394 Tools, Shop and Garage Equipment	3,574				3,574	
395 Laboratory Equipment						
396 Power Operated Equipment						
397 Communication Equipment						
398 (379) Miscellaneous Equipment	35,155				35,155	
399 (390) Other Tangible Property						
TOTAL GENERAL PLANT 389 (370)-399(390)	45,905				45,905	
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)	263,479				263,479	

SCHEDULE: 8B

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)
		INTANGIBLE PLANT:				
301	301	Organization				
302	302	Franchises and Consents				
303	303	Miscellaneous Intangible Plant				
		TOTAL INTANGIBLE PLANT (301-303)				
	310	Land & Land Rights				
	311	Structures & Improvements				
		TOTAL LAND & STRUCTURES (310-311)				
		COLLECTION PLANT:				
350		Land and Land Rights				
351		Structures and Improvements				
352	352	Collection Sewers	186,937			186,937
352.1	352.1	Collection Sewers-Force				
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collecting Structures				
353	354	Services to Customers	22,699			22,699
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		TOTAL COLLECTION PLANT (350-356)	209,636			209,636

SCHEDULE: 8B

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)							
Account (a)		Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)	
Class A & B	Class C & D						
360		PUMPING PLANT:					
361		Land and Land Rights					
362	362	Structures and Improvements					
363	363	Receiving Wells					
364	363	Electric Pumping Equipment					
365	363	Diesel Pumping Equipment					
		Other Pumping Equipment	3,135			3,135	
		TOTAL PUMPING PLANT (360-365)	3,135			3,135	
		TREATMENT AND DISPOSAL PLANT:					
370		Land and Land Rights					
370.1	372	Oxidation Lagoon Land					
370.2		Other Land and Land Rights					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment	22,056			22,056	
373	374	Plant Sewers					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant Eqpt.	885			885	
		TOTAL TREATMENT AND DISPOSAL PLANT (370-376)	22,941			22,941	

SCHEDULE: 8B

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)
		GENERAL PLANT:				
389		Land and Land Rights				
390		Structures and Improvements				
391	391	Office Furniture and Equipment				
392	392	Transportation Equipment				
393		Stores Equipment				
394		Tools, Shop and Garage Equipment				
395		Laboratory Equipment				
396		Power Operated Equipment				
397		Communications Equipment				
399	393	Other Tangible Property	35,154			35,154
		TOTAL GENERAL PLANT (389-399)	35,154			35,154
		TOTAL SEWAGE DISPOSAL PLANT (370-399)	58,095			58,095
		TOTAL UTILITY PLANT IN SERVICE SEWAGE DISPOSAL (301-399)	270,866			270,866

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 (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	61,427			
312	Collecting and Impounding Reservoirs	1,067			
313	Lake, River and Other Intakes				
314	Wells and Springs	1,067			
315	Infiltration and Galleries and Tunnels				
316	Supply Mains	1,567			
317	Other Water Source Plant				
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	65,128			
	PUMPING PLANT:				
321	Structures and Improvements				
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment	13,900			
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	13,900			
	WATER TREATMENT PLANT:				
331	Structures and Improvements				
332	Water Treatment Equipment	5,956			
	TOTAL WATER TREATMENT PLANT (331-332)	5,956			
	TRANSMISSION AND DISTRIBUTION PLANT:				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains	75,598	0.52%	394	
344	Fire Mains				
345	Services	24,387			
346	Meters	19,514	2.00%	522	

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. 91-542-WS-AIR). (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)

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 (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					61,427
312	Collecting and Impounding Reservoirs					1,067
313	Lake, River and Other Intakes					
314	Wells and Springs					1,067
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					1,567
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)					65,128
	PUMPING PLANT:					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					13,900
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)					13,900
	WATER TREATMENT PLANT:					
331	Structures and Improvements					
332	Water Treatment Equipment					5,956
	TOTAL WATER TREATMENT PLANT (331-332)					5,956
	TRANSMISSION AND DISTRIBUTION PLANT:					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains					75,992
344	Fire Mains					
345	Services					24,387
346	Meters					20,036

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. 91-542-WS-AIR). (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.

WATER

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

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

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	5,443	1.67%	94	
349	Other Transmission & Distribution Plant	531			
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	125,473		1,010	
	GENERAL PLANT:				
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment	1,281			
392 (373)	Transportation Equipment	5,895			
393	Stores Equipment				
394	Tools, Shop and Garage Equipment	3,574			
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398 (379)	Miscellaneous Equipment	35,155			
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	45,905			
	OTHER UTILITY PLANT:				
111	Accum. Prov. for Amort. of Util. Plant in Serv.				
109 393	Accum. Prov. for Deprec. of Util. Plant Leased to Others				
112	Accum. Prov. for Amort. of Util. Plant Leased to Others				
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use				
113	Accum. Prov. for Amort. of Prop. Held of Future Use				
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments				
	TOTAL OTHER UTILITY PLANT (111-115)	256,362		1,010	
	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. 91-542-WS-AUR). (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)

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 (a)	Cost of Removal (f)	Salvage (g)	Debit (h)	Credit (i)	Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
347	Meter Installations					
348	Hydrants					5,537
349	Other Transmission & Distribution Plant					531
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)					126,483
	GENERAL PLANT:					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					1,281
392 (373)	Transportation Equipment					5,895
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					3,574
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					35,155
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					45,905
	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)					257,372

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. 91-542-WS-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

Annual Report of Cordell Regional Utilities, Inc.
 SCHEDULE: 9B

Year Ended December 31, 2009

SEWAGE

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

Account No.		Account Title (a)	(in dollars)		Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
Class A&B	Class C&D		Monthly <input type="checkbox"/>	Quarterly <input type="checkbox"/>			
	311	Structures & Improvements	Accumulated Depreciation Balance First of Year (b)				
		COLLECTION PLANT:					
		Structures and Improvements					
351							
352	352	Collection Sewers	156,564		2.77%	5,170	
352.1	352.1	Collection Sewers-Force					
352.2	352.2	Collection Sewers-Gravity					
352.3		Special Collection Structures					
353	354	Services to Customers	24,009				
354	355	Flow Measuring Devices					
355	355	Flow Measuring Installations					
356	353	Other Collection Plant Facilities					
		TOTAL COLLECTION PLANT(351-356)	180,573			5,170	
		PUMPING PLANT:					
361		Structures and Improvements					
362	362	Receiving Wells					
363	363	Electric Pumping Equipment					
364	363	Diesel Pumping Equipment					
365	363	Other Pumping Equipment	3,135				
		TOTAL PUMPING PLANT (361-365)	3,135				
		TREATMENT AND DISPOSAL PLANT:					
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewer	22,056				
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant	713		4.97%	44	
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)	22,769			44	

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. 91-542-WS-AIR). (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)

Annual Report of Cordell Regional Utilities, Inc.
SCHEDULE: 9B

Year Ended December 31, 2009

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 Balance at End		Account Title (a)	Cost of Removal (f)	Salvage (g)	or Deductions		Other Addition	of Current Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
Class A&B	Class C&D				Debit (h)	Credit (i)		
	311	Structures & Improvements						
		COLLECTION PLANT:						
351		Structures and Improvements						
352	352	Collection Sewers			1,310			163,044
352.1	352.1	Collection Sewers-Force						
352.2	352.2	Collection Sewers-Gravity						
352.3		Special Collection Structures						
353	354	Services to Customers				1,310		22,699
354	355	Flow Measuring Devices						
355	355	Flow Measuring Installations						
356	353	Other Collection Plant Facilities						
		TOTAL COLLECTION PLANT (351-356)			1,310	1,310		185,743
		PUMPING PLANT:						
361		Structures and Improvements						
362	362	Receiving Wells						
363	363	Electric Pumping Equipment						
364	363	Diesel Pumping Equipment						
365	363	Other Pumping Equipment						3,135
		TOTAL PUMPING PLANT (361-365)						3,135
		TREATMENT AND DISPOSAL PLANT:						
371		Structures and Improvements						
372	373	Treatment and Disposal Equipment						
373	374	Plant Sewer						22,056
374	375	Outfall Sewer Lines						
375	376	Other Treatment and Disposal Plant						757
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)						22,813

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. 91-542-WS-AIR). (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)
			GENERAL PLANT:				
390			Structures and Improvements				
391		391	Office Furniture and Equipment				
392		392	Transportation Equipment				
393			Stores Equipment				
394			Tools, Shop and Garage Equipment				
395			Laboratory Equipment				
396			Power Operated Equipment				
397			Communication Equipment				
399		393	Other Tangible Property	35,153			
			TOTAL GENERAL PLANT (390-399)	35,153			
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. Adjts.				
			TOTAL SEWAGE DISPOSAL (109-115)				
			TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)	241,630		5,214	

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. 91-542-WS-AIR). (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)

Annual Report of Cordell Regional Utilities, Inc.
 SCHEDULE: 9B

Year Ended December 31, 2009

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

(in dollars)

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

Account No.	Class A&B C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
					Debit (h)	Credit (i)	
		GENERAL PLANT:					
390		Structures and Improvements					
391	391	Office Furniture and Equipment					
392	392	Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					
395		Laboratory Equipment					
396		Power Operated Equipment					
397		Communication Equipment					
399	393	Other Tangible Property					35,153
		TOTAL GENERAL PLANT (390-399)					35,153
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 Acquls. Adjmts.					
		TOTAL SEWAGE DISPOSAL (109-115)					
		TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)			1,310	1,310	246,844

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. 91-542-WS-AIR). (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

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	\$-0-	\$-0-	\$-0-	\$-0-

SCHEDULE: 11

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	\$-0-	\$-0-	\$-0-	\$-0-

SCHEDULE: 12

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	\$ -0-	\$ -0-	\$ -0-	\$ -0-

SCHEDULE: 13

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	\$ -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> Common	\$10.00		100	\$1,000.00	-0-	-0-
<u>PREFERRED:</u>						
TOTALS	\$10.00			\$1,000.00	\$-0-	\$-0-

SCHEDULE: 15

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

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

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)
NONE								

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166 (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				
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify)				
TOTALS ACCT 166	\$ -0-	\$ -0-	\$ -0-	\$ -0-

SCHEDULE: 17

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	\$ -0-	\$ -0-	\$ -0-	\$ -0-

SCHEDULE: 18

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	\$ -0-	\$ -0-	\$ -0-	\$ -0-

SCHEDULE: 19

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	\$ -0-	\$ -0-	\$ -0-	\$ -0-

SCHEDULE: 20

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)
NONE				
TOTALS	\$ -0-	\$ -0-	\$ -0-	\$ -0-

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount (in dollars)
	<u>SALES OF WATER:</u>	
460	Unmetered Sales to General Customers	30,244
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)	30,244
	<u>OTHER OPERATING REVENUES:</u>	
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)	
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	30,244
	<u>SEWAGE DISPOSAL REVENUES:</u>	
521	Flat Rate Revenues-General Customers	
522	Measured Revenues-General Customers	30,245
523	Revenues from Public Authorities	
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	30,245
	<u>OTHER OPERATING REVENUES:</u>	
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)	30,245
	TOTAL OPERATING REVENUES (460-536)	60,489

SCHEDULE: 22A

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)	-0-
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)	-0-
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)	-0-

SCHEDULE: 22A

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)	-0-
	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)	-0-
	CUSTOMER SERVICE EXPENSES:	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	-0-
	SALES PROMOTION EXPENSES:	
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	-0-
	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

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)	-0-
	TOTAL WATERWORKS EXPENSES (600-932)	-0-
	<u>SEWAGE DISPOSAL:</u>	
	<u>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)	-0-
	<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)	-0-
	<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

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)	-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	Revenues 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	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	-0-
	TOTAL SEWAGE DISPOSAL (700-932)	-0-
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	-0-

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)
<u>WATERWORKS</u>		
<u>SOURCE OF SUPPLY EXPENSE:</u>		
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	
<u>PUMPING EXPENSE:</u>		
620	Operation Labor	
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	5,407
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-625)	5,407
<u>WATER TREATMENT EXPENSES:</u>		
630	Operation Labor	8,700
631	Chemicals	
632	Operation Supplies & Expense	4,200
635	Maintenance of Water Treatment Plant	8,623
	TOTAL WATER TREATMENT EXPENSE (630-635)	21,523
<u>TRANSMISSION AND DISTRIBUTION EXPENSES:</u>		
640	Operation Labor	
641	Operation Supplies & Expenses	
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Account No.	Account Title	Amount (in dollars)
	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	2,569
921	Office Supplies and Other Expenses	766
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	1,174
924	Property Insurance	441
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	100
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)	5,050
	TOTAL WATERWORKS EXPENSES (600-935)	31,980
	SEWAGE DISPOSAL OPERATIONS EXPENSES:	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	5,408
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	5,408
	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	8,624
715	Maintenance of Other Plant Facilities	
	TOTAL MAINTENANCE EXPENSES (710-715)	8,624

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 3 of 3		
Account No.	Account Title	Amount (in dollars)
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
<u>CUSTOMER SERVICE EXPENSES:</u>		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
<u>SALES PROMOTION EXPENSES:</u>		
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>		
920	Administrative and General Salaries	2,569
921	Office Supplies and Other Expenses	766
923	Outside Services Employed	1,175
924	Insurance Expense	441
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	101
930	Miscellaneous General Expenses	4,200
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	9,252
	TOTAL SEWAGE DISPOSAL (700-932)	23,284
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	55,264

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)
<u>WATERWORKS</u>		
<u>PLANT OPERATION & MAINTENANCE:</u>		
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)	-0-
<u>GENERAL EXPENSES:</u>		
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)	-0-
	TOTAL WATERWORKS EXPENSES (600-690)	-0-
<u>SEWAGE DISPOSAL</u>		
<u>OPERATIONS EXPENSES:</u>		
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	-0-
<u>MAINTENANCE EXPENSES:</u>		
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL MAINTENANCE EXPENSES (710-715)	-0-

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)	-0-
	<u>CUSTOMER SERVICE EXPENSES:</u>	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	-0-
	<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)	-0-
	<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)	-0-
	TOTAL SEWAGE DISPOSAL (700-932)	-0-
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	-0-

SCHEDULE: 23

TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1 (in dollars)	
Type of tax:	\$ Amount
Ohio Property Tax	1,501
Ohio Gross Receipts Tax	
F.I.C.A.	
Other (Specify List) Excise Taxes	2,368
TOTAL ACCOUNT 408.1	3,869

SCHEDULE: 24

EMPLOYEE COMPENSATION							
	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify)
Part-time Employees							
No Employees							
Full-time Employees							
No Employees							
TOTAL ALL EMPLOYEES							

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoir: None
 - a. State whether natural or artificial: N/A
 - b. Kind of reservoir (earthen or masonry): N/A
 - c. Capacity of each reservoir: N/A
 - d. Are reservoirs covered or open? N/A
 - e. Distance of each reservoir from pumping station: N/A
 - f. Elevation of each reservoir above pumping station: N/A
2. Number of standpipes: None
3. Method of purification used: Iron Removal
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: 1,366,781
6. Quantities of Water
 - a. Produced and/or purchased: Not Metered
 - b. Delivered to the customer: Not Metered
 - c. Lost or unaccounted for: Not Metered
7. State source of water supply, whether rivers, lakes springs or wells: Wells
8. Of the Ohio customers, the number that are:
 - a. Year-round customers: 186
 - b. Seasonal/Summer customers: None
 - c. Available-for-Use Customers: None
9. Total number of customers as of close of business in December:
 - a. Ohio: 186
 - b. Entire Company: 186
10. AFUDC rate(s) used during year: N/A
11. Calculation of AFUDC rate(s) used: N/A

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
Public Utilities Commission of Ohio.)

Acct. No.	Item	Amount (in dollars)		
		Total (1)	Interstate (Other Than Ohio) (2)	Ohio Intrastate (3) = (1) - (2)
400	Waterworks Operating Revenues	30,244	-0-	30,244
521-526	Sewage Disposal Operating Revenues	30,245	-0-	30,245
413	Revenue From Utility Plant Leased to Others			
414	Gains from Disposition of Utility Prop.			
415	Revenues from Merch., Jobbing & Contract Work			
417	Revenues from Nonutility Operations			
418	Nonoperating Rental Income			
419	Interest & Dividend Income			
421	Misc. Nonoperating Income			
422	Gain from Disposition of Nonutility Prop.			
433-409.3	Extraordinary Income			
	SUBTOTAL	60,489	-0-	60,489
466	Earnings or Receipts from Sales to Utilities for Resale	()	()	()
	TOTAL	60,489	-0-	60,489

Note: Total Column should agree with revenue reported on Schedule 5 and Schedule 21.

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**

Paul McKnight

Shareholder

Name

Title

1667 Gateway Circle Grove City, Ohio 43123

Address

(614) 871-3660

Phone Number (Including Area Code)

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

Paul McKnight

Shareholder

Name

Title

1667 Gateway Circle Grove City, Ohio 43123

Address

(614) 871-3660

Phone Number (Including Area Code)

Name and Address of the President

Name

President

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 Franklin

Paul McKnight makes oath and says that
(Insert here the name of the affiant.)

he/she is

~~President~~ Shareholder
(Insert here the official title of deponent)

of

Cordell Regional Utilities, 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 January 1, 2009, to and including December 31, 2009.

Paul McKnight
(Signature of affiant.)