# LOCAL EXCHANGE TELEPHONE COMPANIES

**For the provision of (check all that apply):**

- ❑ **INCUMBENT LOCAL EXCHANGE CARRIER (ILEC)**
- ❑ **Class A**
- ❑ **Class B**

# ANNUAL REPORT

OF

90-5044
Wabash Mutual Telephone Company
6670 Wabash Road
Celina, OH 45822

Address | City | County | State | Zip Code

Phone: (Area Code) Number

(Address of principal business office at end of year)

**TO THE**

**PUBLIC UTILITIES COMMISSION OF OHIO**

RECEIVED-DOCKETING DIV
2006 MAY -1 PM 4:30
PUCO

**FOR THE**

**YEAR ENDED DECEMBER 31, 20__**

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

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# GENERAL INSTRUCTIONS

**Please read General Instructions carefully before filling out this form:**

1. **Class A** -- Companies having annual revenues from regulated telecommunications operations of $100,000,000 or more.
   **Class B** -- Companies having annual revenues from regulated telecommunications operations of less than $100,000,000.

2. **Class B** companies may choose to use **Class A** accounts.

3. The word "Respondent" in the following inquiries means the person; firm, association, or company on whose behalf the report is made.

4. This annual report form was prepared in conformity with the Uniform System of Accounts prescribed by the PUCO for local exchange telephone companies. All accounting words and phrases are to be interpreted in accordance with said classification.

5. The schedules and questions contained in this report were developed to be generally applicable to all local exchange telephone 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**.

6. Customary abbreviations may be used except that the exact name of the respondent shall be shown in full on the "cover page" and on the "Verification" page.

7. Where the space provided is insufficient for the required data or it is necessary or desirable to insert additional statements or schedules, the insert pages shall show the number and title of the schedule to which it pertains, as well as the name of the respondent and the year covered, and shall be on 8 1/2" x 11" durable paper.

8. 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.

9. 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.

10. The annual report shall be signed by a duly elected officer of the respondent.

11. 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.

12. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.

13. 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.

14. The word "affiliated companies" means companies that directly or indirectly through one or more intermediaries control or are controlled by, or are under common control with, the utility filing this report.

15. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers are equal to the original totals, when the original totals are rounded to the nearest dollar amount.

## ADDITIONAL FILING REQUIREMENTS

The following list is intended only as a reminder to local exchange companies with less than 15,000 access lines of additional information required to be filed with the Commission and when such information is due.

(1) Major Outage Reports (Rule 4901:1-5-03, O.A.C.) - when a major outage occurs, the local area news media and the Commission's Emergency Outage Coordinator must be notified within two hours. If such outage affects 9-1-1 service, the 9-1-1 PSAP for each affected county must also be notified immediately with an estimate of when 9-1-1 service will be restored.

(2) Emergency Services Coordinator Names and Telephone Numbers (Rule 4901:1-5-22, O.A.C.) - the list of a company's Emergency Services Coordinator and appropriate phone numbers shall be updated as necessary and submitted to the Commission's Emergency Services Coordinator in the Consumer Services Department.

(3) Directories (Rule 4901:1-5-06 (C), O.A.C.) - three copies of each directory shall be provided to the Commission's Library.

## IDENTITY OF RESPONDENT

1. Give the location (including street and number) of (a) the main Ohio business office of respondent at the close of the year, and (b) if respondent is a foreign corporation, the main business office if not in this state.

   6670 Wabash Road
   Celina, OH 45822

2. State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. Indicate date of incorporation or date of formation of partnership.

   Mutual Company
   October 23, 1911

3. If a consolidated or merged company, name all constituent and all merged companies absorbed during the year.

   N/A

4. Date and authority for each consolidation and for each merger effected during the year.

   N/A

5. If a reorganized company, give name of original corporation. State the occasion for any reorganization effected during the year.

   N/A

6. For new entrant carrier (NEC); give PUCO Certificatin approval.
   date N/A, and Case No. N/A.

7. For NEC's only describe current serving area.

   N/A

## CORPORATE CONTROL OVER RESPONDENT

1. Did any corporation or corporations, telephone or other, hold control over the respondent at the close of the year? No If control was so held, state:

a. The name and address of the controlling corporation or corporations:

b. The form of control, whether sole or joint:

c. The manner in which control was established:

d. The extent of control:

e. Whether control was direct or indirect:

f. If indirect, the name and address of the intermediary through which control 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 and address of the trustee:

b. The name and address of the beneficiary or beneficiaries for whom the trust was maintained, if available:

## RESPONDENT'S CONTROL OVER OTHER CORPORATIONS

3. Did the respondent hold control over other corporations at the close of the year? Yes If so, state: Wabash Communications, Inc.

a. The name and address of corporation or corporations controlled:
Wabash Communications, Inc. 6670 Wabash Road, Celina, OH 45822

b. The form of control, whether sole or joint: Sole

c. Other parties, if any, to joint agreement for control: None

d. The manner in which control was established: Formed wholly owned subsidiary corporation

e. The extent of control: 100%

f. Whether control is direct or indirect: Direct

g. If indirect, the name and address of the intermediary through which control was established:
N/A

## IMPORTANT CHANGES DURING THE YEAR

Report important changes of the types listed. 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. Securities issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization. As here used, the term "securities" shall be taken to mean any capital stock or debt, the issuance of which required prior authorization by this Commission.

None

4. Changes in articles of incorporation: Give brief particulars of each change and date.

None

5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

None

SCHEDULE: 1

## VOTING POWERS AND ELECTIONS

1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder is 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 notes of all stockholders.

| Name and Address of Stockholders | No. of Shares Held | No. of Voting Shares | Other Vote Empowered Securities |
|---|---|---|---|
| Each member (subscriber) is entitled to one vote. | | | |
| **TOTAL LISTED ABOVE** | - | - | - |
| **ALL STOCKHOLDERS** | - | - | - |

SCHEDULE: 2

## BOARD OF DIRECTORS

1. Give the name of each person who was a member of the Board of Directors at any time during the year.
2. Columns (d) and (e) relate to Board meetings only.

| 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) | Fees Paid During Year (e) |
|---|---|---|---|---|
| Don Smith | Jan-05 | Jan-08 | 12 | $ 1,140 |
| Alan Post | Jan-04 | Jan-07 | 13 | 1,170 |
| Jerry Dues | Jan-04 | Jan-07 | 7 | 630 |
| Dick Berkenstock | Jan-03 | Jan-06 | 13 | 1,300 |
| Roger Knapke | Jan-05 | Jan-08 | 12 | 1,080 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Name of Chairman of the Board N/A

Name of Secretary of Board Mike Boley

Number of Meetings of Board during the year 13

Number of directors provided for by charter or by-laws, as amended to the end of the year 5

Number of directors required to constitute a quorum 3

SCHEDULE: 3

## PRINCIPAL GENERAL OFFICERS

1. The persons to be listed herein are the chairman of the board, president, vice-presidents, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.
2. Customer abbreviations may be used in showing titles and departments in columns (a) and (b).

| 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 & State) (d) |
|---|---|---|---|
| President | Entire Company | Dick Berkenstock | 6670 Wabash Road Celina, OH |
| Vice President | Entire Company | Don Smith | 6670 Wabash Road Celina, OH |
| Secretary | Entire Company | Mike Boley | 6670 Wabash Road Celina, OH |
| Treasurer | Entire Company | Mike Boley | 6670 Wabash Road Celina, OH |
| General Counsel | N/A | Murph Knapke | 115 N. Walnut Street Celina, OH |

SCHEDULE: 4

| BALANCE SHEET ASSETS AND OTHER DEBITS | | | | | | |
|---|---|---|---|---|---|---|
| Account 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) |
| Class "A" Company | Class "B" Company | | | | | |
| | | **CURRENT ASSETS:** | | | | |
| ..... | 1120 | Cash and Equivalents | | | | |
| 1130 | ..... | Cash | | $ 87,673 | $ 104,953 | $ 17,280 |
| 1140 | ..... | Special Cash Deposits | | | | - |
| 1150 | ..... | Working Cash Advances | | 250 | 250 | - |
| 1160 | ..... | Temporary Investments | 34 | 418,780 | 204,585 | (214,195) |
| 1180 | 1180 | Telecommunications Accounts Receivable | 34 | 19,230 | 18,959 | (271) |
| 1181 | 1181 | Acts. Receivable Allowance - Telecom (Cr.) | 34 | - | - | - |
| 1190 | 1190 | Other Accounts Receivable | 34 | 39,273 | 24,136 | (15,137) |
| 1191 | 1191 | Accounts Receivable Allowance - Other (Cr.) | 34 | - | - | - |
| 1200 | 1200 | Notes Receivable | 35 | - | - | - |
| 1201 | 1201 | Notes Receivable Allowance (Cr.) | 35 | - | - | - |
| 1210 | 1210 | Interest and Dividends Receivable | 35 | - | - | - |
| 1220 | 1220 | Material and Supplies | | 27,819 | 23,400 | (4,419) |
| ..... | 1280 | Prepayments | | | | - |
| 1290 | ..... | Prepaid Rents | | | | - |
| 1300 | ..... | Prepaid Taxes | | - | - | - |
| 1310 | ..... | Prepaid Insurance | | 19,942 | 17,158 | (2,784) |
| 1320 | ..... | Prepaid Directory Expenses | | | | - |
| 1330 | ..... | Other Prepayments | | | 25,000 | 25,000 |
| 1350 | 1350 | Other Current Assets | | 548 | 548 | - |
| **(1130-1350)** | **(1120-1350)** | **TOTAL CURRENT ASSETS** | | 613,515 | 418,989 | (194,526) |

SCHEDULE: 4

| BALANCE SHEET<br>ASSETS AND OTHER DEBITS | | | | | | |
|---|---|---|---|---|---|---|
| Account 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) |
| Class "A" Company | Class "B" Company | | | | | |
| | | **NONCURRENT ASSETS:** | | | | |
| 1401 | 1401 | Investments in Affiliated Cos. | 35 | $ 357,024 | $ 364,403 | $ 7,379 |
| 1402 | 1402 | Investments in Nonaffiliated Cos. | 35 | 19,500 | 19,500 | - |
| 1406 | 1406 | Nonregulated Investments | | 591,681 | 485,164 | (106,517) |
| 1407 | 1407 | Unamort. Debt Issuance Exp. | | | | - |
| 1408 | 1408 | Sinking Funds | | | | - |
| 1410 | 1410 | Other Noncurrent Assets | | | | - |
| 1437 | 1437 | Deferred Tax Regulatory Assets | | | | - |
| 1438 | 1438 | Deferred Maintenance and Retirements | 36 | - | (37,939) | (37,939) |
| 1439 | 1439 | Deferred Charges | 36 | 1,681 | 1,681 | - |
| 1500 | 1500 | Other Juris. Assets - Net | 37 | - | - | - |
| **(1401-1500)** | **(1401-1500)** | **TOTAL NONCURRENT ASSETS** | | 969,886 | 832,809 | (137,077) |
| | | **PROPERTY, PLANT AND EQUIPMENT** | | | | |
| 2001 | 2001 | Tele. Plant in Service | 24-26 | 3,687,666 | 4,326,835 | 639,169 |
| 2002 | 2002 | Prop. Held for Future Telecommunications Use | 26 | - | - | - |
| 2003 | 2003 | Tele. Plant Under Construction - Short Term | 26 | 279,946 | 846,275 | 566,329 |
| 2004 | 2004 | Tele. Plant Under Construction - Long Term | 26 | - | - | - |
| 2005 | 2005 | Tele. Plant Adjustment | 26 | - | - | - |
| 2006 | 2006 | Nonoperating Plant | 26 | - | - | - |
| 2007 | 2007 | Goodwill | 26 | - | - | - |
| **(2001-2007)** | **(2001-2007)** | **TOTAL PROP., PLANT & EQUIP.** | | 3,967,612 | 5,173,110 | 1,205,498 |

SCHEDULE: 4

| BALANCE SHEET<br>ASSETS AND OTHER DEBITS | | | | | | |
|---|---|---|---|---|---|---|
| Account 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) |
| Class "A" Company | Class "B" Company | | | | | |
| | | **DEPRECIATION AND AMORTIZATION:** | | | | |
| 3100 | 3100 | Accum. Deprec. | 27-32 | $ 2,058,067 | $ 2,220,554 | $ 162,487 |
| 3200 | 3200 | Accum. Deprec.-Held for Future Tele. Use | | | | - |
| 3300 | 3300 | Accum. Deprec.-Nonoper. | | | | - |
| ..... | 3400 | Accum. Amort.-Tangible | | | | - |
| 3410 | ..... | Accum. Amort.-Capit. Leases | | | | - |
| 3420 | ..... | Accum. Amort.-Lsehld. Imprv. | | | | - |
| 3500 | 3500 | Accum. Amort.-Intangible | | | | - |
| 3600 | 3600 | Accum. Amort.-Other | | | | - |
| **(3100-3600)** | **(3100-3600)** | TOTAL DEPREC. AND AMORT. | | 2,058,067 | 2,220,554 | 162,487 |
| | | | | | | |
| | | **NET PLANT (2001-2007) Less (3100-3600)** | | 1,909,545 | 2,952,556 | 1,043,011 |
| | | | | | | |
| | | **TOTAL ASSETS (1120-2007) Less (3100-3600)** | | 3,492,946 | 4,204,354 | 711,408 |

SCHEDULE: 4

| BALANCE SHEET<br>LIABILITIES AND OTHER CREDITS | | | | | | |
|---|---|---|---|---|---|---|
| Account 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) |
| Class "A" Company | Class "B" Company | | | | | |
| | | **CURRENT LIABILITIES** | | | | |
| 4010 | 4010 | Accounts Payable | | $ 177,163 | $ 62,808 | $ (114,355) |
| 4020 | 4020 | Notes Payable | | | | - |
| 4030 | 4030 | Advance Billing and Pay. | | | | - |
| 4040 | 4040 | Customer Deposits | | 182 | 275 | 93 |
| 4050 | 4050 | Cur. Maturities - Long-Term Debt | | 29,428 | 42,660 | 13,232 |
| 4060 | 4060 | Cur. Maturities - Cap. Leases | | | | - |
| 4070 | 4070 | Income Taxes - Accrued | | | | - |
| 4080 | 4080 | Other Taxes - Accrues | | 15,251 | 18,633 | 3,382 |
| 4100 | 4100 | Net Cur. Def. Oper. Income Taxes | 37 | - | - | - |
| 4110 | 4110 | Net Cur. Def. Oper. Nonoper. Income Taxes | | | | - |
| 4120 | 4120 | Other Accrued Liabilities | | 1,566 | 1,566 | - |
| 4130 | 4130 | Other Current Liabilities | | | | - |
| **(4010-4130)** | **(4010-4130)** | **TOTAL CURRENT LIABILITIES** | | 223,590 | 125,942 | (97,648) |
| | | **LONG-TERM DEBT:** | | | | |
| 4210 | 4210 | Funded Debt | 39 | 353,238 | 1,011,584 | 658,346 |
| 4220 | 4220 | Premium on Long-Term Debt | 39 | | | - |
| 4230 | 4230 | Discount on Long-Term Debt | 39 | | | - |
| 4240 | 4240 | Reacquired Debt | | | | - |
| 4250 | 4250 | Obligations Under Cap. Leases | 39 | | | - |
| 4260 | 4260 | Advances from Affil. Cos. | 39 | | | - |
| 4270 | 4270 | Other Long-Term Debt | 39 | | | - |
| **(4210-4270)** | **(4210-4270)** | **TOTAL LONG-TERM DEBT** | | 353,238 | 1,011,584 | 658,346 |

SCHEDULE: 4

| BALANCE SHEET<br>LIABILITIES AND OTHER CREDITS | | | | | | |
|---|---|---|---|---|---|---|
| Account 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) |
| Class "A" Company | Class "B" Company | | | | | |
| | | **OTHER LIAB. AND DEF. CREDITS** | | | | |
| 4310 | 4310 | Other Long-Term Liabilities | | | | $ - |
| 4320 | 4320 | Unamort. Oper. ITC-Net | | | | - |
| 4330 | 4330 | Unamort. Nonoper. ITC-Net | | | | - |
| 4340 | 4340 | Net Noncur. Def. Oper. Income Taxes | 38 | - | - | - |
| 4341 | 4341 | Net Deferred Tax Liability Adjustments | 38 | - | - | - |
| 4350 | 4350 | Net Noncur. Def. Nonoper. Income Taxes | | | | - |
| 4360 | 4360 | Other Deferred Credits | 40 | - | - | - |
| 4361 | 4361 | Deferred Tax Regulat. Liability | 41 | - | - | - |
| 4370 | 4370 | Other Juris. Liab. & Def. Cr.-Net | 38 | - | - | - |
| **(4310-4370)** | **(4310-4370)** | **TOTAL OTHER LIAB. & DEF. CR.** | | - | - | - |
| | | **STOCKHOLDERS' EQUITY:** | | | | |
| 4510 | 4510 | Capital Stock | 42 | | | - |
| 4520 | 4520 | Additional Pain-in Capital | 42 | | | - |
| 4530 | 4530 | Treasury Stock | 42 | | | - |
| 4540 | 4540 | Other Capital | | 761 | 784 | 23 |
| 4550 | 4550 | Retained Earnings | 23 | 2,915,357 | 3,066,044 | 150,687 |
| **(4510-4550)** | **(4510-4550)** | **TOTAL STOCKHOLDERS' EQUITY** | | 2,916,118 | 3,066,828 | 150,710 |
| | | | | | | |
| **(4010-4550)** | **(4010-4550)** | **TOTAL LIAB. & STOCKHOLDERS' EQUITY** | | 3,492,946 | 4,204,354 | 711,408 |

SCHEDULE: 4A

| NOTES TO BALANCE SHEET |
| --- |
| **None** |

*SCHEDULE: 5

| INCOME STATEMENT (in dollars) | | | |
|---|---|---|---|
| Account No. | | Account Title | Amount |
| Class "A" Company | Class "B" Company | | |
| | | **LOCAL NETWORK SERVICES REVENUES:** | |
| 5001 | ..... | Basic Area Revenue | $ 405,336 |
| 5002 | ..... | Optional Extended Area Revenue | |
| 5003 | ..... | Cellular Mobile Revenue | |
| 5004 | ..... | Other Mobile Services Revenue | |
| **5000 (5001-5004)** | ..... | Basic Local Service Revenue | 405,336 |
| 5010 | ..... | Public Telephone Revenue | (2,216) |
| 5040 | ..... | Local Private Line Revenue | |
| 5050 | ..... | Customer Premises Revenue | |
| 5060 | ..... | Other Local Exchange Revenue | 5,825 |
| 5069 | ..... | Other Local Exchange Revenue Settlements | |
| **(5001-5069)** | **5000** | **LOCAL NETWORK SERVICES REVENUES:** | 408,945 |
| | | **NETWORK ACCESS SERVICE REVENUES:** | |
| 5081 | 5081 | End User Revenue | 71,481 |
| 5082 | 5082 | Switched Access Revenue | 33,686 |
| 5083 | 5083 | Special Access Revenue | 18,657 |
| 5084 | 5084 | State Access Revenue | 382,670 |
| **5080 (5081-5084)** | **5080 (5081-5084)** | **NETWORK ACCESS REVENUE** | 506,494 |
| | | **LONG DISTANCE NETWORK SERVICES REVENUES:** | |
| 5100 | 5100 | Long Distance Message Revenue | 51,370 |
| 5111 | ..... | Long Distance Inward-Only Revenue | |
| 5112 | ..... | Long Distance Outward-Only Revenue | |
| 5121 | ..... | Subvoice Grade Long Distance Private Network Revenue | |
| 5122 | ..... | Voice Grade Long Distance Private Network Revenue | |
| 5123 | ..... | Audio Program Grade Long Distance Private Network Revenue | |
| 5124 | ..... | Video Program Grade Long Distance Private Network Revenue | |
| 5125 | ..... | Digital Transmission Long Distance Private Network Revenue | |
| 5126 | ..... | Long Distance Private Network Switching Revenue | |
| 5128 | ..... | Other Long Distance Private Network Revenue | |
| 5129 | ..... | Other Long Distance Private Network Revenue Settlements | |
| 5160 | ..... | Other Long Distance Revenue | |
| 5169 | ..... | Other Long Distance Revenue Settlements | |
| **(5100-5169)** | **5100** | **TOTAL LONG DISTANCE NETWORK SERVICE REVENUES** | 51,370 |

SCHEDULE: 5

| INCOME STATEMENT (in dollars) | | | |
|---|---|---|---|
| Account No. | | Account Title | Amount |
| Class "A" Company | Class "B" Company | | |
| | | **MISCELLANEOUS REVENUES:** | |
| 5230 | ..... | Directory Revenue | 533 |
| 5240 | ..... | Rent Revenue | |
| 5250 | ..... | Corporate Operations Revenue | |
| 5261 | ..... | Special Billing Arrangements Revenue | 2,864 |
| 5262 | ..... | Customer Operations Revenue | |
| 5263 | ..... | Plant Operations Revenue | |
| 5264 | ..... | Other Incidental Regulated Revenue | 4,743 |
| 5269 | ..... | Other Revenue Settlements | |
| 5270 | ..... | Carrier Billing and Collection Revenue | (1,059) |
| **(5230-5270)** | **5200** | **MISCELLANEOUS REVENUES** | 7,081 |
| | | **NONREGULATED REVENUES:** | |
| 5280 | 5280 | Non Regulated Operating Revenue | |
| | | **UNCOLLECTIBLE REVENUES:** | |
| 5301 | ..... | Uncollectible Revenue - Telecommunications | $ 1,380 |
| 5302 | ..... | Uncollectible Revenue - Other | |
| **5300 (5301-5302)** | **5300** | **UNCOLLECTIBLE REVENUES** | **1,380** |
| | | | |
| | | **TOTAL OPERATING REVENUE (5001 - 5302)** | **972,510** |

SCHEDULE: 5

| INCOME STATEMENT (in dollars) | | | |
|---|---|---|---|
| Account No. | | Account Title | Amount |
| Class "A" Company | Class "B" Company | | |
| | | **PLANT SPECIFIC OPERATIONS EXPENSE** | |
| 6112 | ..... | Motor Vehicle Expense | $ 97 |
| 6113 | ..... | Aircraft Expense | |
| 6114 | ..... | Spec. Purpose Vehicles Expense | |
| 6115 | ..... | Garage Work Equipment Expense | |
| 6116 | ..... | Other Work Equipment Expense | 75 |
| 6110 (6112-6116) | 6110 | **NETWORK SUPPORT EXPENSE** | 172 |
| 6121 | ..... | Land and Building Expense | 13,678 |
| 6122 | ..... | Furniture and Artworks Expense | |
| 6123 | ..... | Office Equipment Expense | 3,796 |
| 6124 | ..... | General purpose Computers Expense | |
| 6120 (6121-6124) | 6120 | **GENERAL SUPPORT EXPENSE** | 17,474 |
| 6211 | ..... | Analog Electronic Expense | |
| 6212 | ..... | Digital Electronic Expense | 28,639 |
| 6215 | ..... | Electro-Mechanical Expense | |
| 6210 (6211-6215) | 6210 | **CENTRAL OFFICE SWITCH.EXPENSE** | 28,639 |
| 6220 | 6220 | Operator Systems Expense | |
| 6231 | ..... | Radio Facilities Expense | |
| 6232 | ..... | Circuit Equipment Expense | 47,834 |
| 6230 (6231-6232) | 6230 | **CENTRAL OFFICE TRANSM.EXPENSE** | 47,834 |
| 6311 | ..... | Station Apparatus Expense | |
| 6341 | ..... | Large Private Branch Exchange Expense | |
| 6351 | ..... | Public Telephone Terminal Equipment Expense | 1,413 |
| 6362 | ..... | Other Terminal Equipment Expense | |
| 6310 (6311-6362) | 6310 | **INFO.ORIG./TERM.EXPENSE** | 1,413 |
| 6411 | ..... | Poles Expense | $ 2,157 |
| 6421 | ..... | Aerial Cable Expense | 1,391 |
| 6422 | ..... | Underground Cable Expense | |
| 6423 | ..... | Buried Cable Expense | 45,529 |
| 6424 | ..... | Submarine Cable Expense | |
| 6425 | ..... | Deep Sea Cable Expense | |
| 6426 | ..... | Intrabuilding Network Cable Expense | |
| 6431 | ..... | Aerial Wire Expense | |
| 6441 | ..... | Conduit Systems Expense | |
| 6410 (6411-6441) | 6410 | **CABLE AND WIRE FACIL. EXPENSE** | 49,077 |
| **(6112-6441)** | **(6110-6410)** | **TOTAL PLANT SPECIFIC OPERATIONS EXPENSE** | 144,609 |

SCHEDULE: 5

| INCOME STATEMENT (in dollars) | | | |
|---|---|---|---|
| Account No. | | Account Title | Amount |
| Class "A" Company | Class "B" Company | | |
| | | **PLANT NONSPECIFIC OPERATIONS EXPENSE:** | |
| 6511 | ..... | Property Held for Future Telecommunications Use Expense | |
| 6512 | ..... | Provisioning Expense | |
| 6510 (6511-6512) | 6510 | **OTHER PROP., PLANT & EQUIP. EXPENSE** | - |
| 6531 | ..... | Power Expense | 12,890 |
| 6532 | ..... | Network Administration Expense | 11,753 |
| 6533 | ..... | Testing Expense | |
| 6534 | ..... | Plant Oper. Admin. Expense | |
| 6535 | ..... | Engineering Expense | 11 |
| 6530 (6531-6535) | 6530 | **NETWORK OPERATIONS EXPENSE** | 24,654 |
| 6540 | 6540 | Access Expense | |
| 6561 | ..... | Depreciation Expense-Telecommunications Plant In Service | 218,883 |
| 6562 | ..... | Depreciation Expense-Property Held for Future Telecommunications Use | |
| 6563 | ..... | Amortization Expense-Tangible | |
| 6564 | ..... | Amortization Expense-Intangible | |
| 6565 | ..... | Amortization Expense-Other | |
| 6560 (6561-6565) | 6560 | **DEPRECIATION & AMORT. EXPENSE** | 218,883 |
| **(6511-6565)** | **(6510-6560)** | **TOTAL PLANT NONSPECIFIC OPERATIONS** | 243,537 |
| | | **CUSTOMER OPERATIONS EXPENSE:** | |
| 6611 | ..... | Product Management | 22,257 |
| 6612 | ..... | Sales | |
| 6613 | ..... | Product Advertising | 11,054 |
| 6610 (6611-6613) | 6610 | **MARKETING** | 33,311 |
| 6621 | ..... | Call Completion Services | 8,331 |
| 6622 | ..... | Number Services | 6,790 |
| 6623 | ..... | Customer Services | 84,637 |
| 6620 (6621-6623) | 6620 | **SERVICES** | 99,758 |
| **(6610-6620)** | **(6610-6620)** | **TOTAL CUSTOMER OPERATIONS EXPENSE** | 133,069 |
| | | **CORPORATE OPERATIONS EXPENSE:** | |
| 6711 | ..... | Executive | 52,847 |
| 6712 | ..... | Planning | 5,038 |
| **6710 (6711-6712)** | **6710** | **EXECUTIVE AND PLANNING** | 57,885 |

SCHEDULE: 5

| INCOME STATEMENT (in dollars) | | | |
|---|---|---|---|
| Account No. | | Account Title | Amount |
| Class "A" Company | Class "B" Company | | |
| 6721 | ..... | Accounting and Finance | 82,888 |
| 6722 | ..... | External Relations | 3,693 |
| 6723 | ..... | Human Resources | |
| 6724 | ..... | Information Management | |
| 6725 | ..... | Legal | 27,324 |
| 6726 | ..... | Procurement | |
| 6727 | ..... | Research and Development | |
| 6728 | ..... | Other General and Administrative | 26,818 |
| 6720 (6721-6728) | 6720 | **GENERAL AND ADMINISTRATIVE** | 140,723 |
| 6790 | 6790 | Provision for Uncollectible Notes Receivable | |
| **(6710-6790)** | **(6710-6790)** | **TOTAL CORPORATE OPERATIONS EXPENSE** | 198,608 |
| | | | |
| **(6112-6790)** | **(6112-6790)** | **TOTAL OPERATING EXPENSES** | 719,823 |
| | | **OPERATING TAXES:** | |
| 7210 | ..... | Operating Investment Tax Credits-Net | |
| 7220 | ..... | Operating Federal Income Taxes | |
| 7230 | ..... | Operating State and Local Income Taxes | |
| 7240 | ..... | Operating Other Taxes | 29,854 |
| 7250 | ..... | Provision for Deferred Operating Income Taxes - Net | |
| **7200 (7210-7250)** | **7200** | **TOTAL OPERATING TAXES** | **29,854** |
| | | | |
| | | **NET OPERATING INCOME (5001-5302) LESS (6110-7200)** | **222,833** |
| | | | |
| | | **OTHER OPERATING INCOME AND EXPENSE:** | |
| 7110 | ..... | Income for Custom Work | |
| 7130 | ..... | Return from Nonreg. Use of Regulated Facilities | |
| 7140 | ..... | Gains and Losses from Foreign Exchange | |
| 7150 | ..... | Gains or Losses from Disposition of Land & Artwork | |
| 7160 | ..... | Other Operating Gains & Losses | 365 |
| **7100 (7110-7160)** | **7100** | **TOTAL OTHER OPERATING INCOME AND EXPENSE** | 365 |

## INCOME STATEMENT
## (in dollars)

| Account No. Class "A" Company | Account No. Class "B" Company | Account Title | Amount |
|---|---|---|---|
| | | **NONOPERATING INCOME AND EXPENSE:** | |
| 7310 | ..... | Dividend Income | |
| 7320 | ..... | Interest Income | 14,657 |
| 7330 | ..... | Income from Sinking and Other Funds | |
| 7340 | ..... | Allowance for Funds Used During Construction | |
| 7350 | ..... | Gains or Losses from Disposition of Certain Prop. | |
| 7360 | ..... | Other Nonoperating Income | 14,652 |
| 7370 | ..... | Special Charges | |
| **7300 (7310-7370)** | **7300** | **TOTAL NONOPERATING INCOME AND EXPENSE** | 29,309 |
| | | **NONOPERATING TAXES:** | |
| 7410 | ..... | Nonoperating Investment Tax Credits-Net | |
| 7420 | ..... | Nonoperating Federal Income Taxes | |
| 7430 | ..... | Nonoperating State & Local Income Taxes | |
| 7440 | ..... | Nonoperating Other Taxes | |
| 7450 | ..... | Provision for Deferred Nonoperating Income Taxes-Net | |
| **7400 (7410-7450)** | **7400** | **TOTAL NONOPERATING TAXES** | - |
| | | | |
| | | **INTEREST AND RELATED ITEMS:** | |
| 7510 | ..... | Interest on Funded Debt | 41,406 |
| 7520 | ..... | Interest Expense-Capital Leases | |
| 7530 | ..... | Amortization of Debt Issuance Expense | |
| 7540 | ..... | Other Interest Deductions | |
| **7500 (7510-7540)** | **7500** | **TOTAL INTEREST AND RELATED ITEMS** | 41,406 |
| | | **EXTRAORDINARY ITEMS:** | |
| 7610 | ..... | Extraordinary Income Credits | |
| 7620 | ..... | Extraordinary Income Charges | |
| 7630 | ..... | Current Income Tax Effect of Extraord. Items-Net | |
| 7640 | ..... | Prov. For Def. Inc. Tax Effect of Extraord. Items-Net | |
| **7600 (7610-7640)** | **7600** | **TOTAL EXTRAORDINARY ITEMS** | - |
| | | | |
| | | **JUSRIDICTIONAL DIFFERENCES AND NONREGULATED INCOME ITEMS:** | |
| **7910** | **7910** | Income Effect of Juris. Ratemaking Dif.-Net | |
| **7990** | **7990** | Nonregulated Net Income | (3,559) |
| | | | |
| | | **NET INCOME** | **$ 207,542** |

SCHEDULE: 5A

| NOTES TO INCOME STATEMENT |
| --- |
| **None** |

SCHEDULE: 6

| STATEMENT OF RETAINED EARNINGS | | | |
|---|---|---|---|
| Account No. | Item | Page No. | Amount (in dollars) |
| 4550.1 | Balance-First of Year | 14 | $ 2,915,357 |
| | Changes: | | |
| | Balance Transferred from Income | 21 | 207,542 |
| | Dividends Declared Non-Member Revenue | | |
| | Miscellaneous Debits to Retained Earnings (A) | | (56,855) |
| | Miscellaneous Credits to Retained Earnings | | |
| | Balance-End of Year | 14 | 3,066,044 |
| | Notes to Statement of Retained Earnings:<br>This statement reflects patronage capital of a mutual company rather than the retained earnings of a for-profit corporation.<br><br>(A) Refund of Patronage Capital | | |

SCHEDULE: 7

| STATEMENT OF RETAINED EARNINGS | | | |
|---|---|---|---|
| Account No. | Item | Page No. | Amount (in dollars) |
| | Partnership Capital Beginning of Year | 14 | |
| | Net Income (Loss) for Year | 21 | |
| | Partners' Capital Contributions | | |
| | Miscellaneous Credits | | |
| | **TOTAL CREDITS** | | |
| | | | |
| | Partners' Drawings<br>Prior Period Adjustment(s) | | |
| | Miscellaneous Debits | | |
| | **TOTAL DEBITS** | | |
| | Partnership Capital-End of Year<br><br>**NONE** | 14 | |

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

SCHEDULE: 8

**ANALYSIS OF PLANT IN SERVICE**
**(in dollars)**

| Account No. | | TELECOMMUNICATIONS PLANT IN SERVICE (ACCT.2001) Plant Accounts (a) | Balance at End of Previous Year (b) | Additions (c) | Retirements (d) | Transfers & Adjustments (e) | Balance at End of Current Year (f)=(b)+(c)+(d)+(e) |
|---|---|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | | | | | | |
| | | **GENERAL SUPPORT ASSETS:** | | | | | |
| ..... | 2110 | Land and Support Assets | | | | | |
| 2111 | ..... | Land | $ 83,669 | | | | $ 83,669 |
| 2112 | ..... | Motor Vehicles | 62,275 | | | | 62,275 |
| 2113 | ..... | Aircraft | - | | | | - |
| 2114 | ..... | Special Purpose Vehicles | - | | | | - |
| 2115 | ..... | Garage Work Equipment | - | | | | - |
| 2116 | ..... | Other Work Equipment | 84,202 | | | | 84,202 |
| 2121 | ..... | Buildings | 330,938 | | | | 330,938 |
| 2122 | ..... | Furniture | 21,417 | | | | 21,417 |
| 2123.1 | ..... | Office Support Equip. | 8,296 | | (1,500) | | 6,796 |
| 2123.2 | ..... | Co. Comm. Equip. | 9,190 | 4,133 | (299) | | 13,024 |
| 2124 | ..... | General Purpose Computers | 51,636 | 5,685 | (16,660) | | 40,661 |
| **(2111-2124)** | **2110** | **TOTAL GENERAL SUPPORT ASSETS** | 651,623 | 9,818 | (18,459) | - | 642,982 |
| | | **CENTRAL OFFICE ASSETS:** | | | | | |
| 2211 | ..... | Analog Electronic Switching | | | | | - |
| 2212 | ..... | Digital Electronic Switching | 1,087,233 | 20,297 | | | 1,107,530 |
| 2215 | ..... | Electro-Mechanicla Switching | | | | | - |
| 2215.1 | ..... | *Step-by-Step Switching* | | | | | - |
| 2215.2 | ..... | *Crossbar Switching* | | | | | - |
| 2215.3 | ..... | *Other Elec.-Mech. Switching* | | | | | - |
| **(2211-2215.3)** | **2210** | **CENTRAL OFFICE SWITCHING** | 1,087,233 | 20,297 | - | - | 1,107,530 |
| 2220 | 2220 | Operator Systems | | | | | - |
| 2231 | ..... | Radio Systems | | | | | - |
| 2232 | ..... | Circuit Equipment | 536,144 | 123,757 | | 135,163 | 795,064 |
| **(2231-2232)** | **2230** | **CENTRAL OFFICE TRANSMISSION** | 536,144 | 123,757 | - | 135,163 | 795,064 |

SCHEDULE: 8

**ANALYSIS OF PLANT IN SERVICE**
**(in dollars)**

| Account No. | | TELECOMMUNICATIONS PLANT IN SERVICE (ACCT.2001) Plant Accounts (a) | Balance at End of Previous Year (b) | Additions (c) | Retirements (d) | Transfers & Adjustments (e) | Balance at End of Current Year (f)=(b)+(c)+(d)+(e) |
|---|---|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | | | | | | |
| | | **INFORMATION ORIGINATION/TERMINATION ASSETS:** | | | | | |
| 2311 | ..... | Station Apparatus | $ - | | | | $ - |
| 2321 | ..... | Customer Premises Wiring | | | | | - |
| 2341 | ..... | Large Private Branch Exchanges | | | | | - |
| 2351 | ..... | Public Tele. Terminal Equipment | 5,120 | | | | 5,120 |
| 2362 | ..... | Other Terminal Equipment | | | | | - |
| **(2311-2362)** | **2310** | **INFORMATION ORIGINATION/TERMINATION** | 5,120 | - | - | - | 5,120 |
| | | **CABLE AND WIRE FACILITIES ASSETS:** | | | | | |
| 2411 | ..... | Poles | 10,331 | | | 2,494 | 12,825 |
| 2421 | ..... | Aerial Cable | 55,115 | 1,017 | | | 56,132 |
| 2422 | ..... | Underground Cable | - | | | | - |
| 2423 | ..... | Buried Cable | 1,342,100 | 42,133 | | 289,945 | 1,674,178 |
| 2424 | ..... | Submarine Cable | | | | | - |
| 2425 | ..... | Deep Sea Cable | | | | | - |
| 2426 | ..... | Intrabuilding Network Cable | | | | | - |
| 2431 | ..... | Aerial Wire | | | | | - |
| 2441 | ..... | Conduit Systems | | 4,294 | | 28,710 | 33,004 |
| **(2411-2441)** | **2410** | **CABLE AND WIRE FACILITIES** | 1,407,546 | 47,444 | - | 321,149 | 1,776,139 |
| | | **AMORTIZABLE ASSETS:** | | | | | |
| 2681 | ..... | Capital Leases | | | | | |
| 2682 | ..... | Leasehold Improvements | | | | | |
| **(2681-2682)** | **2680** | **AMORTIZABLE TANGIBLE ASSET** | - | - | - | - | - |
| 2690 | 2690 | Intangibles | | | | | - |
| | | | | | | | |
| **2001 (2110-2690)** | **2001 (2110-2690)** | **TOTAL TELECOMMUNICATIONS PLANT IN SERVICE** | 3,687,666 | 201,316 | (18,459) | 456,312 | 4,326,835 |

SCHEDULE: 8

**ANALYSIS OF PLANT IN SERVICE**
**(in dollars)**

| Account No. | | TELECOMMUNICATIONS PLANT IN SERVICE (ACCT.2001) Plant Accounts (a) | Balance at End of Previous Year (b) | Additions (c) | Retirements (d) | Transfers & Adjustments (e) | Balance at End of Current Year (f)=(b)+(c)+(d)+(e) |
|---|---|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | | | | | | |
| 2001 | 2001 | Telecommunications Plant in Service | $ 3,687,666 | $ 201,316 | $ (18,459) | $ 456,312 | $ 4,326,835 |
| 2002 | 2002 | Property Held for Future Telecommunications Use | | | | | - |
| 2003 | 2003 | Tele. Plant Under Construction - Short Term | 279,946 | 1,022,641 | | (456,312) | 846,275 |
| 2004 | 2004 | Tele. Plant Under Construction - Long Term | | | | | - |
| 2005 | 2005 | Tele. Plant Adjustment | | | | | - |
| 2006 | 2006 | Nonoperating Plant | | | | | - |
| 2007 | 2007 | Goodwill | | | | | - |
| | | | | | | | - |
| **(2001-2007)** | **(2001-2007)** | **TOTAL PROPERTY, PLANT AND EQUIPMENT** | **3,967,612** | **1,223,957** | **(18,459)** | **-** | **5,173,110** |

SCHEDULE: 9

## ACCUMULATED DEPRECIATION (Account 3100) (in dollars)

**(Please check if the Company's Depreciation Expense is Calculated:** _X_ Monthly __Quarterly __Annually)

| Account No. Class "A" Company | Account No. Class "B" Company | Account Title | Accumulated Depreciation At Beginning of Current Year (a) | Accrual Rate (b) | Annual Accrual (c) | Original Cost of Plant Retired (d) |
|---|---|---|---|---|---|---|
| | | **GENERAL SUPPORT ASSETS:** | | | | |
| ..... | 2110 | Land and Support Assets | | | | |
| 2111 | ..... | Land | | | | |
| 2112 | ..... | Motor Vehicles | $ 39,004 | 14.17% | $ 8,824 | |
| 2113 | ..... | Aircraft | | | | |
| 2114 | ..... | Special Purpose Vehicles | | | | |
| 2115 | ..... | Garage Work Equip. | | | | |
| 2116 | ..... | Other Work Equip. | 56,883 | 7.92% | 6,669 | |
| 2121 | ..... | Buildings | 82,829 | 2.94% | 9,730 | |
| 2122 | ..... | Furniture | 13,539 | 6.33% | 1,356 | |
| 2123.1 | ..... | Office Support Equip. | 8,296 | 14.29% | 433 | |
| 2123.2 | ..... | Co. Comm. Equip. | 8,925 | 14.29% | 1,566 | (1,799) |
| 2124 | ..... | Gen. Purpose Computers | 48,214 | 20.00% | 7,564 | (16,660) |
| **(2111-2124)** | **2110** | **TOTAL GEN. SUPPORT ASSETS** | 257,690 | | 36,142 | (18,459) |
| | | **CENTRAL OFFICE ASSETS:** | | | | |
| (2211-2215.3) | 2210 | Central Office - Switching | | | | |
| 2211 | ..... | Analog Electronic Switching | | | | |
| 2212 | ..... | Digital Electronic Switching | | | | |
| 2212.1 | ..... | Digital Switch. - Hardware | 434,570 | 10.00% | 86,643 | |
| 2212.2 | ..... | Digital Switch. - Software | 230,953 | 20.00% | - | |
| 2215 | ..... | Electro-Mechanical Switching | | | | |
| 2215.1 | ..... | Step-by-Step Switch. | | | | |
| 2215.2 | ..... | Crossbar Switch. | | | | |
| 2215.3 | ..... | Oth. Ele. Mech. Switch. | | | | |
| 2220 | 2220 | Operator Systems | | | | |
| ..... | 2230 | Centraol Office-Transmission | | | | |
| 2231 | ..... | Radio Systems | | | | |
| 2232 | ..... | Circuit Equip. | 291,583 | 10.00% | 64,890 | |
| **(2211-2232)** | **(2210-2230)** | **TOTAL CEN. OFFICE ASSETS** | 957,106 | | 151,533 | - |

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

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

1. List the current accrual rates beings used to calculate depreciation expense in Column (b). If using a composite accrual rate please specify and show how the composite rate was calculated.
2. Identify the source of these accrual rates (PUCO Case No. 05-1318-TP-AAM ). (If Accrual Rate changes during the year should be identified with effective date of 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: 9

**ACCUMULATED DEPRECIATION (Account 3100) (in dollars)**

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

| Account No. Class "A" Company | Account No. Class "B" Company | Account Title | Cost of Removal (e) | Salvage (f) | Other (g) | Balance at End of Current Year (h)=(a)+(c)-(d)-(e)+(f)+(g) |
|---|---|---|---|---|---|---|
| | | **GENERAL SUPPORT ASSETS:** | | | | |
| ..... | 2110 | Land and Support Assets | | | | |
| 2111 | ..... | Land | | | | |
| 2112 | ..... | Motor Vehicles | | | $ 233.00 | $ 48,061 |
| 2113 | ..... | Aircraft | | | | - |
| 2114 | ..... | Special Purpose Vehicles | | | | - |
| 2115 | ..... | Garage Work Equip. | | | | - |
| 2116 | ..... | Other Work Equip. | | | 3,647 | 67,199 |
| 2121 | ..... | Buildings | | | 118 | 92,677 |
| 2122 | ..... | Furniture | | | 1,163 | 16,058 |
| 2123.1 | ..... | Office Support Equip. | | | (1,933) | 6,796 |
| 2123.2 | ..... | Co. Comm. Equip. | | | (184) | 8,508 |
| 2124 | ..... | Gen. Purpose Computers | | | (10,516) | 28,602 |
| **(2111-2124)** | **2110** | **TOTAL GEN. SUPPORT ASSETS** | - | - | (7,472) | 267,901 |
| | | **CENTRAL OFFICE ASSETS:** | | | | |
| (2211-2215.3) | 2210 | Central Office-Switching | | | | - |
| 2211 | ..... | Analog Electronic Switching | | | | - |
| 2212 | ..... | Digital Electronic Switching | | | | - |
| 2212.1 | ..... | Digital Switch. - Hardware | | | (1,793) | 519,420 |
| 2212.2 | ..... | Digital Switch. - Software | | | | 230,953 |
| 2215 | ..... | Electro-Mechanical Switching | | | | - |
| 2215.1 | ..... | Step-by-Step Switch. | | | | - |
| 2215.2 | ..... | Crossbar Switch. | | | | - |
| 2215.3 | ..... | Oth. Ele. Mech. Switch. | | | | - |
| 2220 | 2220 | Operator Systems | | | | - |
| ..... | 2230 | Central Office-Transmission | | | | - |
| 2231 | ..... | Radio Systems | | | | - |
| 2232 | ..... | Circuit Equip. | | | 336 | 356,809 |
| **(2211-2232)** | **(2210-2230)** | **TOTAL CEN. OFFICE ASSETS** | - | - | (1,457) | 1,107,182 |

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

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

1. List the current accrual rates beings used to calculate depreciation expense in Column (b). If using a composite accrual rate please specify and show how the composite rate was calculated.
2. Identify the source of these accrual rates (PUCO Case No. 05-1318-TP-AAM ). (If Accrual Rate changes during the year should be identified with effective date of 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: 9

## ACCUMULATED DEPRECIATION (Account 3100) (in dollars)

**(Please check If the Company's Depreciation Expense is Calculated: X Monthly __Quarterly __Annually)**

| Account No. Class "A" Company | Account No. Class "B" Company | Account Title | Accumulated Depreciation At Beginning of Current Year (a) | Accrual Rate (b) | Annual Accrual (c) | Original Cost of Plant Retired (d) |
|---|---|---|---|---|---|---|
| | | **INFORM.ORIG/TERM.ASSETS:** | | | | |
| 2311 | ..... | Station Apparatus | $ - | | | |
| 2321 | ..... | Cust. Premises Wiring | | | | |
| 2341 | ..... | Large Priv. Branch Exch. | | | | |
| 2351 | ..... | Pub. Tele. Terminal Equip. | 5,120 | 8.50% | | |
| 2362 | ..... | Other Term. Equipment | | | | |
| **(2311-2362)** | **2310** | **TOTAL INFO. ORIG./TERM. ASSETS** | 5,120 | | - | - |
| | | **CABLE & WIRE FACIL. ASSETS:** | | | | |
| 2411 | ..... | Poles | 3,111 | 6.43% | 744 | |
| 2421 | ..... | Aerial Cable | | | | |
| 2421.1 | ..... | Aerial Cable - Metallic | 856 | 6.00% | 1,824 | |
| 2421.2 | ..... | Aerial Cable - Nonmetallic | 1,894 | 6.00% | 1,274 | |
| 2421.3 | ..... | Aerial Cable - Drop | 3,894 | 6.00% | 239 | |
| 2422 | ..... | Underground Cable | | | | |
| 2422.1 | ..... | Underground Cable - Metallic | | | | |
| 2422.2 | ..... | Underground Cable - Nonmetallic | | | | |
| 2423 | ..... | Buried Cable | | | | |
| 2423.1 | ..... | Buried Cable - Metallic | 724,222 | 4.35% | 46,093 | |
| 2423.2 | ..... | Buried Cable - Nonmetallic | 38,180 | 4.00% | 13,824 | |
| 2423.3 | ..... | Buried Cable - Drop | 65,994 | 4.35% | 4,477 | |
| 2424 | ..... | Submarine Cable | | | | |
| 2425 | ..... | Deep Sea Cable | | | | |

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

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

1. List the current accrual rates beings used to calculate depreciation expense in Column (b). If using a composite accrual rate please specify and show how the composite rate was calculated.
2. Identify the source of these accrual rates (PUCO Case No. 05-1318-TP-AAM ). (If Accrual Rate changes during the year should be identified with effective date of 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: 9

## ACCUMULATED DEPRECIATION (Account 3100) (in dollars)

**(Please check if the Company's Depreciation Expense is Calculated: X Monthly __Quarterly __Annually)**

| Account No. Class "A" Company | Account No. Class "B" Company | Account Title | Cost of Removal (e) | Salvage (f) | Other (g) | Balance at End of Current Year (h)=(a)+(c)-(d)-(e)+(f)+(g) |
|---|---|---|---|---|---|---|
| | | **INFORM.ORIG/TERM.ASSETS:** | | | | |
| 2311 | ..... | Station Apparatus | | | | - |
| 2321 | ..... | Cust. Premises Wiring | | | | - |
| 2341 | ..... | Large Priv. Branch Exch. | | | | - |
| 2351 | ..... | Pub. Tele. Terminal Equip. | | | | 5,120 |
| 2362 | ..... | Other Term. Equipment | | | | - |
| **(2311-2362)** | **2310** | **TOTAL INFO. ORIG./TERM. ASSETS** | - | - | - | 5,120 |
| | | **CABLE & WIRE FACIL. ASSETS:** | | | | |
| 2411 | ..... | Poles | | | | 3,855 |
| 2421 | ..... | Aerial Cable | | | | - |
| 2421.1 | ..... | Aerial Cable - Metallic | | | 2,789 | 5,469 |
| 2421.2 | ..... | Aerial Cable - Nonmetallic | | | | 3,168 |
| 2421.3 | ..... | Aerial cable - Drop | | | (2,664) | 1,469 |
| 2422 | ..... | Underground Cable | | | | - |
| 2422.1 | ..... | Underground Cable - Metallic | | | | - |
| 2422.2 | ..... | Underground Cable - Nonmetallic | | | | - |
| 2423 | ..... | Buried Cable | | | | - |
| 2423.1 | ..... | Buried Cable - Metallic | | | (69,721) | 700,594 |
| 2423.2 | ..... | Buried Cable - Nonmetallic | | | (4,804) | 47,200 |
| 2423.3 | ..... | Buried Cable - Drop | | | 7,453 | 77,924 |
| 2424 | ..... | Submarine Cable | | | | - |
| 2425 | ..... | Deep Sea Cable | | | | - |

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

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

1. List the current accrual rates belngs used to calculate depreciation expense in Column (b). If using a composite accrual rate please specify and show how the composite rate was calculated.
2. Identify the source of these accrual rates (PUCO Case No. 05-1318-TP-AAM ). (If Accrual Rate changes during the year should be identified with effective date of 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: 9

**ACCUMULATED DEPRECIATION (Account 3100) (in dollars)**

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

| Account No. | | | Accumulated Depreciation At Beginning of Current Year (a) | Accrual Rate (b) | Annual Accrual (c) | Original Cost of Plant Retired (d) |
|---|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | Account Title | | | | |
| 2426 | ..... | Intrabldg. Net. Cable | | | | |
| 2426.1 | ..... | Intrabldg. Net. Cable - Metallic | | | | |
| 2426.2 | ..... | Intrabldg. Net. Cable - Nonmetallic | | | | |
| 2431 | ..... | Aerial Wire | | | | |
| 2441 | ..... | Conduit Systems | | 4.07% | 672 | |
| **(2411-2441)** | **2410** | **TOTAL CABLE & WIRE FACIL. ASSETS** | 838,151 | | 69,147 | - |
| | | | | | | |
| | | **TOTAL ACCUMULATED DEPREC. (2112-2441)** | 2,058,067 | | 256,822 | (18,459) |

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

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

1. List the current accrual rates beings used to calculate depreciation expense in Column (b). If using a composite accrual rate please specify and show how the composite rate was calculated.
2. Identify the source of these accrual rates (PUCO Case No. 05-1318-TP-AAM ). (If Accrual Rate changes during the year should be identified with effective date of 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: 9

**ACCUMULATED DEPRECIATION (Account 3100) (in dollars)**

**(Please check if the Company's Depreciation Expense is Calculated: X Monthly** __Quarterly __Annually)

| Account No. | | | | | | |
|---|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | Account Title | Cost of Removal (e) | Salvage (f) | Other (g) | Balance at End of Current Year (h)=(a)+(c)-(d)-(e)+(f)+(g) |
| 2426 | ..... | Intrabldg. Net. Cable | | | | - |
| 2426.1 | ..... | Intrabldg. Net. Cable - Metallic | | | | - |
| 2426.2 | ..... | Intrabldg. Net. Cable - Nonmetallic | | | | - |
| 2431 | ..... | Aerial Wire | | | | - |
| 2441 | ..... | Conduit Systems | | | | 672 |
| **(2411-2441)** | **2410** | **TOTAL CABLE & WIRE FACIL. ASSETS** | - | - | (66,947) | 840,351 |
| | | | | | | |
| | | **TOTAL ACCUMULATED DEPREC. (2112-2441)** | - | - | (75,876) | 2,220,554 |

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

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

1. List the current accrual rates beings used to calculate depreciation expense in Column (b). If using a composite accrual rate please specify and show how the composite rate was calculated.
2. Identify the source of these accrual rates (PUCO Case No. 05-1318-TP-AAM ). (If Accrual Rate changes during the year should be identified with effective date of change).
3. Clearly mark on the Depreciation Schedule how depreciation Expense was calculated, *i.e., monthly, quarterly, semi-annually, or annually.*

SCHEDULE: 10

**UNCOLLECTIBLE ACCOUNTS (Accounts 1181 and 1191)**
**(in dollars)**

| | (a) | Account 1181 (b) | Account 1191 (c) |
|---|---|---|---|
| 1 | Balance at Beginning of the Year | $ - | $ - |
| 2 | Accruals Charges | | |
| 3 | Collection of Amounts Previously Written Off | | |
| 4 | Other Credits | | |
| 5 | **TOTAL CREDITS** | - | - |
| 6 | Uncollectibles Written Off During the Year | | |
| 7 | Other Debits (Explain in a Note) | | |
| 8 | **TOTAL DEBITS** | - | - |
| 9 | Balance at End of the Year | - | - |
| 10 | **TOTAL OPERATING REVENUE FOR THE YEAR** | 972,510 | |
| 11 | Net Write Offs During the Year (Line 6 minus Line 3) | - | - |
| 12 | Ratio of Line 11 to Line 10 | 0.0000% | n/a |
| 13 | Ratio on Line 2 to Line 10 | 0.0000% | n/a |

SCHEDULE: 11

## RECEIVABLES AND INVESTMENTS - AFFILIATED AND NONAFFILIATED COMPANIES
## (in dollars)

1. Provide in columns (b) thru (k), the year-end balances for each affiliated identified in column (a).

| Name of Affiliate (a) | Account 1160 Temporary Investments (b) | Account 1180 Telecom. Accounts Receivable (c) | Account 1181 Accts. Receivable Telecom. Allowance (d) | Account 1190 Other Accounts Receivable (e) | Account 1191 Accts. Receivable Allowance-Other (f) |
|---|---|---|---|---|---|
| Wabash Communications, Inc. | | | | | |
| Total Affiliated | - | - | - | - | - |
| Total Nonaffiliated | 204,585 | 18,959 | - | 24,136 | - |
| **TOTAL BALANCE** | 204,585 | 18,959 | - | 24,136 | - |

SCHEDULE: 11

## RECEIVABLES AND INVESTMENTS - AFFILIATED AND NONAFFILIATED COMPANIES
## (in dollars)

1. Provide in columns (b) thru (k), the year-end balances for each affiliated identified in column (a).

| Name of Affiliate (a) | Account 1200 Notes Receivable (g) | Account 1201 Notes Receiv. Allowance (h) | Account 1210 Int. & Div. Receivable (i) | Account 1401 Investments in Affiliated Companies (j) | Account 1402 Investments in Nonaffiliated Companies (k) |
|---|---|---|---|---|---|
| Wabash Communications, Inc. | | | | $ 364,403 | |
| Total Affiliated | | | | 364,403 | |
| Total Nonaffiliated | | | | | 19,500 |
| **TOTAL BALANCE** | - | - | - | 364,403 | 19,500 |

SCHEDULE: 12

## DEFERRED CHARGES (Accounts 1438 and 1439)
**(Include data for each item in excess of $1,000,000)**

| Description of Item (a) | Amount at End of Current Year ( in dollars) (b) |
|---|---|
| ACCOUNT 1438 | $ (37,939) |
| Aggregate of All Other Items | |
| **TOTAL** | (37,939) |
| ACCOUNT 1439 | $ 1,681 |
| Aggregate of All Other Items | |
| **TOTAL** | 1,681 |

SCHEDULE: 13

| OTHER JURISDICTIONAL ASSET NET - ACCOUNT 1500 (in dollars) | | | | |
|---|---|---|---|---|
| Description (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: 14

| NET CUR. DEF OPERATING INCOME TAX - ACCOUNT 4100 (in dollars) | | | | |
|---|---|---|---|---|
| Description (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: 15

| NET NONCUR. DEF. OPERATING INCOME TAXES - ACCOUNT 4340 (in dollars) | | | | |
|---|---|---|---|---|
| Description (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: 16

| NET DEFERED TAX LIABILITY ADJUSTMENTS - ACCOUNT 4341 (in dollars) | | | | |
|---|---|---|---|---|
| Description (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: 17

| OTHER JURIS. LIABILITY & DEF. CR. - NET - ACCOUNT 4370 (in dollars) | | | | |
|---|---|---|---|---|
| Description (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: 18

## LONG-TERM DEBT (Accounts 4210, 4220, 4230, 4250, 4260 and 4270)
## (in dollars)

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) |
|---|---|---|---|---|---|---|---|---|
| REA Loan | 8/9/1984 | 8/9/2019 | 353,095 | | 5% | N/A | $ 30,930 | $ 322,165 |
| REA Loan | 9/15/2004 | | 350,000 | | 4.5% | N/A | 5,660 | 344,340 |
| REA Loan | 9/15/2004 | | 321,149 | | 4.1% | N/A | 5,600 | 315,549 |
| REA Loan | 9/15/2004 | | 30,000 | | 4.7% | N/A | 470 | 29,530 |
| TOTAL | | | 1,054,244 | - | | | 42,660 | 1,011,584 |

SCHEDULE: 19

## OTHER DEFERED CREDITS (Account 4360)
## (in dollars)

1. Disclose the data for each item in Account 4360 amounting to over $25,000.

| Description of Item (a) | Amount at End of Current Year (b) |
|---|---|
| **None** | $ - |
| All other - less than $25,000 each (or aggregate of all other items) | |
| **TOTAL** | - |

SCHEDULE: 20

## DEFERRED TAX REGULATORY LIABILITY (ACCOUNT 4361)
## (in dollars)

1. Disclose the data for each item in Account 4361 amounting to over $25,000.

| Description of Item (a) | Amount at End of Current Year (b) |
|---|---|
| **None** | $ - |
| All other - less than $25,000 each (or aggregate of all other items) | |
| **TOTAL** | - |

SCHEDULE: 21

## CAPITAL STOCK (Account 4510, 4520 and 4530)
## (in dollars)

1. Respondent sahll enter the class of stock and a description of any pertinent details such as difference in voting rights, preferences as to dividends or assets, pledges, etc.
2. Respondent shall provide the information specified in column headings (b) through (j) and note any other pertinent information at the bottom of this schedule.

| | | | Amount of Stock Issued and Outstanding | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Class and Description of Capital Stock (a) | Par or Stated Value Amount (b) | Number of Shares Authorized (c) | Number of Stock Issued (d) | Acct. 4510 e=(b) x (d) $ Amount of Stock Issued & Outstanding (e) | Acct. 4520 Additional Paid In Capital (f) | Total (Col. (d) & (e)) (g) | Number of Shares of Treasury Stock (h) | Acct. 4530 Amount in Treasury Stock Account (i) | Total Dividends Declared (j) |
| COMMON: | $ - | - | - | $ - | $ - | $ - | $ - | $ - | $ - |
| None-Wabash Mutual Telephone is a mutual with 784 members, each member is issued a membership certificate with a face value of $1.00. | | | | | | | | | |
| PREFERRED: | | | | | | | | | |
| **TOTALS** | - | - | - | - | - | - | | - | - |

SCHEDULE: 22

## GENERAL SERVICES AND LICENSES

1. Provide in column (a) the name of the affiliate to whom respondent paid $50,000 or more for services rendered under a license agreement, a general service contract, or other arrangement providing for the furnishing of general accounting, engineering, financial, legal, patent, and other general services.

| Name(s) of Affiliate (a) | Service Provided (b) | Amount (in dollars) (c) |
|---|---|---|
| **NONE** | | |
| Aggregate of All Other Items | | |
| **TOTAL** | | - |

SCHEDULE: 23

## TAXES OTHER THAN INCOME TAXES - OPERATING ACCOUNT 7240
## (in dollars)

| Type of Tax: | Amount |
|---|---|
| Ohio Property Tax | 24,094 |
| Ohio Gross Receipts Tax | - |
| F.I.C.A. | - |
| Other (Specify list) | - |
| Indiana Property Tax | 178 |
| Ohio Real Estate Tax | 4,248 |
| PUCO Maintenance | 1,334 |
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| **TOTAL ACCOUNT 7240** | 29,854 |

SCHEDULE: 24

## ANALYSIS OF EXTRAORDINARY ITEMS (Accounts 7610 and 7620)
## (in dollars)

1. In column (a) provide the particulars with respect to Accounts 7610 and 7620, with totals for each account.

| Particulars (a) | Debit Amounts (b) | Credit Amounts (c) | Tax Effect Included in Account 7630 (d) | Tax Effect Included in Account 7640 (e) |
|---|---|---|---|---|
| **NONE** | $ - | $ - | $ - | $ - |

SCHEDULE: 25

## DISTRIBUTION OF SALARIES AND WAGES

| Telephone | Number of Employees as of December 31 | | | Total Compensation for Year Ending December 31 | Distribution of Wages | | |
|---|---|---|---|---|---|---|---|
| | Male | Female | Total | | Operation & Maintenance Accounts | Construction | Other (Specify) |
| Part-time Employees | 1 | 4 | 5 | $ 18,113 | $ 18,113 | $ - | $ - |
| Full-time Employees | 9 | 3 | 12 | 345,924 | 168,899 | 8,898 | 168,127 Wages distributable to Non-Regulated Services |
| **TOTAL ALL EMPLOYEES** | 10 | 7 | 17 | 364,037 | 187,012 | 8,898 | 168,127 |

SCHEDULE: 26

**OUTSIDE PLANT STATISTICS (WIRE)**

1. Report the mileage at the end of the year for all solely owned plant and the respondent's share of any jointly owned plant.
2. In column (r), provide the number of poles that company owns, and shares & joint use with other company.
3. Column (p) and (q) are not included column ©.

| | | | AERIAL CABLE | | UNDERGROUND CABLE | | BURIED CABLE | | SUBMARINE CABLE | |
|---|---|---|---|---|---|---|---|---|---|---|
| (a) | State or Territory (b) | Miles of Aerial Wire (c) | Miles of Cable (d) | Miles of Wire In Cable (e) | Miles of Cable (f) | Miles of Wire In Cable (g) | Miles of Cable (h) | Miles of Wire In Cable (i) | Miles of Cable (j) | Miles of Wire In Cable (k) |
| 1 | Ohio | - | 3.422 | 993.25 | - | - | 165.183 | 15,095.27 | - | - |
| 2 | Indiana | - | - | - | - | - | 10.912 | 214.44 | - | - |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| | **TOTAL** | - | 3.422 | 993.25 | - | - | 176.10 | 15,309.71 | - | - |

| | | DEEP SEA CABLE | | INTRA BUILDING NETWORK CABLE | | TOTAL CABLE | |
|---|---|---|---|---|---|---|---|
| (a) | State or Territory (b) | Miles of Cable (l) | Miles of Wire In Cable (m) | Miles of Cable (n) | Miles of Wire In Cable (o) | Miles of Cable (p) | Miles of Wire In Cable (q) |
| 1 | Ohio | - | - | - | - | 168.605 | 16,088.52 |
| 2 | Indiana | - | - | - | - | 10.912 | 214.44 |
| 3 | | | | | | - | - |
| 4 | | | | | | - | - |
| 5 | | | | | | - | - |
| 6 | | | | | | - | - |
| | **TOTAL** | - | - | - | - | 179.52 | 16,302.96 |

| | | Number of Poles (r) | | Miles of Tube In Coaxial Cable (s) | | CONDUIT SYSTEM | |
|---|---|---|---|---|---|---|---|
| (a) | State or Territory (b) | Company owns Poles | Company shares & joint use with other company | (In Ground) | (Aerial) | Trench Miles (t) | Duct Miles (u) |
| 1 | Ohio | 48 | - - | - | - | - | - |
| 2 | Indiana | - | - - | - | - | - | - |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| | **TOTAL** | 48 | - | - | - | - | - |

SCHEDULE: 26A

**OUTSIDE PLANT STATISTICS (FIBER OPTIC)**

1. Report the mileage at the end of the year for all solely owned plant and the respondent's share of any jointly owned plant.

| (a) | State or Territory (b) | FIBER OPTIC AERIAL CABLE | | FIBER OPTIC UNDERGROUND CABLE | | FIBER OPTIC BURIED CABLE | |
|---|---|---|---|---|---|---|---|
| | | Miles of Fiber Optic Cable (c) | Miles of Fiber Optic In Cable (d) | Miles of Fiber Optic Cable (e) | Miles of Fiber Optic In Cable (f) | Miles of Fiber Optic Cable (g) | Miles of Fiber Optic In Cable (h) |
| 1 | Ohio | 1.57 | 75.51 | - | - | 19.830 | 959.82 |
| 2 | Indiana | - | - | - | - | - | - |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| | **TOTAL** | 1.57 | 75.51 | - | - | 19.83 | 959.82 |

| (a) | State or Territory (b) | FIBER OPTIC SUBMARINE CABLE | | DEEP SEA FIBER OPTIC CABLE | | INTRA BUILDING NETWORK FIBER OPTIC CABLE | | TOTAL FIBER OPTIC CABLE | |
|---|---|---|---|---|---|---|---|---|---|
| | | Miles of Fiber Optic Cable (i) | Miles of Fiber Optic In Cable (j) | Miles of Fiber Optic Cable (k) | Miles of Fiber Optic In Cable (l) | Miles of Fiber Optic Cable (m) | Miles of Fiber Optic In Cable (n) | Miles of Fiber Optic Cable (o) | Miles of Fiber Optic In Cable (p) |
| 1 | Ohio | - | - | - | - | - | - | 21.40 | 1,035.33 |
| 2 | Indiana | - | - | - | - | - | - | - | - |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| | **TOTAL** | - | - | - | - | - | - | 21.40 | 1,035.33 |

SCHEDULE: 27

**DETAIL OF OHIO EXCHANGE ACCESS LINES IN SERVICE BY CUSTOMER CLASS**
**(For Company with less than 15,000 access lines)**

| Name of Exchange (a) | Business Access Lines | | Public Access Lines (d) | Residential Access Lines (e) | Mobile Access Lines (f) | Special Access Lines (Non-Switched) (g) | Total Access Lines (h) |
|---|---|---|---|---|---|---|---|
| | Single Line (b) | Multi Line (c) | | | | | |
| Ohio | 57 | 439 | 4 | 664 | 0 | 0 | 1,164 |
| Indiana | 0 | 0 | 0 | 37 | 0 | 0 | 37 |
| **TOTAL** | 57 | 439 | 4 | 701 | 0 | 0 | 1,201 |

NOTE: List all of the access line data by exchange

SCHEDULE: 28

**PLANT AND SERVICE DATA - OHIO TELEPHONE COMPANIES**
**DETAIL OF BILLABLE ACCESS LINES IN SERVICE BY EXCHANGE IN OHIO**

| | | | No. of Business Access Lines | | | No. of Residential Access Lines | | |
|---|---|---|---|---|---|---|---|---|
| Exchange Name (a) | No. of COs. In Exch. (b) | Type & Model(s) of CO(s) In Exchange (c) | Single Line (d) | Multi-Line Trunks (e) | No. of Company Pay Stations (f) | 1-Party (g) | Multi-Party (h) | No. of Total Access Lines (i) |
| Wabash | 1 | Digital DCO | 57 | 439 | 4 | 701 | 0 | 1,201 |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| TOTAL FOR OHIO | 1 | | 57 | 439 | 4 | 701 | 0 | 1,201 |

NOTE: List all of the access line data by exchange.

For companies with more exchanges than will fit this page, substitute a computer printout with the same information in place of this page.

For exchanges with multiple central offices, list the number of each type of central office, e.g., 12-5ESS, 1-61E, 2-DMS10, etc. The total should equal the total number of Cos listed in Column (b).

Unusual switch types should be characterized as Electromechanical, Analog or Digital.

Use the following symbols to show in the above columns:
*Includes Key System, PBX and Centrex.
**Includes all Single Line Business Access Lines.

SCHEDULE: 29

| OHIO CENTRAL OFFICES SCHEDULED TO BE UPGRADED | | |
|---|---|---|
| Date Expected to be Placed in Service | Manufacturer & Type of Equipment | Capable of Independent Operation? (Yes) or (No) |
| | | |

NOTE: This form is only applicable to local exchange companies with less than 15,000 access lines.
Date: Date new switch was placed or will be placed in service.
Manufacturer & Type of Equipment: List the type of switch and its manufacturer.
(Yes) or (No): Is the switch a HOST or REMOTE, I.e. does it have stand-alone capability.

SCHEDULE: 30

## PROJECTION OF NEW OR CHANGED OHIO CENTRAL OFFICE PREFIXES (NXX) TO BE PLACED IN SERVICE

| PREFIXES (NXX) Number(s) | Date is Expected to be Operational |
|---|---|
| **NONE** | |

NOTE: This form is only applicable to local exchange companies with less than 15,000 access lines.
Prefixes (NXX) Number(s): Were any new NXXs placed in service or will any be placed in service in the upcoming year.
Date: Give date new NXX was or will be operational.

SCHEDULE: 31

**Form 1**

**TOLL USAGE STUDY TO OHIO CONTIGUOUS EXCHANGES**

(Month and year of study)

AVERAGE NUMBER OF MESSAGE TOLL CALLS EQUALING 3.0 OR OVER BUT LESS THAN 8.0 PER ACCESS LINE PER MONTH FROM ONE EXCHANGE TO ANOTHER

| Originating exchange (1) | Number of access lines in 1 | Terminating exchanges(s) (2) | Number of message from 1 to 2 | Messages per access line per month from 1 to 2* |
|---|---|---|---|---|
| No Exchanges Above 3 | | | | |

**Form 2**

**TOLL USAGE STUDY TO OHIO CONTIGUOUS EXCHANGES**

(Month and year of study)

AVERAGE NUMBER OF MESSAGE TOLL CALLS EQUALING 8.0 OR MORE PER ACCESS LINE PER MONTH FROM ONE EXCHANGE TO ANOTHER

| Originating exchange (1) | Number of access lines in 1 | Terminating exchanges(s) (2) | Number of message from 1 to 2 | Messages per access line per month from 1 to 2* |
|---|---|---|---|---|
| None | | | | |

* Total number of messages from 1 to 2 ÷ total number of access lines in 1.

Note: This form is only applicable to local exchange companies with less then 15,000 access lines. EAS calling rate should be filed only for continguous exchanges that currently have no EAS between them.

SCHEDULE: 32

**Service Connection Assistance (SCA)**
**Annual Reporting Form**

| Class of Services | Number of Program Participants - End of Period [A] | Number of New Program Participants - During Period [B] | Number of Participants By Qualifying Program HEAP [C] | E-HEAP [D] | OECP [E] | SS1 [F] | Medicaid [G] | Percentage Penetration of Optional Features Touchtone [H] | Wire Care [I] | Non-Pub [J] | Custom Calling [K] | Participants Disconnected for Non-Payment [L] |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Flat | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 100 | 0 | 100 | 0 | 0 |
| Message | N/A | | | | | | | | | | | |
| Measured | N/A | | | | | | | | | | | |
| TOTAL | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 100 | 0 | 100 | 0 | 0 |

| Class of Services | Average Monthly Local Bill [M] | Average Monthly Toll Bill [N] | Average Service Connection Waived [O] | Average of Waived Deposits [P] | Amount of Monthly Subscriber Line Charge [Q] | Number of Months for SLC Waiver [R] |
|---|---|---|---|---|---|---|
| Flat | $ 17.70 | $ 4.75 | $ 40.20 | $ - | $ 6.50 | $ - |
| Message | N/A | | | | | |
| Measured | N/A | | | | | |
| TOTAL | $ 17.70 | $ 4.75 | $ 40.20 | $ - | $ 6.50 | $ - |

Note: This form is applicable to local exchange companies with less than 15,000 access lines, that are exempted from offering TSA and only provide SCA.

Wabash Mutual Telephone
Telephone Company

6670 Wabash Road
Street/P.O. Box

Celina, Ohio 45822
City, State, Zip Code

Mike Boley
Name of Person Completing Form

Signature /Date

SCHEDULE 32: Service Connection Assistance

## EXPLANATION OF SCA ANNUAL REPORTING FORM FIELDS

A, 1-3 - Refers to the number of SCA customers at the end of the fiscal year, as distinguished by the class of service the customers were receiving, i.e., flat, message, or measured rate service.

A,4 - The total of A1 + A2 + A3.

B, 1-3 - Refers to the number of SCA customers that were added to the program during the relevant fiscal year, as distinguished by the class of service. These numbers may actually be greater than the difference between consecutive year's respective totals. For instance, if there were 20 flat rate SCA customers at the end of FY92, and 25 flat rate SCA customers at the end of FY93, but 3 flat rate SCA customers left the program during FY93, then the number of new program participants would be 8, not 5.

B, 4 - The total of B1 + B2 + B3.

C-G, 1-3 - Refers to the number of SCA customers at the end of the fiscal year, as distinguished by the specific assistance program which qualified the customer for SCA, and further divided by the particular class of service.

C-G, 4 - The respective totals for C thru G, 1 + 2 + 3.

H-K, 1-3 - Refers to the percentage of SCA customers utilizing the respective optional features, as distinguished by the class of service the customer is receiving. These percentages may be calculated at the end of the fiscal year, as opposed to monitoring any changes during the course of the 12 month period.

H-K, 4 - THESE FIELDS SHOULD NOT ACTUALLY REFLECT TOTALS. Rather, they should reflect the respective percentages of utilization of each optional feature, expressed as a factor of all TSA customers, disregarding class of service distinctions.

L, 1-3 - Refers to the number of SCA customers involuntarily disconnected for non-payment during the course of the relevant fiscal year, as distinguished by the class of service.

L, 4 - The total of L1 + L2 + L3.

M, 1-3 - Refers to the average dollar amount of SCA customers' monthly local charges for the relevant year, as distinguished by the class of service.

M, 4 - Refers to the average dollar amount of SCA customers' monthly local charges for the relevant fiscal year, disregarding class of service distinctions.

N, 1-3 - Refers to the average dollar amount of SCA customers' monthly toll charges, including intra and interLATA toll, for the relevant fiscal year, as distinguished by the class of service.

N, 4 - Refers to the average dollar amount of SCA customers' monthly toll charges, including intra and interLATA toll, for the relevant fiscal year, disregarding class of service distinctions.

O, 1-3 - Refers to the average dollar amount of service connection charges that are waived for SCA customers during the relevant fiscal year, as distinguished by the class of service.

O, 4 - Refers to the average dollar amount of service connection charges that are waived for all SCA customers during the relevant fiscal year, disregarding class of service distinctions.

P, 1-3 - Refers to the average dollar amount of deposits waived for SCA customers during the relevant fiscal year, as distinguished by the class of service.

P, 4 - Refers to the average dollar amount of deposits that are waived for all SCA customers during the relevant fiscal year, disregarding class of service distinctions.

Q, 1-3 - Refers to the amount of the Subscriber Line Charge assessed by the company. This dollar amount will be the same for every class of service.

Q, 4 - THIS FIELD SHOULD NOT ACTUALLY REFLECT A TOTAL AND MAY, IN FACT, BE DISREGARDED.

R, 1-3&4 - Like Q, the answer to this field will be the same for 1 thru 4, and will be equal to:

**(O + P) ÷ Q**

Instructions:

- Revenue billed on behalf of other entities should not be included on this schedule if the company does not include this revenue in its determination of taxable gross receipts for Ohio gross receipts tax purposes. If, however, the local exchange company includes revenue billed on behalf of other entities in its taxable gross receipts, such revenue should then be included on this schedule.

- "Earnings or receipts from sales to other public utilities for resale" includes, but is not limited to, carrier access charges paid to the company.

SCHEDULE: 33

**STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE) FOR THE YEAR ***
**( in dollars)**

| Account No. | | Item | Total (1) | Interstate (2) | Ohio Intrastate (3)=(1)-(2) |
|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | | | | |
| | | **LOCAL NETWORK SERVICES REVENUES:** | | | |
| 5001 | ..... | Basic Area Rev. | $ 405,336 | $ - | $ 405,336 |
| 5002 | ..... | Optional Extended Area Rev. | - | | - |
| 5003 | ..... | Cellular Mobile Service Rev. | - | | - |
| 5004 | ..... | Other Mobile Service Rev. | - | | - |
| 5000 (5001-5004) | ..... | **Basic Local Service Rev.** | 405,336 | - | 405,336 |
| 5010 | ..... | Public Telephone Rev. | (2,216) | - | (2,216) |
| 5040 | ..... | Local Private Line Rev. | - | | - |
| 5050 | ..... | Customer Premises Rev. | - | | - |
| 5060 | ..... | Other Local Exchange Rev. | 5,825 | - | 5,825 |
| 5069 | ..... | Other Local Exchange Rev. Settlements | - | | - |
| **(5001-5069)** | **5000** | **TOTAL LOCAL NETWORK SERVICES REVENUES** | 408,945 | - | 408,945 |
| | | **NETWORK ACCESS SERVICES REVNUES:** | | | |
| 5081 | 5081 | End User Rev. | 71,481 | 71,481 | - |
| 5082 | 5082 | Switched Access Revenue | 33,686 | 33,686 | - |
| 5083 | 5083 | Special Access Revenue | 18,657 | 18,657 | - |
| 5084 | 5084 | State Access Revenue | 382,670 | | 382,670 |
| **5080 (5081-5084)** | **5080 (5081-5084)** | **NETWORK ACCESS REVENUE** | 506,494 | 123,824 | 382,670 |

Note: Total Column should agree with revenues reported on Schedule 5.
Provide detailed explanation of any deviations.

SCHEDULE: 33

**STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE) FOR THE YEAR ***
**( in dollars)**

| Account No. | | Item | Total (1) | Interstate (2) | Ohio Intrastate (3)=(1)-(2) |
|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | | | | |
| | | **LONG DISTANCE NETWORK SERVICES REVENUES:** | | | |
| 5100 | ..... | Long Distance Message Rev. | $ 51,370 | $ 26,366 | $ 25,004 |
| 5111 | ..... | Long Distance Inward-Only Rev. | - | | - |
| 5112 | ..... | Long Distance Outward-Only Rev. | - | | - |
| 5121 | ..... | Subvoice Grade Lone Dist. Priv. Net. Rev. | - | | - |
| 5122 | ..... | Voice Grade Long Dist. Priv. Net. Rev. | - | | - |
| 5123 | ..... | Audio Prog. Grade Long Dist. Priv. Net. Rev. | - | | - |
| 5124 | ..... | Video Prog. Grade Long Dist. Priv. Net. Rev. | - | | - |
| 5125 | ..... | Digital Trans. Long Dist. Priv. Net. Rev. | - | | - |
| 5126 | ..... | Long Dist. Priv. Net. Switching Rev. | - | | - |
| | | **LOCAL NETWORK SERVICES REVENUES:** | | | - |
| 5128 | ..... | Other Long Dist. Priv. Net. Rev. | - | | - |
| 5129 | ..... | Other Long Dist. Priv. Net. Rev. Settlements | - | | - |
| 5160 | ..... | Other Long Dist. Rev. | - | | - |
| 5169 | ..... | Other Long Dist. Rev. Settlements | - | | - |
| **5100-5169** | **5100** | **LONG DISTANCE NETOWRK SERVICE** | | | |
| | | **REVENUES (FOR CLASS "B" ACCOUNT 5100)** | 51,370 | 26,366 | 25,004 |
| | | **MISCELLANEOUS REVENUES:** | | | |
| 5230 | ..... | Directory Rev. | 533 | - | 533 |
| 5240 | ..... | Rent Rev. | - | | - |
| 5250 | ..... | Corporate Operations Rev. | - | | - |
| 5261 | ..... | Special Billing Arrangement Rev. | 2,864 | - | 2,864 |
| 5262 | ..... | Customer Operations Rev. | - | | - |
| 5263 | ..... | Plant Operations Rev. | - | | - |
| 5264 | ..... | Other Incidental Regulated Rev. | 4,743 | - | 4,743 |

Note: Total Column should agree with revenues reported on Schedule 5.
Provide detailed explanation of any deviations.

SCHEDULE: 33

| STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE) FOR THE YEAR * ( in dollars) | | | | | |
|---|---|---|---|---|---|
| Account No. | | Item | Total (1) | Interstate (2) | Ohio Intrastate (3)=(1)-(2) |
| Class "A" Company | Class "B" Company | | | | |
| 5269 | ..... | Other Rev. Settlements | - | | - |
| 5260 | ..... | Miscellaneous Revenues (5261-5269) | | | - |
| 5270 | ..... | Carrier Billing & Collection Rev. | (1,059) | (2,018) | 959 |
| **5200 (5230-5270)** | **5200** | **MISCELLANEOUS REVENUES** | 7,081 | (2,018) | 9,099 |
| | | **NONREGULATED REVENUES:** | | | |
| 5280 | 5280 | Nonregulated Operating Revenues | - | - | - |
| | | **TOTAL OPERATING REVENUES (5001-5280)** | 973,890 | 148,172 | 825,718 |
| | | **OTHER OPERATING INCOME AND EXPENSES:** | | | |
| 7110 | ..... | Income from Custom Work | - | | - |
| 7130 | ..... | Return from Nonregulated Use of Reg. Fac. | - | | - |
| 7140 | ..... | Gains and Losses from Foreign Exchange | - | | - |
| 7150 | | Gains or Losses from Disposition of Land and Artwork | - | | - |
| 7160 | ..... | Other Operating Gains and Losses | 365 | - | 365 |
| **7100 (7110-7160)** | **7100** | **OTHER OPERATING INCOME AND EXPENSES** | 365 | - | 365 |
| | | **NONOPERATING INCOME AND EXPENSES:** | | | |
| 7310 | ..... | Dividend Income | - | | - |
| 7320 | ..... | Interest Income | 14,657 | - | 14,657 |
| 7330 | ..... | Income form Sinking and Other Funds | - | | - |
| 7340 | ..... | Allowance for Funds Used During Construction | - | | - |
| 7350 | ..... | Gains from the Disposition of Certain Prop. | - | | - |
| 7360 | ..... | Other Nonoper. Income (Income & Gains Only) | 14,652 | - | 14,652 |
| 7370 | ..... | Special Charge | - | | - |
| **7300 (7310-7370)** | **7300** | **NONOPERATING INCOME AND EXPENSE** | 29,309 | - | 29,309 |

Note: Total Column should agree with revenues reported on Schedule 5.
Provide detailed explanation of any deviations.

SCHEDULE: 33

**STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE) FOR THE YEAR ***

**( in dollars)**

| Account No. | | Item | Total (1) | Interstate (2) | Ohio Intrastate (3)=(1)-(2) |
|---|---|---|---|---|---|
| Class "A" Company | Class "B" Company | | | | |
| | | **EXTRAORDINARY ITEMS:** | | | |
| 7610 | ..... | Extraordinary Income Credits | - | | - |
| 7620 | ..... | Extraordinary Income Charges Debit | - | | |
| 7630 | ..... | Current Income Tax Effect of Extraordinary Items-Net: Credited | - | | |
| 7640 | ..... | Provision for Deferred Income Tax Effect of Extraordinary Items-Net: Credited | - | | |
| **7600 (7610-7640)** | **7600** | **TOTAL EXTRAORDINARY ITEMS** | - | - | - |
| | | **SUBTOTOAL (5001-7640)** | 1,003,564 | 148,172 | 855,392 |
| | | **Less:** | | | |
| | | - Earnings or receipts from sales to public utilities for resale | - | - | - |
| | | | | | |
| | | **TOTAL** | 1,003,564 | 148,172 | 855,392 |

* **Intrastate means from one point to another point in Ohio, or wholly within Ohio**

Note: Total Column should agree with revenues reported on Schedule 5.
Provide detailed explanation of any deviations.

SCHEDULE: 34

**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**

Michael Boley — Manager
Name — Title

6670 Wabash Road, Celina, Ohio 45822
Address

(419) 942-1111
Phone Number (Including Area Code)

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

Mike Boley — Secretary/Treasurer
Name — Title

6670 Wabash Road, Celina, Ohio 45822
Address

(419) 942-1111
Phone Number (Including Area Code)

**Name and Address of the President**

Richard Berkenstock — President
Name — Title

6670 Wabash Road, Celina, Ohio 45822
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

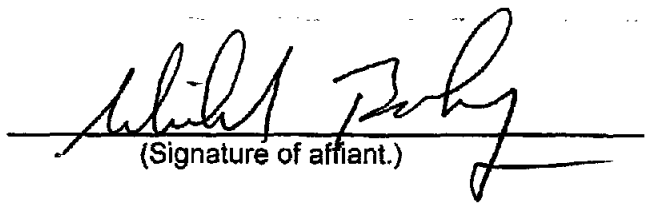
State of Ohio
County of Mercer

Michael Boley makes oath and says that
(Insert here the name of the affiant.)

he is Treasurer/Secretary
(Insert here the official title of deponent)

of Wabash Mutual Telephone Company
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including **January 1, 2005**, to and including **December 31, 2005**.


(Signature of affiant.)