

FILE

10-07-WS-RPT

58

# WATERWORKS AND SEWAGE DISPOSAL COMPANIES

## ANNUAL REPORT

OF

MOHAWK UTILITIES, INC

(Exact legal name of respondent)

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

Website URL:

7326 CANTON ROAD N.W.

Address

MALVERN

City

CARROLL

County

OHIO

State

44644

Zip Code

(330) 863-0613

Phone: (Area Code) Number

SAME

(Address of principal business office at end of year)

TO THE  
PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE  
YEAR ENDED DECEMBER 31, 2009

PUCO

2010 JUL - 7 AM 10:30

RECEIVED-DOCKETING DIV

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

ION D. ROBERTSON

c/o Company (330) 863-0613

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.  
Technician SM Date Processed 7/7/10

## 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<br>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. <u>AUGUST 5, 1964</u>  |
| 2.  | Date when operations began. <u>AUGUST 5, 1964</u>  |
| 3.  | Under the laws of what Government, State of Territory organized? If more than one, name all.<br><u>OHIO</u>  |
| 4.  | If a consolidated or merged company, name all constituent and all merged companies.<br><u>N/A</u>  |
| 5.  | Date and authority for each consolidation and each merger.<br><u>N/A</u>   |
| 6.  | State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.<br><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.<br><u>N/A</u> |
| 8.  | Where are the books and records of the company kept? <u>MALVERN, OHIO</u>  |
| 9.  | General description of territory served by respondent. <u>PROPERTY OWNERS OF LAKE MOHAWK, OHIO.</u>  |
| 10. | Number of locations within Ohio. <u>ONE (1)</u>  |

### 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: \_\_\_\_\_
- (b) The name of the controlling corporation or corporations: \_\_\_\_\_
- (c) The manner in which control was established: \_\_\_\_\_
- (d) The extent of control: \_\_\_\_\_
- (e) Whether control was direct or indirect: \_\_\_\_\_
- (f) The name of the intermediary through which control, if indirect, was established: \_\_\_\_\_

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: \_\_\_\_\_
- (b) The name of the beneficiary or beneficiaries for whom the trust was maintained: \_\_\_\_\_

### 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: 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)   | Served Continuously From | Term Expired or Current Term Will Expire | Number of Meetings Attended During Year |
| 1.   | (a)<br>JON D. ROBERTSON, MALVERN, OHIO  | (b)<br>JUNE 1964         | (c)<br>JUNE 2010                         | (d)<br>ONE                              |
| 2.   | WILLIAM N. ROBERTSON, MALVERN, OHIO   | JUNE 1964                | JUNE 2010                                | ONE                                     |
| 3.   | JAMES H. ROBERTSON, HOUSTON, TEXAS  | JUNE 1964                | JUNE 2010                                | ONE                                     |
| 4.   |   |                          |  |   |
| 5.   |   |                          |  |   |
| 6.   |   |                          |  |   |
| 7.   |   |                          |  |   |
| 8.   |   |                          |  |   |
| 9.   |   |                          |  |   |
| 10.  |   |                          |  |   |
| 11.  |   |                          |  |   |
| 12.  |   |                          |  |   |
| 13.  |   |                          |  |   |
| 14.  |   |                          |  |   |
| 15.  |   |                          |  |   |
| 16.  | Name of Chairman of the Board - JON D. ROBERTSON  |                          |  |   |
| 17.  | Name of Secretary of Board - WILLIAM N. ROBERTSON   |                          |  |   |
| 18.  | Number of Meetings of Board during the year - ONE (1)   |                          |  |   |
| 19.  | Number of directors provided for by charter or by-laws, as amended to the end of the year - N/A |                          |  |   |
| 20.  | Number of directors required to constitute a quorum - TWO (2)                                   |                          |  |   |



## SCHEDULE: 3

| PRINCIPAL GENERAL OFFICERS  |  |   |  |                                     |
|---|--|---|--|-------------------------------------|
| <p>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.</p> <p>2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).</p> |  |   |  |                                     |
| 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.  | PRESIDENT, ASSISTANT SEC & ASSISTANT TREASURER | OPERATIONS & ADMIN                                  | JON D. ROBERTSON                                     | MALVERN, OHIO                       |
| 2.  | VICE PRESIDENT, SECRETARY & TREASURER          | ADMINISTRATION                                      | WILLIAM N. ROBERTSON                                 | MALVERN, OHIO                       |
| 3.  |  |   |  |                                     |
| 4.  |  |   |  |                                     |
| 5.  |  |   |  |                                     |
| 6.  |  |   |  |                                     |
| 7.  |  |   |  |                                     |
| 8.  |  |   |  |                                     |
| 9.  |  |   |  |                                     |
| 10.   |  |   |  |                                     |
| 11.   |  |   |  |                                     |
| 12.   |  |   |  |                                     |
| 13.   |  |   |  |                                     |
| 14.   |  |   |  |                                     |
| 15.   |  |   |  |                                     |
| 16.   |  |   |  |                                     |
| 17.   |  |   |  |                                     |

## 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) |
|                    | <b>UTILITY PLANT:</b>  |          |  |   |                                     |
| 101                | Utility Plant in Service   | 17-22    | 2,117,343                                    | 2,123,129                                   | 5,786                               |
| 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  |          | 0  | 0   | 0                                   |
| 114 (108)          | Utility Plant Acquisition Adjustm.   |          |  |   |                                     |
|                    | <b>TOTAL UTILITY PLANT (101-114)</b>   |          | <b>2,117,343</b>                             | <b>2,123,129</b>                            | <b>5,786</b>                        |
| 108-113, 115 (110) | Accumulated Provision for Depreciation and Amortization                        | 23-30    | 729,220                                      | 775,462                                     | (46,242)                            |
|                    | <b>NET UTILITY PLANT (Total Utility Plant Less Acc. Dep. and Amortization)</b> |          | <b>1,388,123</b>                             | <b>1,347,667</b>                            | <b>(40,456)</b>                     |
| 116 (109)          | Other Utility Plant Adjustments  |          |  |   |                                     |
|                    | <b>TOTAL PLANT (101-116)</b>   |          | <b>1,388,123</b>                             | <b>1,347,667</b>                            | <b>(40,456)</b>                     |
|                    | <b>OTHER PROPERTY AND INVESTMENTS:</b>   |          |  |   |                                     |
| 121                | Nonutility Property  |          | 7,726  | 7,726                                       | 0                                   |
| 122                | Accum. Provision for Deprec. and Amortization of Nonutility Plant              |          |  |   |                                     |
| 123                | Investments in Associated Companies  |          |  |   |                                     |
| 124                | Other Investments  |          |  |   |                                     |
| 125-128            | Special Funds  |          |  |   |                                     |
|                    | <b>TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)</b>                          |          | <b>7,726</b>                                 | <b>7,726</b>                                | <b>0</b>                            |
|                    | <b>CURRENT AND ACCRUED ASSETS:</b>   |          |  |   |                                     |
| 131                | Cash (406)   |          | 76,503                                       | 96,094                                      | 19,591                              |
| 132                | Interest Special Deposits  |          |  |   |                                     |
| 133                | Dividend Special Deposits  |          |  |   |                                     |
| 134                | Other Special Deposits   |          |  |   |                                     |
| 135                | Working Funds  |          |  |   |                                     |
| 136 (132)          | Temporary Cash Investments   |          |  |   |                                     |
| 141                | Notes Receivable   |          | -  | 10,000                                      | 10,000                              |
| 142                | Customer Accounts Receivable   |          | 10,585                                       | 9,737                                       | (848)                               |
| 143                | Other Accounts Receivable  |          |  |   |                                     |
| 144                | Accumulated Provision for Uncollectible Accounts-Cr.                           |          | (3,500)                                      | (3,200)                                     | 300                                 |
| 145                | Notes Receiv. from Assoc. Companies  |          |  |   |                                     |
| 146                | Accts. Receiv. from Assoc. Companies   |          | 78,500                                       | 78,000                                      | (500)                               |
| 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                                   |          | 38,794                                       | 39,719                                      | 925                                 |
| 174 (170)     | Misc. Current and Accrued Assets                           | 31       |  |   |                                     |
|               | <b>TOTAL CURRENT AND ACCRUED ASSETS (131-174)</b>          |          | <b>200,882</b>                               | <b>230,350</b>                              | <b>29,468</b>                       |
|               | <b>DEFERRED DEBITS:</b>                                    |          |  |   |                                     |
| 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       |  |   |                                     |
|               | <b>TOTAL DEFERRED CREDITS (181-187)</b>                    |          |  |   |                                     |
|               | <b>TOTAL ASSETS AND OTHER DEBITS</b>                       |          | <b>1,596,731</b>                             | <b>1,585,743</b>                            | <b>(10,988)</b>                     |
|               | <b>EQUITY CAPITAL:</b>                                     |          |  |   |                                     |
| 201           | Common Stock Issued  | 33       | 50,000                                       | 50,000                                      | 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       | 166,531                                      | 264,221                                     | 97,690                              |

## 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       |  |   |                                     |
|               | <b>TOTAL EQUITY CAPITAL (201-218)</b>                  |          | <b>216,531</b>                               | <b>314,221</b>                              | <b>97,690</b>                       |
|               | <b><u>LONG-TERM DEBT:</u></b>                          |          |  |   |                                     |
| 221           | Bonds  | 34       |  |   |                                     |
| 222           | Reacquired Bonds                                       | 34       |  |   |                                     |
| 223           | Advances from Associated Companies                     | 34       |  |   |                                     |
| 224           | Other Long-Term Debt                                   | 34       | 655,159                                      | 459,185                                     | (195,974)                           |
|               | <b>TOTAL LONG TERM DEBT (221-224)</b>                  |          | <b>655,159</b>                               | <b>459,185</b>                              | <b>(195,974)</b>                    |
|               | <b><u>CURRENT AND ACCRUED LIABILITIES:</u></b>         |          |  |   |                                     |
| 231           | Notes Payable  |          | 432,635                                      | 497,635                                     | 65,000                              |
| 232           | Accounts Payable                                       |          |  |   |                                     |
| 233           | Notes Payable to Assoc. Companies                      |          |  |   |                                     |
| 234           | Accounts Payable to Assoc. Companies                   |          |  |   |                                     |
| 235           | Customer Deposits                                      |          |  |   |                                     |
| 236           | Taxes Accrued  |          | 66,146                                       | 64,638                                      | (1,508)                             |
| 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       | 30,000                                       | 30,000                                      | 0                                   |
|               | <b>TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)</b> |          | <b>528,781</b>                               | <b>592,273</b>                              | <b>63,492</b>                       |
|               | <b><u>DEFERRED CREDITS:</u></b>                        |          |  |   |                                     |
| 251           | Unamortized Premium on Debt                            |          |  |   |                                     |
| 252           | Customer Advances for Construct.                       |          |  |   |                                     |
| 253           | Other Deferred Credits                                 |          |  |   |                                     |
| 254           | Other Regulatory Liabilities                           |          |  |   |                                     |
| 255           | Accum. Deferred Invest. Tax Credits                    |          |  |   |                                     |
|               | <b>TOTAL DEFERRED CREDITS (251-255)</b>                |          |  |   |                                     |
|               | <b><u>OPERATING RESERVES:</u></b>                      |          |  |   |                                     |
| 261           | Property Insurance Reserves                            |          |  |   |                                     |
| 262           | Inquiries and Damages Reserves                         |          |  |   |                                     |
| 263           | Pensions and Benefits Reserves                         |          |  |   |                                     |
| 265           | Miscellaneous Operating Reserves                       |          |  |   |                                     |
|               | <b>TOTAL OPERATING RESERVES (261-265)</b>              |          |  |   |                                     |
| 271           | CIAC   |          | 165,860                                      | 163,964                                     | (1,896)                             |

## SCHEDULE: 4

| BALANCE SHEET |  |             |   |  |   |
|---------------|--|-------------|---|--|---|
| Acct.<br>No.  | Account Title  | Page<br>No. | Balance at<br>End of<br>Previous Year<br>(in dollars) | Balance at<br>End of<br>Current Year<br>(in dollars) | Increase or<br>(Decrease)<br>(in dollars) |
|               | <b>ACCUM. DEFERRED INCOME TAXES:</b>                               |             |   |  |   |
| 281           | Accum. Deferred Income Taxes-<br>Accelerated Amortization          | 35          |   |  |   |
| 282           | Accumulated Deferred Income Taxes-<br>Liberalized Depreciation     | 36          |   |  |   |
| 283           | Accum. Deferred Income Taxes-Other                                 | 36          | 30,400  | 56,100   | 25,700                                    |
|               | <b>TOTAL ACCUM. DEFERRED<br/>INCOME TAXES (281-283)</b>            |             | <b>30,400</b>   | <b>56,100</b>  | <b>25,700</b>                             |
|               |  |             |   |  |   |
|               | <b>TOTAL EQUITY CAPITAL,<br/>LIABILITIES AND OTHER<br/>CREDITS</b> |             | <b>1,596,731</b>                                      | <b>1,585,743</b>                                     | <b>(10,988)</b>                           |

SCHEDULE: 4A

| NOTES TO BALANCE SHEET  |
|-------------------------|
| SEE ATTACHED STATEMENTS |

SEE ATTACHED STATEMENTS

## NOTES TO FINANCIAL STATEMENTS

### MOHAWK UTILITIES, INC.

December 31, 2009 and 2008

---

#### NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The records of the utility are maintained using the 1976 uniform system of accounts for Class B water utilities as adopted by the Public Utilities Commission of Ohio (PUCO).

The rates charged to customers by the utility are subject to the requirements of PUCO. During 2006, the PUCO had the Company switch from unmetered sales billed three months in advance to metered sales billed a month in arrears. The \$39,718 billed in January 2010 and the \$38,793 billed in January 2009, were recorded in accrued income for December 2009 and 2008, respectively. The change will more accurately reflect actual water usage.

The Company supplies water to the property owners around Lake Mohawk located in Carroll County, Ohio. Accounts receivable are from these customers.

Utility Plant is stated at cost less depreciation computed by the straight-line method, using lives ranging from 10 to 65 years.

Repair and maintenance costs are expensed as incurred.

The Company accounts for income taxes in accordance with FASB ASC 740-10 "Accounting for Income Taxes" (SFAS 109) which requires the use of the "liability method" of accounting for income taxes. Accordingly, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax basis of assets and liabilities, using enacted tax rates in effect for the year in which the differences are expected to reverse. Current income taxes are based on the year's income taxable for Federal income tax reporting purposes.

Customers' construction deposits are being amortized by the straight-line method using a life of 60 years.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

For presentation on the balance sheet and statement of cash flows, highly liquid debt instruments purchased with a maturity of three months or less are considered to be cash equivalents.

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE B - LONG-TERM DEBT

|   | <u>2009</u>       | <u>2008</u>       |
|---|-------------------|-------------------|
| Note payable to Consumer's National Bank, secured by signature and 100% stock in Mohawk Utilities, Inc. due in monthly installments of \$6,006, including interest paid at a fixed rate of 6.0% | \$ 459,185        | \$ 655,159        |
|   | 459,185           | 655,159           |
| Current portion of long-term debt   | (45,766)          | (25,170)          |
|   | <u>\$ 413,419</u> | <u>\$ 629,989</u> |

Principal payments of long-term debt are due in future years as follows:

|             |                   |
|-------------|-------------------|
| 2010        | \$ 45,766         |
| 2011        | 48,589            |
| 2012        | 51,585            |
| 2013        | 54,767            |
| 2014        | 58,145            |
| Later years | 200,333           |
|             | <u>\$ 459,185</u> |

### NOTE C - INCOME TAXES

Temporary differences giving rise to deferred tax assets and liabilities relate principally to operating loss carryforwards, depreciable assets, allowance for doubtful receivables and officers' compensation.

As of December 31, 2009, the Company has net operating loss carryforwards which may be applied against taxable income in future years of approximately \$30,139 which is due to expire in 2026.



## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE C - INCOME TAXES (CONTINUED)

For the years December 31, 2009 and 2008, respectively, net deferred taxes are calculated as follows:

|   | 2009               | 2008               |
|---|--------------------|--------------------|
| Deferred tax assets   | \$ 4,500           | \$ 4,500           |
| Deferred tax liabilities                                      | (65,100)           | (53,200)           |
| Deferred tax asset relating to<br>operating loss carryforward | <u>4,500</u>       | <u>18,300</u>      |
| Net deferred tax (liability)                                  | <u>\$ (56,100)</u> | <u>\$ (30,400)</u> |

*Uncertain Tax Positions.* The Company adopted the provisions of FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*, (FIN 48) on January 1, 2009. The provisions prescribe a two-step process for recognizing and measuring income tax uncertainties. First, a threshold condition of "more likely than not" should be met to determine whether any of the benefit from an uncertain tax position should be recognized in the financial statements. If the recognition threshold is met, FASB ASC 740-10 (FIN 48) provides additional guidance on measuring the amount of the uncertain tax position. The Company may recognize a tax benefit from an uncertain tax position under FASB ASC 740-10 (FIN 48) only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefit recognized in the financial statements from an uncertain position should be measured under FASB ASC 740-10 (FIN 48) based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. FASB ASC 740-10 (FIN 48) also provides guidance on derecognition, classification, transition and increased disclosure of uncertain tax positions. The Company recognized no liability for unrecognized tax benefits resulting from the adoption of FASB ASC 740-10 (FIN 48) for the initial application date and as of December 31, 2009.

Prior to January 1, 2009 the Company elected to defer the application of FIN 48 in accordance with FIN 48-3, *Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises* issued and effective December 30, 2008.

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE C - INCOME TAXES (CONTINUED)

For the year ended December 31, 2008 the Company used a FAS 5, *Loss Contingencies*, approach for evaluating uncertain tax positions.

### NOTE D - RELATED PARTY TRANSACTIONS

Mohawk Utilities, Inc. had the following due from or to related parties at December 31:

|   | <u>2009</u> | <u>2008</u> |
|---|-------------|-------------|
| <u>Receivables:</u>   |             |             |
| Receivables from the shareholders   | \$ 10,000   | \$ -        |
| Receivables from other water utility companies owned by the shareholders                                      | 78,000      | 78,500      |
| <u>Payables:</u>  |             |             |
| Notes payable to two officer's and to officer's wife, unsecured, payable on demand, interest at 6.0% and 5.5% | 497,635     | 432,635     |
| Unpaid compensation to two officers   | 30,000      | 30,000      |

Interest was earned on all the above receivables for 2009 in the amount of \$4,971 and \$4,949 in 2008.

The offices of the utility are located in a building owned by the shareholders. Rent paid on a month-to-month basis for this office space was \$8,400 in 2009 and \$7,200 in 2008.

### NOTE E - PRIOR PERIOD ADJUSTMENT

As a result of an internal review of rate case 07-0981-WW-AIR presented by the Public Utility Commission of Ohio, the Company restated the amortization on customer construction deposits in accordance with the commission's recommendation. As a result, beginning accumulated amortization as of January 1, 2008 was increased by \$48,170 with a corresponding increase to earnings retained in the business. There was no material effect for the years ended December 31, 2009 and 2008. Due to net operating loss carry forwards the tax effects were not calculated.

## SCHEDULE: 5

| INCOME STATEMENT |  |          |                     |
|------------------|--|----------|---------------------|
| Acct. No.        | Account Title  | Page No. | Amount (in dollars) |
|                  | <b>UTILITY OPERATING INCOME:</b>                                   |          |                     |
| 400              | Operating Revenues   | 38       | 501,328             |
|                  | <b>OPERATING EXPENSES:</b>   |          |                     |
| 401              | Operation Expense  | 39-47    | 197,653             |
| 402 (401)        | Maintenance Expense  | 39-47    |                     |
| 403              | Depreciation Expense   |          | 41,628              |
| 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       | 91,284              |
| 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  |          |                     |
|                  | <b>TOTAL OPERATING EXPENSES (401-412.2)</b>                        |          | <b>330,565</b>      |
|                  | <b>NET OPERATING INCOME (400) Less (401-412.2)</b>                 |          | <b>170,763</b>      |
|                  | <b>OTHER OPERATING INCOME:</b>                                     |          |                     |
| 413              | Income From Utility Plant Leased to Others                         |          |                     |
| 414              | Gains (Losses) from Disposition of Utility Property                |          |                     |
|                  | <b>TOTAL OTHER OPERATING INCOME (413-414)</b>                      |          |                     |
|                  | <b>OTHER INCOME AND DEDUCTIONS:</b>                                |          |                     |
| 415              | Revenues from Merchandising, Jobbing and Contract Work             |          |                     |
| 416              | Costs and Exprns. of Merchandising, Jobbing and Contract Work      |          |                     |
| 417              | Income from Nonutility Operations                                  |          | 1,268               |
| 418              | Nonoperating Rental Income   |          |                     |
| 419              | Interest and Dividend Income                                       |          | 4,971               |
| 420              | Allowance for Funds Used During Construction                       |          |                     |
| 421              | Miscellaneous Nonoperating Income                                  |          | 7,664               |
| 422              | Gains (Losses) from Disposition of Utility Property                |          |                     |
|                  | <b>TOTAL OTHER INCOME (415-422)</b>                                |          | <b>13,903</b>       |
| 425              | Miscellaneous Amortization   |          |                     |
| 426              | Miscellaneous Income Deductions                                    |          |                     |
|                  | <b>TOTAL OTHER INCOME DEDUCTIONS (425-426)</b>                     |          |                     |
|                  | <b>TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)</b> |          | <b>13,903</b>       |
| 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       |          | 25,700              |
| 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                 |          |                     |
|                  | <b>TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)</b>    |          | <b>25,700</b>       |
|                  | <b>NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)</b>  |          | <b>(11,797)</b>     |

## SCHEDULE: 5

| INCOME STATEMENT |  |             |                        |
|------------------|--|-------------|------------------------|
| Acct.<br>No.     | Account Title                                  | Page<br>No. | Amount<br>(in dollars) |
|                  | <b>INTEREST CHARGES:</b>                       |             |                        |
| 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                         |             | 61,276                 |
|                  | <b>TOTAL INTEREST CHARGES (427-431)</b>        |             | <b>61,276</b>          |
|                  | <b>INCOME BEFORE EXTRAORDINARY ITEMS (400)</b> |             |                        |
|                  | Less (401-431)                                 |             | <b>97,690</b>          |
|                  | <b>EXTRAORDINARY ITEMS:</b>                    |             |                        |
| 433              | Extraordinary Income                           |             |                        |
| 434              | Extraordinary Deductions                       |             |                        |
| 409.3            | Income Taxes, Extraordinary Items              |             |                        |
|                  | <b>TOTAL EXTRAORDINARY ITEMS (433- 409.3)</b>  |             |                        |
|                  | <b>NET INCOME (400) Less (401-409.3)</b>       |             | <b>97,690</b>          |

SCHEDULE: 5A

| NOTES TO INCOME STATEMENT |
|---------------------------|
| SEE PAGE 12               |

SEE PAGE 12

## SCHEDULE: 6

| STATEMENT OF RETAINED EARNINGS |   |          |                     |
|--------------------------------|---|----------|---------------------|
| Acct. No.                      | Account Title   | Page No. | Amount (in dollars) |
| 216                            | Unappropriated Retained Earnings (at beginning of period) | 9        | 118,361             |
| 435                            | Balance Transferred from Income                           | 14       | 97,690              |
| 436                            | Appropriations of Retained Earnings                       |          |                     |
| 437                            | Dividends Declared-Preferred Stock                        |          |                     |
| 438                            | Dividends Declared-Common Stock                           |          |                     |
| 439                            | Adjustments to Retained Earnings                          |          |                     |
|                                | Prior Period Adjustment (CIAC)                            |          | 48,170              |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
|                                |   |          |                     |
| 216                            | Unappropriated Retained Earnings (at end of period)       | 9        | 264,221             |

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<br>WATERWORKS UTILITIES<br>(in dollars) |   |  |                                 |                                   |                                    |   |
|--|---|--|---------------------------------|-----------------------------------|------------------------------------|---|
|  | Account<br>(a)                                | Balance at<br>End of<br>Previous Year<br>(in dollars)<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Dr. or (Cr.)<br>(e) | Balance at<br>End of Current<br>Year<br>(f)=(b)+(c)-<br>(d)+(e) |
|  | <b>INTANGIBLE PLANT:</b>                      |  |                                 |                                   |                                    |   |
| 301  | Organization                                  | 1,299  |                                 |                                   |                                    | 1,299   |
| 302  | Franchise and Consents                        |  |                                 |                                   |                                    |   |
| 303  | Miscellaneous Intangible Plant                |  |                                 |                                   |                                    |   |
|  | <b>TOTAL INTANGIBLE PLANT (301-303)</b>       | <b>1,299</b>   |                                 |                                   |                                    | <b>1,299</b>  |
|  | <b>TANGIBLE PLANT</b>                         |  |                                 |                                   |                                    |   |
|  | <b>SOURCE OF SUPPLY PLANT:</b>                |  |                                 |                                   |                                    |   |
| 310  | Land and Land Rights                          | 771  |                                 |                                   |                                    | 771   |
| 311  | Structures and Improvements                   | 4,346  |                                 |                                   |                                    | 4,346   |
| 312  | Collecting and Impounding Reservoirs          |  |                                 |                                   |                                    |   |
| 313  | Lake, River and Other Intakes                 |  |                                 |                                   |                                    |   |
| 314  | Wells and Springs                             | 167,938  |                                 |                                   |                                    | 167,938   |
| 315  | Infiltration Galleries and Tunnels            |  |                                 |                                   |                                    |   |
| 316  | Supply Mains                                  |  |                                 |                                   |                                    |   |
| 317  | Other Water Source Plant                      |  |                                 |                                   |                                    |   |
|  | <b>TOTAL SOURCE OF SUPPLY PLANT (310-317)</b> | <b>173,055</b>   |                                 |                                   |                                    | <b>173,055</b>  |
|  | <b>PUMPING PLANT:</b>                         |  |                                 |                                   |                                    |   |
| 320  | Land and Land Rights                          | 760  |                                 |                                   |                                    | 760   |
| 321  | Structures and Improvements                   | 120,989  | 807                             |                                   |                                    | 121,796   |
| 322  | Boiler Plant Equipment                        |  |                                 |                                   |                                    |   |
| 323  | Other Power Production Equipment              |  |                                 |                                   |                                    |   |
| 324  | Steam Pumping Equipment                       |  |                                 |                                   |                                    |   |
| 325  | Electric Pumping Equipment                    | 30,158   |                                 |                                   |                                    | 30,158  |
| 326  | Diesel Pumping Equipment                      |  |                                 |                                   |                                    |   |

## SCHEDULE: 8A

| UTILITY PLANT IN SERVICE-ACCOUNT 101<br>WATERWORKS UTILITIES |  |  |                                 |                                   |                                    |   |
|--|--|--|---------------------------------|-----------------------------------|------------------------------------|---|
|  | Account<br>(a)   | Balance at<br>End of<br>Previous Year<br>(in dollars)<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Dr. or (Cr.)<br>(e) | Balance at<br>End of Current<br>Year<br>(f)=(b)+(c)-<br>(d)+(e) |
| 327  | Hydraulic Pumping Equipment                                    |  |                                 |                                   |                                    |   |
| 328  | Other Pumping Equipment  |  |                                 |                                   |                                    |   |
|  | <b>TOTAL PUMPING PLANT (320-328)</b>                           | <b>151,907</b>   | <b>807</b>                      |                                   |                                    | <b>152,714</b>  |
|  | <b>WATER TREATMENT PLANT:</b>                                  |  |                                 |                                   |                                    |   |
| 330  | Land and Land Rights   | 760  |                                 |                                   |                                    | 760   |
| 331  | Structures and Improvements                                    | 212,351  |                                 |                                   |                                    | 212,351   |
| 332  | Water Treatment Equipment                                      | 421,754  |                                 |                                   |                                    | 421,754   |
|  | <b>TOTAL WATER TREATMENT PLANT<br/>(330-332)</b>               | <b>634,865</b>   |                                 |                                   |                                    | <b>634,865</b>  |
|  | <b>TRANSMISSION AND DISTRIBUTION<br/>PLANT:</b>                |  |                                 |                                   |                                    |   |
| 340  | Land and Land Rights   | 760  |                                 |                                   |                                    | 760   |
| 341  | Structures and Improvements                                    |  |                                 |                                   |                                    |   |
| 342  | Distribution Reservoirs and Standpipes                         | 300,849  |                                 |                                   |                                    | 300,849   |
| 343  | Transmission and Distribution Mains                            | 262,453  |                                 |                                   |                                    | 262,453   |
| 344  | Fire Mains   |  |                                 |                                   |                                    |   |
| 345  | Services   | 221,855  | 2,441                           |                                   |                                    | 224,296   |
| 346  | Meters   | 129,213  | 448                             |                                   |                                    | 129,661   |
| 347  | Meter Installations  | 73,053   |                                 |                                   |                                    | 73,053  |
| 348  | Hydrants   | 47,046   |                                 |                                   |                                    | 47,046  |
| 349  | Other Transmission and Distribution Plant                      |  |                                 |                                   |                                    |   |
|  | <b>TOTAL TRANSMISSION AND<br/>DISTRIBUTION PLANT (340-349)</b> | <b>1,035,229</b>   | <b>2,889</b>                    |                                   |                                    | <b>1,038,118</b>  |



## SCHEDULE: 8A

| UTILITY PLANT IN SERVICE-ACCOUNT 101<br>WATERWORKS UTILITIES |  |                                 |                                   |                                    |   |
|--|--|---------------------------------|-----------------------------------|------------------------------------|---|
| (in dollars)   |  |                                 |                                   |                                    |   |
| Account<br>(a)   | Balance at<br>End of<br>Previous Year<br>(in dollars)<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Dr. or (Cr.)<br>(e) | Balance at<br>End of Current<br>Year<br>(f)=(b)+(c)-<br>(d)+(e) |
| <b>GENERAL PLANT:</b>  |  |                                 |                                   |                                    |   |
| 389 (370)  | Land and Land Rights   |                                 |                                   |                                    |   |
| 390 (371)  | Structures and Improvements                                  |                                 |                                   |                                    |   |
| 391 (372)  | Office Furniture and Equipment                               | 11,555                          | 2,090                             |                                    | 13,645  |
| 392 (373)  | Transportation Equipment                                     | 83,367                          |                                   |                                    | 83,367  |
| 393  | Stores Equipment   |                                 |                                   |                                    |   |
| 394  | Tools, Shop and Garage Equipment                             | 4,598                           |                                   |                                    | 4,598   |
| 395  | Laboratory Equipment   |                                 |                                   |                                    |   |
| 396  | Power Operated Equipment                                     | 21,468                          |                                   |                                    | 21,468  |
| 397  | Communication Equipment                                      |                                 |                                   |                                    |   |
| 398 (379)  | Miscellaneous Equipment                                      |                                 |                                   |                                    |   |
| 399 (390)  | Other Tangible Property                                      |                                 |                                   |                                    |   |
|  | TOTAL GENERAL PLANT 389 (370)-399(390)                       | 120,988                         | 2,090                             |                                    | 123,078   |
|  | <b>OTHER UTILITY PLANT (CLASS D ONLY):</b>                   |                                 |                                   |                                    |   |
| (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)          | 2,117,343                       | 5,786                             |                                    | 2,123,129   |

## SCHEDULE: 8B

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

## SCHEDULE: 8B

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



**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) |
|-------------|---|--|-----------------|--------------------------|------------------------------------|
|             | <b>SOURCE OF SUPPLY PLANT:</b>                |  |                 |                          |                                    |
| 311         | Structures and Improvements                   | 3,392  | 2.00            | 87                       |                                    |
| 312         | Collecting and Impounding Reservoirs          |  |                 |                          |                                    |
| 313         | Lake, River and Other Intakes                 |  |                 |                          |                                    |
| 314         | Wells and Springs                             | 95,074   | 2.20            | 3,132                    |                                    |
| 315         | Infiltration and Galleries and Tunnels        |  |                 |                          |                                    |
| 316         | Supply Mains                                  |  |                 |                          |                                    |
| 317         | Other Water Source Plant                      |  |                 |                          |                                    |
|             | <b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b> | <b>98,466</b>                                      |                 | <b>3,219</b>             |                                    |
|             | <b>PUMPING PLANT:</b>                         |  |                 |                          |                                    |
| 321         | Structures and Improvements                   | 9,846  | 2.0             | 2,428                    |                                    |
| 322         | Boiler Plant Equipment                        |  |                 |                          |                                    |
| 323         | Other Power Production Equipment              |  |                 |                          |                                    |
| 324         | Steam Pumping Equipment                       |  |                 |                          |                                    |
| 325         | Electric Pumping Equipment                    | 21,519   | 4.0             | 749                      |                                    |
| 326         | Diesel Pumping Equipment                      |  |                 |                          |                                    |
| 327         | Hydraulic Pumping Equipment                   |  |                 |                          |                                    |
| 328         | Other Pumping Equipment                       |  |                 |                          |                                    |
|             | <b>TOTAL PUMPING PLANT (321-328)</b>          | <b>31,365</b>                                      |                 | <b>3,171</b>             |                                    |
|             | <b>WATER TREATMENT PLANT:</b>                 |  |                 |                          |                                    |
| 331         | Structures and Improvements                   | 78,325   | 2.6             | 4,411                    |                                    |
| 332         | Water Treatment Equipment                     | 109,437  | 2.5             | 8,992                    |                                    |
|             | <b>TOTAL WATER TREATMENT PLANT (331-332)</b>  | <b>187,762</b>                                     |                 | <b>13,403</b>            |                                    |
|             | <b>TRANSMISSION AND DISTRIBUTION PLANT:</b>   |  |                 |                          |                                    |
| 341         | Structures and Improvements                   |  |                 |                          |                                    |
| 342         | Distribution Reservoirs and Standpipes        | 70,199   | 2.0             | 6,017                    |                                    |
| 343         | Transmission and Distribution Mains           | 128,252  | 1.54            | 4,083                    |                                    |
| 344         | Fire Mains                                    |  |                 |                          |                                    |
| 345         | Services                                      | 76,738   | 2.0             | 3,943                    |                                    |
| 346         | Meters  | 15,991   | 2.86            | 3,698                    |                                    |

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:

- List the current accrual rates being used to calculate depreciation expense in Column (c). (If Accrual Rate changes during the year should be identified with effective date of the change)
- Identify the source of these accrual rates (PUCO Case No. 01-2458-WW-AIR ).
- 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) |
|-------------|---|---------------------|-------------|------------|-----------|--|
|             | <b>SOURCE OF SUPPLY PLANT:</b>                |                     |             |            |           |  |
| 311         | Structures and Improvements                   |                     |             |            |           | 3,479  |
| 312         | Collecting and Impounding Reservoirs          |                     |             |            |           |  |
| 313         | Lake, River and Other Intakes                 |                     |             |            |           |  |
| 314         | Wells and Springs                             |                     |             |            |           | 98,206   |
| 315         | Infiltration and Galleries and Tunnels        |                     |             |            |           |  |
| 316         | Supply Mains                                  |                     |             |            |           |  |
| 317         | Other Water Source Plant                      |                     |             |            |           |  |
|             | <b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b> |                     |             |            |           | <b>101,685</b>   |
|             | <b>PUMPING PLANT:</b>                         |                     |             |            |           |  |
| 321         | Structures and Improvements                   |                     |             |            |           | 12,274   |
| 322         | Boiler Plant Equipment                        |                     |             |            |           |  |
| 323         | Other Power Production Equipment              |                     |             |            |           |  |
| 324         | Steam Pumping Equipment                       |                     |             |            |           |  |
| 325         | Electric Pumping Equipment                    |                     |             |            |           | 22,262   |
| 326         | Diesel Pumping Equipment                      |                     |             |            |           |  |
| 327         | Hydraulic Pumping Equipment                   |                     |             |            |           |  |
| 328         | Other Pumping Equipment                       |                     |             |            |           |  |
|             | <b>TOTAL PUMPING PLANT (321-328)</b>          |                     |             |            |           | <b>34,536</b>  |
|             | <b>WATER TREATMENT PLANT:</b>                 |                     |             |            |           |  |
| 331         | Structures and Improvements                   |                     |             |            |           | 82,736   |
| 332         | Water Treatment Equipment                     |                     |             |            |           | 118,429  |
|             | <b>TOTAL WATER TREATMENT PLANT (331-332)</b>  |                     |             |            |           | <b>201,165</b>   |
|             | <b>TRANSMISSION AND DISTRIBUTION PLANT:</b>   |                     |             |            |           |  |
| 341         | Structures and Improvements                   |                     |             |            |           |  |
| 342         | Distribution Reservoirs and Standpipes        |                     |             |            |           | 76,216   |
| 343         | Transmission and Distribution Mains           |                     |             |            |           | 132,335  |
| 344         | Fire Mains                                    |                     |             |            |           |  |
| 345         | Services                                      |                     |             |            |           | 80,681   |
| 346         | Meters  |                     |             |            |           | 19,689   |

Note: Columns (b) & (d) thru (i): from Accounting Record Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 01-2458-WW-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.

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  | 6,697  | 2.00            | 1,461                    |                                    |
| 348         | Hydrants   | 13,155   | 1.67            | 753                      |                                    |
| 349         | Other Transmission & Distribution Plant                    |  |                 |                          |                                    |
|             | TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)        | 311,032  |                 | 19,955                   |                                    |
|             | GENERAL PLANT:   |  |                 |                          |                                    |
| 390 (371)   | Structures and Improvements                                |  |                 |                          |                                    |
| 391 (372)   | Office Furniture and Equipment                             | 8,029  | 5.0             | 1,609                    |                                    |
| 392 (373)   | Transportation Equipment                                   | 66,621   | 13.57           | 4,785                    |                                    |
| 393         | Stores Equipment   |  |                 |                          |                                    |
| 394         | Tools, Shop and Garage Equipment                           | 3,178  | 4.0             | 100                      |                                    |
| 395         | Laboratory Equipment                                       |  |                 |                          |                                    |
| 396         | Power Operated Equipment                                   | 21,468   | 6.67            |                          |                                    |
| 397         | Communication Equipment                                    |  |                 |                          |                                    |
| 398 (379)   | Miscellaneous Equipment                                    |  |                 |                          |                                    |
| 399 (390)   | Other Tangible Property                                    |  |                 | 6,494                    |                                    |
|             | TOTAL GENERAL PLANT (390-399)                              | 99,296   |                 |                          |                                    |
|             | OTHER UTILITY PLANT:                                       |  |                 |                          |                                    |
| 111         | Accum. Prov. for Amort. of Util. Plant in Serv.            | 1,299  | 60 MONTHS       |                          |                                    |
| 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)                        | 1,299  |                 |                          |                                    |
|             | TOTAL WATERWORKS (311-115)                                 | 729,220  |                 | 46,242                   |                                    |

Note: Columns (b) & (d) from (i): from Accounting Record Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 01-2458-WW-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)

**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  |                     |             |           |            | 8,158  |
| 348         | Hydrants   |                     |             |           |            | 13,908   |
| 349         | Other Transmission & Distribution Plant                    |                     |             |           |            |  |
|             | <b>TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)</b> |                     |             |           |            | 330,987  |
|             | <b>GENERAL PLANT:</b>                                      |                     |             |           |            |  |
| 390 (371)   | Structures and Improvements                                |                     |             |           |            |  |
| 391 (372)   | Office Furniture and Equipment                             |                     |             |           |            | 9,638  |
| 392 (373)   | Transportation Equipment                                   |                     |             |           |            | 71,406   |
| 393         | Stores Equipment   |                     |             |           |            |  |
| 394         | Tools, Shop and Garage Equipment                           |                     |             |           |            | 3,278  |
| 395         | Laboratory Equipment                                       |                     |             |           |            |  |
| 396         | Power Operated Equipment                                   |                     |             |           |            | 21,468   |
| 397         | Communication Equipment                                    |                     |             |           |            |  |
| 398 (379)   | Miscellaneous Equipment                                    |                     |             |           |            |  |
| 399 (390)   | Other Tangible Property                                    |                     |             |           |            |  |
|             | <b>TOTAL GENERAL PLANT (390-399)</b>                       |                     |             |           |            | 105,790  |
|             | <b>OTHER UTILITY PLANT:</b>                                |                     |             |           |            |  |
| 111         | Accum. Prov. for Amort. of Util. Plant in Serv.            |                     |             |           |            | 1,299  |
| 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 |                     |             |           |            |  |
|             | <b>TOTAL OTHER UTILITY PLANT (111-115)</b>                 |                     |             |           |            | 1,299  |
|             | <b>TOTAL WATERWORKS (311-115)</b>                          |                     |             |           |            | 775,462  |

**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. 01-2458-WW-AIR)
- 3 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)**  
**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) |
|-------------|-----------|---|--|-----------------|--------------------------|------------------------------------|
| Class A&B   | Class C&D |   |  |                 |                          |                                    |
|             | 311       | Structures & Improvements                           |  |                 |                          |                                    |
|             |           | <b>COLLECTION PLANT:</b>                            |  |                 |                          |                                    |
| 351         |           | Structures and Improvements                         |  |                 |                          |                                    |
| 352         | 352       | Collection Sewers                                   |  |                 |                          |                                    |
| 352.1       | 352.1     | Collection Sewers-Force                             |  |                 |                          |                                    |
| 352.2       | 352.2     | Collection Sewers-Gravity                           |  |                 |                          |                                    |
| 352.3       |           | Special Collection Structures                       |  |                 |                          |                                    |
| 353         | 354       | Services to Customers                               |  |                 |                          |                                    |
| 354         | 355       | Flow Measuring Devices                              |  |                 |                          |                                    |
| 355         | 355       | Flow Measuring Installations                        |  |                 |                          |                                    |
| 356         | 353       | Other Collection Plant Facilities                   |  |                 |                          |                                    |
|             |           | <b>TOTAL COLLECTION PLANT (351-356)</b>             |  |                 |                          |                                    |
|             |           | <b>PUMPING PLANT:</b>                               |  |                 |                          |                                    |
| 361         |           | Structures and Improvements                         |  |                 |                          |                                    |
| 362         | 362       | Receiving Wells                                     |  |                 |                          |                                    |
| 363         | 363       | Electric Pumping Equipment                          |  |                 |                          |                                    |
| 364         | 363       | Diesel Pumping Equipment                            |  |                 |                          |                                    |
| 365         | 363       | Other Pumping Equipment                             |  |                 |                          |                                    |
|             |           | <b>TOTAL PUMPING PLANT (361-365)</b>                |  |                 |                          |                                    |
|             |           | <b>TREATMENT AND DISPOSAL PLANT:</b>                |  |                 |                          |                                    |
| 371         |           | Structures and Improvements                         |  |                 |                          |                                    |
| 372         | 373       | Treatment and Disposal Equipment                    |  |                 |                          |                                    |
| 373         | 374       | Plant Sewer   |  |                 |                          |                                    |
| 374         | 375       | Outfall Sewer Lines                                 |  |                 |                          |                                    |
| 375         | 376       | Other Treatment and Disposal Plant                  |  |                 |                          |                                    |
|             |           | <b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b> |  |                 |                          |                                    |

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

- 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)

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) | Other Addition |            | of Current Year (i)=(b)+(d)-(e)-(f)+(g)+(h)-(i) |
|------------------------|-----------|---|---------------------|-------------|----------------|------------|---|
| Class A&B              | Class C&D |   |                     |             | Debit (h)      | Credit (i) |   |
|                        | 311       | Structures & Improvements                           |                     |             |                |            |   |
|                        |           | <b>COLLECTION PLANT:</b>                            |                     |             |                |            |   |
| 351                    |           | Structures and Improvements                         |                     |             |                |            |   |
| 352                    | 352       | Collection Sewers                                   |                     |             |                |            |   |
| 352.1                  | 352.1     | Collection Sewers-Force                             |                     |             |                |            |   |
| 352.2                  | 352.2     | Collection Sewers-Gravity                           |                     |             |                |            |   |
| 352.3                  |           | Special Collection Structures                       |                     |             |                |            |   |
| 353                    | 354       | Services to Customers                               |                     |             |                |            |   |
| 354                    | 355       | Flow Measuring Devices                              |                     |             |                |            |   |
| 355                    | 355       | Flow Measuring Installations                        |                     |             |                |            |   |
| 356                    | 353       | Other Collection Plant Facilities                   |                     |             |                |            |   |
|                        |           | <b>TOTAL COLLECTION PLANT(351-356)</b>              |                     |             |                |            |   |
|                        |           | <b>PUMPING PLANT:</b>                               |                     |             |                |            |   |
| 361                    |           | Structures and Improvements                         |                     |             |                |            |   |
| 362                    | 362       | Receiving Wells                                     |                     |             |                |            |   |
| 363                    | 363       | Electric Pumping Equipment                          |                     |             |                |            |   |
| 364                    | 363       | Diesel Pumping Equipment                            |                     |             |                |            |   |
| 365                    | 363       | Other Pumping Equipment                             |                     |             |                |            |   |
|                        |           | <b>TOTAL PUMPING PLANT (361-365)</b>                |                     |             |                |            |   |
|                        |           | <b>TREATMENT AND DISPOSAL PLANT:</b>                |                     |             |                |            |   |
| 371                    |           | Structures and Improvements                         |                     |             |                |            |   |
| 372                    | 373       | Treatment and Disposal Equipment                    |                     |             |                |            |   |
| 373                    | 374       | Plant Sewer   |                     |             |                |            |   |
| 374                    | 375       | Outfall Sewer Lines                                 |                     |             |                |            |   |
| 375                    | 376       | Other Treatment and Disposal Plant                  |                     |             |                |            |   |
|                        |           | <b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b> |                     |             |                |            |   |

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

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

- 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.

| ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)  |           |  |  |             |                      |                                |  |
|---|-----------|--|--|-------------|----------------------|--------------------------------|--|
| SEWAGE DISPOSAL COMPANIES   |           |  |  |             |                      |                                |  |
| (Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually) |           |  |  |             |                      |                                |  |
| Account No.   |           | Account Title  | Accumulated Depreciation Balance First of Year | Rate % Used | Accruals During Year | Original Cost of Plant Retired |  |
| Class A&B   | Class C&D | (a)  | (b)  | (c)         | (d)                  | (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                                  |  |             |                      |                                |  |
|   |           | 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. Adjts.    |  |             |                      |                                |  |
|   |           | 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)

| ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 111 - 113 & 115 (110)<br>SEWAGE DISPOSAL COMPANIES (in dollars) |     |       |  |         |         |                |        |                |                 |
|--|-----|-------|--|---------|---------|----------------|--------|----------------|-----------------|
| (Please check if the Company's Depreciation Expense is Calculated: Monthly Quarterly Annually)                                 |     |       |  |         |         |                |        |                |                 |
| Account  | No. | Class | Account Title  | Cost of | Salvage | Other Addition |        | Balance at End |                 |
|  |     |       | (a)  | Removal | (g)     | Debit          | Credit | (b)+(d)-(e)-   | (f)+(g)+(h)-(i) |
|  |     |       |  | (f)     |         | (h)            | (i)    |                |                 |
| <b>GENERAL PLANT:</b>  |     |       |  |         |         |                |        |                |                 |
| 390  |     |       | Structures and Improvements                              |         |         |                |        |                |                 |
| 391  | 991 |       | 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                                  |         |         |                |        |                |                 |
|  |     |       | <b>TOTAL GENERAL PLANT (390-399)</b>                     |         |         |                |        |                |                 |
| 109  |     |       | Accum. Prov. for Deprec. of Util. Plant Leased to Others |         |         |                |        |                |                 |
| 110  |     |       | Accum. Plant for Deprec. of Prop. Held for Future Use    |         |         |                |        |                |                 |
| 111  |     |       | Accum. Prov. for Amort. of Util. Plant in Service        |         |         |                |        |                |                 |
| 112  |     |       | Accum. Prov. for Amort. of Util. Plant Leased to Others  |         |         |                |        |                |                 |
| 113  |     |       | Accum. Prov. for Amort. of Prop. Held for Future Use     |         |         |                |        |                |                 |
| 115  |     |       | Accum. Prov. for Amort. of Util. Plant Acquis. Admits.   |         |         |                |        |                |                 |
|  |     |       | <b>TOTAL SEWAGE DISPOSAL (109-115)</b>                   |         |         |                |        |                |                 |
|  |     |       | <b>TOTAL WATERWORKS &amp; SEWAGE DISPOSAL (351-115)</b>  |         |         |                |        |                |                 |

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

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

- 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

| <b>MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170)</b><br><b>(in dollars)</b> |  |               |                |   |
|--|--|---------------|----------------|---|
| Description of Assets<br>(a)   | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)+(c)-(d) |
| NONE   |  |               |                |   |
| <b>TOTALS</b>  | <b>\$</b>                                    | <b>\$</b>     | <b>\$</b>      | <b>\$</b>   |

## SCHEDULE: 11

| <b>EXTRAORDINARY PROPERTY LOSSES - ACCOUNT 182</b><br><b>(in dollars)</b> |  |               |                |   |
|---|--|---------------|----------------|---|
| Description of Assets<br>(a)  | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)+(c)-(d) |
| NONE  |  |               |                |   |
| <b>TOTAL EXTRAORDINARY PROPERTY<br/>LOSSES</b>                            | <b>\$</b>                                    | <b>\$</b>     | <b>\$</b>      | <b>\$</b>   |

## SCHEDULE: 12

| <b>MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183)</b><br><b>(in dollars)</b> |  |               |                |   |
|---|--|---------------|----------------|---|
| Description of Assets<br>(a)  | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)+(c)-(d) |
|   |  |               |                |   |
|   |  |               |                |   |
|   |  |               |                |   |
| NONE  |  |               |                |   |
| <b>TOTAL MISCELLANEOUS<br/>DEFERRED DEBITS</b>                                  |  |               |                |   |

## SCHEDULE: 13

| <b>RESEARCH AND DEVELOPMENT EXPENDITURES - ACCOUNT 187</b><br><b>(in dollars)</b> |  |               |                |   |
|---|--|---------------|----------------|---|
| Description of Assets<br>(a)  | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)+(c)-(d) |
| NONE  |  |               |                |   |
| <b>TOTAL RESEARCH AND<br/>DEVELOPMENT EXPENDITURES</b>                            | \$   | \$            | \$             | \$  |

SCHEDULE: 14

| CAPITAL STOCK ACCOUNTS 201 & 204<br>(in dollars) |   |                             |   |  |   |                                       |
|--|---|-----------------------------|---|--|---|---------------------------------------|
| Class and Description of Capital Stock<br>(a)    | Par or Stated<br>Value Per Share<br>(b) | Shares<br>Authorized<br>(c) | Shares<br>Issued<br>and<br>Outstanding<br>(d) | Total Par<br>Value of<br>Stock Issues<br>(e)=(b)x(d) | Dividends<br>Declared<br>Per Share<br>For Year<br>(f) | Total<br>Dividends<br>Declared<br>(g) |
| <u>COMMON:</u>                                   | \$ 33.33                                | 1,500                       | 1,500   | \$ 50,000  | -0-   | -0-                                   |
| <u>PREFERRED:</u>                                |   |                             |   |  |   |                                       |
| <b>TOTALS</b>                                    | \$ 33.33                                | 1,500                       | 1,500   | \$ 50,000  | -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<br>(a) | Nominal<br>Date of<br>Issue<br>(b) | Date of<br>Maturity<br>(c) | Face Amount<br>Outstanding<br>(d) | Unamortized<br>Premium or<br>Discount<br>(e) | Stated<br>Rate<br>(f) | Yield<br>Rate<br>(g) | Short-Term<br>Portion<br>(h) | Long-Term<br>Portion<br>(i) |
|----------------------------------|------------------------------------|----------------------------|-----------------------------------|--|-----------------------|----------------------|------------------------------|-----------------------------|
| NOTE PAYABLE:                    |                                    |                            |                                   |  |                       |                      |                              |                             |
| CONSUMERS NATIONAL BANK          | 10-1999                            | 10-2024                    | 459,185                           |  | 6.0%                  | 6.0%                 | 45,766                       | 413,419                     |
| MINERVA, OHIO - SIGNATURE        |                                    |                            |                                   |  |                       |                      |                              |                             |
| TOTALS                           |                                    |                            | 459,185                           |  |                       |                      | 45,766                       | 413,419                     |



## SCHEDULE: 16

| <b>PREPAYMENTS - ACCOUNT 166</b><br><b>(in dollars)</b> |  |               |                |   |
|---|--|---------------|----------------|---|
| Description of Assets<br>(a)                            | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)-(c)+(d) |
| Prepaid Insurance                                       |  |               |                |   |
| Prepaid Rents   |  |               |                |   |
| Prepaid Taxes   |  |               |                |   |
| Prepaid Interest  |  |               |                |   |
| Other Payments (Specify)<br><br>NONE                    |  |               |                |   |
| <b>TOTALS ACCT 166</b>                                  | <b>\$</b>                                    | <b>\$</b>     | <b>\$</b>      | <b>\$</b>   |

## SCHEDULE: 17

| <b>ACCUMULATED DEFERRED INCOME TAXES-<br/>ACCELERATED AMORTIZATION- ACCOUNT 281</b><br><b>(in dollars)</b> |  |               |                |   |
|--|--|---------------|----------------|---|
| Description of Assets<br>(a)   | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)-(c)+(d) |
| NONE   |  |               |                |   |
| <b>TOTAL ACCUM. DEF. INCOME<br/>TAXES-ACCEL. AMORTIZATION<br/>ACCT. 281</b>                                | <b>\$</b>                                    | <b>\$</b>     | <b>\$</b>      | <b>\$</b>   |

## SCHEDULE: 18

| <b>ACCUMULATED DEFERRED INCOME TAXES-<br/>LIBERALIZED DEPRECIATION - ACCOUNT 282</b><br><b>(in dollars)</b> |  |               |                |   |
|---|--|---------------|----------------|---|
| Description of Assets<br>(a)  | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)-(c)+(d) |
| NONE  |  |               |                |   |
| <b>TOTAL ACCUM. DEF. INCOME<br/>TAXES-LIBERALIZED<br/>DEPRECIATION ACCT. 282</b>                            | <b>\$</b>                                    | <b>\$</b>     | <b>\$</b>      | <b>\$</b>   |

## SCHEDULE: 19

| <b>ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283</b><br><b>(in dollars)</b> |  |               |                 |   |
|---|--|---------------|-----------------|---|
| Description of Assets<br>(a)  | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d)  | Balance at<br>End of<br>Current Year<br>(e)=(b)-(c)+(d) |
| NET DEFERRED TAX LIABILITY  | 30,400                                       |               | 25,700          | 56,100  |
| <b>TOTAL ACCUM. DEFERRED<br/>INCOME TAXES-OTHER<br/>ACCT. 283</b>                     | <b>\$30,400</b>                              | <b>\$</b>     | <b>\$25,700</b> | <b>\$56,100</b>   |

SCHEDULE: 20

| <b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242</b><br><b>(238)</b><br><b>(in dollars)</b> |  |               |                |   |
|---|--|---------------|----------------|---|
| Description of Assets<br>(a)  | Balance at<br>End of<br>Previous Year<br>(b) | Debits<br>(c) | Credits<br>(d) | Balance at<br>End of<br>Current Year<br>(e)=(b)-(c)+(d) |
| OFFICER COMPENSATION  | 30,000                                       |               |                | 30,000  |
| TOTALS  | \$30,000                                     | \$            | \$             | \$30,000  |

## SCHEDULE: 21

| OPERATING REVENUE ACCOUNTS |   |                     |
|----------------------------|---|---------------------|
| Account No.                | Account Title   | Amount (in dollars) |
|                            | <b><u>SALES OF WATER:</u></b>                             |                     |
| 460                        | Unmetered Sales to General Customers                      |                     |
| 461                        | Metered Sales to General Customers                        | 494,523             |
| 462                        | Private Fire Protection Service                           |                     |
| 463                        | Public Fire Protection Service                            |                     |
| 464                        | Other Sales to Public Authorities                         | 3,073               |
| 465                        | Sales to Irrigation Customers                             |                     |
| 466                        | Sales for Resale  |                     |
| 467                        | Interdepartmental Sales                                   |                     |
|                            | <b>TOTAL SALES OF WATER (460-467)</b>                     | <b>497,596</b>      |
|                            |   |                     |
|                            | <b><u>OTHER OPERATING REVENUES:</u></b>                   |                     |
| 470                        | Forfeited Discounts                                       | 3,732               |
| 471                        | Miscellaneous Service Revenues                            |                     |
| 472                        | Rents From Water Property                                 |                     |
| 473                        | Interdepartmental Rents                                   |                     |
| 474                        | Other Water Revenues                                      |                     |
|                            | <b>TOTAL OTHER OPERATING REVENUES (470-474)</b>           | <b>3,732</b>        |
|                            |   |                     |
|                            | <b>TOTAL WATERWORKS OPERATING REVENUES (460-474)</b>      | <b>501,328</b>      |
|                            |   |                     |
|                            | <b><u>SEWAGE DISPOSAL REVENUES:</u></b>                   |                     |
| 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                           |                     |
|                            | <b>TOTAL SEWAGE DISPOSAL REVENUES (521-526)</b>           | <b>0</b>            |
|                            |   |                     |
|                            | <b><u>OTHER OPERATING REVENUES:</u></b>                   |                     |
| 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                          |                     |
|                            | <b>TOTAL OTHER OPERATING REVENUES (531-536)</b>           | <b>0</b>            |
|                            |   |                     |
|                            | <b>TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)</b> | <b>0</b>            |
|                            |   |                     |
|                            | <b>TOTAL OPERATING REVENUES (460-536)</b>                 | <b>501,328</b>      |

## 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<br>(CLASS A & B) Page 1 of 4  |   |                        |
| Account No.  | Account Title                                       | Amount<br>(in dollars) |
| <b>SOURCE OF SUPPLY EXPENSE:</b>   |   |                        |
| 600  | Operation Supervision and Engineering               | 7,755                  |
| 601  | Operation Labor and Expenses                        | 4,564                  |
| 602  | Purchased Water                                     | 3,154                  |
| 603  | Miscellaneous Expenses                              |                        |
| 604  | Rents   | 11,000                 |
| 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                    | 180                    |
| 615  | Maintenance of Infiltration Galleries and Tunnels   |                        |
| 616  | Maintenance of Supply Mains                         |                        |
| 617  | Maintenance of Miscellaneous Water Source Plant     | 135                    |
|  | <b>TOTAL SOURCE OF SUPPLY EXPENSE (600-617)</b>     | <b>26,788</b>          |
| <b>PUMPING EXPENSE:</b>  |   |                        |
| 620  | Operation Supervision and Engineering               | 9,136                  |
| 621  | Fuel for Power Production                           |                        |
| 622  | Power Production Labor and Expense                  |                        |
| 623  | Fuel or Power Purchased for Pumping                 | 27,100                 |
| 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                    | 283                    |
|  | <b>TOTAL PUMPING EXPENSE (620-633)</b>              | <b>36,519</b>          |
| <b>WATER TREATMENT EXPENSES:</b>   |   |                        |
| 640  | Operation Supervision and Engineering               | 8,687                  |
| 641  | Chemicals   | 3,619                  |
| 642  | Operation Labor and Expenses                        |                        |
| 643  | Miscellaneous Expense                               | 6,249                  |
| 644  | Rents   |                        |
| 650  | Maintenance of Supervision and Engineering          | 281                    |
| 651  | Maintenance of Structures and Improvements          | (707)                  |
| 652  | Maintenance of Water Treatment Equipment            |                        |
|  | <b>TOTAL WATER TREATMENT EXPENSE (640-652)</b>      | <b>18,129</b>          |

## SCHEDULE: 22A

| <b>OPERATING EXPENSE ACCOUNTS</b><br><b>(CLASS A &amp; B) Page 2 of 4</b> |   |                            |
|---|---|----------------------------|
| <b>Account No.</b>  | <b>Account Title</b>  | <b>Amount (in dollars)</b> |
|   | <b>TRANSMISSION AND DISTRIBUTION EXPENSES:</b>                |                            |
| 660   | Operation Supervision and Engineering                         | 12,629                     |
| 661   | Storage Facilities Expense                                    |                            |
| 662   | Transmission and Distribution Lines Expenses                  |                            |
| 663   | Meter Expenses  |                            |
| 664   | Customer Installation Expenses                                |                            |
| 665   | Miscellaneous Expenses  | 12,787                     |
| 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                                       | 150                        |
| 676   | Maintenance of Meters   | 7,667                      |
| 677   | Maintenance of Hydrants                                       | 90                         |
| 678   | Maintenance of Miscellaneous Plant                            |                            |
|   | <b>TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)</b> | <b>33,323</b>              |
|   | <b>CUSTOMER ACCOUNTS EXPENSES:</b>                            |                            |
| 901   | Supervision   | 5,276                      |
| 902   | Meter Reading Expenses  |                            |
| 903   | Customer Records and Collection Expenses                      | 6,901                      |
| 904   | Uncollectible Accounts  | (276)                      |
| 905   | Miscellaneous Customer Accounts Expense                       |                            |
|   | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>             | <b>11,901</b>              |
|   | <b>CUSTOMER SERVICE EXPENSES:</b>                             |                            |
| 907   | Customer Service and Information Expenses                     |                            |
|   | <b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>                  |                            |
|   | <b>SALES PROMOTION EXPENSES:</b>                              |                            |
| 910   | Sales Promotion Expenses                                      |                            |
|   | <b>TOTAL SALES PROMOTION EXPENSES (910)</b>                   |                            |
|   | <b>ADMINISTRATIVE AND GENERAL EXPENSES:</b>                   |                            |
| 920   | Administrative and General Salaries                           | 22,746                     |
| 921   | Office Supplies and Other Expenses                            | 5,280                      |
| 922   | Administrative Expenses Transferred-Cr.                       |                            |
| 923   | Outside Services Employed                                     | 7,720                      |
| 924   | Property Insurance  | 9,005                      |
| 925   | Injuries and Damages  | 2,779                      |
| 926   | Employee Pensions and Benefits                                |                            |
| 927   | Franchise Requirements  |                            |
| 928   | Regulatory Commission Expenses                                |                            |

## SCHEDULE: 22A

| <b>OPERATING EXPENSE ACCOUNTS</b><br><b>(CLASS A &amp; B) Page 3 of 4</b> |  |                            |
|---|--|----------------------------|
| <b>Account No.</b>  | <b>Account Title</b>                                       | <b>Amount (in dollars)</b> |
| 929   | Duplicate Charges-Cr.                                      |                            |
| 930.1   | Institutional or Goodwill Advertising Expenses             |                            |
| 930.2   | Miscellaneous General Expenses                             | 10,757                     |
| 930.3   | Research and Development Expenses                          |                            |
| 931   | Rents  | 12,706                     |
| 932   | Maintenance of General Plant                               |                            |
|   | <b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b> | <b>70,993</b>              |
|   | <b>TOTAL WATERWORKS EXPENSES (600-932)</b>                 | <b>197,653</b>             |
|   | <b><u>SEWAGE DISPOSAL:</u></b>                             |                            |
|   | <b><u>COLLECTION EXPENSES:</u></b>                         |                            |
| 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                 |                            |
|   | <b>TOTAL COLLECTION EXPENSES (700-716)</b>                 |                            |
|   | <b><u>PUMPING EXPENSES:</u></b>                            |                            |
| 720   | Pumping Supervision and Engineering                        |                            |
| 721   | Fuel and Power Purchased for Pumping                       |                            |
| 722   | Pumping Labor and Expenses                                 |                            |
| 723   | Expenses Transferred-Cr.                                   |                            |
| 724   | Miscellaneous Expenses                                     |                            |
| 725   | Rents  |                            |
| 730   | Pumping Maintenance Supervision and Engineering            |                            |
| 731   | Maintenance of Pumping Structures and Improvements         |                            |
| 732   | Maintenance of Pumping Equipment                           |                            |
|   | <b>TOTAL PUMPING EXPENSES (720-732)</b>                    |                            |
|   | <b><u>TREATMENT AND DISPOSAL EXPENSES:</u></b>             |                            |
| 740   | Treatment Supervision and Engineering                      |                            |
| 741   | Chemicals  |                            |
| 742   | Treatment Labor and Expenses                               |                            |
| 743   | Fuel and Power for Sewage Treatment and Pumping            |                            |
| 744   | Miscellaneous Expenses                                     |                            |
| 745   | Rents  |                            |
| 750   | T & D Maintenance Supervision and Engineering              |                            |

## SCHEDULE: 22A

| <b>OPERATING EXPENSE ACCOUNTS<br/>(CLASS A &amp; B) Page 4 of 4</b> |  |                                |
|---|--|--------------------------------|
| <b>Account<br/>No.</b>  | <b>Account Title</b>   | <b>Amount<br/>(in dollars)</b> |
| 751   | Maintenance of T & D Structures and Improvements               |                                |
| 752   | Maintenance of Treatment and Disposal Plant                    |                                |
| 753   | Maintenance of Other Treatment and Disposal                    |                                |
|   | <b>TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)</b>         |                                |
|   |  |                                |
|   | <b><u>CUSTOMER ACCOUNTS EXPENSES:</u></b>                      |                                |
| 901   | Supervision  |                                |
| 902   | Meter Reading Expenses and Flat Rate Inspections               |                                |
| 903   | Customer Records and Collection Expenses                       |                                |
| 904   | Uncollectible Accounts   |                                |
| 905   | Miscellaneous Customer Accounts Expense                        |                                |
|   | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>              |                                |
|   |  |                                |
|   | <b><u>CUSTOMER SERVICE EXPENSES:</u></b>                       |                                |
| 907   | Customer Service and Information Expenses                      |                                |
|   | <b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>                   |                                |
|   |  |                                |
|   | <b><u>SALES PROMOTION EXPENSES:</u></b>                        |                                |
| 910   | Sales Promotion Expenses                                       |                                |
| 914   | Revenues from Merchandising, Jobbing and Contract Work         |                                |
| 915   | Costs and Expenses of Merchandising, Jobbing and Contract Work |                                |
|   | <b>TOTAL SALES PROMOTION EXPENSES (910-915)</b>                |                                |
|   |  |                                |
|   | <b><u>ADMINISTRATIVE AND GENERAL EXPENSES:</u></b>             |                                |
| 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                                   |                                |
|   | <b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>     |                                |
|   |  |                                |
|   | <b>TOTAL SEWAGE DISPOSAL (700-932)</b>                         |                                |
|   | <b>TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)</b>       | <b>197,653</b>                 |



## 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. |   |                     |
|--|---|---------------------|
| <b>OPERATING EXPENSE ACCOUNTS</b><br><b>(CLASS C) Page 1 of 3</b>  |   |                     |
| Account No.  | Account Title   | Amount (in dollars) |
| <b><u>WATERWORKS</u></b>   |   |                     |
| <b><u>SOURCE OF SUPPLY EXPENSE:</u></b>  |   |                     |
| 600  | Operation Labor   |                     |
| 601  | Purchased Water   |                     |
| 602  | Operation Supplies & Expenses                                 |                     |
| 605  | Maintenance of Water Source Plant                             |                     |
|  | <b>TOTAL SOURCE OF SUPPLY EXPENSE (600-605)</b>               |                     |
| <b><u>PUMPING EXPENSE:</u></b>   |   |                     |
| 620  | Operation Labor   |                     |
| 621  | Fuel for Power Production                                     |                     |
| 622  | Fuel or Power Purchased for Pumping                           |                     |
| 623  | Operation Supplies & Expenses                                 |                     |
| 625  | Maintenance of Pumping Plant                                  |                     |
|  | <b>TOTAL PUMPING EXPENSE (620-625)</b>                        |                     |
| <b><u>WATER TREATMENT EXPENSES:</u></b>  |   |                     |
| 630  | Operation Labor   |                     |
| 631  | Chemicals   |                     |
| 632  | Operation Supplies & Expense                                  |                     |
| 635  | Maintenance of Water Treatment Plant                          |                     |
|  | <b>TOTAL WATER TREATMENT EXPENSE (630-635)</b>                |                     |
| <b><u>TRANSMISSION AND DISTRIBUTION EXPENSES:</u></b>  |   |                     |
| 640  | Operation Labor   |                     |
| 641  | Operation Supplies & Expenses                                 |                     |
| 650  | Maintenance of Distribution Reservoirs and Standpipes         |                     |
| 651  | Maintenance of Mains  |                     |
| 652  | Maintenance of Services                                       |                     |
| 653  | Maintenance of Meters   |                     |
| 654  | Maintenance of Hydrants                                       |                     |
| 655  | Maintenance of Other Plant                                    |                     |
|  | <b>TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)</b> |                     |
| <b><u>CUSTOMER ACCOUNTS EXPENSES:</u></b>  |   |                     |
| 901  | Meter Reading Expenses  |                     |
| 902  | Accounting and Collecting Labor                               |                     |
| 903  | Supplies & Expenses Expense                                   |                     |
| 904  | Uncollectible Accounts  |                     |
|  | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)</b>             |                     |

## SCHEDULE: 22B

| <b>OPERATING EXPENSE ACCOUNTS</b><br><b>(CLASS C) Page 2 of 3</b> |  |                     |
|---|--|---------------------|
| Account No.   | Account Title  | Amount (in dollars) |
|   | <b>CUSTOMER SERVICE EXPENSES:</b>                          |                     |
| 907   | Customer Service and Information Expenses                  |                     |
|   | <b>TOTAL CUSTOMER SERVICE EXPENSE (907)</b>                |                     |
|   | <b>SALES PROMOTION EXPENSES:</b>                           |                     |
| 910   | Sales Promotion Expenses                                   |                     |
|   | <b>TOTAL SALES PROMOTION EXPENSES (910)</b>                |                     |
|   | <b>ADMINISTRATIVE AND GENERAL EXPENSES:</b>                |                     |
| 920   | Administrative and General Salaries                        |                     |
| 921   | Office Supplies and Other Expenses                         |                     |
| 922   | Administrative Expenses Transferred-Cr.                    |                     |
| 923   | Outside Services Employed                                  |                     |
| 924   | Property Insurance   |                     |
| 925   | Injuries and Damages                                       |                     |
| 926   | Employee Pensions and Benefits                             |                     |
| 927   | Franchise Requirements                                     |                     |
| 928   | Regulatory Commission Expenses                             |                     |
| 929   | Duplicate Charges-Cr.                                      |                     |
| 930.1   | Institutional or Goodwill Advertising Expenses             |                     |
| 930.2   | Miscellaneous General Expenses                             |                     |
| 930.3   | Research and Development Expenses                          |                     |
| 933   | Transportation Expenses                                    |                     |
| 935   | Maintenance of General Plant                               |                     |
|   | <b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)</b> |                     |
|   | <b>TOTAL WATERWORKS EXPENSES (600-935)</b>                 |                     |
|   | <b>SEWAGE DISPOSAL OPERATIONS EXPENSES:</b>                |                     |
| 700   | Supervision and Engineering                                |                     |
| 701   | Labor and Expenses   |                     |
| 702   | Rents  |                     |
| 703   | Fuel & Power Purch. for Pumping & Treatment                |                     |
| 704   | Chemicals  |                     |
| 705   | Misc. Supplies & Expenses                                  |                     |
|   | <b>TOTAL OPERATIONS EXPENSES (700-705)</b>                 |                     |
|   | <b>MAINTENANCE EXPENSES:</b>                               |                     |
| 710   | Maintenance Supervision and Engineering                    |                     |
| 711   | Maintenance of Structures and Improvements                 |                     |
| 712   | Maintenance of Collection Sewers System                    |                     |
| 713   | Maintenance of Pumping System                              |                     |
| 714   | Maintenance of Treatment and Disposal Plant                |                     |
| 715   | Maintenance of Other Plant Facilities                      |                     |
|   | <b>TOTAL MAINTENANCE EXPENSES (710-715)</b>                |                     |

## SCHEDULE: 22B

| <b>OPERATING EXPENSE ACCOUNTS<br/>(CLASS C) Page 3 of 3</b> |  |                                |
|---|--|--------------------------------|
| <b>Account<br/>No.</b>                                      | <b>Account Title</b>   | <b>Amount<br/>(in dollars)</b> |
|   | <b><u>CUSTOMER ACCOUNTS EXPENSES:</u></b>                      |                                |
| 901   | Supervision  |                                |
| 902   | Meter Reading Expenses and Flat Rate Inspections               |                                |
| 903   | Customer Records and Collection Expenses                       |                                |
| 904   | Uncollectible Accounts   |                                |
| 905   | Miscellaneous Customer Accounts Expense                        |                                |
|   | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>              |                                |
|   |  |                                |
|   | <b><u>CUSTOMER SERVICE EXPENSES:</u></b>                       |                                |
| 907   | Customer Service and Information Expenses                      |                                |
|   | <b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>                   |                                |
|   |  |                                |
|   | <b><u>SALES PROMOTION EXPENSES:</u></b>                        |                                |
| 910   | Sales Promotion Expenses                                       |                                |
| 914   | Revenues from Merchandising, Jobbing and Contract Work         |                                |
| 915   | Costs and Expenses of Merchandising, Jobbing and Contract Work |                                |
|   | <b>TOTAL SALES PROMOTION EXPENSES (910-915)</b>                |                                |
|   |  |                                |
|   | <b><u>ADMINISTRATIVE AND GENERAL EXPENSES:</u></b>             |                                |
| 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                                   |                                |
|   | <b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>     |                                |
|   |  |                                |
|   | <b>TOTAL SEWAGE DISPOSAL (700-932)</b>                         |                                |
|   |  |                                |
|   | <b>TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)</b>       |                                |

## 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. |   |                        |
|--|---|------------------------|
| <b>OPERATING EXPENSE ACCOUNTS<br/>(CLASS D) Page 1 of 2</b>  |   |                        |
| Account<br>No.   | Account Title                                   | Amount<br>(in dollars) |
| <b><u>WATERWORKS</u></b>   |   |                        |
| <b><u>PLANT OPERATION &amp; MAINTENANCE:</u></b>   |   |                        |
| 600  | Salaries & Wages                                |                        |
| 610  | Purchased Water                                 |                        |
| 620  | Fuel or Power Purch. for Pumping                |                        |
| 630  | Chemicals                                       |                        |
| 640  | Supplies & Expenses                             |                        |
| 650  | Repairs of Water Plant                          |                        |
| 660  | Transportation Expenses                         |                        |
|  | <b>TOTAL PLANT OPER. &amp; MAINT. (600-660)</b> |                        |
| <b><u>GENERAL EXPENSES:</u></b>  |   |                        |
| 680  | Administrative and General Salaries             |                        |
| 681  | Office Supplies and Other Expenses              |                        |
| 682  | Outside Services Employed                       |                        |
| 684  | Insurance Expense                               |                        |
| 686  | Employee Pensions and Benefits                  |                        |
| 688  | Regulatory Commission Expenses                  |                        |
| 689  | Miscellaneous General Expenses                  |                        |
| 690  | Uncollectible Accounts                          |                        |
|  | <b>TOTAL GENERAL EXPENSES (680-690)</b>         |                        |
|  | <b>TOTAL WATERWORKS EXPENSES (600-690)</b>      |                        |
| <b><u>SEWAGE DISPOSAL<br/>OPERATIONS EXPENSES:</u></b>   |   |                        |
| 700  | Supervision and Engineering                     |                        |
| 701  | Labor and Expenses                              |                        |
| 702  | Rents   |                        |
| 703  | Fuel & Power Purch. for Pumping & Treatment     |                        |
| 704  | Chemicals                                       |                        |
| 705  | Misc. Supplies & Expenses                       |                        |
|  | <b>TOTAL OPERATIONS EXPENSES (700-705)</b>      |                        |
| <b><u>MAINTENANCE EXPENSES:</u></b>  |   |                        |
| 710  | Maintenance Supervision and Engineering         |                        |
| 711  | Maintenance of Structures and Improvements      |                        |
| 712  | Maintenance of Collection Sewers System         |                        |
| 713  | Maintenance of Pumping System                   |                        |
| 714  | Maintenance of Treatment and Disposal Plant     |                        |
| 715  | Maintenance of Other Plant Facilities           |                        |
|  | <b>TOTAL MAINTENANCE EXPENSES (710-715)</b>     |                        |

## SCHEDULE: 22C

| <b>OPERATING EXPENSE ACCOUNTS<br/>(CLASS D) Page 2 of 2</b> |  |                                |
|---|--|--------------------------------|
| <b>Account<br/>No.</b>                                      | <b>Account Title</b>   | <b>Amount<br/>(in dollars)</b> |
|   | <b><u>CUSTOMER ACCOUNTS EXPENSES:</u></b>                      |                                |
| 901   | Supervision  |                                |
| 902   | Meter Reading Expenses and Flat Rate Inspections               |                                |
| 903   | Customer Records and Collection Expenses                       |                                |
| 904   | Uncollectible Accounts   |                                |
| 905   | Miscellaneous Customer Accounts Expense                        |                                |
|   | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>              |                                |
|   |  |                                |
|   | <b><u>CUSTOMER SERVICE EXPENSES:</u></b>                       |                                |
| 907   | Customer Service and Information Expenses                      |                                |
|   | <b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>                   |                                |
|   |  |                                |
|   | <b><u>SALES PROMOTION EXPENSES</u></b>                         |                                |
| 910   | Sales Promotion Expenses                                       |                                |
| 914   | Revenues from Merchandising, Jobbing and Contract Work         |                                |
| 915   | Costs and Expenses of Merchandising, Jobbing and Contract Work |                                |
|   | <b>TOTAL SALES PROMOTION EXPENSES (910-915)</b>                |                                |
|   |  |                                |
|   | <b><u>ADMINISTRATIVE AND GENERAL EXPENSES:</u></b>             |                                |
| 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                                   |                                |
|   | <b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>     |                                |
|   |  |                                |
|   | <b>TOTAL SEWAGE DISPOSAL (700-932)</b>                         |                                |
|   |  |                                |
|   | <b>TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)</b>       |                                |

## SCHEDULE: 23

| <b>TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1<br/>(in dollars)</b> |               |
|---|---------------|
| Type of tax:  | \$ Amount     |
| Ohio Property Tax   | 61,591        |
| Ohio Gross Receipts Tax   |               |
| F.I.C.A.  |               |
| Other (Specify List)  |               |
| EXCISE  | 21,922        |
| PUCO  | 561           |
| CONSUMER COUNCIL  | 144           |
| PAYROLL   | 5,225         |
| OHIO EPA  | 1,841         |
|   |               |
|   |               |
|   |               |
|   |               |
| <b>TOTAL ACCOUNT 408.1</b>  | <b>91,284</b> |

## SCHEDULE: 24

| <b>EMPLOYEE COMPENSATION</b>   |   |          |          |  |  |              |                    |
|--------------------------------|---|----------|----------|--|--|--------------|--------------------|
|                                | Number of<br>Employees as of<br>December 31 |          |          | Total<br>Compensation<br>for<br>Year Ending<br>December 31 | Distribution of Wages                  |              |                    |
|                                | Male  | Female   | Total    |  | Operation &<br>Maintenance<br>Accounts | Construction | Other<br>(Specify) |
| Part-time Employees            | 2   | 2        | 4        | 66,228   | 66,228                                 | -0-          | -0-                |
| Full-time Employees            |   |          |          |  |  |              |                    |
| <b>TOTAL ALL<br/>EMPLOYEES</b> | <b>2</b>                                    | <b>2</b> | <b>4</b> | <b>66,228</b>  | <b>66,228</b>                          | <b>-0-</b>   | <b>-0-</b>         |

SCHEDULE: 25

**GENERAL INFORMATION-WATERWORKS**

1. Number of reservoirs - ONE (1) \_\_\_\_\_
  - a. State whether natural or artificial - ARTIFICIAL \_\_\_\_\_
  - b. Kind of reservoir (earthen or masonry) - STEEL \_\_\_\_\_
  - c. Capacity of each reservoir - 250,000 GALLONS \_\_\_\_\_
  - d. Are reservoirs covered or open? - COVERED \_\_\_\_\_
  - e. Distance of each reservoir from pumping station - 3.0 MILES \_\_\_\_\_
  - f. Elevation of each reservoir above pumping station - 255 FT \_\_\_\_\_
2. Number of standpipes - ONE \_\_\_\_\_
3. Method of purification used - COMBINATION OF AERATION, CHLORINATION & FILTRATION \_\_\_\_\_
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 - 39,130,000 \_\_\_\_\_
6. Quantities of Water - 39,130,000 \_\_\_\_\_
  - a. Produced and/or purchased - 39,130,000 \_\_\_\_\_
  - b. Delivered to the customer - 39,130,000 \_\_\_\_\_
  - c. Lost or unaccounted for \_\_\_\_\_
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 - 666 \_\_\_\_\_
  - b. Seasonal/Summer customers - 286 \_\_\_\_\_
  - c. Available-for-Use Customers - 516.5 \_\_\_\_\_
9. Total number of customers as of close of business in December:
  - a. Ohio - 952 \_\_\_\_\_
  - b. Entire Company - 952 \_\_\_\_\_
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.<br>No. | Item   | Amount (in dollars) |   |                                       |
|--------------|--|---------------------|---|---------------------------------------|
|              |  | Total<br>(1)        | Interstate<br>(Other Than<br>Ohio)<br>(2) | Ohio<br>Intrastate<br>(3) = (1) - (2) |
| 400          | Waterworks Operating Revenues                              | 501,328             | -0-                                       | 501,328                               |
| 521-526      | Sewage Disposal Operating Revenues                         |                     |   |                                       |
| 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                                 | 4,971               | -0-                                       | 4,971                                 |
| 421          | Misc. Nonoperating Income                                  |                     |   |                                       |
| 422          | Gain from Disposition of Nonutility Prop.                  |                     |   |                                       |
| 433-409.3    | Extraordinary Income                                       |                     |   |                                       |
|              | <b>SUBTOTAL</b>  | <b>506,299</b>      | <b>-0-</b>                                | <b>506,299</b>                        |
| 466          | Earnings or Receipts from Sales to<br>Utilities for Resale | ( )                 | ( )                                       | ( )                                   |
|              | <b>TOTAL</b>   | <b>506,299</b>      | <b>-0-</b>                                | <b>506,299</b>                        |

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**

|   |           |
|---|-----------|
| JON D. ROBERTSON                            | PRESIDENT |
| Name  | Title     |
| 7326 CANTON ROAD, N.W., MALVERN, OHIO 44644 |           |
| Address                                     |           |
| (330) 863-0613                              |           |
| Phone Number (Including Area Code)          |           |

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

|   |       |
|---|-------|
| Nancy Knox                                  |       |
| Name  | Title |
| 7326 CANTON ROAD, N.W., MALVERN, OHIO 44644 |       |
| Address                                     |       |
| (330) 863-0613                              |       |
| Phone Number (Including Area Code)          |       |

**Name and Address of the President**

|   |           |
|---|-----------|
| JON D. ROBERTSON                            |           |
| Name  | President |
| 7326 CANTON ROAD, N.W., MALVERN, OHIO 44644 |           |
| Address                                     |           |

Annual Report of MOHAWK UTILITIES, INC. Year Ended December 31, 2009

## 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 Carroll  
Jon D. Robertson makes oath and says that  
(Insert here the name of the affiant.)  
he/she is President  
(Insert here the official title of deponent)  
of Mohawk 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 Jan 1, 2009, to and including Dec 31, 2009.

Jon D. Robertson, Pres.  
(Signature of affiant)

Nancy S. Knox

Nancy S. Knox  
Notary Public, State of Ohio  
My Commission Expires 1-12-2012