

WATERWORKS AND SEWAGE DISPOSAL COMPANIES ANNUAL REPORT

OF

TOMAHAWK UTILITIES, INC. 89-7034

(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.	MALVERN	CARROLL	OHIO	44644
Address	City	County	State	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, 2003

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

JON D. ROBERTSON

c/o Company (330) 863-0613

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GENERAL INSTRUCTIONS

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

1. The word "Respondent" in the following inquiries means the person, firm, association, or company on whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all waterworks and/or sewage disposal companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answers shall appear to show that no schedule, question, or line item has been overlooked. **If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "- O-", 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. AUGUST 5, 1966
2.	Date when operations began. AUGUST 5, 1966
3.	Under the laws of what Government, State or Territory organized? If more than one, name all. OHIO
4.	If a consolidated or merged company, name all constituent and all merged companies. N/A
5.	Date and authority for each consolidation and each merger. N/A
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. CORPORATION
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization. N/A
8.	Where are the books and records of the company kept? MALVERN, OHIO
9.	General description of territory served by respondent. TOMAHAWK LAKE, RODGERS, OHIO
10.	Number of locations within Ohio. ONE

FACTS PERTAINING TO CONTROL OF RESPONDENT

<p>1. Did any individual, association, corporation or corporations, control the respondent at close of year? <u>NO</u></p> <p>If control was so held, state:</p> <p>(a) The form of control, whether sole or joint: _____</p> <p>(b) _____</p> <p>(c) The name of the controlling corporation or corporations: _____</p> <p>(d) _____</p> <p>(e) The manner in which control was established: _____</p> <p>(f) _____</p> <p>The extent of control: _____</p> <p>Whether control was direct or indirect: _____</p> <p>The name of the intermediary through which control, if indirect, was established: _____</p>
<p>2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year? <u>NO</u></p> <p>If control was so held, state:</p> <p>(a) The name of the trustee: _____</p> <p>(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: _____</p>

IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.
NONE
2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.
NONE
3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.
NONE
4. Changes in articles of incorporation: Give brief particulars of each change and date.
NONE
5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.
NONE

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
<p>I. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.</p>				
Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
1	JON D. ROBERTSON MALVERN, OHIO	200	200	
	WILLIAM N. ROBERTSON MALVERN, OHIO	200	200	
	JAMES H. ROBERTSON HOUSTON, TEXAS	100	100	
TOTAL LISTED ABOVE		500	500	
ALL STOCKHOLDERS		500	500	

SCHEDULE: 2

BOARD OF DIRECTORS

1. Give the names of each person who was a member of the Board of Directors at any time during the year.
 2. Column (d) relates to Board meetings only.

Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	JON D. ROBERTSON, MALVERN, OHIO	JUNE 1969	JUNE 2004	ONE
2.	WILLIAM N. ROBERTSON, MALVERN, OHIO	JUNE 1969	JUNE 2004	ONE
3.	JAMES H. ROBERTSON, HOUSTON, TEXAS	JUNE 1969	JUNE 2004	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 H. ROBERTSON			
18.	Number of Meetings of Board during the year - ONE			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year - N/A			
20.	Number of directors required to constitute a quorum - TWO			

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				
18				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
UTILITY PLANT:					
101	Utility Plant in Service	17-22	338,376	340,068	1,692
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use		6,100	6,100	0
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		344,476	346,168	1,692
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	23-30	178,611	184,444	5,833
	NET UTILITY PLANT (Total Utility Plant Less Acc. Dep. and Amortization)		165,865	161,724	(4,141)
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		165,865	161,724	(4,141)
OTHER PROPERTY AND INVESTMENTS:					
121	Nonutility Property		500	500	0
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant		500	500	0
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)		0	0	0
CURRENT AND ACCRUED ASSETS:					
131	Cash		5,462	6,431	969
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investments				
141	Notes Receivable				
142	Customer Accounts Receivable		36,190	32,036	(4,154)
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.		(19,000)	(19,000)	0
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies		14,500	14,500	0
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				

SCHEDULE: 4

BALANCE SHEET						
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)	
155	Merchandise					
156 (150)	Other Materials and Supplies					
163	Stores Expense					
166	Prepayments	35				
171	Interest and Dividends Receivable					
172	Rents Receivable					
173	Accrued Utility Revenues					
174 (170)	Misc. Current and Accrued Assets	31				
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		37,152	33,967	(3,185)	
	DEFERRED DEBITS:					
181	Unamorti. Debt Discount and Expense					
182	Extraordinary Property Losses	31				
183	Preliminary Survey & Invest. Charges					
184	Clearing Accounts					
185	Temporary Facilities					
186 (183)	Miscellaneous Deferred Debits	32				
187	Research and Develop. Expenditure					
	TOTAL DEFERRED CREDITS (181-187)					
	TOTAL ASSETS AND OTHER DEBITS		203,017	195,691	(7,326)	
	EQUITY CAPITAL:					
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		17,122	17,122	0	
208	Donations Rcvd. from Stockholders					
209	Reduction in Par or Stated Value of Capital Stock					
210	Gain on Resale or Cancellation of Reacquired Capital Stock					
211	Miscellaneous Paid-In Capital					
212	Installmnts. Rcvd. on Capital Stock					
213	Discount on Capital Stock					
214	Capital Stock Expense					
215	Appropriated Retained Earnings					
216	Unappropriated Retained Earnings	16	(219,308)	(219,047)	261	

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)		(152,186)	(151,925)	261
	LONG-TERM DEBT:				
221	Bonds	34			
222	Reacquired Bonds	34			
223	Advances from Associated Companies	34			
224	Other Long-Term Debt	34			
	TOTAL LONG TERM DEBT (221-224)				
	CURRENT AND ACCRUED LIABILITIES:				
231	Notes Payable		125,450	125,450	0
232	Accounts Payable		10,892	0	(10,892)
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies		115,750	110,250	(5,500)
235	Customer Deposits				
236	Taxes Accrued		6,600	6,700	100
237	Interest Accrued		0	5,851	5,851
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest				
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	37			
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		258,692	248,251	(10,441)
	DEFERRED CREDITS:				
251	Unamortized Premium on Debt				
252	Customer Advances for Construct.				
253	Other Deferred Credits		24,246	24,414	168
254	Other Regulatory Liabilities				
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)		24,246	24,414	168
	OPERATING RESERVES:				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)				
271	CIAC		72,265	74,951	2,686

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
	ACCUM. DEFERRED INCOME TAXES				
281	Accum. Deferred Income Taxes- Accelerated Amortization	35			
282	Accumulated Deferred Income Taxes- Liberalized Depreciation	36			
283	Accum. Deferred Income Taxes-Other	36			
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)				
	TOTAL EQUITY CAPITAL, LIABILITIES AND OTHER CREDITS		203,017	195,691	(7,326)

SCHEDULE: 4A

NOTES TO BALANCE SHEET

SEE ATTACHED STATEMENTS

NOTES TO FINANCIAL STATEMENTS

TOMAHAWK UTILITIES, INC.

December 31, 2003 and 2002

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The records of the utility are maintained using the 1976 uniform system of accounts for Class C 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.

The Company supplies water to the property owners around Tomahawk Lake located in Columbiana 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 80 years.

Repair and maintenance costs are expensed as incurred.

The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes" 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. Under this method of valuation, allowance has been recognized to offset deferred taxes.

Customers' construction deposits are being amortized by the straight-line method using a life of 80 years.

The preparation of financial statements in conformity of 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 - CONTINUING OPERATIONS

As a result of operating losses for prior years, the Company's total liabilities exceed its total assets as of December 31, 2003 and 2002.

The Company will continue to rely on related parties for financial assistance. See Note D.

NOTE C - FEDERAL TAXES ON INCOME

The Company has a net operating loss carryforward of approximately \$154,000, that may be offset against future taxable income, expiring in future years through 2022. The provision for income taxes consists of the following:

	<u>2003</u>	<u>2002</u>
Current tax expense	\$ -	\$ 24,232
Tax benefit of net operating loss carryforward	-	(24,232)
Net current tax expense	<u>\$ -</u>	<u>\$ -</u>

For the years December 31, 2003 and 2002, respectively, the net deferred tax asset is calculated as follows:

	<u>2003</u>	<u>2002</u>
Net operating loss carryforward	\$ 14,776	\$ 39,008
Amount utilized in current year	-	(24,232)
Prior year valuation allowance	(14,776)	(38,737)
Change in valuation allowance	-	23,961
Valuation allowance	<u>(14,776)</u>	<u>(14,776)</u>
Net deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

1

1

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE D - RELATED PARTY TRANSACTIONS

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

	<u>2003</u>	<u>2002</u>
Notes payable to the shareholders unsecured, due on demand, simple interest at 5.25%. Shareholders do not intend to demand the note within the next year therefore note is classified as long-term.	\$ 125,450	\$ 125,450
Accounts payable to a water utility company owned by the shareholders	95,750	101,250
Accounts payable to shareholders	-	10,892

The offices of the utility are located in a building owned by the shareholders. Rent is paid month by month for this office space totaling \$1,800 in 2003 and 2002.

Interest paid on the outstanding payables to related parties was \$7,006 and \$32,836 in 2003 and 2002, respectively.

During 2002, notes totaling \$105,250 were assigned to Mohawk Utilities, Inc., as payment for the sale of property. Mohawk Utilities, Inc. is a water utility company owned by the Company's shareholders.

During 2002, accrued interest on the remaining notes was written-off (See Note E).

NOTE E - EXTRAORDINARY ITEM

The extraordinary item represents an accrued interest written off of \$119,310, net of tax effect, on notes payable to the shareholders.

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
	UTILITY OPERATING INCOME:		
400	Operating Revenues	38	97,267
	OPERATING EXPENSES:		
401	Operation Expense	39-47	67,532
402 (401)	Maintenance Expense	39-47	
403	Depreciation Expense		4,677
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	12,817
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income		
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		85,026
	NET OPERATING INCOME (400) Less (401-412.2)		12,241
	OTHER OPERATING INCOME:		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		
	OTHER INCOME AND DEDUCTIONS:		
415	Revenues from Merchandising, Jobbing and Contract Work		
416	Costs and Expns. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		877
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		877
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		
	TOTAL OTHER INCOME AND DEDUCTIONS		877
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfrd. in Prior Yrs.-Crdt., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME & DEDUCTIONS (408.2-412.4)		
	NET OTHER INCOME AND DEDUCTIONS (415-422)		13,118

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
INTEREST CHARGES:			
427	Interest on Long Term Debt		
428	Amortization of Debt Discount and Expense		
429	Amortization of Premium on Debt Cr.		
430	Interest on Debt to Associated Companies		
431	Other Interest Expense		12,857
	TOTAL INTEREST CHARGES (427-431)		12,857
	INCOME BEFORE EXTRAORDINARY ITEMS (400)		261
EXTRAORDINARY ITEMS:			
433	Extraordinary Income		
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433- 409.3)		
	NET INCOME (400) Less (401-409.3)		261

SCHEDULE: 4A

NOTES TO INCOME STATEMENT

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	(219,308)
435	Balance Transferred from Income	14	261
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		
439	Adjustments to Retained Earnings		
216	Unappropriated Retained Earnings (at end of period)	9	(219,047)

Notes to Statements of Retained Earnings:

SCHEDULE: 7

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

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

SCHEDULE: 8A

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES (in dollars)						
Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)	
INTANGIBLE PLANT:						
301 Organization	790				790	
302 Franchise and Consents						
303 Miscellaneous Intangible Plant						
TOTAL INTANGIBLE PLANT (301-303)	790				790	
TANGIBLE PLANT						
SOURCE OF SUPPLY PLANT:						
310 Land and Land Rights	3,500				3,500	
311 Structures and Improvements						
312 Collecting and Impounding Reservoirs						
313 Lake, River and Other Intakes						
314 Wells and Springs	27,226				27,226	
315 Infiltration Galleries and Tunnels						
316 Supply Mains						
317 Other Water Source Plant						
TOTAL SOURCE OF SUPPLY PLANT (310-317)	30,726				30,726	
PUMPING PLANT:						
320 Land and Land Rights						
321 Structures and Improvements						
322 Boiler Plant Equipment I						
323 Other Power Production Equipment						
324 Steam Pumping Equipment I						
325 Electric Pumping Equipment	4,044				4,044	
326 Diesel Pumping Equipment						

SCHEDULE: 8A

UTILITY PLANT IN SERVICE-ACCOUNT 101
WATERWORKS UTILITIES
(in dollars)

	Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (320-328)	4,044	-	-	-	4,044
	WATER TREATMENT PLANT:					
330	Land and Land Rights					
331	Structures and Improvements	5,238				5,238
332	Water Treatment Equipment	21,105				21,105
	TOTAL WATER TREATMENT PLANT (330-332)	26,343	-	-	-	26,343
	TRANSMISSION AND DISTRIBUTION PLANT:					
340	Land and Land Rights	1,500				1,500
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes	55,190				55,190
343	Transmission and Distribution Mains	139,065				139,065
344	Fire Mains					
345	Services	75,585	1,692			77,277
346	Meters					
347	Meter Installations					
348	Hydrants	2,547				2,547
349	Other Transmission and Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	273,887	1,692	-	-	275,579

SCHEDULE: 8B

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)							
Class		Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
		INTANGIBLE PLANT:					
A & B	C & D						
301		Organization					
302		Franchises and Consents					
303	1303	Miscellaneous Intangible Plant					
		TOTAL INTANGIBLE PLANT (301-303)					
	310	Land & Land Rights					
	311	Structures & Improvements					
		TOTAL LAND & STRUCTURES (310-311);					
		COLLECTION PLANT:					
350		Land and Land Rights					
351		Structures and Improvements					
352	352	Collection Sewers					
352.1		Collection Sewers-Force					
352.2	352.2 I	Collection Sewers-Gravity					
352.3		Special Collecting Structures					
353	354	Services to Customers					
354	355 I	Flow Measuring Devices					
355	355	Flow Measuring Installations					
356	353	Other Collection Plant Facilities					
		TOTAL COLLECTION PLANT (350-356)					

SCHEDULE: 9A

WATER

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

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

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	SOURCE OF SUPPLY PLANT:				
311	Structures and Improvements				
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs	27,226	1.82	0	
315	Infiltration and Galleries and Tunnels				
316	Supply Mains				
317	Other Water Source Plant				
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	27,226			
	PUMPING PLANT:				
321	Structures and Improvements				
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment	4,044	3.33	0	
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	4,044			
	WATER TREATMENT PLANT:				
331	Structures and Improvements	4,605	1.49	22	
332	Water Treatment Equipment	21,105	2.0	0	
	TOTAL WATER TREATMENT PLANT (331-332)	25,710		22	
	TRANSMISSION AND DISTRIBUTION PLANT:				
341	Structures and Improvements	37,009	COMPOSITE RATE	2,931	
342	Distribution Reservoirs and Standpipes	58,270	1.25	1,739	
343	Transmission and Distribution Mains				
344	Fire Mains				
345	Services	22,767	1.67	1,010	
346	Meters				

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. 75-808-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)

SCHEDULE: 9A

WATER

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

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

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Credit (h)	Debit (i)	
	SOURCE OF SUPPLY PLANT:					
311	Structures and Improvements					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs					27,226
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)					27,226
	PUMPING PLANT:					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					4,044
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)					4,044
	WATER TREATMENT PLANT:					
331	Structures and Improvements					4,627
332	Water Treatment Equipment					21,105
	TOTAL WATER TREATMENT PLANT (331-33)					25,732
	TRANSMISSION AND DISTRIBUTION PLANT					
341	Structures and Improvements					39,940
342	Distribution Reservoirs and Standpipes					60,009
343	Transmission and Distribution Mains					
344	Fire Mains					
345	Services					
346	Meters					23,777

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

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

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 75-808-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.

SCHEDULE: 9A

WATER

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

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

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants	296		43	
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	118,342		5,723	
	GENERAL PLANT:				
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment	2,498	5.0	88	
392 (373)	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop and Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398 (379)	Miscellaneous Equipment				
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	2,498		88	
	OTHER UTILITY PLANT:				
111	Accum. Prov. for Amort. of Util. Plant in Sew.	791	60 MONTHS		
109 393	Accum. Prov. for Deprec. of Util. Plant				
112	Accum. Prov. for Amort. of Util. Plant				
110 394	Accum. Prov. for Deprec. of Prop. Held for				
113	Accum. Prov. for Amort. of Prop. Held of				
115 396	Accum. Prov. for Amort. of Util. Plant				
	TOTAL OTHER UTILITY PLANT (111-115)	791			
	TOTAL WATERWORKS (311-115)	178,611		5,833	

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. **75-808-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)

SCHEDULE: 9A

WATER

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

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

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (e)	Other Addition or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Credit (h)	Debit (i)	
347	Meter Installations					
348	Hydrants					339
349	Other Transmission & Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)					124,065
	GENERAL PLANT:					
390 (371)	Structures and Improvements					
391 (372)	Office Furniture and Equipment					2,586
392 (373)	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398 (379)	Miscellaneous Equipment					
399 (390)	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					2,586
	OTHER UTILITY PLANT:					
111	Accum. Prov. for Amort. of Util. Plant in Serv.					791
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)					791
	TOTAL WATERWORKS (311-115)					184,444

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

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

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. 75-808-WW-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change)
- Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

SCHEDULE: 9B

SEWAGE

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

SEWAGE DISPOSAL COMPANIES (in dollars)

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

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
Class A&B	Class C&D				
311	Structures & Improvements				
	COLLECTION PLANT:				
351	Structures and Improvements				
352	Collection Sewers				
352.1	Collection Sewers-Force				
352.2	Collection Sewers-Gravity				
352.3	Special Collection Structures				
353	Services to Customers				
354	Flow Measuring Devices				
355	Flow Measuring Installations				
356	Other Collection Plant Facilities				
	TOTAL COLLECTION PLANT (351-356)				
	PUMPING PLANT:				
361	Structures and Improvements				
362	Receiving Wells				
363	Electric Pumping Equipment				
364	Diesel Pumping Equipment				
365	Other Pumping Equipment				
	TOTAL PUMPING PLANT (361-365)				
	TREATMENT AND DISPOSAL PLANT:				
371	Structures and Improvements				
372	Treatment and Disposal Equipment				
373	Plant Sewer -				
374	Outfall Sewer Lines				
375	Other Treatment and Disposal Plant				
	TOTAL TREATMENT AND DISPOSAL PLANT (371-376)				

Note: Columns (b) & (d) thru (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. 75-808-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)

SCHEDULE: 9B

SEWAGE

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

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

Balance Class A&B	Account No. Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
					Debit (h)	Credit (i)	
	311	Structures & Improvements					
		COLLECTION PLANT:					
351		Structures and Improvements					
352	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					
		TOTAL COLLECTION PLANT (351-350)					
		PUMPING PLANT:					
361		Structures and Improvements					
362	362	Receiving Wells					
363	363	Electric Pumping Equipment					
363	363	Diesel Pumping Equipment					
365	363	Other Pumping Equipment					
		TOTAL PUMPING PLANT (361-365)					
		TREATMENT AND DISPOSAL PLANT:					
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					
		TOTAL TREATMENT AND DISPOSAL PLANT (371-376)					

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

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- effective date of the change _____
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-

SCHEDULE: 9B

SEWAGE

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 -113 & 115 (110)							
(Please check if the Company's Depreciation Expense is Calculated: Monthly Quarterly Annually)							
Account No.	Class A&B	Class C&D	Account Title (a)	Accumulated Depreciation Balance First of Year	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
			GENERAL PLANT:				
390			Structures and Improvements				
391			Office Furniture and Equipment				
392			Transportation Equipment				
393			Stores Equipment				
394			Tools, Shop and Garage Equipment				
395			Laboratory Equipment				
396			Power Operated Equipment				
397			Communication Equipment				
399			Other Tangible Property				
			TOTAL GENERAL PLANT (390-399)				
109			Accum. Prov. for Deprec. of Util. Plant Leased to Others				
110			Accum. Prov. 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.				
			TOTAL SEWAGE DISPOSAL (109-115)				
			TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)				

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

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

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 75-808-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)

SCHEDULE: 9B

SEWAGE

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

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

Balance	Account No.	Class	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
						Debit (h)	Credit (i)	
	390	A&B C&D	Structures and Improvements					
	391		Office Furniture and Equipment					
	392		Transportation Equipment					
	393		Stores Equipment					
	394		Tools, Shop and Garage Equipment					
	395		Laboratory Equipment					
	396		Power Operated Equipment					
	397		Communication Equipment					
	399		Other Tangible Property					
			TOTAL GENERAL PLANT (390-399)					
109			Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110			Accum. Plant for Deprec. of Prop. Held for Future Use					
111			Accum. Prov. for Amort of Util. Plant in Service					
112			Accum. Prov. for Amort of Util. Plant Leased to Others					
113			Accum. Prov. for Amort. of Prop. Held for Future Use					
115			Accum. Prov. for Amort of Util. Plant Acquis. Adjmts.					
			TOTAL SEWAGE DISPOSAL (109-115)					
			TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)					

Note: Columns (b) & (d) thru (i): from Accounting Record 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. 75-808-WW-AIR). (If Accrual Rate changes during the year effective date of the change _____)
3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or

SCHEDULE: 10

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

SCHEDULE: 11

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

SCHEDULE: 12

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

SCHEDULE: 13

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

SCHEDULE: 14

CAPITAL STOCK ACCOUNTS 201 & 204 (in dollars)						
Class and Description of Capital Stock (a)	Par or Stated Value Per Share (b)	Shares Authorized (c)	Shares Issued and Outstanding (d)	Total Par Value of Stock Issues (e)=(b)×(d)	Dividends Declared Per Share For Year (f)	Total Dividends Declared (g)
<u>COMMON:</u>	\$ 100	\$ 500	500	\$ 50,000	-0-	-0-
<u>PREFERRED:</u>						
TOTALS	\$ 100	\$ 500	\$ 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 (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short Term Portion (h)	Long-Term Portion (i)
NONE								

SCHEDULE: 16

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

SCHEDULE: 17

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

SCHEDULE: 18

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

SCHEDULE: 19

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283				
(in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
NONE				
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283				

SCHEDULE: 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242 (238) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
NONE				
TOTALS				

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount (in dollars)
	<u>SALES OF WATER:</u>	
460	Ummetered Sales to General Customers	94,386
461	Metered Sales to General Customers	
462	Private Fire Protection Service	
463	Public Fire Protection Service	
464	Other Sales to Public Authorities	
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
	TOTAL SALES OF WATER (460-467)	94,386
	<u>OTHER OPERATING REVENUES:</u>	
470	Forfeited Discounts	685
471	Miscellaneous Service Revenues	2,196
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	
	TOTAL OTHER OPERATING REVENUES (470-474)	2,881
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	97,267
	<u>SEWAGE DISPOSAL REVENUES:</u>	
521	Flat Rate Revenues-General Customers	
522	Measured Revenues-General Customers	
523	Revenues from Public Authorities	
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	
	<u>OTHER OPERATING REVENUES:</u>	0
531	Sale of Sludge	
532	Customers' Forfeited Discounts	
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	TOTAL OTHER OPERATING REVENUES (531-536)	0
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	0
	TOTAL OPERATING REVENUES (460-536)	97,267

SCHEDULE: 22A

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.		
OPERATING EXPENSE ACCOUNTS		
(CLASS A & B) Page 1 of 4		
Account No.	Account Title	Amount (in dollars)
SOURCE OF SUPPLY EXPENSE:		
600	Operation Supervision and Engineering	
601	Operation Labor and Expenses	
602	Purchased Water	
603	Miscellaneous Expenses	
604	Rents	
610	Maintenance Supervision and Engineering	
611	Maintenance of Structures and Improvements	
612	Maintenance of Collecting and Impounding Reservoirs	
613	Maintenance of Lake, River and Other Intakes	
614	Maintenance of Wells and Springs	
615	Maintenance of Infiltration Galleries and Tunnels	
616	Maintenance of Supply Mains	
617	Maintenance of Miscellaneous Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-617)	
PUMPING EXPENSE:		
620	Operation Supervision and Engineering	
621	Fuel for Power Production	
622	Power Production Labor and Expense	
623	Fuel or Power Purchased for Pumping	
624	Pumping Labor and Expenses	
625	Expenses Transferred-Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	
632	Maintenance of Power Production Equipment	
633	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSE (620-633)	
WATER TREATMENT EXPENSES:		
640	Operation Supervision and Engineering	
641	Chemicals	
642	Operation Labor and Expenses	
643	Miscellaneous Expense	
644	Rents	
650	Maintenance of Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Equipment	
	TOTAL WATER TREATMENT EXPENSE (640-652)	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
Account No.	Account Title	Amount (in dollars)
<u>TRANSMISSION AND DISTRIBUTION EXPENSES:</u>		
660	Operation Supervision and Engineering	
661	Storage Facilities Expense	
662	Transmission and Distribution Lines Expenses	
663	Meter Expenses	
664	Customer Installation Expenses	
665	Miscellaneous Expenses	
666	Rents	
670	Maintenance Supervision and Engineering	
671	Maintenance of Structures and Improvements	
672	Maintenance of Distribution Reservoirs and Standpipes	
673	Maintenance of Transmission and Distribution Mains	
674	Maintenance of Fire Mains	
675	Maintenance of Services	
676	Maintenance of Meters	
677	Maintenance of Hydrants	
678	Maintenance of Miscellaneous Plant	
TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)		
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
901	Supervision	
902	Meter Reading Expenses	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)		
<u>CUSTOMER SERVICE EXPENSES:</u>		
907	Customer Service and Information Expenses	
TOTAL CUSTOMER SERVICE EXPENSES (907)		
<u>SALES PROMOTION EXPENSES:</u>		
910	Sales Promotion Expenses	
TOTAL SALES PROMOTION EXPENSES (910)		
<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4		
Account No.	Account Title	Amount (in dollars)
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL WATERWORKS EXPENSES (600-932)	
	<u>SEWAGE DISPOSAL:</u>	
	<u>COLLECTION EXPENSES:</u>	
700	Collection Supervision and Engineering	
701	Collection Labor and Expenses	
702	Services to Customers	
703	Flow Measuring Device Expense	
704	Miscellaneous Expenses	
705	Rents	
710	Collection Maintenance Supervision and Engineering	
711	Maintenance of Collection Structures and Improvements	
712	Maintenance of Collection Sewers	
713	Maintenance of Services to Customers	
714	Maintenance of Flow Measuring Devices	
715	Maintenance of Flow Measuring Device Installation	
716	Maintenance of Other Collection Facilities	
	TOTAL COLLECTION EXPENSES (700-716)	
	<u>PUMPING EXPENSES:</u>	
720	Pumping Supervision and Engineering	
721	Fuel and Power Purchased for Pumping	
722	Pumping Labor and Expenses	
723	Expenses Transferred-Cr.	
724	Miscellaneous Expenses	
725	Rents	
730	Pumping Maintenance Supervision and Engineering	
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSES (720-732)	
	<u>TREATMENT AND DISPOSAL EXPENSES:</u>	
740	Treatment Supervision and Engineering	
741	Chemicals	
742	Treatment Labor and Expenses	
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	
745	Rents	
750	T & D Maintenance Supervision and Engineering	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 4 of 4		
Account No.	Account Title	Amount (in dollars)
751	Maintenance of T & D Structures and Improvements	
752	Maintenance of Treatment and Disposal Plant	
753	Maintenance of Other Treatment and Disposal	
	TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)	
	<u>CUSTOMER ACCOUNTS EXPENSES:</u>	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	
	<u>CUSTOMER SERVICE EXPENSES:</u>	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	
	<u>SALES PROMOTION EXPENSES:</u>	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	
	<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Taxes Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pension and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expense	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	
	TOTAL SEWAGE DISPOSAL (700-932)	
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	

SCHEDULE: 22B

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.		
OPERATING EXPENSE ACCOUNTS		
(CLASS C) Page 1 of 3		
Account No.	Account Title	Amount (in dollars)
<u>WATERWORKS</u>		
<u>SOURCE OF SUPPLY EXPENSE:</u>		
600	Operation Labor	3,075
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	3,075
<u>PUMPING EXPENSE:</u>		
620	Operation Labor	4,418
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	9,567
623	Operation Supplies & Expenses	546
625	Maintenance of Pumping Plant	280
	TOTAL PUMPING EXPENSE (620-625)	14,811
<u>WATER TREATMENT EXPENSES:</u>		
630	Operation Labor	6,002
631	Chemicals	1,113
632	Operation Supplies & Expense	1,252
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (630-635)	8,367
<u>TRANSMISSION AND DISTRIBUTION EXPENSES:</u>		
640	Operation Labor	3,075
641	Operation Supplies & Expenses	2,604
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	1,282
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	6,961
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	3,621
903	Supplies & Expenses Expense	1,258
904	Uncollectible Accounts	2,884
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	7,763

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS		
(CLASS C) Page 2 of 3		
Account No.	Account Title	Amount (in dollars)
<u>CUSTOMER SERVICE EXPENSES:</u>		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSE (907)	
<u>SALES PROMOTION EXPENSES:</u>		
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	
<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>		
920	Administrative and General Salaries	6,912
921	Office Supplies and Other Expenses	5,493
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	4,215
924	Property Insurance	3,083
925	Injuries and Damages	
926	Employee Pensions and Benefits	4,249
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	2,603
930.3	Research and Development Expenses	
933	Transportation Expenses	
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	26,555
	TOTAL WATERWORKS EXPENSES (600-935)	67,532
<u>SEWAGE DISPOSAL OPERATIONS EXPENSES:</u>		
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	
<u>MAINTENANCE EXPENSES:</u>		
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL MAINTENANCE EXPENSES (710-715)	

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 3 of 3		
Account No.	Account Title	Amount (in dollars)
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)		
<u>CUSTOMER SERVICE EXPENSES:</u>		
907	Customer Service and Information Expenses	
TOTAL CUSTOMER SERVICE EXPENSES (907)		
<u>SALES PROMOTION EXPENSES:</u>		
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
TOTAL SALES PROMOTION EXPENSES (910-915)		
<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	
TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)		
TOTAL SEWAGE DISPOSAL (700-932)		
TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)		67,532

SCHEDULE: 22C

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A,
Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.

OPERATING EXPENSE ACCOUNTS
(CLASS D) Page 1 of 2

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

SCHEDULE: 22C

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

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoirs - ONE
 - a. State whether natural or artificial - ARTIFICIAL
 - b. Kind of reservoir (earthen or masonry) - STEEL ELEVATED TANK
 - c. Capacity of each reservoir - 100,000 GALLONS
 - d. Are reservoirs covered or open? COVERED
 - e. Distance of each reservoir from pumping station 2.5 MILES
 - f. Elevation of each reservoir above pumping station 285
2. Number of standpipes - NONE
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 16,473,000
6. Quantities of Water 16,473,000
 - a. Produced and/or purchased 16,473,000
 - b. Delivered to the customer 16,473,000
 - 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 229
 - b. Seasonal/Summer customers 26
 - c. Available-for-Use Customers 295.5
9. Total number of customers as of close of business in December:
 - a. Ohio 255
 - b. Entire Company 255
10. AFUDC rate(s) used during year: N/A
11. Calculation of AFUDC rate(s) used: N/A

SCHEDULE: 26

**STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)
FOR OHIO AT CLOSE OF YEAR**

("Intrastate means from one point in Ohio to another point in Ohio,
or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10,
assessment for maintaining the
Public Utilities Commission of Ohio.)

Acct. No.	Item	Amount (in dollars)		
		Total (1)	Interstate (Other Than Ohio) (2)	Ohio Intrastate (3) _ (1) - (2)
400	Waterworks Operating Revenues	97,267	0	97,267
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			
421	Misc. Nonoperating Income			
422	Gain from Disposition of Nonutility Prop.			
433-409.E	Extraordinary Income			
	SUBTOTAL	97,267	0	97,267
466	Earnings or Receipts from Sales to Utilities for Resale			
	TOTAL	97,267	0	97,267

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

LINDA ROBERTSON	
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, NW., MALVERN, OHIO 44644	
Address	

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of Ohio
County of 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 Tomahawk Utilities, Inc
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including January 1, 2003, to and including December 31, 2003.

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

Subscribed and sworn to before me, a Notary in and for the State and County named, this 28th day of April, 2004
My Commission expires January 13, 2007

Larry S. Krupp
(signature of office authorized to administer oaths)