LARGE FILING SEPARATOR SHEET

CASE NUMBER 09-560-WW-AIR

FILE DATE 08/07/2009

SECTION Part 2 of 4

NUMBER OF PAGES 190

DESCRIPTION OF DOCUMENT
Application for Increase in Rates

PUBLIC UTILITIES COMMISSION OF OHIO

GENERAL APPLICATION FOR CHANGE IN UTILITY RATES BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO	Case No.: 09-0560-WW-AIR
	Date: August 7, 2009

Company Name: Aqua Ohio, Inc.
Masury Division

Address: 6650 South Avenue
Boardman, Ohio 44512

Company Official to be Contacted Pertaining to Rate Case Matters: Robert A. Kopas
Vice President-Chief Financial Officer

Telephone: Area Code: 330 Number: 726-8151

Attorney for Applicant: John W. Bentine
Mark S. Yurick

Address: Chester, Willcox & Saxbe, LLP
65 E. State Street, Suite 1000
Columbus, Ohio 43215

Telephone: Area Code: 614 Number: 221-4000

Approved Test Year: December 31, 2008

Approved Date Certain: June 30, 2008

Section A

Revenue Requirements

Company:	AQUA OHIO, INC. Masury Division
Test Year:	December 31, 2008
Date Certain:	June 30, 2008
Case No.:	Case No. 09-0560-WW-AIR

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Overall Financial Summary
For the Twelve Months Ended December 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: B-1, C-1, D-1, C-10

Schedule A-1
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	RATE BASE COMPONENT (A)	SUPPORTING SCHEDULE REFERENCE (B)	COMPANY PROPOSED AMOUNT (C)	
1	Rate base as of date certain	B-1	$2,188,763	
2	Operating Income	C-1	($43,263)	
3	Earned rate of return (2 / 1)		-1.98%	
4	Rate of return	D-1	8.69%	
5	Required operating income (1 x 4)		$190,204	
6	Operating income deficiency (5 - 2)		$233,467	
7	Gross revenue conversion factor	C-10	1.6713	
8	Revenue deficiency (6 x 7)		$390,193	(1)
9	Revenue increase requested		$389,957	
10	Test year adjusted operating revenues	C-1	$482,461	
11	Revenue requirement (9 + 10)		$872,418	

(1) This amount differs from C-1 because the various components in determining this amount have changes since the date of the "Notice".

Section B

Rate Base

(Large Utilities)

Company:	AQUA OHIO, INC. Masury Division
Test Year:	For the year ended December 31, 2008
Date Certain:	June 30, 2008
Case No.:	09-0560-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Jurisdictional Rate Base Summary
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-1
Page 1 of 1
Witness Responsible:
T. C. RUSSELL

LINE NO.	RATE BASE COMPONENT (A)	SUPPORTING SCHEDULE REFERENCE (B)	COMPANY PROPOSED AMOUNT (C)
1	Plant in Service	B-2, B-2.1	$3,332,634
2			
3			
4	Less: Depreciation Reserve	B-3	880,445
5			
6	Net Plant in Service		2,452,189
7			
8			
9	Plus: Construction Work in Progress	B-4	0
10			
11	Plus: Working Capital	B-5	0
12			
13	Less: Contributions in Aid of Construction	B-6	107,086
14			
15	Less: Advances for Construction	B-6	7,011
16			
17	Less: Customers' Advances - Related Facilities	B-6	0
18			
19	Less: Other Items	B-6	149,328
20			
21	JURISDICTIONAL RATE BASE		$2,188,763

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Major Property Groupings
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2
Page 1 of 1
Witness Responsible:
T. C. RUSSELL

LINE No.	MAJOR PROPERTY GROUPINGS (A)	TOTAL DISTRICT (B)	ALLOCATION % (C)	ALLOCATED TOTAL (D=BxC)	ADJUSTMENTS (E)	ADJUSTED JURISDICTION (F)
1	Intangible Plant	$3,060.00	100.00%	$3,060.00	$0.00	$3,060.00
2						
3	Source of Supply Plant	0.00	100.00%	0.00	0.00	0.00
4						
5	Pumping Plant	182,537.56	100.00%	182,537.56	0	182,537.56
6						
7	Water Treatment Plant	0.00	100.00%	0.00	0	0.00
8						
9	Transmission and Distribution Plant	2,965,960.96	100.00%	2,965,960.96	0	2,965,960.96
10						
11	General Plant	0.00	100.00%	0.00	0	0.00
12						
13	Total District	$3,151,558.52		$3,151,558.52	$0.00	$3,151,558.52
14						
15						
16						
17	Corporate Office Intangible Plant	$6,473,472.37	1.79%	$115,875.16	$0.00	$115,875.16
18						
19	Corporate Office General Plant	3,642,496.10	1.79%	65,200.68	0	65,200.68
20						
21	Total Corporate Office	$10,115,968.47		$181,075.84	$0.00	$181,075.84
22						
23						
24	Total District and Corporate Office	$13,267,526.99		$3,332,634.36	$0.00	$3,332,634.36
25		=============		=============	=============	=============

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant In Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Intangible Plant:						
2							
3	301	Organization	$3,060.00	100.00%	$3,060.00		$3,060.00
4							
5	302	Franchises & Consents	0.00	100.00%	0.00		0.00
6							
7	303	Misc. Intangible					
8		Plant	0.00	100.00%	0.00		0.00
9							
10	Total	Intangible Plant	$3,060.00		$3,060.00	$0.00	$3,060.00
11							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.1

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Source of Supply Plant:						
2							
3							
4	310	Land & Land Rights	$0.00	100.00%	$0.00	$0.00	$0.00
5							
6	311	Structures & Improvments	0.00	100.00%	0.00		0.00
7							
8	312	Collecting & Impounding					
9		Reservoirs	0.00	100.00%	0.00		0.00
10							
11	313	Lake, River & Other					
12		Intakes	0.00	100.00%	0.00		0.00
13							
14	314	Wells & Springs	0.00	100.00%	0.00		0.00
15							
16	316	Supply Mains	0.00	100.00%	0.00		0.00
17							
18	Total	Source of Supply Plant	$0.00		$0.00	$0.00	$0.00

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.1

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Pumping Plant:						
2							
3	320	Land & Land Rights	$0.00	100.00%	$0.00		$0.00
4							
5	321	Structures & Improvements	11,949.88	100.00%	11,949.88		11,949.88
6							
7	323	Other Power Production					
8		Equipment	27,900.00	100.00%	27,900.00		27,900.00
9							
10	325	Electric Pumping					
11		Equipment	142,687.68	100.00%	142,687.68		142,687.68
12							
13	328	Other Pumping Equipment	0.00	100.00%	0.00		0.00
14							
15	Total	Pumping Plant	$182,537.56		$182,537.56	$0.00	$182,537.56
16							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.1
Page 4 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Water Treatment Plant:						
2							
3	330	Land & Land Rights	$0.00	100.00%	$0.00		$0.00
4							
5	331	Structures & Improvements	0.00	100.00%	0.00		0.00
6							
7	332	Water Treatment Equipment	0.00	100.00%	0.00		0.00
8							
9	Total	Water Treatment Plant	$0.00		$0.00	$0.00	$0.00
10							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.1
Page 5 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Transmission & Distribution Plant:						
2							
3	340	Land & Land Rights	$2,785.87	100.00%	$2,785.87		$2,785.87
4							
5	341	Structures & Improvements	0.00	100.00%	0.00		0.00
6							
7	342	Distribution Reservoirs					
8		and Standpipes	93,649.09	100.00%	93,649.09		93,649.09
9							
10	343	Transmission and					
11		Distribution Mains	2,048,502.98	100.00%	2,048,502.98		2,048,502.98
12							
13	345	Services	511,799.59	100.00%	511,799.59		511,799.59
14							
15	346	Meters	198,280.39	100.00%	198,280.39		198,280.39
16							
17	347	Meter Installations	15,150.82	100.00%	15,150.82		15,150.82
18							
19	348	Hydrants	95,792.22	100.00%	95,792.22		95,792.22
20							
21	Total	Transmission and					
22		Distribution Plant	$2,965,960.96		$2,965,960.96	$0.00	$2,965,960.96

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.1

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	General Plant:						
2							
3	389	Land & Land Rights	$0.00	100.00%	$0.00		$0.00
4							
5	390	Structures & Improvements	0.00	100.00%	0.00		0.00
6							
7	390-1	Structures & Improvements					
8		Leasehold Improvements	0.00	100.00%	0.00		0.00
9							
10	391-1	Office Furniture and					
11		Equipment	0.00	100.00%	0.00		0.00
12							
13	391-2	Office Furniture and					
14		Equipment - Data Proc.	0.00	100.00%	0.00		0.00
15							
16	391-3	Office Furniture and					
17		Equipment - Computers	0.00	100.00%	0.00		0.00
18							
19	392	Transportation Equip.					
20		Fully Depreciated	0.00	100.00%	0.00		0.00
21							
22	392-1	Transportation Equip.					
23		Depreciable	0.00	100.00%	0.00		0.00

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	393	Stores Equipment	$0.00	100.00%	$0.00		$0.00
2							
3							
4	394	Tools, Shop and Garage					
5		Equipment	0.00	100.00%	0.00		0.00
6							
7	395	Laboratory Equipment	0.00	100.00%	0.00		0.00
8							
9	396	Power Operated Equip.	0.00	100.00%	0.00		0.00
10							
11	397	Communication Equipment	0.00	100.00%	0.00		0.00
12							
13	398	Miscellaneous Equipment	0.00	100.00%	0.00		0.00
14							
15							
16	Total	General Plant	$0.00		$0.00	$0.00	$0.00
17							
18							
19							
20	Total	Tangible Plant	$3,148,498.52		$3,148,498.52	$0.00	$3,148,498.52
21							
22							
23							
24	Total	District	$3,151,558.52		$3,151,558.52	$0.00	$3,151,558.52

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: B-7

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Service Center Intangible Plant:						
2							
3	303	Misc. Intangible Plant					
4		Service Center	$6,473,472.37	1.79%	$115,875.16		$115,875.16
5							
6							
7	Total	Service Center					
8		Intangible Plant	$6,473,472.37		$115,875.16	$0.00	$115,875.16
9							
10							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: B-7

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Service Center General Plant:						
2							
3	389	Land & Land Rights					
4		Service Center	$693,796.81	1.79%	$12,418.96		$12,418.96
5							
6	390	Structure & Improvemts					
7		Service Center	748,095.11	1.79%	13,390.90		13,390.90
8							
9	390-1	Structure & Improvemts					
10		Leasehold Improvemts					
11		Service Center	1,067,801.69	1.79%	19,113.65		19,113.65
12							
13	391-1	Office Furniture and					
14		Equipment					
15		Service Center	203,472.28	1.79%	3,642.15		3,642.15
16							
17	391-2	Office Furniture and					
18		Equipment - Data Proc.					
19		Service Center	366,978.68	1.79%	6,568.92		6,568.92
20							
21	391-3	Office Furniture and					
22		Equipment - Computers					
23		Service Center	313,637.33	1.79%	5,614.11		5,614.11
24							
25	392	Transportation Equip.					
26		Fully Depreciated					
27		Service Center	0.00	1.79%	0.00		0.00
28							
29							
30							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: B-7

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	392-1	Transportation Equip.					
2		Depreciable					
3		Service Center	$0.00	1.79%	0		0
4							
5	394	Tools, Shop and Garage					
6		Equipment					
7		Service Center	106,551.69	1.79%	1,907.28		1,907.28
8							
9	395	Laboratory Equipment					
10		Service Center	55,109.98	1.79%	986.47		986.47
11							
12	397	Communication Equipment					
13		Service Center	75,880.42	1.79%	1,358.26		1,358.26
14							
15	398	Miscellaneous Equipment					
16		Service Center	11,172.11	1.79%	199.98		199.98
17							
18	Total	Service Center					
19		General Plant					
20			$3,642,496.10		$65,200.68	$0.00	$65,200.68
21							
22							
23	Total	Corporate Office					
24			$10,115,968.47		$181,075.84	$0.00	$181,075.84
25							
26							
27	Total	District and					
28		Corporate Office					
29			$13,267,526.99		$3,332,634.36	$0.00	$3,332,634.36

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Proposed Adjustments to Plant in Service
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.2
Page 1 of 1
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	URISDICTIONA ADJUSTMENT (E)	WORKING PAPER REFERENCE NO. (F)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
1							
2				Not Applicable			
3							
4				No Adjustments in This Case			
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3a

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Intangible Plant:								
2									
3	301	Organization	$500.00	$2,560.00					$3,060.00
4									
5	302	Franchises & Consents							$0.00
6									
7	303	Misc. Intangible							
8		Plant							0.00
9									
10	Total	Intangible Plant	$500.00	$2,560.00	$0.00	$0.00			$3,060.00
11									

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Source of Supply Plant:								
2									
3	310	Land & Land Rights							$0.00
4									
5	311	Structures & Imprvmts							0.00
6									
7	312	Collecting & Impounding							
8		Reservoirs							0.00
9									
10	313	Lake, River & Other							
11		Intakes							0.00
12									
13	314	Wells & Springs							0.00
14									
15	316	Supply Mains							0.00
16									
17	Total	Source of Supply Plant	$0.00	$0.00	$0.00	$0.00			$0.00
18									

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3a, c, k.

Schedule B-2.3
Page 3 of 10
Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Pumping Plant:								
2									
3	320	Land & Land Rights							0.00
4									
5	321	Structures & Imprvmts	12,368.88		(600.00)	181.00		311.04	11,949.88
6									
7	323	Other Power Production							
8		Equipment		27,900.00					27,900.00
9									
10	325	Electric Pumping							
11		Equipment	8,123.04	147,496.64	(12,932.00)				142,687.68
12									
13	328	Other Pumping Equipment							0.00
14									
15	Total	Pumping Plant	$20,491.92	$175,396.64	($13,532.00)	$181.00			$182,537.56
16									

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Water Treatment Plant:								
2									
3	330	Land & Land Rights							$0.00
4									
5	331	Structures & Imprvmts							0.00
6									
7	332	Water Treatment Equip.							0.00
8									
	Total	Water Treatment Plant	$0.00	$0.00	$0.00	$0.00			$0.00

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3a, b, c, d, k.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Transmission & Distrib. Plant								
2									
3	340	Land & Land Rights	$3,257.87			($472.00)		312.02/110	$2,785.87
4									
5	341	Structures&Improvements							0.00
6									
7	342	Distribution Reservoirs							
8		and Standpipes	105,893.57	4,247.26	(16,491.74)				93,649.09
9									
10	343	Transmission and							
11		Distribution Mains	1,375,051.45	694,924.91	(21,473.38)				2,048,502.98
12									
13	345	Services	321,175.32	203,507.81	(12,883.54)				511,799.59
14									
15	346	Meters	179,557.40	65,398.53	(46,675.54)				198,280.39
16									
17	347	Meter Installations		15,150.82					15,150.82
18									
19	348	Hydrants	45,869.41	50,650.34	(727.53)				95,792.22
20									
21	Total	Transmission and							
22		Distribution Plant	$2,030,805.02	$1,033,879.67	($98,251.73)	($472.00)			$2,965,960.96

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	General Plant:								
2									
3	389	Land & Land Rights	0.00						0.00
4									
5	390	Structures & Improvemnt	0.00						0.00
6									
7	390-1	Structures & Improvemnt							
8		Leasehold Improvemnts	0.00						0.00
9									
10	391-1	Office Furniture and							
11		Equipment	0.00						0.00
12									
13	391-2	Office Furniture and							
14		Equipment - Data Proc.	0.00						0.00
15									
16	391-3	Office Furniture and							
17		Equipment - Computers	0.00						0.00
18									
19	392	Transportation Equip.							
20		Fully Depreciated	0.00						0.00
21									
22	392-1	Transportation Equip.							
23		Depreciable	0.00						0.00

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	393	Stores Equipment	$0.00						$0.00
2									
3	394	Tools, Shop and Garage							
4		Equipment	0.00						0.00
5									
6	395	Laboratory Equipment	0.00						0.00
7									
8	396	Power Operated Equip.	0.00						0.00
9									
10	397	Communication Equipment	0.00						0.00
11									
12	398	Miscellaneous Equipment	0.00						0.00
13									
14									
15	Total	General Plant	$0.00	$0.00	$0.00	$0.00			$0.00
16									
17									
18									
19	Total	Tangible Plant	$2,051,296.94	$1,209,276.31	($111,783.73)	($291.00)			$3,148,498.52
20									
21									
22									
23	Total	District	$2,051,796.94	$1,211,836.31	($111,783.73)	($291.00)			$3,151,558.52
24									

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3e, f, g, i.

Schedule B-2.3
Page 8 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
						Service Center			
1	Service Center Intangible					Beginning Balance			
2	Plant:					at January 31, 2000			
3									
4	303	Misc. Intangible Plant							
5		Service Center	$0.00	$5,609,117.46	($12,280.70)	$876,635.61			$6,473,472.37
6									
7									
8	Total	Service Center							
9		Intangible Plant	$0.00	$5,609,117.46	($12,280.70)	$876,635.61			$6,473,472.37
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3g, h, i, k.

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	Service Center Balance @ 1/31/20(AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
						Service Center Beginning Balance at January 31, 2000			
1	Service Center General Plant:								
2	389	Land & Land Rights							
3		Service Center	0.00	854,419.59	(160,622.78)	0.00			693,796.81
4									
5	390	Structure & Improvemts							
6		Service Center	0.00	748,095.11		0.00			748,095.11
7									
8	390-1	Structure & Improvemts							
9		Leasehold Improvemts							
10		Service Center	0.00	144,707.05	(35,658.16)	958,752.80			1,067,801.69
11									
12	391-1	Office Furniture and							
13		Equipment							
14		Service Center	0.00	35,516.14	(18,308.75)	186,264.89			203,472.28
15									
16	391-2	Office Furniture and							
17		Equipment - Data Proc.							
18		Service Center	0.00	249,419.83	(440,475.27)	558,034.12		391-3	366,978.68
19									
20	391-3	Office Furniture and							
21		Equipment - Computers							
22		Service Center	0.00	256,920.23	(105,726.19)	162,443.29		391-2	313,637.33
23									
24	392	Transportation Equip.							
25		Fully Depreciated							
26		Service Center	0.00		(343.37)	343.37			0.00

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Gross Additions, Retirements and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3h, i, j.

Schedule B-2.3
Page 10 of 10
Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	392-1	Transportation Equip.				Service Center Beginning Balance at January 31, 2000			
2		Depreciable							
3		Service Center	0.00		(90,036.02)	90,036.02			0.00
4									
5	394	Tools, Shop and Garage							
6		Equipment							
7		Service Center	0.00		(1,666.99)	108,218.68			106,551.69
8									
9	395	Laboratory Equipment							
10		Service Center	0.00			55,109.98			55,109.98
11									
12	397	Communication Equipment							
13		Service Center	0.00	74,986.74	(69,378.71)	70,272.39			75,880.42
14									
15	398	Miscellaneous Equipment							
16		Service Center	0.00	8,630.95		2,541.16			11,172.11
17									
18	Total	Service Center							
19		General Plant	$0.00	$2,372,695.64	($922,216.24)	$2,192,016.70			$3,642,496.10
20									
21									
22									
23	Total	Service Center	$0.00	$7,981,813.10	($934,496.94)	$3,068,652.31			$10,115,968.47
24									
25	Total	District and Service Center	$2,051,796.94	$9,193,649.41	(1,046,280.67)	$3,068,361.31			$13,267,526.99

* From Schedule B-2, Adjusted Jurisdiction, Case No's. 00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Leased Property
(Total District)
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.4

Witness Responsible:
T. C. RUSSELL

LINE NO.	IDENT. OR REF. NUMBER (A)	DESCRIPTION OF TYPE AND USE OF PROPERTY (B)	NAME OF LEASEE (C)	FREQUENCY OF PAYMENT (D)	AMOUNT OF LEASE PAYMENT (E)	DOLLAR VALUE OF PROPERTY INVOLVED (F)	EXPLAIN METHOD OF CAPITALIZATION (G)
1							
2							
3				Not Applicable			
4							
5				No Operating Leased Property in Section B - Rate Base			
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-2.5
Page 1 of 1
Witness Responsible:
T. C. RUSSELL

							TEST YEAR REVENUE & EXPENSE			
LINE NO.	ACCT. NO. (A)	DESCRIPTION OF EXCLUDED PROPERTY (B)	IN SERVICE DATE (C)	ORIGINAL COST (D)	ACCUM. DEPREC. (E)	NET ORIGINAL COST (F)	AMOUNT (G)	ACCT. NO. (H)	DESCRIP. (I)	REASONS For EXCLUSIONS (J)
1										
2					Not Applicable					
3										
4										
5					No property excluded from rate base.					
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Schedule B-3
Page 1 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Intangible Plant:							
2								
3	301	Organization	$3,060.00	$0.00	100.00%	0.00		$0.00
4								
5	302	Franchises & Consents	$0.00	$0.00	100.00%	0.00		$0.00
6								
7	303	Misc. Intangible						
8		Plant	0.00	0.00	100.00%	0.00		0.00
9								
10	Total	Intangible Plant	$3,060.00	$0.00		$0.00	$0.00	$0.00
11								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances: TOTAL DISTRICT (D)	Reserve Balances: ALLOCATION % (E)	Reserve Balances: ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Source of Supply Plant:							
2								
3	310	Land & Land Rights	$0.00		100.00%			
4								
5	311	Structures & Improv.	0.00	0.00	100.00%	0.00		0.00
6								
7	312	Collecting & Impounding						
8		Reservoirs	0.00	0.00	100.00%	0.00		0.00
9								
10	313	Lake, River & Other						
11		Intakes	0.00	0.00	100.00%	0.00		0.00
12								
13	314	Wells & Springs	0.00	0.00	100.00%	0.00		0.00
14								
15	316	Supply Mains	0.00	0.00	100.00%	0.00		0.00
16								
17	Total	Source of Supply Plant	$0.00	$0.00		$0.00	$0.00	$0.00
18								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances				
				TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Pumping Plant:							
2								
3	320	Land & Land Rights	$0.00		100.00%			
4								
5	321	Structures & Improv.	11,949.88	4,888.99	100.00%	4,888.99		4,888.99
6								
7	323	Other Power Production						
8		Equipment	27,900.00	1,268.09	100.00%	1,268.09		1,268.09
9								
10	325	Electric Pumping						
11		Equipment	142,687.68	9,049.03	100.00%	9,049.03		9,049.03
12								
13	328	Other Pumping Equipment	0.00	0.00	100.00%	0.00		0.00
14								
15	Total	Pumping Plant	$182,537.56	$15,206.11		$15,206.11	$0.00	$15,206.11
16								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Witness Responsible:
T. C. RUSSELL

				Reserve Balances				
LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Water Treatment Plant:							
2								
3	330	Land & Land Rights	$0.00		100.00%			
4								
5	331	Structures & Improve.	$0.00	$0.00	100.00%	$0.00		$0.00
6								
7	332	Water Treatment Equip.	0.00	0.00	100.00%	0.00		0.00
8								
9	Total	Water Treatment Plant	$0.00	$0.00		$0.00	$0.00	$0.00
10								

OHIO WATER SERVICE COMPANY
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1,3a2.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances: TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Transmission & Distribution Plant:							
2								
3	340	Land & Land Rights	$2,785.87		100.00%			
4								
5	341	Structures & Improvements	0.00	0.00	100.00%	0.00		0.00
6								
7	342	Distribution Reservoirs						
8		and Standpipes	93,649.09	33,253.68	100.00%	33,253.68		33,253.68
9								
10	343	Transmission and						
11		Distribution Mains	2,048,502.98	533,111.46	100.00%	533,111.46		533,111.46
12								
13	345	Services	511,799.59	183,838.92	100.00%	183,838.92		183,838.92
14								
15	346	Meters	198,280.39	26,422.40	100.00%	26,422.40		26,422.40
16								
17	347	Meter Installations	15,150.82	519.58	100.00%	519.58		519.58
18								
19	348	Hydrants	95,792.22	26,741.25	100.00%	26,741.25		26,741.25
20								
21	Total	Transmission and						
22		Distribution Plant	$2,965,960.96	$803,887.29		$803,887.29	$0.00	$803,887.29

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 2/2,3a2.

Schedule B-3
Page 6 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	Reserve Balances: ALLOCATION % (E)	Reserve Balances: ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	General Plant:							
2								
3	389	Land & Land Rights	$0.00		100.00%			
4								
5	390	Structures & Improvemnt	0.00	0.00	100.00%	0.00		0.00
6								
7	390-1	Structures & Improvemnt						
8		Leasehold Improvemnts	0.00	0.00	100.00%	0.00		0.00
9								
10	391-1	Office Furniture and						
11		Equipment	0.00	0.00	100.00%	0.00		0.00
12								
13	391-2	Office Furniture and						
14		Equipment - Data Proc.	0.00	0.00	100.00%	0.00		0.00
15								
16	391-3	Office Furniture and						
17		Equipment - Computers	0.00	0.00	100.00%	0.00		0.00
18								
19	392	Transportation Equip.						
20		Fully Depreciated	0.00	0.00	100.00%	0.00		0.00
21								
22	392-1	Transportation Equip.						
23		Depreciable	0.00	0.00	100.00%	0.00		0.00

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 2/2,3a2,3a3.

Schedule B-3

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	393	Stores Equipment	$0.00	$0.00	100.00%	$0.00		$0.00
2								
3	394	Tools, Shop and Garage						
4		Equipment	0.00	0.00	100.00%	0.00		0.00
5								
6	395	Laboratory Equipment	0.00	0.00	100.00%	0.00		0.00
7								
8	396	Power Operated Equip.	0.00	0.00	100.00%	0.00		0.00
9								
10	397	Communication Equipment	0.00	0.00	100.00%	0.00		0.00
11								
12	398	Miscellaneous Equipment	0.00	0.00	100.00%	0.00		0.00
13								
14								
15	Total	General Plant	$0.00	$0.00		$0.00	$0.00	$0.00
16								
17								
18								
19	Total	District Property	$3,151,558.52	$819,093.40		$819,093.40	$0.00	$819,093.40
20								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3b,3b1.

Witness Responsible:
T. C. RUSSELL

				Reserve Balances				
LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Service Center Intangible Plant:							
2								
3	303	Misc. Intangible Plant						
4		Service Center	$6,473,472.37	$1,805,237.12	1.79%	$32,313.74		$32,313.74
5								
6								
7	Total	Service Center						
8		Intangible Plant	$6,473,472.37	$1,805,237.12		$32,313.74		$32,313.74
9								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3b,3b1.

Witness Responsible:
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LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Service Center General Plant:							
2								
3	389	Land & Land Rights						
4		Service Center	$693,796.81		1.79%			
5								
6	390	Structure & Improvemts						
7		Service Center	748,095.11	28,321.70	1.79%	506.96		506.96
8								
9	390-1	Structure & Improvemts						
10		Leasehold Improvemts						
11		Service Center	1,067,801.69	963,403.80	1.79%	17,244.93		17,244.93
12								
13	391-1	Office Furniture and						
14		Equipment						
15		Service Center	203,472.28	137,594.02	1.79%	2,462.93		2,462.93
16								
17	391-2	Office Furniture and						
18		Equipment - Data Proc.						
19		Service Center	366,978.68	93,665.57	1.79%	1,676.61		1,676.61
20								
21	391-3	Office Furniture and						
22		Equipment - Computers						
23		Service Center	313,637.33	275,485.57	1.79%	4,931.19		4,931.19
24								
25	392	Transportation Equip.						
26		Fully Depreciated						
27		Service Center	0.00	0.00	1.79%	0.00		0.00
28								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Reserve for Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
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Page 10 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Service Center General Plant:							
2								
3	392-1	Transportation Equip.						
4		Depreciable						
5		Service Center	$0.00	$1,815.71	1.79%	$32.50		$32.50
6								
7	394	Tools, Shop and Garage						
8		Equipment						
9		Service Center	106,551.69	58,787.54	1.79%	1,052.30		1,052.30
10								
11	395	Laboratory Equipment						
12		Service Center	55,109.98	48,114.00	1.79%	861.24		861.24
13								
14	397	Communication Equipment						
15		Service Center	75,880.42	10,686.92	1.79%	191.30		191.30
16								
17	398	Miscellaneous Equipment						
18		Service Center	11,172.11	4,338.97	1.79%	77.67		77.67
19								
20	Total	Service Center						
21		General Plant						
22			$3,642,496.10	$1,622,213.80		$29,037.63	$0.00	$29,037.63
23								
24	Total	Service Center						
25			$10,115,968.47	$3,427,450.92		$61,351.37	$0.00	$61,351.37
26								
27	Total	District and						
28		Service Center						
			$13,267,526.99	$4,246,544.32		$880,444.77	$0.00	$880,444.77

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Adjustments to the Reserve for
Accumulated Depreciation
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. RUSSELL

LINE NO.	ADJUSTMENT TITLE (A)	TOTAL DISTRICT ADJUSTMENT (B)	ALLOCATION % (C)	JURIS-DICTIONAL ADJUSTMENT (D=BxC)	WORKING PAPER REF. NO. (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (F)
1						
2						
3						
4						
5						
6			Not Applicable			
7						
8			No Adjustments to the Reserve for Accumulated Depreciation			
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	-----ADJUSTED JURISDICTION----- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Intangible Plant:								
2									
3	301	Organization	$3,060.00	$0.00	(a)	$0.00	--	20	--
4									
5	302	Franchises & Consents	$0.00	$0.00	(a)	$0.00	--	20	--
6									
7	303	Misc. Intangible							
8		Plant	0.00	0.00	20.00%	0.00	--	5	--
9									
10	Total	Intangible Plant	$3,060.00	$0.00		$0.00			
11									

(a) Actual

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF JUNE 30, 2008

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Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Source of Supply Plant:								
2									
3	310	Land & Land Rights	$0.00	$0.00	--	--	--	--	--
4									
5	311	Structures & Improvements	0.00	0.00	1.52%	0.00	--	66	--
6									
7	312	Collecting & Impounding							
8		Reservoirs	0.00	0.00	1.18%	0.00	--	85	--
9									
10	313	Lake, River & Other							
11		Intakes	0.00	0.00	1.64%	0.00	--	61	--
12									
13	314	Wells & Springs	0.00	0.00	5.48%	0.00	--	18	--
14									
15	316	Supply Mains	0.00	0.00	1.33%	0.00	--	75	--
16									
17	Total	Source of Supply Plant	$0.00	$0.00		$0.00			
18									

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Schedule B-3.2

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Pumping Plant:								
2									
3	320	Land & Land Rights	$0.00	$0.00	--	--	--	--	--
4									
5	321	Structures & Improvements	11,949.88	4,888.99	2.00%	$239.00	--	41	--
6									
7	323	Other Power Production							
8		Equipment	27,900.00	1,268.09	3.03%	845.37	--	33	--
9									
10	325	Electric Pumping							
11		Equipment	142,687.68	9,049.03	3.33%	4,751.50	--	30	--
12									
13	328	Other Pumping Equipment	0.00	0.00	0.00%	0.00	--	--	--
14									
	Total	Pumping Plant	$182,537.56	$15,206.11		$5,835.87			

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
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Jurisdictional Reserve Balances by Accounts
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Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 1/2,3a1.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ADJUSTED JURISDICTION RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Water Treatment Plant:								
2									
3	330	Land & Land Rights	$0.00	$0.00	--	--	--	--	--
4									
5	331	Structures & Improvements	0.00	0.00	2.53%	0.00	--	40	--
6									
7	332	Water Treatment Equipment	0.00	0.00	3.00%	0.00	--	33	--
8									
9	Total	Water Treatment Plant	$0.00	$0.00		$0.00			
10									

AQUA OHIO, INC.
MASURY DIVISION
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Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Transmission & Distribution Plant:								
2									
3	340	Land & Land Rights	$2,785.87	$0.00	--	--	--	--	--
4									
5	341	Structures & Improvements	0.00	0.00	2.50%	0.00	--	40	--
6									
7	342	Distribution Reservoirs							
8		and Standpipes	93,649.09	33,253.68	2.00%	1,872.98	--	48	--
9									
10	343	Transmission and							
11		Distribution Mains	2,048,502.98	533,111.46	1.44%	29,498.44	--	59	--
12									
13	345	Services	511,799.59	183,838.92	2.08%	10,645.43	--	27	--
14									
15	346	Meters	198,280.39	26,422.40	2.86%	5,670.82	--	21	--
16									
17	347	Meter Installations	15,150.82	519.58	2.75%	416.65	--	36	--
18									
19	348	Hydrants	95,792.22	26,741.25	1.92%	1,839.21	--	41	--
20									
21	Total	Transmission and							
22		Distribution Plant	$2,965,960.96	$803,887.29		$49,943.53			
23									

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
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Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-3a 2/2,3a2.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	General Plant:								
2									
3	389	Land & Land Rights	$0.00	$0.00	--	--	--	--	--
4									
5	390	Structures & Improvemnt	0	0	2.53%	$0.00	--	40	--
6									
7	390-1	Structures & Improvemnt							
8		Leasehold Improvemnts	0.00	0.00	(b)	0.00	--		--
9									
10	391-1	Office Furniture and							
11		Equipment	0.00	0.00	4.95%	0.00	--	20	--
12									
13	391-2	Office Furniture and							
14		Equipment - Data Proc.	0.00	0.00	12.50%	0.00	--	8	--
15									
16	391-3	Office Furniture and							
17		Equipment - Computers	0.00	0.00	20.00%	0.00	--	5	--
18									
19	392	Transportation Equip.							
20		Fully Depreciated	0.00	0.00	0.00%	(a)	--	0	--
21									
22	392-1	Transportation Equip.							
23		Depreciable	0.00	0.00	(b)	0.00	--	7	--

(a) Fully Depreciated
(b) Actual Depreciation

AQUA OHIO, INC.
MASURY DIVISION
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Jurisdictional Reserve Balances by Accounts
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Work Paper Reference No(s).: WPB-3a 2/2,3a2,3a3.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	393	Stores Equipment	$0.00	$0.00	5.00%	0	--	20	--
2									
3	394	Tools, Shop and Garage							
4		Equipment	0.00	0.00	5.94%	0.00	--	17	--
5									
6	395	Laboratory Equipment	0.00	0.00	5.88%	0.00	--	17	--
7									
8	396	Power Operated Equip.	0.00	0.00	7.00%	0.00	--	14	--
9					(a)	(a)			
10	397	Communication Equipment	0.00	0.00	10.00%	0.00	--	10	--
11									
12	398	Miscellaneous Equipment	0.00	0.00	6.67%	0.00	--	15	--
13									
14									
15	Total	General Plant	$0.00	$0.00		$0.00			
16									
17									
18									
19	Total	Tangible Plant	$3,148,498.52	$819,093.40		$55,779.40			
20									
21									
22									
23	Total	District	$3,151,558.52	$819,093.40		$55,779.40			

(a) Actual

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
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Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION----- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Service Center Intangible Plant:								
2									
3	303	Misc. Intangible Plant							
4		Service Center	$115,875.16	$32,313.74	20.00%	$9,858.38	–	5	–
5					(a)	(a)			
6									
7	Total	Service Center Intangible							
8		Plant	$115,875.16	$32,313.74		$9,858.38			
9									

(a) Actual

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
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Schedule B-3.2
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Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	-----ADJUSTED JURISDICTION----- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Service Center General Plant:								
2									
3	389	Land & Land Rights							
4		Service Center	$12,418.96	$0.00	--	--	--	--	--
5									
6	390	Structure & Improvemts							
7		Service Center	13,390.90	506.96	2.53%	338.79	--	40	--
8									
9	390-1	Structure & Improvemts							
10		Leasehold Improvemts							
11		Service Center	19,113.65	17,244.93	(b)	49.16	--	(b)	--
12						(b)			
13	391-1	Office Furniture and							
14		Equipment							
15		Service Center	3,642.15	2,462.93	4.95%	180.29	--	20	--
16									
17	391-2	Office Furniture and							
18		Equipment - Data Proc.							
19		Service Center	6,568.92	1,676.61	12.50%	821.12	--	8	--
20									
21	391-3	Office Furniture and							
22		Equipment - Computers							
23		Service Center	5,614.11	4,931.19	20.00%	1,122.82	--	5	--
24									
25	392	Transportation Equip.							
26		Fully Depreciated							
27		Service Center	0.00	0.00	0.00%	(a)	--	0	--

(a) Fully Depreciated
(b) Actual

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
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Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-3.2

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Service Center General Plant:								
2									
3	392-1	Transportation Equip.							
4		Depreciable							
5		Service Center	$0.00	$32.50	(b)	0	--	7	--
6									
7	394	Tools, Shop and Garage							
8		Equipment							
9		Service Center	1,907.28	1,052.30	5.94%	113.29	--	17	--
10									
11	395	Laboratory Equipment							
12		Service Center	986.47	861.24	5.88%	58.00	--	17	--
13									
14	397	Communication Equipment							
15		Service Center	1,358.26	191.30	10.00%	135.83	--	10	--
16									
17	398	Miscellaneous Equipment							
18		Service Center	199.98	77.67	6.67%	13.34	--	15	--
19									
20	Total	Service Center							
21		General Plant	$65,200.68	$29,037.63		$2,832.64			
22									
23									
24	Total	Service Center	$181,075.84	$61,351.37		$12,691.02			
25									
26									
27	Total	District and							
		Service Center	$3,332,634.36	$880,444.77		$68,470.42			

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
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Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-6c

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ADJUSTED JURISDICTION RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Less: Contributions:								
2	313	Lake River & Other Intakes	$0.00	--	1.64%	0.00	--	61	--
3									
4	321	Struct & Imprv.	0.00	--	2.44%	0.00	--	41	--
5									
6	325	Elec. Pumping Equip.	0.00	--	3.28%	0.00	--	30	--
7									
8	331	Struct & Imprv.	0.00	--	2.53%	0.00	--	40	--
9									
10	332	Water Treatment Equip.	0.00	--	3.00%	0.00	--	33	--
11									
12	340	Land & Land Rights	0.00	--		0.00	--	--	--
13									
14	342	Distr. Res. & Standpipes	0.00	--	2.06%	0.00	--	49	--
15									
16	343	Trans. & Distr. Mains	114,097.74	--	1.69%	1,928.25	--	59	--
17									
18	345	Services	0.00	--	3.75%	0.00	--	27	--
19									
20	348	Hydrants	0.00	--	2.44%	0.00	--	41	--
21									
22	390	Struct & Impr.	0.00	--	2.53%	0.00	--	40	--
23									
24									
25									
26									
27	Total	Contributions	$114,097.74	$0.00		$1,928.25			
28									
29									
30	Grand Total		$3,218,536.62	$880,444.77		$66,542.17			

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3c, d

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Intangible Plant:										
2											
3	301	Organization	$0.00	$0.00		$0.00					$0.00
4											
5	302	Franch.& Consents	$0.00	$0.00		$0.00					$0.00
6											
7	303	Misc. Intangible									
8		Plant	0.00	0.00		0.00					0.00
9											
10											
11	Total	Intangible Plant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00

* From Schedule B-3, Case Nos.00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3c, d

Witness Responsible:
T. C. RUSSELL

								TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Source of Supply Plant:										
2											
3	310	Land & Land Rights	$0.00	$0.00		$0.00					$0.00
4											
5	311	Struct.& Imprvmts	0.00	0.00		0.00					0.00
6											
7	312	Collecting & Imp.									
8		Reservoirs	0.00	0.00		0.00					0.00
9											
10	313	Lake,River &									
11		Other Intakes	0.00	0.00		0.00					0.00
12											
13	314	Wells & Springs	0.00	0.00		0.00					0.00
14											
15	316	Supply Mains	0.00	0.00		0.00					0.00
16											
17	Total	Source of Supply Plant									
18		Plant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00
19											

* From Schedule B-3, Case Nos.00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3c, d

Schedule B-3.3
Page 3 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Pumping Plant:										
2											
3	320	Land & Land Rights	0.00	0.00		0.00					0.00
4											
5	321	Struct. & Improv.	0.00	5,488.99		(600.00)					4,888.99
6											
7	323	Other Power Prod.									
8		Equipment	0.00	1,268.09		0.00					1,268.09
9											
10	325	Electric Pumping									
11		Equipment	6,491.00	15,490.03		(12,932.00)					9,049.03
12											
13	328	Other Pumping Eqp	0.00	0.00		0.00					0.00
14											
15											
16	Total	Pumping Plant	$6,491.00	$22,247.11	$0.00	($13,532.00)	$0.00	$0.00			$15,206.11
17											

* From Schedule B-3, Case Nos.00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3c, d

Witness Responsible:
T. C. RUSSELL

								TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Water Treatment Plant:										
2											
3	330	Land & Land Rights	$0.00	$0.00		$0.00					$0.00
4											
5	331	Struct.& Improve.	0.00	0.00		0.00					0.00
6											
7	332	Water Treatment									
8		Equipment	0.00	0.00		0.00					0.00
9											
10	Total	Water Treatment									
11		Plant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00
12											

* From Schedule B-3, Case Nos.00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3c, d

Schedule B-3.3
Page 5 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Transmission & Distrib. Plant										
2											
3	340	Land & Land Rights	$0.00	$0.00		$0.00					$0.00
4											
5	341	Struct.& Imprvmts	3,454.00	(3,454.00)		0.00					0.00
6											
7	342	Distr. Reservoirs									
8		and Standpipes	44,643.00	5,102.42		(16,491.74)					33,253.68
9											
10	343	Transmission and									
11		Distr. Mains	363,647.00	190,937.84		(21,473.38)					533,111.46
12											
13	345	Services	131,735.00	64,987.46		(12,883.54)					183,838.92
14											
15	346	Meters	24,072.00	49,025.94		(46,675.54)					26,422.40
16											
17	347	Meter Install.	0.00	519.58		0.00					519.58
18											
19	348	Hydrants	17,614.00	9,854.78		(727.53)					26,741.25
20											
21	Total	Transmission and									
22		Distr. Plant	$585,165.00	$316,974.02	0	($98,251.73)	$0.00	$0.00			$803,887.29

* From Schedule B-3, Case Nos.00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3c, d

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	General Plant:										
2											
3	389	Land & Land Rights	$0.00	$0.00		$0.00					$0.00
4											
5	390	Struct.& Imprvmnt	0.00	0.00		0.00					0.00
6											
7	390-1	Struct.& Imprvmnt									
8		Leasehold Imprvts	0.00	0.00		0.00					0.00
9											
10	391-1	Office Furniture									
11		and Equipment	0.00	0.00		0.00					0.00
12											
13	391-2	Office Furniture&									
14		Equip-Data Proc.	0.00	0.00		0.00					0.00
15											
16	391-3	Office Furniture&									
17		Equip-Computers	0.00	0.00		0.00					0.00
18											
19	392	Transport. Equip.									
20		Fully Depreciated	0.00	0.00		0.00					0.00
21											
22	392-1	Transport. Equip.									
23		Depreciable	0.00	0.00		0.00			WPB 3.3a		0.00

* From Schedule B-3, Case Nos.00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3c, d

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	393	Stores Equipment	$0.00	$0.00		$0.00					$0.00
2											
3	394	Tools, Shop and									
4		Garage Equipment	0.00	0.00		0.00					0.00
5											
6	395	Laboratory Equip.	0.00	0.00		0.00					0.00
7											
8	396	Power Oper. Equip	0.00	0.00		0.00					0.00
9											
10	397	Communication Eqp	0.00	0.00		0.00					0.00
11											
12	398	Miscellaneous Eqp	0.00	0.00		0.00					0.00
13											
14											
15	Total	General Plant	$0.00	$0.00	0	$0.00	$0.00	$0.00			$0.00
16											
17											
18											
19	Total	Tangible Plant	$591,656.00	$339,221.13	0	(111,783.73)	$0.00	$0.00			$819,093.40
20											
21											
22											
23	Total	District	$591,656.00	$339,221.13	0	(111,783.73)	$0.00	$0.00			$819,093.40
24											

* From Schedule B-3, Case Nos.00-713-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3i, j.

Schedule B-3.3
Page 8 of 10
Witness Responsible:
T. C. RUSSELL

								TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
								Service Center			
1	Service Center Intangible							Beginning Balance			
2	Plant:							at January 31, 2000			
3											
4	303	Misc.Intang Plant									
5		Service Center	$0.00	$1,588,066.78		($12,280.70)		229,451.04			$1,805,237.12
6											
7											
8	Total	Service Center									
9		Intangible Plant	$0.00	$1,588,066.78	$0.00	($12,280.70)	$0.00	$229,451.04			$1,805,237.12
10											
11											

* From Schedule B-3, Adjusted Jurisdiction, Column (D), Case No.03-2290-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3i, j.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
								Service Center			
1	Corporate Office General Plant:							Beginning Balance			
2	389	Land & Land Rights						at January 31, 2000			
3		Service Center	$0.00	$0.00		$0.00		0.00			$0.00
4											
5	390	Struct & Imprvmts									
6		Service Center	0.00	28,321.70		0.00		0.00			28,321.70
7											
8	390-1	Struct & Imprvmts									
9		Leasehold Imprvmt									
10		Service Center	0.00	474,844.26		(35,658.16)		524,217.70			963,403.80
11											
12	391-1	Office Furniture									
13		and Equipment									
14		Service Center	0.00	83,616.86		(18,308.75)		72,285.91			137,594.02
15											
16	391-2	Office Furniture&									
17		Equip-Data Proc.									
18		Service Center	0.00	294,550.96		(440,475.27)		239,589.88			93,665.57
19											
20	391-3	Office Furniture&									
21		Equip - Computer									
22		Service Center	0.00	214,085.80		(105,726.19)		167,125.96			275,485.57
23											
24	392	Transport. Equip.									
25		Fully Depreciated									
26		Service Center	0.00	0.00		(343.37)		343.37			0.00

* From Schedule B-3, Adjusted Jurisdiction, Column (D), Case No.03-2290-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM FEBRUARY 1, 2000 TO DECEMBER 31, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3i, j

Witness Responsible:
T. C. RUSSELL

								TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
								Service Center			
1	392-1	Transport. Equip.						Beginning Balance			
2		Depreciable						at January 31, 2000			
3		Service Center	$0.00	$67,685.78		($90,036.02)		24,165.95			$1,815.71
4											
5	394	Tools, Shop and									
6		Garage Equipment									
7		Service Center	0.00	53,509.79		(1,666.99)		6,944.74			58,787.54
8											
9	395	Laboratory Equip									
10		Service Center	0.00	27,273.99		0.00		20,840.01			48,114.00
11											
12	397	Communication Eqp									
13		Service Center	0.00	56,861.12		(69,378.71)		23,204.51			10,686.92
14											
15	398	Miscellaneous Eqp									
16		Service Center	0.00	3,475.48		0.00		863.49			4,338.97
17											
18	Total	Service Center									
19		General Plant	$0.00	$1,304,225.74	0	($761,593.46)	$0.00	$1,079,581.52			$1,622,213.80
20											
21											
22	Total	Service Center	$0.00	$2,892,292.52	0	($773,874.16)	$0.00	$1,309,032.56			$3,427,450.92
23											
24	Total	District and									
25		Service Center	$591,656.00	$3,231,513.65	$0.00	($885,657.89)	$0.00	$1,309,032.56			$4,246,544.32

* From Schedule B-3, Adjusted Jurisdiction, Column (D), Case No.03-2290-WW-AIR

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Depreciation Reserve and Expense for Lease Property
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-3.4
Page 1 of 1
Witness Responsible:
T. C. RUSSELL

LINE NO.	Idenification or Reference Number (A)	Account Number (B)	Account Title (C)	Accumulated Depreciation/ Amortization Reserve (D)	Accrual Rate / Amortization Period (E)	Depreciation Expense / Amortization Expense (F)	Explain Method of Depreciation Amortization (G)	Included In Rate Base (Yes/No) (H)
1				Not Applicable				
2								
3			No Operating Leased Property in Rate Base					
4								
5								
6								
7								
8								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Construction Work in Progress
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-4
Page 1 of 1
Witness Responsible:
T. C. Russell

			ACCUMULATED COSTS					
LINE NO.	PROJECT NO. (A)	DESCRIPTION OF PROJECT (B)	CONSTRUCTION DOLLARS (C)	AFDC CAPITALIZED (D)	TOTAL COST (E=C+D)	ALLOCATION % (F)	TOTAL JURISDICTIONAL COST AT DATE CERTAIN (G)	ESTIMATED PHYSICAL PERCENT COMPLETION (H)
1								
2								
3								
4								
5								
6		Not Applicable						
7								
8		No Construction Work in Progress Included in Section B-Rate Base						
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Construction Work in Progress - Percent Complete (Time)
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-4.1
Page 1 of 1
Witness Responsible:
T. C. Russell

LINE NO.	PROJECT NO. (A)	DATE CONSTRUCTION WORK BEGAN (B)	ESTIMATED PROJECT COMPLETION DATE (C)	ELAPSED DAYS: BEGINNING TO DATE CERTAIN (D)		ELAPSED DAYS: BEGINNING TO ESTIMATED COMPLETION (E)		DATE CERTAIN PERCENT COMPLETION (G)=(E)/(F)
1								
2								
3								
4								
5				Not Applicable				
6								
7			No Construction Work in Progress Included in Section B-Rate Base					

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Construction Work in Progress - Percent Complete (Dollars)
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-4.2
Page 1 of 1
Witness Responsible:
T. C. Russell

LINE NO. (A)	PRO-JECT NO. (B)	CONSTRUCT. DOLLARS (C)	MOST RECENT BUDGET ESTIMATE A F U D C (D)	TOTAL (E)=(C)+(D)	CONSTRUCT $ TRENDED (F)	PROJECT EXPENDITURES AS OF DATE CERTAIN CONSTRUCTION DOLLARS (G)	CONSTRUCT $ TRENDED (H)	DATE CERTAIN % OF COMPLETION CONSTRUCTION DOLLARS (I)=(G)/(C)	CONSTRUCT $ TRENDED (J)=(H)/(F)
1									
2									
3									
4									
5					Not Applicable				
6									
7			No Construction Work in Progress Included in Section B-Rate Base						

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Allowance for Working Capital
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-5a

Schedule B-5
Page 1 of 1
Witness Responsible:
T. C. Russell

LINE NO.	WORKING CAPITAL COMPONENT (A)	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT (B)	WORKING PAPER REFERENCE NO. (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	JURISDICTION (F)
1						
2						
3						
4						
5						
6						
7						
8		Not Applicable				
9						
10		No working capital included in section B-Rate Base				
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Miscellaneous Working Capital items
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-5.1a,b,c.

Schedule B-5.1
Page 1 of 1
Witness Responsible:
T. C. Russell

		13 MONTH AVERAGE FOR TEST YEAR				DATE CERTAIN	
LINE NO.	DESCRIPTION (A)	TOTAL DISTRICT (B)	ALLOCATION % (C)	JURISDICTION (D)	TOTAL DISTRICT (E)	ALLOCATION % (F)	JURISDICTION (G)
1							
2							
3							
4							
5							

Not Applicable

No working capital included in section B-Rate Base

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Certain Deferred Credits and Accumulated Deferred Income Taxes
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-6a,b,c,d,e.

Schedule B-6
Page 1 of 1
Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	DESCRIPTION (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	JURISDICTION (E)
1	252	Customers' Advances for Construction	$7,011.39	100.00%	$7,011.39
2	253-3	Related Facilities	0.00	100.00%	0.00
3	271	Contributions in Aid of Construction	107,086.35	100.00%	107,086.35
4			============		============
5	255	Investment Tax Credits:			
6					
7		Pre-1971 3% Credits	1,751.37	100.00%	1,751.37
8		1971 4% Credit	8,283.68	100.00%	8,283.68
9		1975 6% Add'l Credit	6,713.92	100.00%	6,713.92
10		1981 10% Credit on Recovery Property	(3,099.66)	100.00%	(3,099.66)
11		ITC Benefits Sold	--	100.00%	--
12					
13		TOTAL Investment Tax Credits	13,649.31		13,649.31
14			============		============
15	283	Deferred Income Taxes:			
16					
17		Accelerated Amortization	--	100.00%	--
18		Liberalized Depreciation	139,293.31	100.00%	139,293.31
19		ACRS Tax Benefits Sold	--	100.00%	--
20		Other	0.00	100.00%	0.00
21					
22		TOTAL Deferred Income Taxes	139,293.31		139,293.31
23			============		============
24		Total Other Items Carried Forward to B-1			
25		Pre-1971 3% Credit from line 7	1,751.37	100.00%	1,751.37
26		1971 4% Credit from Line 8	8,283.68	100.00%	8,283.68
27		Liberalized Depre. from Line 22	139,293.31	100.00%	139,293.31
28					
29		TOTAL Other Rate Base Items	149,328.36		149,328.36

ITC Options Elected
1971 Section 46(e) shall not apply.
1975 Section 46(f) shall apply.

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Adjustments to Other Rate Base Items
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-6.1
Page 1 of 1
Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	Total Company Adjustment (C)	Allocation (D)	Jurisdictional Adjustment (E)
1					
2					
3			Not Applicable		
4					
5					
6			No Adjustments to Other Rate Base Items		
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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21					
22					
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24					
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AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Contributions in Aid of Construction by Accounts and Subaccounts
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-6a, b, c.

Schedule B-6.2
Page 1 of 1
Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	Total Jurisdiction (C)	Allocation (D)	Allocated Total (E)	Adjustments (E)	Adjusted Jurisdiction (F)
1	313	Lake River & Other Intakes	0.00	100.00%	0.00		0.00
2							
3	321	Struct & Impr.	0.00	100.00%	0.00		0.00
4							
5	325	Electric Pumping Equipment	0.00	100.00%	0.00		0.00
6							
7	331	Struct & Impr.	0.00	100.00%	0.00		0.00
8							
9	332	Water Treatment Equip.	0.00	100.00%	0.00		0.00
10							
11	340	Land & Land Rights	0.00	100.00%	0.00		0.00
12							
13	342	Distr. Res. & Standpipes	0.00	100.00%	0.00		0.00
14							
15	343	Trans. & Distr. Mains	107,086.35	100.00%	107,086.35		107,086.35
16							
17	345	Services	0.00	100.00%	0.00		0.00
18							
19	348	Hydrants	0.00	100.00%	0.00		0.00
20							
21	390	Struct & Impr.	0.00	100.00%	0.00		0.00
22							
23							
24							
25							
26	Total	Contributed Property	107,086.35		107,086.35	0.00	107,086.35
27							
28							
29							

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Jurisdictional Allocation Factors
Rate Base
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOCATION FACTOR (C)	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION (D)
1	303	Service Center		
2		Misc. Intangible Plant	1.79%	Net Property
3				
4	390	Service Center		
5		Structures and Improvements	1.79%	Net Property
6				
7	390-1	Service Center		
8		Structures & Improvements - Leaseholds	1.79%	Net Property
9				
10	391-1	Service Center		
11		Furniture and Equipment	1.79%	Net Property
12				
13	391-2	Service Center		
14		Furniture & Equipment - Data Processing	1.79%	Net Property
15				
16	391-3	Service Center		
17		Furniture and Equipment - Computers	1.79%	Net Property
18				
19	392	Service Center		
20		Transportation Equipment - Fully Depr.	1.79%	Net Property
21				
22	392-1	Service Center		
23		Transportation Equipment	1.79%	Net Property
24				
25	394	Service Center		
26		Tools, Shop and Garage Equipment	1.79%	Net Property
27				
28	395	Service Center		
29		Laboratory Equipment	1.79%	Net Property
30				
31	397	Service Center		
32		Communication Equipment	1.79%	Net Property

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Jurisdictional Allocation Factors
Rate Base / Operating Income
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-7
Page 2 of 2
Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOCATION FACTOR (C)	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION (D)
1	398	Service Center		
2		Miscellaneous Equipment	1.79%	Net Property
3				
4	Operating Income:			
5				
6				
7	Various	Service Center operating expenses	1.70%	A formula based on customers
8				B-7.1, page 1, line 5.
9				
10				
11				
12				
13				
14				
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28				
29				

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Jurisdiction Allocation Statistics
AS OF JUNE 30, 2008

Schedule B-7.1
Page 1 of 1
Witness Responsible:
T. C. Russell

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-7.1

LINE NO.	ALLOCATION FACTOR (A)	STATISTIC TOTAL COMPANY (B)	ADJUSTMENT TO TOTAL COMPANY STATISTIC (C)	ADJUSTED STATISTIC FOR TOTAL COMPANY (D=B+C)	STATISTIC FOR RATE AREA (E)	ALLOCATION FACTOR (F=E/D)
1	**RATE BASE**					
2	Net Plant	$116,761,636.33		$116,761,636.33	$2,091,057.06	1.79%
3						=======
4	**OPERATIONS**					
5	Customers in 2008	86,771		86,771	1,473	1.70%
6						=======
7						
8						
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13						
14						
15						
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33						

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Explanation of Changes in Allocation Procedures-Rate Base
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule B-7.2
Page 1 of 1
Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	DESCRIPTION (B)	PROCEDURES APPROVED IN PRIOR CASE (C)	RATIONALE FOR CHANGE (D)
1	RATE BASE			
2				
3				
4	Various	Net Plant	No Change	No Change
5				
6				
7				
8	OPERATIONS			
9				
10				
11	Various	Corporate Office operating	No Change	No Change
12		expense allocation		
13				
14				
15				
16	408-15	Payroll Taxes - Corporate	No Change	No Change
17				
18				
19				
20	Various	Corporate Office maintenance	No Change	No Change
21		expense allocation		
22				
23				
24	Various	Data Processing operating and	No Change	No Change
25		maintenance expense alloc.		
26				
27	None	Net Book to Tax adjustments	No Change	No Change

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Water Data
For the Twelve Months Ended December 31, 2008

Data: (X)Months Actual ( )Months Estimated
Type of Filing: ( )Original ( )Updated (X)Revised
Work Paper Reference No(s).:

Witness Responsible:
L. S. KREIDER

LINE NO.	DESCRIPTION	Total (MG)
1	Annual nominal plant capacity	16,000.0
2	Total water pumped (output)	3,308.8
3	Total metered sales	2,903.6
4	Total non-metered sales	0.0
5	Difference between output and sales (2) - (3) - (4)	405.2
6	Company and municipal use - normal operations	66.0
7	Company use - maintenance/hydrant flushing	50.7
8	Other company use - main breakage, etc.	13.9
9	Unaccounted for water (5 - 6 - 7 - 8)	274.6
10	Unaccounted for water percentage (9) divided by (2)	8.0%

AQUA OHIO, INC.
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Mirrored CWIP Allowances
AS OF JUNE 30, 2008

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
T. C. Russell

LINE NO.	Project NO. (A)	Description of Project (B)	Prior Case References (C)	In Service Date of Project (D)	Allowance Included In Rates (E)

Not Applicable

No Mirrored CWIP Allowances in This Case

Section C

Operating Income

(Large Utilities)

Company:	AQUA OHIO, INC. Masury Division
Test Year:	December 31, 2008
Date Certain:	June 30, 2008
Case No.:	Case No. 09-0560-WW-AIR

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Jurisdictional Proforma Income Statement
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-1
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	DESCRIPTION (A)	ADJUSTED REVENUE & EXPENSES (B)	PROPOSED INCREASE (C)	PROFORMA REVENUE & EXPENSES (D=B+C)
1	Operating Revenues	$482,461	$389,957	$872,418
2				
3				
4	Operating Expenses:			
5	Operation & Maintenance	324,665	13,089	337,754
6	Depreciation and Amortization	66,542		66,542
7	Taxes - Other	185,252	17,901	203,153
8				
9	Operating Expenses before Income Taxes	576,459	30,990	607,449
10				
11	Income Taxes	(50,735)	125,638	74,903
12				
13	Total Operating Expenses	525,724	156,628	682,352
14				
15				
16	Net Operating Income	($43,263)	$233,329	$190,066
17				
18				
19	Rate Base	$2,188,758		$2,188,758
20				
21				
22	Rate of return	-1.98%		8.68%
23				
24				(1)
25	(1) This rate of return is strictly a mathematical calculation made in accordance with the procedures set forth			
26	in the Standard Filing Requirements. This is not to be construed as the Company's determination of a fair and			
27	reasonable rate of return. The Company's rate of return is included in its rate of return testimony.			

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Adjusted Test Year Operating Income
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-2
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	DESCRIPTION (A)	UNADJUSTED REVENUE & EXPENSES (B)	ADJUSTMENTS (C)	ADJUSTED REVENUE & EXPENSES (D)
1	Operating Revenues			
2				
3	Metered Sales Revenues	$378,932	$8,648	$387,580
4	Unmetered Sales Revenue	77,060	($6,347)	70,713
5	Other Operating Revenues	11,691	$12,477	24,168
6				
7	Total Operating Revenues	467,683	14,778	482,461
8				
9	Operating Expenses			
10				
11	Purchased Water	144,837	4,099	148,936
12	Other Operation and Maintenance	134,005	41,724	175,729
13				
14	Total Operations and Maintenance	278,842	45,823	324,665
15				
16	Depreciation	63,192	3,350	66,542
17	Amortization of Merger Related Costs	0	$0	0
18	Taxes Other Than Income Taxes	198,340	(13,088)	185,252
19	Income Taxes	(51,635)	900	(50,735)
20				
21	Total Operating Expenses	488,739	36,985	525,724
22				
23	Net Operating Income	($21,056)	($22,207)	($43,263)

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 1 of 8

Schedule C-2.1
Page 1 of 8
Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	461-1	Residential	$295,035	100%	$295,035	None
2	461-2	Commercial	79,025	100%	79,025	None
3	461-3	Industrial	918	100%	918	None
4	462	Private Fire Protection	4,786	100%	4,786	None
5	463	Public Fire Protection	72,274	100%	72,274	None
6	466	Other Water Utilities	3,954	100%	3,954	None
7	470	Late Payment Fees	7,341	100%	7,341	None
8	471	Miscellaneous Water Revenue	4,350	100%	4,350	None
9	474	Miscellaneous	0	100%	0	None
10						
11		TOTAL OPERATING REVENUES	467,683	100%	467,683	
12						
13						
14	602	Purchased Water	144,837	100%	144,837	None
15	600-1	Supervision & Eng. Labor	0	100%	0	None
16	600-2	Supervision & Eng. Expenses	0	100%	0	None
17	601-1	Operation Labor	0	100%	0	None
18	601-2	Operation Expenses	0	100%	0	None
19	603-1	Miscellaneous Labor	0	100%	0	None
20	603-2	Miscellaneous Expenses	0	100%	0	None
21	604	Rents	0	100%	0	None
22						
23		TOTAL SOURCE OF SUPPLY	144,837	100%	144,837	None
24						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 2 of 8

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	620-1	Supervision & Eng. Labor	0	100%	0	None
2	620-2	Supervision & Eng. Expenses	0	100%	0	None
3	624-1	Pumping Labor	0	100%	0	None
4	624-2	Pumping Expenses	0	100%	0	None
5						
6		TOTAL PUMPING	0	100%	0	None
7						
8						
9	623	POWER PURCHASED FOR PUMPING	3,951	100%	3,951	None
10						
11						
12	640-1	Supervision & Eng. Labor	0	100%	0	None
13	640-2	Supervision & Eng. Expenses	0	100%	0	None
14	642-1	Operation Labor	0	100%	0	None
15	642-2	Operation Expenses	0	100%	0	None
16	641	Chemicals	0	100%	0	None
17	643-1	Miscellaneous Labor	0	100%	0	None
18	643-2	Miscellaneous Expenses	1,179	100%	1,179	None
19						
20		TOTAL WATER TREATMENT	1,179	100%	1,179	None

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 3 of 8

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	660-1	Supervision & Eng. Labor	0	100%	0	None
2	660-2	Supervision & Eng. Expenses	0	100%	0	None
3	661-1	Storage Facilities Labor	0	100%	0	None
4	661-2	Storage Facilities Expenses	0	100%	0	None
5	662-1	Trans. & Dist. Lines Labor	0	100%	0	None
6	662-2	Trans. & Dist. Lines Expenses	1,136	100%	1,136	None
7	663-1	Meter Labor	0	100%	0	None
8	663-2	Meter Expenses	0	100%	0	None
9	664-1	Customer Installation Labor	0	100%	0	None
10	664-2	Customer Installation Expenses	0	100%	0	None
11	665-1	Miscellaneous Labor	0	100%	0	None
12	665-2	Miscellaneous Expenses	24,050	100%	24,050	None
13	666	Rents	0	100%	0	None
14						
15		TOTAL TRANS. & DISTRIBUTION	25,186	100%	25,186	None
16						
17						
18	901-1	Supervision Labor	0	100%	0	None
19	901-2	Supervision Expenses	0	100%	0	None
20	902-1	Meter Reading Labor	0	100%	0	None
21	902-2	Meter Reading Expense	0	100%	0	None
22	903-1	Customer Records & Coll. Labor	6,748	100%	6,748	None
23	903-2	Customer Records & Coll. Expenses	20,574	100%	20,574	None
24	904	Uncollectible Accounts	12,784	100%	12,784	None
25	905-1	Misc. Customer Acct. Labor	0	100%	0	None
26	905-2	Misc. Customer Acct. Expenses	9,321	100%	9,321	None
27						
28		TOTAL CUSTOMER ACCOUNTING	49,427	100%	49,427	None
29						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 4 of 8

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	920-1	Admin & General Salaries	0	100%	0	None
2	921-2	Exp. of Employees in A/C 920	0	100%	0	None
3	921-3	Telephone	0	100%	0	None
4	921-4	Membership Fees	0	100%	0	None
5	921-5	Printing & Postage	0	100%	0	None
6	921-6	Utilities	0	100%	0	None
7	921-7	Misc. Supplies & Expenses	0	100%	0	None
8	923-2	Mgt. Supv. Fees & Expenses	0	100%	0	None
9	923-4	Legal Services	0	100%	0	None
10	923-5	Miscellaneous Services	8,504	100%	8,504	None
11	924	Property Insurance	0	100%	0	None
12	925-2	Liability Ins. Premiums	3,010	100%	3,010	None
13	925-3	Worker's Compensation	0	100%	0	None
14	926-2	Employee Welfare Expenses	0	100%	0	None
15	926-3	Employee Insurance Benefits	0	100%	0	None
16	926-4	Employee Pensions	0	100%	0	None
17	926-5	Employee Postretirement Benefits	0	100%	0	None
18	926-6	Employee Thrift Plan	0	100%	0	None
19	928	Regulatory Commission Exp.	0	100%	0	None
20	930-10	Advertising	0	100%	0	None
21	930-20	Misc. General Expenses	24,162	100%	24,162	None
22	931	Rents	0	100%	0	None
23				100%	0	
24						
25		TOTAL ADM. & GENERAL	35,676	100%	35,676	None
26						
27		TOTAL OPERATIONS EXPENSE	260,256	100%	260,256	None

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 5 of 8

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	610-1	Supervision & Eng. Labor	0	100%	0	None
2	610-2	Supervision & Eng. Expenses	0	100%	0	None
3	611-1	Structures & Improv. Labor	0	100%	0	None
4	611-2	Structures & Improv. Expenses	0	100%	0	None
5	612-1	Reservoirs Labor	0	100%	0	None
6	612-2	Reservoirs Expenses	0	100%	0	None
7	613-1	Lake, River & Other Intake Labor	0	100%	0	None
8	613-2	Lake, River & Other Intake Expenses	0	100%	0	None
9	614-1	Wells & Springs Labor	0	100%	0	None
10	614-2	Wells & Springs Expenses	0	100%	0	None
11	615-1	Galleries & Tunnels Labor	0	100%	0	None
12	615-2	Galleries & Tunnels Expenses	0	100%	0	None
13	616-1	Supply Mains Labor	0	100%	0	None
14	616-2	Supply Mains Expenses	0	100%	0	None
15						
16		TOTAL SOURCE OF SUPPLY	0	100%	0	None
17						
18						
19	630-1	Supervision & Eng. Labor	0	100%	0	None
20	630-2	Supervision & Eng. Expenses	0	100%	0	None
21	631-1	Structures & Improv. Labor	0	100%	0	None
22	631-2	Structures & Improv. Expenses	0	100%	0	None
23	633-1	Pumping Equip. Labor	0	100%	0	None
24	633-2	Pumping Equip. Expenses	0	100%	0	None
25						
26		TOTAL PUMPING	0	100%	0	None
27						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 6 of 8

Schedule C-2.1
Page 6 of 8
Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	650-1	Supervision & Eng. Labor	0	100%	0	None
2	650-2	Supervision & Eng. Expenses	0	100%	0	None
3	651-1	Structures & Improv. Labor	0	100%	0	None
4	651-2	Structures & Improv. Expenses	0	100%	0	None
5	652-1	Treatment Equipment Labor	0	100%	0	None
6	652-2	Treatment Equipment Expenses	0	100%	0	None
7						
8		TOTAL WATER TREATMENT	0	100%	0	None
9						
10						
11	670-1	Supervision & Eng. Labor	0	100%	0	None
12	670-2	Supervision & Eng. Expenses	0	100%	0	None
13	671-1	Structures & Improv. Labor	0	100%	0	None
14	671-2	Structures & Improv. Expenses	0	100%	0	None
15	672-1	Dist. Resv. & Standpipe Labor	0	100%	0	None
16	672-2	Dist. Resv. & Standpipe Expenses	11,604	100%	11,604	None
17	673-1	Trans. & Dist. Mains Labor	0	100%	0	None
18	673-2	Trans. & Dist. Mains Expenses	6,982	100%	6,982	None
19	675-1	Services Labor	0	100%	0	None
20	675-2	Services Expenses	0	100%	0	None
21	676-1	Meters Labor	0	100%	0	None
22	676-2	Meters Expenses	0	100%	0	None
23	677-1	Hydrants Labor	0	100%	0	None
24	677-2	Hydrants Expenses	0	100%	0	None
25						
26		*TOTAL TRANS. & DISTRIBUTION*	18,586	100%	18,586	None
27						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 7 of 8

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	932-1	Supervision Labor	0	100%	0	None
2	932-2	Structures & Improvements	0	100%	0	None
3	932-3	Office Furn. & Fixtures	0	100%	0	None
4	932-4	Miscellaneous Property	0	100%	0	None
5		A & G Corporate Office	0	100%	0	None
6						
7		TOTAL ADMIN. & GENERAL	0	100%	0	None
8						
9		TOTAL MAINTENANCE EXPENSE	18,586	100%	18,586	None
10						
11		TOTAL OPERATIONS AND MAINTENANCE EXPENSE	278,842	100%	278,842	None
12						
13						
14	408-12	Property Tax	154,428	100%	154,428	None
15	408-13	Excise	39,832	100%	39,832	None
16	408-14	PUCO & OCC	1,080	100%	1,080	None
17	408-15	Payroll Taxes	0	100%	0	None
18	408-17	EPA License to Operate	3,000	100%	3,000	None
19				100%	0	None
20						
21		TOTAL TAXES (Other than Income)	198,340	100%	198,340	None
22						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 8 of 8

Schedule C-2.1
Page 8 of 8
Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	403	Provision for Depreciation	63,192	100%	63,192	None
2						
3	406	Amortization of Related Merger Costs	0	100%	0	None
4						
5	409	Federal Income Taxes	(51,635)	100%	(51,635)	None
6						
7		TOTAL OPERATING EXPENSES	488,739	100%	488,739	None
8						
9		OPERATING INCOME	(21,056)	100%	(21,056)	None
10						
11						
12						
13						
14						
15						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	SCHEDULE REFERENCE	TITLE OF ADJUSTMENT (A)	AMOUNT (B)
		Operating Revenue Adjustments	
1	C-3.1	Metered Sales Revenue	$8,648
2	C-3.2	Unmetered Sales Revenue	(6,347)
3	C-3.3	Forfeited Discount Revenue	12,477
4		Total Revenue Adjustments	$14,778
5			
6		Operating Expense Adjustments	
7		Operations and Maintenance	
8	C-3.4	Purchased Water	$4,099
9	C-3.5	Postage and Processing fees	2,982
10	C-3.6	Bad Debt	3,410
11	C-3.7	Rate Case expense	32,000
12	C-3.8	Tank Painting	3,332
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23		Total Operations and Maintenance	$45,823
24			
25	C-3.9	Depreciation Adjustment	$3,350
26			
27			
28		Taxes Other Than Income	
29	C-3.10	Property Tax Adjustment	$4,550
30	C-3.11	Excise Tax Adjustment	(17,684)
31	C-3.12	PUCO/OCC Adjustment	46
32		Total Taxes Other Than Income	($13,088)
33			
34	C-3.13	Income Tax Adjustment	$900
35			
36		Total Expense Adjustments	$36,985

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue Annualization
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.1
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust metered sales revenues as presented on C-2.1 to revenues			
2	based on the current rates in effect and consumption presented on E-4.			
3				
4		E-4	C-2.1	
5				
6	Revenues:			
7	Residential	$310,855	$295,035	$15,820
8	Commercial	75,332	$79,025	(3,693)
9	Industrial	1,393	$918	475
10	Public	0	$0	0
11	Sales for Resale	0	3,954	(3,954)
12				
13		$387,580	$378,932	
14				
15				
16				
17				
18				
19	Total Adjustment			$8,648
20				
21	Jurisdictional allocation percentage			100%
22				
23	Jurisdictional amount			$8,648

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue Annualization
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.2
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust unmetered sales revenues as presented on C-2.1 to revenues			
2	based on the current rates in effect and consumption presented on E-4.			
3				
4		E-4	C-2.1	
5				
6	Revenues:			
7	Private Fire Protection	$15,189	$4,786	$10,403
8	Public Fire Protection	55,524	$72,274	($16,750)
9				
10		$70,713	$77,060	
11				
12				
13				
14				
15				
16				
17				
18				
19	Total Adjustment			($6,347)
20				
21	Jurisdictional allocation percentage			100%
22				
23	Jurisdictional amount			($6,347)

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operating Revenue Annualization
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.3
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust late payment fee and miscellaneous revenues as presented on C-2.1 to			
2	revenues based on the current rates in effect and consumption presented on E-4.			
3				
4		E-4	C-2.1	
5				
6	Revenues:			
7	Late Payment Fee	$8,594	$7,341	$1,253
8	System Improvement Charge	13,749	$2,371	11,378
9	Miscellaneous	1,825	1,979	(154)
10		$24,168	$11,691	
11				
12				
13				
14				
15				
16				
17				
18				
19	Total Adjustment			$12,477
20				
21	Jurisdictional allocation percentage			100%
22				
23	Jurisdictional amount			$12,477

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Purchased Water Adjustment
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:WPC-3.4

Schedule C-3.4
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1	To adjust test year for purchased water increase.		
2			
3	Purchased Water cost per WPC-3.4	$148,936	
4	Purchase Water cost included		
5	in WPC-2.1a, Column C, account 602.	144,837	
6			
7	Purchased Water Adjustment	4,099	
8			
9	Jurisdictional allocation percentage	100%	
10			
11	Jurisdictional amount	4,099	
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Postage and Processing Fees Adjustment
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.5

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1		
2	To adjust postage and processing fees for monthly billing	
3		
4	Postage and Processing Fees expense (8,744 * .341)	$9,730
5		
6		
7	Postage and Processing Fees WPC-2.1a page 3 line 23	$6,748
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total Adjustment	$2,982
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	$2,982

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Uncollectible Accounts Adjustment
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To adjust uncollectible accounts expense to reflect	
2	adjusted test year operating revenue and the charge off rate.	
3		
4	Adjusted test year revenue (E-4)	$482,461
5		
6	Net charge off rate (C-10)	3.3566%
7		
8	Adjusted test year uncollectible accounts	
9	expense Line 4 (Col B) X Line 6	16,194
10		
11	Test year uncollectible accounts	
12	expense (a/c 904) WPC-2.1a	12,784
13		
14		
15		
16		
17		
18		
19	Total Adjustment	$3,410
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	$3,410

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Rate Case Expense Adjustment
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.7

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1		
2	To adjust rate case expense	
3		
4		
5	Estimated current rate case expense (C-8)	96,000
6		
7		
8		
9		
10	Total	$96,000
11		
12	Amortization period (years)	3
13		
14	Annual rate case expense	$32,000
15		
16	Rate Case expense per WPC-2.1a page 4 of 8 line19	0
17		
18		
19	Total Adjustment	$32,000
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	$32,000

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Tank Painting
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-3.8 Thru WPC-3.8f

Schedule C-3.8
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1	To adjust test year tank painting cost.		
2			
3	Tank painting cost per WPC-3.8a	$14,936	
4	Tank painting cost included		
5	in WPC-2.1a page 6 of 8 line 17	11,604	$3,332
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Adjustment		$3,332
20			
21	Jurisdictional allocation percentage		100%
22			
23	Jurisdictional amount		$3,332

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Depreciation Expense
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.9
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1		
2	To adjust Depreciaiton expense	
3		
4		
5	Depreciation expense B-3.2	$66,542
6		
7		
8	Depreciation expense WPC-2.1a 8 of 8 line 1	63,192
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total Adjustment	$3,350
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	$3,350

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Property Tax Adjustment
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:WPC-3.10a thru WPC-3.10c

Schedule C-3.10
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1			
2	To adjust property tax for latest known property tax rates		
3			
4	Property tax per WPC-3.10a	$158,978	
5	Property tax expense included in WPC-2.1a,		
6	Page 7 of 8 line 17, Account 408-12	154,428	$4,550
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Adjustment		$4,550
20			
21	Jurisdictional allocation percentage		100%
22			
23	Jurisdictional amount		$4,550

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Excise Tax
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To adjust the excise tax as shown on WPC-2.1a, page 7 of 8, line 18,	
2	Line 15 to reflect the current tax rate and test year revenue.	
3		
4	Total test year operating revenues (E-4)	$482,461
5		
6	Less bad debts (C-3.6)	16,194
7		
8		$466,267
9		
10	Excise tax at 4.75%	4.75%
11		
12		22,148
13		
14	Excise tax in test year WPC-2.1a page 7 of 8	39,832
15		
16		
17		
18		
19	Total Adjustment	($17,684)
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	($17,684)

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
PUCO/OCC Adjustment
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.12

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1		
2	To adjust PUCO/OCC expense to the latest assement	
3		
4	PUCO maintenance assement	$53,377
5		
6	OCC maintenance assement	13,652
7		
8	Total	$67,029
9		
10	Masury Division Allocation	1.68%
11		
12	Total PUCO/OCC assement	1,126
13		
14	PUCO/OCC expense WPC 2.1a page 7 of 8 line19	1,080
15		
16		
17		
18	Total Adjustment	
19		$46
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	$46

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Federal Income Tax Adjustment
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-3.13
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.		PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To record the tax effect of all adjustments summarized on C-3 and to		
2	record Federal income taxes at the statutory rate of 35%.		
3	C-2	Operating Income	($21,056)
4	C-2	Add FIT	(51,635)
5		Pre-tax operating income	(72,691)
6	C-3	Revenues	14,778
7	C-3	Operations and Maintenance	(45,823)
8	C-3	Depreciation	(3,350)
9	C-3	Taxes other than income	13,088
10		Adjusted pre-tax operating income	(93,998)
11	C-4	Jurisdictional interest expense	(68,727)
12	C-4	Jurisdictional book to tax adjustment	(1,043)
13	C-4	Other reconciling items	0
14		Adjusted taxable income	($163,768)
15			
16		Tax at 35%	($57,319)
17	C-4	Less Investment tax credit	(1,488)
18	C-4	Deferred FIT	8,072
19			($50,735)
20		FIT on C-2 above	(51,635)
21			
22	Total Adjustment		$900
23	*Jurisdictional allocation percentage*		100%
24			
25	Jurisdictional amount		$900
26			

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-4
Page 1 of 2
Witness Responsible:
R. A. Hideg

		AT CURRENT RATES			AT PROPOSED RATES	
LINE NO.	DESCRIPTION (A)	UNADJUSTED (B)	SCHEDULE C-3 ADJUSTMENTS (C)	ADJUSTED (D)	PRO FORMA ADJUSTMENTS (E)	PROFORMA (F)
1	Operating income before FIT	($72,691)	($21,307)	($93,998)	$358,967	$264,969
2						
3	Reconciling items:					
4	Interest charges	(68,727)		(68,727)		(68,727)
5						
6	Tax accelerated depreciation	(67,585)		(67,585)		(67,585)
7						
8	Book depreciation	63,192	3,350	66,542		66,542
9						
10	Excess of tax over book	(4,393)	3,350	(1,043)	0	(1,043)
11						
12	Other reconciling Items:					
13	Misc Deferred Items	($20,528)	20,528	0		0
14						
15	Total reconciling items	(93,648)	23,878	(69,770)	0	(69,770)
16						
17	Taxable income	(166,339)	2,571	(163,768)	358,967	195,199
18						
19	Federal income taxes:					
20	Federal tax liability at 35%	(58,219)	900	(57,319)	125,638	68,320
21						
22	Investment tax credits (A)	0		0		0
23						
24	Federal income taxes - current	($58,219)	$900	($57,319)	$125,638	$68,320
25						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A. Hideg

		AT CURRENT RATES			AT PROPOSED RATES	
LINE NO.	DESCRIPTION (A)	UNADJUSTED (B)	SCHEDULE C-3 ADJUSTMENTS (C)	ADJUSTED (D)	PRO FORMA ADJUSTMENTS (E)	PROFORMA (F)
1	Deferred income taxes:					
2	Tax accelerated depreciation	$67,585		$67,585		$67,585
3						
4	Tax straight-line depreciation	44,521		44,521		44,521
5						
6	Excess of accelerated over					
7	straight-line depreciation	23,064	0	23,064	0	23,064
8						
9	Deferred income tax at 35%					
10	resulting from depreciation	8,072	0	8,072	0	8,072
11						
12	Investment tax credit deferred	0	0	0		0
13						
14	Amortization of prior years ITC	(1,488)	0	(1,488)		(1,488)
15						
16	Investment tax credit - net	(1,488)	0	(1,488)	0	(1,488)
17						
18						
19	Total deferred income taxes	6,584	0	6,584	0	6,584
20						
21						
22	Total Federal income taxes	($51,635)	$900	($50,735)	$125,638	$74,903
23						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Development of Jurisdictional Federal Income Taxes
(Operating Income Before Adjustments)
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-4

Schedule C-4.1
Page 1 of 2
Witness Responsible:
R. A. Hideg

LINE NO.	ACCOUNT TITLE (A)	TOTAL DISTRICT (B)	ALLOCATION % (C)	JURISDICTION (D)	ALLOCATION CODE EXPLANATION (E)
1	Operating income before FIT	($72,691)	100%	($72,691)	None
2					
3	Reconciling items:				
4	Interest charges	(68,727)	100%	(68,727)	None
5					
6	Tax accelerated depreciation	(67,585)	100%	(67,585)	None
7					
8	Book depreciation	63,192	100%	63,192	None
9					
10	Excess of tax over book	(4,393)	100%	(4,393)	None
11					
12	Other reconciling items:				
13	Misc Deferred Items	(20,528)	100%	(20,528)	None
14					
15	Total reconciling items	(93,648)	100%	(93,648)	None
16					
17	Taxable income	(166,339)	100%	(166,339)	None
18					
19	Federal income taxes:				
20	Federal tax liability at 35%	(58,219)	100%	(58,219)	None
21					
22	Investment tax credits (A)	0	100%	0	None
23					
24	Federal income taxes - current	($58,219)	100%	($58,219)	None
25					

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Development of Jurisdictional Federal Income Taxes
(Operating Income Before Adjustments)
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-4

Schedule C-4.1
Page 2 of 2
Witness Responsible:
R. A. Hideg

LINE NO.	ACCOUNT TITLE (A)	TOTAL DISTRICT (B)	ALLOCATION % (C)	JURISDICTION (D)	ALLOCATION CODE EXPLANATION (E)
1	Deferred income taxes:				
2	Tax accelerated depreciation	$67,585	100%	$67,585	None
3					
4	Tax straight-line depreciation	44,521	100%	44,521	None
5					
6	Excess of accelerated over				
7	straight-line depreciation	23,064	100%	23,064	None
8					
9	Deferred income tax at 35%				
10	resulting from depreciation	8,072	100%	8,072	None
11					
12	Investment tax credit deferred	0	100%	0	None
13					
14	Amortization of prior years ITC	(1,488)	100%	(1,488)	None
15					
16	Investment tax credit - net	(1,488)	100%	(1,488)	None
17					
18					
19	Total deferred income taxes	6,584	100%	6,584	None
20					
21					
22	Total Federal income taxes (L-24 pg 1)+(L-19 pg 2)	($51,635)	100%	($51,635)	None
23					

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Social and Service Club Dues
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-5
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	ACCOUNT NO. (A)	SOCIAL ORGANIZATION/ SERVICE CLUB (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	JURISDICTION (F)
1	426-3	Various	None (1)	--	None (1)
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	(1) Social and Service Club dues appear "below the line"				
19	and are not included in test year operating expense.				

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Charitable Contributions
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-6
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	ACCOUNT NO. (A)	CHARITABLE ORGANIZATION (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	JRISDICTION (F)
1	426-2	Various	None (1)	--	None (1)
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	(1) Charitable contributions appear "below the line" and				
19	are not included in test year operating expense.				

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Customer Service,Sales Promotion, and
Miscellaneous Advertising Expense
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-7

Witness Responsible:
R. A. Hideg

LINE NO.	ACCOUNT NO. (A)	DESCRIPTION OF EXPENSE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	JURISDICTION (F)
1		Customer Service Expense			
2					
3	907	Customer Service & Information Expense			
4					
5		Sales Promotion Expense			
6					
7	910	Sales Promotion			
8	930-10	Institutional or goodwill advertising expense.	NONE	--	NONE
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Rate Case Expense (Jurisdiction)
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-8
Page 1 of 1
Witness Responsible:
R.A. Hideg

COMPARISON OF PROJECTED EXPENSES ASSOCIATED WITH THE CURRENT CASE TO PRIOR RATE CASES

LINE NO.	ITEM OF EXPENSE (A)	CURRENT CASE ESTIMATED (B)	MOST RECENT PRIOR CASE ACTUAL (C)	MOST RECENT PRIOR CASE ESTIMATE (D)	NEXT MOST RECENT CASE ACTUAL (E)	NEXT MOST RECENT CASE ESTIMATE (F)	JUSTIF. OF SIGNIFICANT CHANGE (G)
1	Legal	$60,500	$25,000	$0	$0	$0	
2	Corporate rate group	5,000		0	0	0	
3	Cost of service studies	20,500		0	0	0	
4	Printing and postage	5,000		0	0	0	
5	Miscellaneous	5,000					
6				0	0	0	
7				0	0	0	
8							
9	Total	$96,000	$25,000	$0	$0	$0	
10		=========	===========	===========	===========	===========	
11							
12		SCHEDULE OF RATE CASE AMORTIZATION					
13-15	RATE CASE	TOTAL EXPENS TO BE AMORTIZED	OPINION/ ORDER DATE	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE	WRITE-OFFS DURING TEST YEAR	
16							
17	Current (estimated)	$96,000	--	--	None	None	
18	Most recent	25,000			25,000	None	
19							
20							
21							
22							
23							
24							
25						$0	

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Operation and Maintenance Payroll Costs
For the Twelve Months Ended December 31, 2008

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC- 9

WAIVER GRANTED 7-29-2009

Schedule C-9
Page 1 of 1
Witness Responsible:
R. A. Hideg

		OPERATION AND MAINTENANCE EXPENSE				
LINE NO.	DESCRIPTION (A)	DISTRICT UNADJUSTED (B)	ALLOCATION % (C)	JURIS-DICTIONAL UNADJUSTED (D)	ADJUSTMENTS (E)	JURIS-DICTIONAL ADJUSTED (F)
1	Payroll Costs:					
2	Labor	$0	Direct	$0	$0	$0
3						
4	Employee Benefits:					
5	Pension	0	Direct	0	$0	0
6	Post Retirement	0	Direct	0	0	0
7	Hospitalization, Life and Disability	0	Direct	0	0	0
8						
9	Total Benefits	0	Direct	0	0	0
10						
11						
12	Payroll Taxes:	0	Direct	0	0	0
13						
14						
15	Total Payroll Costs	$0		$0	$0	$0
16						
17						
18						
19						
20						
21						
22						
23						
24						

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Corporate Payroll Analysis

Data: (0) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

WAIVER GRANTED 7-29-2009

Witness Responsible:
R. A Hideg

		MOST RECENT FIVE CALENADAR YEARS					
LINE NO.	DESCRIPTION (A)	2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
1	Manhours:						
2	Straight-Time Hours	0	0	0	0	0	0
3	Overtime Hours						
4							
5	Total Manhours	0	0	0	0	0	0
6							
7	Ratio of Overtime Hours to						
8	Straight-Time Hours	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9							
10							
11	Labor Dollars:						
12	Straight-time dollars	$0	$0	$0	$0	$0	$0
13	Overtime dollars						0
14							
15	Total labor dollars	$0	$0	$0	$0	$0	$0
16							
17	Ratio of overtime dollars to						
18	straight-time dollars	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
19							
20	O&M labor dollars	$0	$0	$0	$0	$0	$0
21	Ratio of O&M labor dollars to						
22	total labor dollars	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
23							

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Corporate Payroll Analysis

Data: (0) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

WAIVER GRANTED 7-29-2009

Witness Responsible:
R. A Hideg

		MOST RECENT FIVE CALENADAR YEARS					
LINE NO.	DESCRIPTION (A)	2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
1	Total employee benefits	$0	$0	$0	$0	$0	$0
2	Employee benefits expensed	0	0	0	0	0	0
3							
4	Ratio of employee benefits expensed						
5	to total employee benefits	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6							
7							
8	Total payroll taxes	(1)	(1)	(1)	(1)	(1)	(1)
9	Payroll taxes expensed						
10							
11	Ratio of payroll taxes expensed						
12	to total payroll taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13							
14							
15	Average employee levels	0	0	0	0	0	0
16	Year end employee levels	0	0	0	0	0	0
17							
18							
19							
20							
21							
22	(1) Total Company Payroll Taxes are allocated to the Divisions monthly, based on the number of employees excluding Service Center Employees						

AQUA OHIO, INC.
Masury Division
Case No. 07-0000-WW-AIR
Masury Division Payroll Analysis

Data: (0) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

WAIVER GRANTED 7-29-2009

Schedule C-9.1
Page 3 of 4
Witness Responsible:
R. A Hideg

LINE NO.	DESCRIPTION (A)	MOST RECENT FIVE CALENADAR YEARS 2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
1	*Manhours:*						
2	Straight-Time Hours	0	0	0	0	0	0
3	Overtime Hours	0	0	0	0	0	0
4							
5	Total Manhours	0	0	0	0	0	0
6							
7	Ratio of Overtime Hours to						
8	Straight-Time Hours		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9							
10							
11	Labor Dollars:						
12	Straight-time dollars	$0	$0	$0	$0	$0	0
13	Overtime dollars	0	0	0	0	0	0
14							
15	Total labor dollars	$0	$0	$0	$0	$0	$0
16							
17	Ratio of overtime dollars to						
18	straight-time dollars		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
19							
20	O&M labor dollars	$0	$0	$0	$0	$0	0
21	Ratio of O&M labor dollars to						
22	total labor dollars	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
23							

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Masury Division Payroll Analysis

Data: (0) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

WAIVER GRANTED 7-29-2009

Schedule C-9.1

Witness Responsible:
R. A Hideg

DESCRIPTION (A)	MOST RECENT FIVE CALENADAR YEARS 2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
Total employee benefits	$0	$0	$0	$0	$0	$0
Employee benefits expensed	$0	$0	$0	$0	$0	$0
Ratio of employee benefits expensed to total employee benefits		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total payroll taxes	$0	$0	$0	$0	$0	$0
Payroll taxes expensed	$0	$0	$0	$0	$0	$0
Ratio of payroll taxes expensed to total payroll taxes		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Average employee levels	0	0	0	0	0	0
Year end employee levels	0	0	0	0	0	0

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-10

Schedule C-10
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)			% OF INCREMENTAL GROSS REVENUES (B)	
1	Operating revenues	100.0000%			
2					
3	Less:				
4					
5	Uncollectible Accounts	3.3566%		3.3566%	
6					
7	Revenue After Uncollectibles				96.6434%
8					
9	State Excise Tax at 4.75%	96.6434%	x 4.75%	4.5906%	
10					
11	Income Before Federal Income Tax				92.0528%
12					
13	Federal Income Tax at 35%	92.0528%	x 35%	32.2185%	
14					
15	Income After Federal Income Tax				59.8343%
16					
17					
18	Operating Income Percentage				59.8343%
19					
20	Gross revenue conversion factor	100.00% / 59.8343% =		1.6713	
21	(100% / Operating Income Percentage)				

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Comparative Balance Sheets (Total Company)
As of December 31, 2008 and December 31, 2003-2007

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A Hideg

LINE NO.	DESCRIPTION (A)	12/31/08 (B)	MOST RECENT FIVE CALANDAR YEARS 2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)
1	Plant and property	$259,006,505	$248,117,906	$231,547,496	$215,784,876	$202,838,781	$198,568,434
2	Construction work in progress	4,173,110	5,833,453	5,718,000	4,207,066	3,877,459	2,921,521
3							
4	Total	263,179,615	253,951,359	237,265,496	219,991,942	206,716,240	201,489,955
5	Less - Reserve for depreciation	54,358,202	50,947,530	46,714,049	43,492,462	40,072,068	40,396,829
6							
7	NET PROPERTY, PLANT, ETC.	208,821,413	203,003,829	190,551,447	176,499,480	166,644,172	161,093,126
8							
9							
10							
11							
12							
13	TOTAL INVESTMENT AND FUND ACCOUNTS	0	0	0	0	0	0
14							
15							
16	Cash and cash equivalents	1,057,485	1,599,642	1,347,101	587,840	1,577,898	274,844
17	Customer accounts receivable	4,275,888	4,844,966	2,762,113	2,930,278	2,769,682	2,666,299
18	Reserve for bad debts-Cr.	(294,454)	(346,465)	(205,542)	(178,793)	(162,990)	(196,340)
19	Accrued utility revenues	1,619,416	1,673,567	1,578,947	1,404,476	1,550,913	1,472,200
20	Material and supplies	628,160	632,446	652,550	605,729	639,458	590,296
21	Prepaid taxes, insurance etc.	1,333,690	1,294,527	1,303,002	1,289,133	1,139,458	1,203,957
22	Other current and accrued assets	46,092	36,277	28,778	28,099	24,175	1,000
23							
24							
25							
26							
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	8,666,277	9,734,960	7,466,949	6,666,762	7,538,594	6,012,256
29							

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Comparative Balance Sheets (Total Company)
As of December 31, 2008 and December 31, 2003-2007

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-11.1
Page 2 of 4
Witness Responsible:
R. A Hideg

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	12/31/08 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)
1	Unamortized debt discount and exp.	3,390,873	3,552,174	3,696,335	3,825,473	2,742,065	2,850,969
2	Construction Funds Held in Escrow		1,347,414	6,604,107	11,200,156	1,441,866	2,715,125
3	Unamortized Rate Case Costs		0	0	0	0	0
4	Other deferred debits	6,706,942	4,271,917	4,181,031	4,514,938	5,057,909	4,339,417
5							
6							
7							
8							
9	TOTAL DEFERRED DEBITS	10,097,815	9,171,505	14,481,473	19,540,567	9,241,840	9,905,511
10							
11							
12	TOTAL ASSETS	$227,585,505	$221,910,294	$212,499,869	$202,706,809	$183,424,606	$177,010,893
13							

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Comparative Balance Sheets (Total Company)
As of December 31, 2008 and December 31, 2003-2007

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-11.1
Page 3 of 4
Witness Responsible:
R. A Hideg

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	12/31/08 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)
1	Common capital stock	$2,598,000	$2,598,000	$2,598,000	$2,598,000	$2,598,000	$2,598,000
2	Paid in surplus	11,588,365	11,223,341	10,628,723	9,697,327	9,639,075	9,472,369
3	Earned surplus	38,342,700	37,394,393	35,689,971	33,710,666	30,786,808	27,609,097
4							
5	TOTAL CAPITAL STOCK AND SURPLUS	52,529,065	51,215,734	48,916,694	46,005,993	43,023,883	39,679,466
6							
7							
8	First mortgage bonds	9,849,500	10,644,000	11,438,500	12,473,000	13,507,500	14,542,000
9							
10							
11							
12	Ohio Water Development Bonds	43,880,000	44,115,000	44,110,000	44,140,000	33,140,000	33,140,000
13							
14	TOTAL LONG TERM DEBT	53,729,500	54,759,000	55,548,500	56,613,000	46,647,500	47,682,000
15							
16	TOTAL CAPITALIZATION	106,258,565	105,974,734	104,465,194	102,618,993	89,671,383	87,361,466
17							
18							
19	Notes payable to banks	9,800,000	7,800,000	3,900,000	2,050,000	0	3,000,000
20	Accounts payable	2,783,234	3,994,484	5,112,528	2,942,153	2,855,458	3,642,380
21	Cust. deposits and accr. interest	0	0	0	0	0	0
22	Taxes accrued - general	6,839,284	6,070,640	5,707,013	5,532,270	5,366,047	5,254,118
23	Taxes accrued - income	(307,518)	629,460	(30,248)	(209,856)	261,854	(134,241)
24	Interest accrued - long term debt	915,608	952,850	978,701	1,012,833	878,713	917,671
25	Other current and accrued liab.	1,511,760	1,445,274	1,178,936	3,319,841	2,495,003	2,211,868
26							
27							
28	TOTAL CURRENT AND ACCRUED LIAB.	21,542,368	20,892,728	16,846,930	14,647,141	11,857,075	14,891,796
29							

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Comparative Balance Sheets (Total Company)
As of December 31, 2008 and December 31, 2003-2007

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A Hideg

LINE NO.	DESCRIPTION (A)	12/31/08 (B)	MOST RECENT FIVE CALANDAR YEARS 2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)
1	Customers advances for construction	1,022,626	1,272,350	1,476,390	1,811,548	1,915,775	2,478,342
2	Other deferred credits	6,689,110	6,567,877	5,846,601	3,255,439	3,119,719	627,074
3	Unearned revenues						
4							
5	TOTAL DEFERRED CREDITS	7,711,736	7,840,227	7,322,991	5,066,987	5,035,494	3,105,416
6							
7							
8	Reserve for investment tax credit	578,979	639,449	700,992	764,962	913,566	986,235
9	Deferred Federal income taxes	16,138,989	13,192,250	13,103,560	13,013,404	13,195,401	11,886,333
10							
11							
12	TOTAL RESERVES	16,717,968	13,831,699	13,804,552	13,778,366	14,108,967	12,872,568
13							
14							
15	CONTRIBUTIONS IN AID OF CONSTRUCTION	75,354,868	73,370,906	70,060,202	66,595,322	62,751,687	58,779,647
16							
17							
18	TOTAL LIABILITIES	$227,585,505	$221,910,294	$212,499,869	$202,706,809	$183,424,606	$177,010,893
19							

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Comparative Income Statements (Total Company)
As of December 31, 2008 and December 31, 2003-2007

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-11.2

Witness Responsible:
R. A Hideg

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	12/31/08 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)
1	Operating revenues	$40,128,910	$39,096,892	$36,016,102	$38,092,336	$36,426,919	$35,266,333
2							
3							
4	Operating expenses:						
5	Operations	$15,044,310	$14,709,034	$14,033,451	$14,174,629	$13,695,329	$13,564,464
6	Maintenance	2,390,281	2,337,227	1,981,982	2,067,424	1,703,745	1,617,718
7	General taxes	9,642,638	8,557,358	8,031,265	7,892,565	7,587,499	6,964,345
8	Depreciation	6,275,676	5,647,407	5,159,600	4,913,022	4,695,928	4,657,651
9	Federal income taxes	926,710	1,635,816	2,027,403	1,933,431	2,084,837	2,013,942
10							
11	Total operating expenses	34,279,615	32,886,842	31,233,701	30,981,071	29,767,338	28,818,120
12							
13							
14	Net operating income	5,849,295	6,210,050	6,782,401	7,111,265	6,659,581	6,448,213
15	Other Income	973,461	1,319,044	1,375,500	1,467,517	2,635,954	840,500
16							
17	Income before fixed charges	6,822,756	7,529,094	8,157,901	8,578,782	9,295,535	7,288,713
18	Fixed charges	3,242,449	3,311,672	3,241,597	2,854,924	2,961,121	3,025,997
19							
20							
21	Net income	$3,580,307	$4,217,422	$4,916,304	$5,723,858	$6,334,414	$4,262,716
22							

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Comparative Income Statements (Total Company)
Schedule of Other Income
As of December 31, 2008 and December 31, 2003-2007

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-11.3
Page 1 of 1
Witness Responsible:
R. A Hideg

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	12/31/08 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)
1	Rental income	360	6,061	$6,000	5,510	5,917	12,012
2	Other interest income	114,597	305,658	531,111	208,765	145,156	159,397
3	Royalty income	259	145	394	589	279	358
4	Miscellaneous	1,399,793	1,398,246	1,346,207	1,438,734	1,087,852	1,088,651
5	Gain on sale of property	18,390	364,527	268,361	647,553	2,849,548	66,249
6	Donations	(35,767)	(45,344)	(35,920)	(43,432)	(33,454)	(33,494)
7							
8	FIT on Other Income	(524,171)	(710,253)	(740,653)	(790,202)	(1,419,344)	(452,673)
9							
10		$973,461	$1,319,040	$1,375,500	$1,467,517	$2,635,954	$840,500

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Revenue Statistics - Total Company
2003 - 2007 Actual,Test Year Ending December 31, 2008, and 2009 - 2013 Projected

Data: () Months Actual & () Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

WAIVER GRATED 7-29-2009

Schedule C-12.1
Page 1 of 1
Witness Responsible:
R. A Hideg

		MOST RECENT FIVE CALANDAR YEARS					TEST YEAR	FIVE PROJECTED CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	2003 (B)	2004 (C)	2005 (D)	2006 (E)	2007 (F)	12/31/2008 (G)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)
1	Revenues by Customer Class:											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6												
7	Total											
8												
9	Number of Customers											
10	by Class: (Average)											
11	Residential											
12	Commercial											
13	Industrial											
14	Other											
15												
16	Total											
17												
18	Number of Customers											
19	by Class: (Year- End)											
20	Residential											
21	Commercial											
22	Industrial											
23	Other											
24												
25	Total											
26												
27	Average Sales per Customers:											
28	Residential											
29	Commercial											
30	Industrial											

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Revenue Statistics - Masury Division
2003 - 2007 Actual,Test Year Ending December 31, 2008, and 2009 - 2013 Projected

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-12.2
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	MOST RECENT FIVE CALANDAR YEARS 2003 (B)	2004 (C)	2005 (D)	2006 (E)	2007 (F)	TEST YEAR 12/31/2008 (G)	FIVE PROJECTED CALANDAR YEARS 2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)
1	Revenues by Customer Class:											
2	Residential	$353	$348	$331	$331	$347	$295	$295	$295	$295	$295	$295
3	Commercial	94	87	100	95	77	79	$79	$79	$79	$79	$79
4	Industrial	15	1	1	2	1	1	$1	$1	$1	$1	$1
5	Other	1,160	1,358	1,224	1,165	273	93	$93	$93	$93	$93	$93
6												
7	Total	1,622	1,794	1,656	1,593	698	468	468	468	468	468	468
8												
9	Number of Customers											
10	by Class: (Average)											
11	Residential	1,448	1,446	1,434	1,420	1,423	1,430	1,430	1,430	1,430	1,430	1,430
12	Commercial	86	86	86	84	82	82	82	82	82	82	82
13	Industrial	3	3	3	3	3	3	4	4	4	4	4
14	Other	12	12	12	12	10	7	6	6	6	6	6
15												
16	Total	1,549	1,547	1,535	1,519	1,518	1,522	1,522	1,522	1,522	1,522	1,522
17												
18	Number of Customers											
19	by Class: (Year- End)											
20	Residential	1,448	1,443	1,424	1,416	1,430	1,430	1,430	1,430	1,430	1,430	1,430
21	Commercial	86	86	86	82	81	82	82	82	82	82	82
22	Industrial	3	3	3	3	2	4	4	4	4	4	4
23	Other	12	12	12	12	7	6	6	6	6	6	6
24												
25	Total	1,549	1,544	1,525	1,513	1,520	1,522	1,522	1,522	1,522	1,522	1,522
26												
27	Average Sales per Customers:											
28	Residential	$244	$241	$231	$233	$244	$206	$206	$206	$206	$206	$206
29	Commercial	1,093	1,012	1,163	1,131	939	963	963	963	963	963	963
30	Industrial	5,000	333	333	667	333	333	250	250	250	250	250

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Revenue Statistics - Total Cpmpany
2003 - 2007 Actual,Test Year Ending December 31, 2008, and 2009 - 2013 Projected

Data: () Months Actual & () Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

WAIVER GRATED 7-29-2009

Schedule C-12.3
Page 1 of 1
Witness Responsible:
R. A. Hideg

		MOST RECENT FIVE CALANDAR YEARS					TEST YEAR	FIVE PROJECTED CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	2003 (B)	2004 (C)	2005 (D)	2006 (E)	2007 (F)	12/31/2008 (G)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)
1	Sales by Customer Class											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6												
7	Total											
8												
9	Number of Customers											
10	by Class: (Average)											
11	Residential											
12	Commercial											
13	Industrial											
14	Other											
15												
16	Total											
17												
18	Number of Customers											
19	by Class: (Year- End)											
20	Residential											
21	Commercial											
22	Industrial											
23	Other											
24												
25	Total											
26												
27	Average Sales per Customers:											
28	Residential											
29	Commercial											
30	Industrial											

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Revenue Statistics - Masury Division
2003 - 2007 Actual,Test Year Ending December 31, 2008, and 2009 - 2013 Projected

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule C-12.4
Page 1 of 1
Witness Responsible:
R. A. Hideg

		MOST RECENT FIVE CALANDAR YEARS					TEST YEAR	FIVE PROJECTED CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	2003 (B)	2004 (C)	2005 (D)	2006 (E)	2007 (F)	12/31/2008 (G)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)
1	Sales by Customer Class 1000 cubic feet											
2	Residential	9,746	9,585	9,358	8,917	8,915	8,471	8,471	8,471	8,471	8,471	8,471
3	Commercial	3,672	3,463	3,904	3,917	3,008	3,100	3,100	3,100	3,100	3,100	3,100
4	Industrial	868	0	0	0	16	16	16	16	16	16	16
5	Other	47,452	55,922	50,388	47,446	9,093	0	0	0	0	0	0
6												
7	Total	61,738	68,970	63,650	60,280	21,032	11,587	11,587	11,587	11,587	11,587	11,587
8												
9	Number of Customers											
10	by Class: (Average)											
11	Residential	1,448	1,446	1,434	1,420	1,423	1,430	1,430	1,430	1,430	1,430	1,430
12	Commercial	86	86	86	84	82	82	82	82	82	82	82
13	Industrial	3	3	3	3	3	3	4	4	4	4	4
14	Other	12	12	12	12	10	7	6	6	6	6	6
15												
16	Total	1,549	1,547	1,535	1,519	1,518	1,522	1,522	1,522	1,522	1,522	1,522
17												
18	Number of Customers											
19	by Class: (Year- End)											
20	Residential	1,448	1,443	1,424	1,416	1,430	1,430	1,430	1,430	1,430	1,430	1,430
21	Commercial	86	86	86	82	81	82	82	82	82	82	82
22	Industrial	3	3	3	3	2	4	4	4	4	4	4
23	Other	12	12	12	12	7	6	6	6	6	6	6
24												
25	Total	1,549	1,544	1,525	1,513	1,520	1,522	1,522	1,522	1,522	1,522	1,522
26												
27	Average Sales per Customers:											
28	Residential	6,731	6,629	6,526	6,280	6,265	5,924	5,924	5,924	5,924	5,924	5,924
29	Commercial	42,698	40,267	45,395	46,631	36,683	37,805	37,805	37,805	37,805	37,805	37,805
30	Industrial	289,333	0	0	0	5,333	5,333	4,000	4,000	4,000	4,000	4,000

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
Analysis of Reserve for Uncollectible Accounts
2005 - 2007 and the Twelve Months Ended December 31, 2008

Data: (12) Months Actual & (0) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-13

Schedule C-13
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	MOST RECENT THREE CALANDAR Y 2005 (B)	2006 (C)	2007 (D)	TEST YEAR (E)
1	Reserve at Beginning of Year	$2,949	$3,847	$7,475	$18,210
2					
3	Current Year's Provision	14,741	3,628	10,735	(8,170)
4					
5	Recoveries	0	0	0	0
6					
7	Amount Charged Against Reserve	13,843	0	0	0
8					
9	Reserve at End of Year	3,847	7,475	18,210	10,040
10					
11	Net Write Off Ratio [(7)-(5)]/(9)	359.84%	0.00%	0.00%	0.00%
12					
13	Uncollectible Expense/Provision Ratio (3)/(9)	383.18%	48.54%	58.95%	-81.37%
14					
15					
16	NOTE Regarding Lines 11 and 13:				
17	It would be coincidental if lines 11 and 13 were the same. Line 9 is based on a				
18	review of the Receivables. There is no logical explanation as to the difference				
19	between the net write off and the current year provision.				
20	Starting in 2006 accounts written off get charged directly to expense.				
21					

Section D

Rate of Return

(Large Utilities)

Company:	AQUA OHIO, INC. Masury Division
Test Year:	January 1, 2008 through December 31, 2008
Date Certain:	June 30, 2008
Case No.:	Case No. 09-0560-WW-AIR

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Rate of Return Summary

Date of Capital Structure: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-1a thru WPD-1b

Schedule D-1
Page 1 of 1
Witness Responsible:
R.A.Kopas

LINE NO.	CLASS OF CAPITAL (A)	REFERENCE (B)	($) AMOUNT (C)	% of TOTAL (D)	(%) COST (E)	WEIGHTED COST (%) (F)
1	Long-term debt	D-3	$50,783,749	49.55%	6.34%	3.14%
2						
3	Preferred stock	D-4	--	--	--	--
4						
5	Common equity	WPD-1a	51,700,944	50.45%	11.00%	5.55%
6						
7	Total capital		$102,484,693	100.00%		8.69%
8						
9						
10	Accumulated deferred					
11	investment tax credit	WPD-1b	$609,215			
12						
13						
14	Accumulated deferred income taxes					
15	(accelerated amortization)	WPD-1b	$11,198,476			
16						
17						
18	Accumulated deferred income taxes					
19	(other property)	WPD-1b	$4,444,675			
20						
21						
22						

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Embedded Cost of Short-Term Debt

Date of Short-Term Debt: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-2

Schedule D-2
Page 1 of 1
Witness Responsible:
R.A.Kopas

LINE NO.	ISSUE (A)	DUE (B)	AMOUNT OUTSTANDING (C)	INTEREST RATE (D)	INTEREST REQUIRE-MENT (E)
1	06/14/08	07/14/08	$1,500,000	3.22688%	$48,403
2	06/19/08	07/18/08	1,600,000	3.23125%	51,700
3	06/28/08	07/28/08	700,000	3.23250%	22,628
4	06/30/08	07/29/08	1,200,000	3.23250%	38,790
5	06/09/08	07/09/08	1,500,000	3.40000%	51,000
6	06/26/08	07/28/08	1,300,000	3.40000%	44,200
7					
8					
9					
10					
11					
12					
13					
14			$7,800,000 (1)		$256,721
15					
16					
17	Cost of Short Term Debt (E/C)				3.29%
18					
19	(1) Agrees with General Ledger				
20					
21					
22					

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Embedded Cost of Long-Term Debt

Date of Long-Term Debt: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-3

Schedule D-3
Page 1 of 1
Witness Responsible:
R.A.Kopas

LINE NO.	DEBT ISSUE & COUPON RATE (A)		DATE ISSUED (B)	MATURITY DATE (C)	PRINCIPAL AMOUNT (D)	FACE AMOUNT OUTSTANDING (E)	UNAMORT. PREMIUM OR DISC. (F)	UNAMORT. DEBT EXPENSE (G)	CARRYING VALUE (H)	ANNUAL INTEREST COST (I)
1	Bonds:									
2	9-1/2%	Series due 2013	04-01-88	04-01-13	9,000,000	4,549,500		9,702	4,539,798	435,353
3	9.8%	Series due 2020	07-15-90	07-15-20	8,000,000	5,600,000		33,798	5,566,202	553,569
4	5.0%	OWDA due 2031	09-01-01	09-01-31	12,000,000	11,975,000		543,449	11,431,551	622,210
5	5.0%	OWDA due 2032	12-01-02	12-01-32	5,530,000	5,530,000		617,623	4,912,377	301,796
6	4.9%	OWDA due 2032	12-01-02	12-01-32	5,350,000	5,350,000		751,562	4,598,438	292,930
7	4.5%	OWDA due 2035	09-01-05	09-01-35	21,260,000	21,260,000		1,524,617	19,735,383	1,012,824
8										
9										
10										
11										
12										
13										
14										
15										
16						54,264,500		3,480,751	50,783,749	3,218,682
17										
18										
19	Embedded Cost of Long-Term Debt (I/H)									6.34%
20										
21										
22										
23										
24										

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Embedded Cost of Preferred Stock

Date of Preferred Stock: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule D-4
Page 1 of 1
Witness Responsible:
R.A.Kopas

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE (A)	DATE ISSUED (B)	DOLLAR AMTS. OUTSTANDING AT PAR VALUE (C)	PREM. OR (DISC.) (D)	ISSUE EXPENSE (E)	NET PROCEEDS (F=C+D-E)	ANNUAL DIVIDENDS (G)
1							
2			Not Applicable				
3							
4			No Preferred Stock				
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Comparative Financial Data

Date Certain: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-5a

Witness Responsible:
R.A.Kopas

LINE NO.	DESCRIPTION (A)	TEST YEAR 12/31/2008 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)	2002 (H)	2001 (I)	2000 (J)	1999 (K)	1998 (L)
1	PLANT DATA:											
2	Gross plant in service by											
3	major property groupings											
4												
5	Intangible	8,276,243	6,964,959	3,154,281	2,343,016	2,157,248	1,934,173	1,774,631	1,750,073	1,607,188	1,547,413	1,071,003
6	Source of Supply	12,289,371	12,255,561	10,975,433	10,343,589	8,273,283	8,162,107	7,621,322	7,609,970	7,265,915	6,928,888	6,984,550
7	Pumping Plant	9,176,204	9,021,261	8,837,272	7,962,683	7,714,566	7,385,138	6,632,622	7,163,370	6,410,700	6,055,806	5,277,345
8	Water Treatment	26,500,609	25,466,847	25,207,929	24,409,456	23,767,870	24,165,202	24,069,821	23,548,838	23,435,975	23,095,220	22,951,563
9	Transmission and Distribution	191,022,197	182,933,009	172,097,354	161,552,366	152,094,514	148,140,717	137,064,436	136,673,300	126,453,291	111,557,001	103,707,381
10	General	11,589,075	11,323,462	11,095,544	8,995,395	8,679,397	8,626,494	8,851,098	9,053,029	8,667,560	8,357,733	7,905,489
11	Completed Const. Not Classified	0	0	0	0	0	0	0	0	0	0	0
12	Property Held for Future Use	0	0	26,877	25,566	24,354	23,802	22,621	206,990	279,030	192,929	192,929
13	Non Utility Property	204,453	204,453	204,453	204,452	204,453	204,453	281,744	148,014	75,000	0	0
14												
15	Sub-Total	259,058,152	248,169,552	231,599,143	215,836,523	202,915,685	198,642,086	186,318,295	186,153,584	174,194,659	157,734,990	148,090,260
16												
17	Construction Work in Progress	4,173,110	5,833,453	5,718,000	4,207,066	3,877,459	2,921,521	5,815,036	4,083,265	2,257,075	3,640,116	2,539,806
18												
19	Total	263,231,262	254,003,005	237,317,143	220,043,589	206,793,144	201,563,607	192,133,331	190,236,849	176,451,734	161,375,106	150,630,066
20												
21	Percentage of construction											
22	expenditures financed internally	32%	12%	24%	33%	42%	28%	22%	19%	44%	46%	57%
23												
24												
25	Data from schedule of Fixed Capital											
26												

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Comparative Financial Data

Date Certain: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule D-5
Page 2 of 4
Witness Responsible:
R.A.Kopas

LINE NO.	DESCRIPTION (A)	TEST YEAR 12/31/2008 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)	2002 (H)	2001 (I)	2000 (J)	1999 (K)	1998 (L)
1	Capital Structure: ($000 based upon											
2	year end accounts)											
3	Short-term debt	$9,800	$7,800	$3,900	$2,050	$0	$3,000	$4,600	$4,850	$2,710	$0	$0
4	Long-term debt	53,729	54,758	55,548	56,613	46,647	47,682	48,956	50,761	40,036	41,395	41,875
5	Preferred stock	-	-	-	-	-	-	-	-	-	-	-
6	Common equity	52,529	51,216	48,917	46,006	43,024	39,679	35,264	39,645	37,325	35,665	35,628
7												
8	Total Capital Structure	$116,058	$113,774	$108,365	$104,669	$89,671	$90,361	$88,820	$95,256	$80,071	$77,060	$77,503
9												
10	Condensed Income Statement Data:											
11	Operating revenues	$40,129	$39,097	$38,016	$38,092	$38,427	$35,266	$38,042	$36,340	$33,302	$33,909	$32,354
12	Operating expenses (excluding FIT)	33,354	31,250	29,205	29,047	27,683	26,804	27,797	26,760	23,549	23,698	23,053
13	Federal income tax (current)	927	1,636	2,028	1,934	2,085	2,015	2,896	2,605	2,489	2,516	2,067
14	Federal income tax and investment											
15	tax credits (deferred) (net)		-	-	-	-	-	-	-	-	-	-
16												
17	Operating income	5,848	6,211	6,783	7,111	6,659	6,447	7,349	6,975	7,264	7,695	7,234
18	AFUDC	116	218	215	262	154	249	297	238	141	12	90
19	Other income (Net)	974	1,317	1,375	1,468	2,635	844	4,921	895	298	65	358
20												
21	Income available for fixed charges	6,938	7,746	8,373	8,841	9,448	7,540	12,567	8,108	7,703	7,772	7,682
22	Interest charges	3,358	3,529	3,457	3,118	3,114	3,278	3,601	3,444	3,179	3,237	3,323
23												
24	Net income	3,580	4,217	4,916	5,723	6,334	4,262	8,966	4,664	4,524	4,535	4,359
25	Preferred dividends											
26												
27	Earnings avail. for common equity	$3,580	$4,217	$4,916	$5,723	$6,334	$4,262	$8,966	$4,664	$4,524	$4,535	$4,359
28												
29	AFDC- % earn. avail. for common equity	3.24%	5.17%	4.37%	4.58%	2.43%	5.84%	3.31%	5.10%	3.12%	0.26%	2.06%
30												

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Comparative Financial Data

Date Certain: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-5a thru WPD-5e

Schedule D-5
Page 3 of 4
Witness Responsible:
R.A.Kopas

LINE NO.	DESCRIPTION (A)	TEST YEAR 12/31/2008 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)	2002 (H)	2001 (I)	2000 (J)	1999 (K)	1998 (L)
1	Cost of Capital:											
2	Embedded cost of long-term debt (1)	5.65%	5.70%	5.76%	5.83%	6.47%	6.53%	6.76%	7.08%	7.60%	7.66%	7.70%
3												
4	Fixed Charge Coverage:											
5	Pre-tax interest coverage	1.50	1.86	2.22	2.70	3.16	2.06	3.88	2.11	3.11	3.17	2.99
6	Pre-tax interest coverage (exc IDC)	1.46	1.80	2.16	2.62	3.11	1.98	3.80	2.04	3.07	3.17	2.96
7	After-tax interest coverage	1.03	1.07	1.31	1.61	1.39	1.21	1.32	1.29	2.23	2.39	2.28
8	Indenture provision coverage - FMB	5.14	5.71	6.45	6.10	4.59	4.56	3.83	4.27	5.26	5.35	5.08
9	Indenture provision coverage - OWDA	2.31	2.77	3.34	3.97	3.41	3.62	3.04	4.66	7.49	8.35	8.19
10	After-tax fixed charge coverage	1.03	1.07	1.31	1.61	1.39	1.21	1.32	1.29	2.23	2.39	2.28
11												
12	Stock and Bond Ratings											
13												
14	Common Stock Related Data:											
15	Shares outstanding - year end	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800
16	Shares outstanding - weighted											
17	average (monthly)	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800
18	Earnings per share - weighted ave	$13.78	$18.23	$18.92	$22.03	$24.38	$16.40	$34.51	$17.95	$17.41	$17.46	$16.78
19	Dividends paid per share	$11.30	$10.78	$11.30	$10.78	$12.15	$0.00	$52.95	$16.37	$11.55	$17.71	$7.12
20	Dividends declared per share	$11.30	$10.78	$11.30	$10.78	$12.15	$0.00	$52.95	$16.37	$11.55	$17.71	$7.12
21	Dividend payout ratio	82.04%	66.40%	59.75%	48.92%	49.84%	0.00%	153.43%	91.18%	66.34%	101.43%	42.43%
22	Market price	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23												
24	Book value per share (year end)	$202.19	$197.14	$188.29	$177.08	$165.60	$152.73	$135.74	$152.60	$143.67	$137.28	$137.14
25												
26												
27	(1) The effective embedded cost is not shown. Only the interest charges related to the principal amounts in use are used.											
28												

AQUA OHIO, INC.
Masury
Case No. 09-0560-WW-AIR
Comparative Financial Data

Date Certain: June 30, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-5a thru WPD-5e

Schedule D-5

Witness Responsible:
R.A.Kopas

LINE NO.	DESCRIPTION (A)	TEST YEAR 12/31/2008 (B)	2007 (C)	2006 (D)	2005 (E)	2004 (F)	2003 (G)	2002 (H)	2001 (I)	2000 (J)	1999 (K)	1998 (L)
1	Rate of Return Measures:											
2	Return on common equity (average)	6.90%	8.42%	10.36%	12.86%	15.32%	11.38%	23.94%	12.12%	12.40%	13.92%	11.62%
3	Return on total capital (average)	3.00%	3.39%	4.25%	5.19%	4.81%	4.43%	5.22%	5.08%	9.41%	9.65%	9.93%
4	Return on net plant in service											
5	(average) - Total Company	4.06%	4.82%	5.68%	6.24%	6.41%	6.71%	7.46%	7.13%	5.01%	5.51%	5.82%
6												
7	Other Financial and Operating Data:											
8	Composite depreciation rates	3.10%	2.99%	2.95%	3.02%	2.98%	3.12%	3.28%	3.29%	3.36%	3.43%	3.46%
9												
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Section E

Rates and Tariffs

Company:	Aqua Ohio, Inc. Masury Division
Test Year:	January 1 2008 through December 31,2008
Date Certain:	June 30, 2008
Case No.:	09-0560-WW-AIR

Aqua Ohio, Inc.
Masury Division
Case No. 09- 0560 -WW-AIR
Scored Copy of Proposed Tariff Schedules

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s) None

Schedule E-1
Page 1 of 1
Witness Responsible:
R. Hideg

LINE NO.

See the following Masury Division proposed tariff schedules.

Proposed

Section 2
Eighth Revised Sheet No. 1

Aqua Ohio, Inc. Master Tariff Canceling Seventh Revised Sheet No. 1
Masury Division P.U.C.O. No. 1

SCHEDULE OF RATES

Schedule "A" Metered Service

CUSTOMER CHARGE-ALL CUSTOMER CLASSES

Size of Meter	Monthly	
5/8 inch	$10.93	I
¾ inch	$16.40	
1 inch	$27.33	
1 ½ inch	$54.65	
2 inch	$87.44	
3 inch	$163.95	
4 inch	$273.25	
6 inch	$546.50	

CONSUMPTION CHARGES- RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

		Per 10 cf Monthly	
First	2,500 cubic feet monthly	$.4735	I
Over	2,500 cubic feet monthly	$.3483	

		Per 100 gallons Monthly	
First	18,700 gallons monthly	$.6330	I
Over	18,700 gallons monthly	$.4656	

SYSTEM IMPROVEMENT SURCHARGE (SIC) R

Issued: Effective:

Issued by Robert A. Kopas, Vice President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No.

Proposed

SCHEDULE OF RATES (CONTINUED)

CONSUMPTION CHARGES-OTHER UTILITIES

This rate is available to utility customers which purchase water in bulk for the purpose of resale.

	Per 10 Cubic Feet Monthly	Per 100 Gallon Monthly	
All Consumption	$ .3928	$ .5251	I

Schedule "B" - Private Fire Protection

"DRY" SPRINKLER SYSTEM

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4"	service	$2,379.82 annually	I
6"	service	$ 3,608.14 annually	
8"	service	$7,206.66 annually	

This annual charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

WET SYSTEM

Water will be supplied for fire protection on private premises through a wet underground system at the following rates:

2"	service	$ 1,161.12 annually	
4"	service	$ 4,193.48 annually	I
6"	service	$7,830.40 annually	
8"	service	$ 11,457.70 annually	

Issued: Effective:

Issued by Robert A. Kopas, Vice President, Aqua Ohio, Inc.
In Accordance with Public Utilities Commission of Ohio.
Order Dated For Case No.

Proposed

SCHEDULE OF RATES (Continued)

Schedule "B"-Private Fire Protection (continued)

This charge will be made in accordance with the size of the meter installed in the fire line. This meter, placed in a suitable vault, to be furnished by the customer, and being accessible to the Company at all times, shall be installed by the Company at the expense of the customer, and shall be located at the entrance of the lines to the property. The Company shall furnish the service line up to the property line of the customer at its own expense, and the Company shall retain ownership of this line and the meter and the connections, and shall be permitted free access to this line and meter at all times.

Any water usage registered by this meter shall be billed to the customer on Rate Schedule A, Metered Service, excepting wherein this usage can be accounted for as having been used for fire fighting or in the testing of fire hydrants. Unless the Company is notified of any such fire protection usage, meter registration shall be billed to the customer on Rate Schedule A. This usage charge shall be in addition to the above fire protection charge.

More than one fire protection service may be furnished to a single customer, but in this case each service shall be separately metered at the expense of the customer, and also satisfactory check valves shall be installed on each service line at the expense of the customer.

Schedule "B.1" - Private Fire Hydrants

EACH FIRE HYDRANT $642.56 Per Year I

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Water Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Water Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B".

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B") shall not be subject to Schedule "B.1". Said hydrants are the sole responsibility of the property owner and shall be maintained by him.

SCHEDULE OF RATES (CONTINUED)

Schedule "C" – Public Fire Protection

	Per Month	
Each customer accessible to a public fire hydrant located in a district not contracting for Public Fire Protection		
RESIDENTIAL CUSTOMERS	$6.140	I
NON-RESIDENTIAL CUSTOMERS		
2,000 square feet or less	$6.140	
each additional 500 square feet	$1.140	

Schedule "D" - Miscellaneous Charges

LATE PAYMENT FEE
The customer will be charged a 5% late payment fee, on current billing amounts, if payment is made after the due date as specified on the customer bill.

ACCOUNT ACTIVATION CHARGE
An account activation charge of twenty-one dollars ($21.00) will be charged for a service connection during the Company's regular business hours. N

DISHONORED PAYMENT CHARGE
When a payment for service is returned by the financial institution unpaid, a charge of sixteen dollars ($16.00) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. I
The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE
Reconnection fees as defined by this tariff Section 5 Sheets No. 2 & 3 are:

Reconnection Fee during regular business hours will be forty-three dollars ($43.00). I

Reconnection Fee other than during regular business hours will be the actual out of pocket costs with estimates of such costs provided to customer requesting the reconnection, before the reconnection action.

Aqua Ohio, Inc.
Masury Division
Case No. 09- 0560 -WW-AIR
Scored Copy of Current Tariff Schedules

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s) None

Schedule E-2
Page 1 of 1
Witness Responsible:
R. Hideg

LINE NO.

See the following Masury Division current tariff schedules.

Schedule E-2 Page 1 of 4

Current

Section 2
Seventh Revised Sheet No. 1
Canceling Sixth Revised Sheet No. 1

Aqua Ohio, Inc.
Masury Division

Master Tariff
P.U.C.O. No. 1

SCHEDULE OF RATES

Schedule "A" Metered Service

CUSTOMER CHARGE-ALL CUSTOMER CLASSES

Size of Meter	Monthly
5/8 inch	$4.99
¾ inch	$7.49
1 inch	$12.49
1 ½ inch	$24.98
2 inch	$39.97
3 inch	$74.95
4 inch	$124.92
6 inch	$249.85

I

CONSUMPTION CHARGES- RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

		Per 10 cf Monthly
First	2,500 cubic feet monthly	$.2731
Over	2,500 cubic feet monthly	$.2025

I

		Per 100 gallons Monthly
First	18,700 gallons monthly	$.3651
Over	18,700 gallons monthly	$.2707

The late payment fee of 5% is based on current charges only, is not compounded on future delinquencies, and is not imposed during any period in which payments exceed the customer's current charges. The late payment fee will not be charged if mailed on or before the past due date indicated on the bill. The Post Office date stamped by the sending office will determine the mailing date of the customer's payment. The envelope in which such payment has been mailed may be preserved by the Company, and where payment is made after the past due date, the Company may credit the amount enclosed to the customer's account and add the late payment fee.

SYSTEM IMPROVEMENT SURCHARGE (SIC) **(Increase)**

In addition to the charges provided for in this tariff for all metered, private fire rates and public fire rates, a surcharge of 3% will apply on a service rendered basis after October 24, 2008. R

Issued: October 24, 2008 Effective: October 24, 2008

Issued by Walter J. Pishkur, President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated October 22, 2008 for Case No. 08-759-WW-SIC

Current

Schedule E-2 page 2 of 4

RECEIVED-DOCKETING DIV
01 MAR 23 PM 3:48
PUCO

SCHEDULE OF RATES (CONTINUED)

CONSUMPTION CHARGE-OTHER UTILITIES

This rate is available to utility customers which purchase water in bulk for the purpose of resale

	Per 100 Cu. Ft.	
All consumption	2.2840	I

The late payment fee of 5% is based on current charges only, is not compounded on future delinquencies, and is not imposed during any period in which payments exceed the customer's current charges. The late payment fee will not be charged if mailed on or before the the past due date indicated on the bill. The Post Office date stamped by the sending office uill determine the mailing date of the customer's payment. The envelope in which such payment has been mailed may be preserved by the Company, and where payment is made after the past due date, the Company may credit the amount enclosed to the customer's account and add the late payment fee.

Monthly bills will be based on dividing the foregoing bi-monthly customer charges and block consumption by two.

Schedule "B" - Private Fire Protection

"DRY" SPRINKLER SYSTEM

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4"	service	$1,189.91	annually	I
6"	service	1,804.07	annually	
8"	service	3,603.33	annually	

This annual charge shall be made in accordance with the size of the pipe entering Th building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company Shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

WET SYSTEM

Water will be supplied for fire protection on private premises through a wet underground system at the following rates:

2"	service	$580.56	annually	I
4"	service	2,096.74	annually	
6"	service	3,915.20	annually	
8"	service	5,728.85	annually	

Current

Schedule E-2 page 3 of 4

RECEIVED-DOCKETING DIV
01 MAR 23 PM 3:48
PUCO

SCHEDULE OF RATES (CONTINUED)

Schedule "B" - Private Fire Protection (continued)

This charge will be made in accordance with the size of the meter installed in the fire line. This meter, placed in a suitable vault, to be furnished by the customer, and being accessible to the Company at all times, shall be installed by the Company at the expense of the customer, and shall be located at the entrance of the lines to the property. The Company shall furnish the service line up to the property line of the customer at its own expense, and the Company shall retain ownership of this line and the meter and the connections, and shall be permitted free access to this line and meter at all times.

Any water usage registered by this meter shall be billed to the customer on Rate Schedule A, Metered Service, excepting wherein this usage can be accounted for as having been used for fire fighting or in the testing of fire hydrants. Unless the Company is notified of any such fire protection usage, meter registration shall be billed to the customer on Rate Schedule A. This usage charge shall be in addition to the above fire protection charge.

More than one fire protection service may be furnished to a single customer, but in this case each service shall be separately metered at the expense of the customer, and also satisfactory check valves shall be installed on each service line at the expense of the customer

Schedule "B.1" - Private Fire Hydrant

EACH FIRE HYDRANT $ 321.28 PER YEAR

I

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Water Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Water Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B"

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B") shall not be subject to Schedule "B.1". Said hydrants are the sole responsibility of the property owner and shall be maintained by him.

Current

Schedule E-2 Page 4 of 4

RECEIVED-DOCKETING DIV
01 MAR 23 PM 3:48
PUCO

SCHEDULE OF RATES (CONCLUDED)

Schedule "C" - Public Fire Protection

	Per Month	
Each customer accessible to a public fire hydrant located I a district not contracting for Public Fire Protection		
RESIDENTIAL CUSTOMERS	$3.065	I
NON-RESIDENTIAL CUSTOMERS		
2,000 square feet or less	$3.065	I
each additional 500 square feet	$0.573	

Schedule "D" - Miscellaneous Charges

RECONNECTION CHARGE

In accordance with the terms and conditions set forth in this tariff, customers whose service has been disconnected must pay a reconnection charge of twenty nine dollars ($29.00), in addition to all other amounts due and payable, if any, if service is reconnected during normal business hours. I

Service turned on at the request of a customer after normal business hours or on Saturday, Sunday or holidays, will pay, in lieu of the twenty nine dollars ($29.00) reconnection charge, the actual, out of pocket costs with estimates of such costs provided to customers requesting the reconnection, before the reconnection action.

This charge does not apply to customers who have been disconnected due to cross connections. See Section 11, Sheet No. 2, Item 1 for charges applicable to cross connection.

DISHONORED PAYMENT CHARGE

A charge of fifteen dollars ($15.00) for the handling of dishonored payments will be due and payable with each such occurrence. I

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Narrative Rationale for Tariff Changes

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).: WPNOI-1,1a,1b,1c

Schedule E-3

Witness Responsible:
R. Hideg

RATE (A)	TYPE (B)	EXPLANATION OF CHANGE (C)	RATIONALE FOR CHANGE (D)	DATA REFERENCE (E)
Division A	Measured, Metered or Unmetered Service	Increase rates	1. Increase operating income to produce a reasonable rate of return. (1)	WPNOI - 1, 1a,1b,& 1c
Division B	Private Fire Protection	Increase rates	1. Increase operating income to produce a reasonable rate of return. (1)	

(1) The rationale for requesting an increase in rates is included in the "Application". The Notice of Intent to File an Application for Increase in Rates requires the inclusion of the proposed rates. At the time the Notice is prepared, actual and budget data is used to determine the percent increase in revenue required to allow the Applicant a reasonable rate of return. The rates needed to generate by applying the required percent of increase to all rates across the board.

The Applicant considers such an approach to be fair, equitable and reasonable. However, if the Cost of Service indicates that the increase should be applied in a different manner, the applicant will consider any changes.

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Fixed Charges Rationale

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).:

Witness Responsible:
Dave Monie

LINE NO. | METHODOLOGY UTILIZED (A)

The existing two block declining rate structure incorporating a customer charge based upon meter size was approved by the Commission in Case No. 00-713-WW-AIR. A cost of service study was submitted with that case.

The rate structure proposed in this case contains a customer charge with no water allowance and a two block declining rate structure as is currently in effect. The customer charge contains two components: (1) meters and service line costs, and (2) customer billing and collecting costs. The meters and service line cost component is based on total equivalent 5/8" meters. The billing and collecting cost component is based on total number of bills.

The Cost of Service Study filed under separate cover supports the customer charge and block rate structure proposed by the Company.

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Cost of Service Study

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Update ( ) Revised
Work Paper Reference No(s).:

Schedule E-3.2
Page 1 of 1
Witness Responsible:
Dave Monie

LINE NO.	
1	
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6	Cost of Service Study Bound Separately
7	
8	
9	
10	

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Class and Schedule Revenue Summary

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).: WPE- 4a,b,c,d,e,f

Schedule E-4
Page 1 of 1
Witness Responsible:
R. Hideg

				PROPOSED ANNUALIZED					CURRENT ANNUALIZED			
LINE NO.	RATE CODE (A)	CLASS/ DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES 100 GALLONS (D)	PRPSD. RATE (E)	PROPOSED TOTAL REVENUE (F)	% OF REVENUE TO TOTAL (G)	MOST CURRENT RATE (H)	CURRENT ANNUALIZED TOTAL REVENUE (I)	TOTAL % OF REVENUE TO TOTAL (J)	DOLLAR INCREASE (K)	REVENUE % INCREASE L=(F-I)/I
1	A	Residential- Bi-Monthly	8,312	630,370	$0.916	$576,928	66.1	$0.493	$310,855	64.4	$266,073	85.6
2		Commercial- Bi-Monthly	432	100,437	$0.711	$71,385	8.2	$0.392	$39,399	8.2	$31,986	81.2
3		Commercial- Monthly	93	122,644	$0.511	$62,623	7.2	$0.293	$35,933	7.4	$26,690	74.3
4		Industrial- Monthly	32	1,754	$1.575	$2,763	0.3	$0.794	$1,393	0.3	$1,370	98.4
5												
6												
7												
8												
9												
10		Total Metered Sales	8,869	855,205	$0.835	$713,699	81.8	$0.453	$387,580	80.3	$326,119	84.1
11												
12												
13	B	Private Fire Protection				$30,379	3.5		$15,189	3.1	$15,190	100.0
14		Public Fire Protection				$111,048	12.7		$55,524	11.5	$55,524	100.0
15		SIC				$0	0.0		13,749	2.8	($13,749)	(100.0)
16		Late Payment Fees				$15,467	1.8		$8,594	1.8	$6,873	80.0
17												
18		Miscellaneous				$1,825	0.2		$1,825	0.4	$0	0.0
19												
20												
21												
22												
23												
24		Total	8,869	855,205		$872,418	100.0		$482,461	100.0	$389,957	80.8
25												
26												

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Actual Test Year at Actual Rates

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).:

Witness Responsible:
R. Hideg

Please See:

Supplemental Information Item #11

WPC- 2.1a Page 1 of 8

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Typical Bill Comparison

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).:

Schedule E-5
Page 1 of 3
Witness Responsible:
R. Hideg

		RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
		Per one hundred gallon								
1	For the first 18,700 gallons									
2	or any part thereof	$0.3761	$0.6330	$0.257	68.33%					
3	Over 18,700 gallons	$0.2788	$0.4656	$0.187	66.99%					
4										
5										
6		Customer Charge								
7	Meter Size									
8	5/8"	$5.14	$10.93	$5.79	112.66%					
9	3/4"	$7.71	$16.40	$8.69	112.58%					
10	1"	$12.86	$27.33	$14.47	112.44%					
11	1-1/2"	$25.73	$54.65	$28.92	112.40%					
12	2"	$41.17	$87.44	$46.27	112.39%					
13	3"	$77.20	$163.95	$86.75	112.37%					
14	4"	$128.67	$273.25	$144.58	112.37%					
15	6"	$257.35	$546.50	$289.15	112.36%					
16						Gallons				
17	5/8" Meter	Residential & Commercial				0	$5.14	$10.93	$5.79	112.66
18						500	$7.02	$14.10	$7.08	100.86
19						1,000	$8.90	$17.26	$8.36	93.94
20						2,000	$12.66	$23.59	$10.93	86.34
21						3,000	$16.42	$29.92	$13.50	82.22
22	[redacted]									
23						4,000	$20.16	$36.25	$16.07	79.64
24	[redacted]									
25						6,000	$27.70	$48.91	$21.21	76.57
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Typical Bill Comparison

Data: (12) Months Actual & (   ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).:

Schedule E-5
Page 2 of 3
Witness Responsible:
R. Hideg

		RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I/G)
1	3/4" Meter		Residential and Commercial			Gallons				
2						0	$7.71	$16.40	$8.69	112.58
3						2,000	$15.23	$29.06	$13.83	90.75
4						4,000	$22.75	$41.72	$18.97	83.38
5						7,000	$34.03	$60.71	$26.68	78.38
6	[redacted]									
7										
8						12,000	$52.84	$92.36	$39.52	74.78
9						15,000	$64.12	$111.35	$47.23	73.65
10						19,000	$78.87	$136.17	$57.30	72.64
23	1" Meter	Commercial				Gallons				
24						0	$12.86	$27.33	$14.47	112.44
25						3,000	$24.14	$46.32	$22.18	91.84
26						6,000	$35.42	$65.31	$29.89	84.38
27						9,000	$46.70	$84.30	$37.60	80.50
28						12,000	$57.99	$103.29	$45.30	78.10
29	[redacted]									
30						15,000	$69.27	$122.28	$53.01	76.51
31						19,000	$84.02	$147.60	$63.58	75.66

Aqua Ohio, Inc.
Masury Division
Case No. 09-0560-WW-AIR
Typical Bill Comparison

Data: (12) Months Actual & ( ) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).:

Schedule E-5
Page 3 of 3
Witness Responsible:
R. Hideg

			RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
1	1 1/2" Meter	Commercial				Gallons				
2						0	$25.73	$54.65	$28.92	112.40
3						10,000	$63.34	$117.95	$54.61	86.22
4						25,000	$113.62	$202.35	$88.73	78.09
5						40,000	$155.44	$272.19	$116.75	75.11
6						70,000	$239.09	$411.87	$172.78	72.27
7						100,000	$322.73	$551.55	$228.82	70.90
8	[redacted]									
9						180,000	$545.79	$924.03	$378.24	69.30
10						200,000	$601.55	$1,017.15	$415.60	69.09
11										
12										
13										
14										
15										
16										
17										
18										
19	2" Meter	Commercial				Gallons				
20						0	$41.17	$87.44	$46.27	112.39
21						10,000	$78.78	$150.74	$71.96	91.35
22						25,000	$129.06	$235.14	$106.08	82.20
23						40,000	$170.88	$304.98	$134.10	78.48
24						55,000	$212.70	$374.82	$162.12	76.22
25						70,000	$254.53	$444.66	$190.13	74.70
26	[redacted]									
27						120,000	$393.94	$677.46	$283.52	71.97
28						150,000	$477.58	$817.14	$339.56	71.10
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										

Section F

Projected Financial Data

(Large Utilities)

Company: Aqua Ohio, Inc
Masury Division

Case No.: 09-0560-WW-AIR

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Jurisdictional Income Statement
(Current Rates)

File Date: October 31, 2009
Projected Period from 11/1/2009 to 7/31/2011
Work Paper Reference No(s).: WPF-1, 1a

Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	PROJECTED JURISDICTIONAL OPERATING INCOME (F)
1	Revenue		WPF-1			$482,461
2						
3						
4	Operating Expenses:					
5	Operations & Maintenance					339,275
6	Depreciation					69,536
7	Taxes - Other					193,588
8	Federal Income Tax					(69,254)
9						
10	Total Operating Expense					533,145
11						
12						
13	Operating Income					(50,684)
14						
15	Other Income					0
16						
17	Income Before Debt Expense					(50,684)
18						
19	Debt Expense					71,820
20						
21						
22	Net Income (Loss)					($122,504)
23						=============
24						

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Jurisdictional Income Statement
(Proposed Rates)

File Date: October 31, 2009
Projected Period from 11/1/2009 to 7/31/2011
Work Paper Reference No(s).: WPF-1, 1a

Schedule F-1A
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	PROJECTED JURISDICTIONAL OPERATING INCOME (F)
1	Revenue		WPF-1			$872,418
2						
3						
4	Operating Expenses:					
5	Operations & Maintenance					352,364
6	Depreciation					69,536
7	Taxes - Other					211,489
8	Federal Income Tax					56,384
9						
10	Total Operating Expense					689,773
11						
12						
13	Operating Income					182,645
14						
15	Other Income					0
16						
17	Income Before Debt Expense					182,645
18						
19	Debt Expense					71,820
20						
21						
22	Net Income (Loss)					$110,825
23						
24						

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Jurisdictional Rate Base Summary
(Current Rates)

Projected Date Certain: May 31, 2010
Work Paper Reference No(s).: WPF-2, 2a, 2.2a, 2.2c

Schedule F-2
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	RATE BASE COMPONENT (A)	REFERENCE TO SUPPORTING SCHEDULE/WP (B)	COMPANY PROJECTED AMOUNT (C)
1	Plant in Service	F-2.2	$3,452,348
2			
3	Less Reserve for accumulated depreciation	WPF-2.2c	981,559
4			
5	Net plant in service		2,470,789
6			
7	Plus construction work in progress		
8	seventy-five per cent complete		
9			
10	Plus working capital allowance	WPF-2	0
11			
12	Less contributions in aid of construction	WPF-2.2c	114,098
13			
14	Less other items	WPF-2a	200,082
15			
16			
17	Jurisdictional rate base		$2,156,608
18			==============
19			
20			
21			
22			
23			
24			

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Jurisdictional Rate Base Summary
(Proposed Rates)

Projected Date Certain: May 31, 2010
Work Paper Reference No(s).: WPF-2, 2A, 2.2a, 2.2c

Schedule F-2A
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	RATE BASE COMPONENT (A)	REFERENCE TO SUPPORTING SCHEDULE/WP (B)	COMPANY PROJECTED AMOUNT (C)
1	Plant in Service	F-2.2A	$3,452,348
2			
3	Less Reserve for accumulated depreciation	WPF-2.2c	981,559
4			
5	Net plant in service		2,470,789
6			
7	Plus construction work in progress		
8	seventy-five per cent complete		
9			
10	Plus working capital allowance	WPF-2a	0
11			
12	Less contributions in aid of construction	WPF-2.2c	114,098
13			
14	Less other items	WPF-2a	200,082
15			
16			
17	Jurisdictional rate base		$2,156,608
18			
19			
20			
21			
22			
23			
24			

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Plant in Service
by Major Property Grouping
(Current Rates)

Projected Date Certain: May 31, 2010
Work Paper Reference No(s).: WPF-2.2a, b, c

Schedule F-2.2
Page 1 of 1
Witness Responsible:
R. A. Hideg

		PROJECTED PLANT IN SERVICE				
LINE NO.	MAJOR PROPERTY GROUPING (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	ALLOCATED TOTAL (F)
1	Intangible Plant	$0		100%		$0
2						
3	Source of Supply Plant	0		100%		0
4						
5	Pumping Plant	182,873		100%		182,873
6						
7	Water Treatment Plant	0		100%		0
8						
9	Trans. and Dist. Plant	3,080,159		100%		3,080,159
10						
11	General Plant	0		100%		0
12						
13	Corporate Office Intangible Plant	145,403		100%		145,403
14						
15	Corporate Office General Plant	43,913		100%		43,913
16						
17						
18	Total Property as of 1/31/2011	$3,452,348				$3,452,348
19						
20						
21						
22						
23						
24						

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Plant in Service
by Major Property Grouping
(Proposed Rates)

Projected Date Certain: May 31, 2010
Work Paper Reference No(s).: WPF-2.2a, b, c

Schedule F-2.2A
Page 1 of 1
Witness Responsible:
R. A. Hideg

		PROJECTED PLANT IN SERVICE				
LINE NO.	MAJOR PROPERTY GROUPING (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	ALLOCATED TOTAL (F)
1	Intangible Plant	$0		100%		$0
2						
3	Source of Supply Plant	0		100%		0
4						
5	Pumping Plant	182,873		100%		182,873
6						
7	Water Treatment Plant	0		100%		0
8						
9	Trans. and Dist. Plant	3,080,159		100%		3,080,159
10						
11	General Plant	0		100%		0
12						
13	Corporate Office Intangible Plant	145,403		100%		145,403
14						
15	Corporate Office General Plant	43,913		100%		43,913
16						
17						
18	Total Property as of 1/31/2011	$3,452,348				$3,452,348
19						
20						
21						
22						
23						
24						

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Capital Structure
(Current Rates)

Projected Date Certain: May 31, 2010
Projected Perlod from 6/1/2010 to 5/31/2011
Work Paper Reference No(s).:

Schedule F-3

Witness Responsible:
R. A. Hideg

				UTILITY PROJECTED		
LINE NO.	CLASS OF CAPITAL (A)	WORKING PAPER REFERENCE (B)	AMOUNT (C)	% OF TOTAL (D)	COST (E)	WEIGHTED COST (F=DxE)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10			Waived by order dated July 29, 2009			
11						
12			Data only available on a Total Company Basis			
13						
14						
15						
16						
17						
18						
19						

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Capital Structure
(Proposed Rates)

Date of Capital Structure: November 30, 2010
Projected Period from 6/1/2010 to 5/31/2011
Work Paper Reference No(s).: WPF-3

Witness Responsible:
R. A. Hideg

				UTILITY PROJECTED		
LINE NO.	CLASS OF CAPITAL (A)	WORKING PAPER REFERENCE (B)	AMOUNT (C)	% OF TOTAL (D)	COST (E)	WEIGHTED COST (F=DxE)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10		Waived by order dated July 29, 2009				
11						
12		Data only available on a Total Company Basis				
13						
14						
15						
16						
17						
18						
19						

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Statement of Changes in Financial Position
(Total Company - Present Rates)

Projected Period from 6/1/2010 to 5/31/2011
Work Paper Reference No(s).:

Schedule F-4
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	
1	
2	
3	
4	
5	
6	
7	Waived by order dated July 29, 2009
8	
9	Data only available on a Total Company Basis
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	

AQUA OHIO, INC
MASURY DIVISION
CASE NO. 09-0560-WW-AIR
Projected Statement of Changes in Financial Position
(Total Company - Proposed Rates)

Projected Period from 6/1/2010 to 5/31/2011
Work Paper Reference No(s).:

Schedule F-4A

Witness Responsible:
R. A. Hideg

LINE NO.	
1	
2	
3	
4	
5	
6	
7	
8	Waived by order dated July 29, 2009
9	
10	Data only available on a Total Company Basis
11	
12	
13	
14	
15	
16	
17	
18	
19	

STANDARD FILING REQUIREMENTS
(Large Utilities)

(B) Supplemental Filing Requirements

Company:	AQUA OHIO, Inc Masury Division
Test Year:	December 31, 2008
Date Certain:	June 30, 2008
Case No.:	09-0560-WW-AIR

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule S-1
Page 1 of 9
Witness Responsible:
R. A. Hideg

LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	302	Franchises and Consents						
2		Aggregate total all projects						
3		$100,000 or less	Various	Various				
4								
5		Total			$0	$0	$0	$0
6								
7	303	Miscellaneous Intangible Plant						
8		Aggregate total all projects						
9								0
10		$100,000 or less	Various	Various				
11								
12		Total			$0	$0	$0	$0
13								
14	310	Land and Land Rights						
15		Aggregate total all projects						0
16		$100,000 or less	Various	Various				
17								
18		Total			$0	$0	$0	$0
19								
20	311	Structures and Improvements						
21		Aggregate total all projects						
23		$100,000 or less	Various	Various				
24								
25		Total			$0	$0	$0	$0
26								
27								
28								
29								
30								
31								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A. Hideg

LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	312	Collecting and Impounding Reservoirs						
2								0
3								0
4		Aggregate total all projects						
5		$100,000 or less	Various	Various				
6								
7		Total			$0	$0	$0	$0
8								
9	313	Lake River and Other Intakes						
10		Aggregate total all projects						0
11		$100,000 or less	Various	Various				
12								
13		Total			$0	$0	$0	$0
14								
15	314	Wells and Springs						
16								0
17		Aggregate total all projects						
18		$100,000 or less	Various	Various				
19								
20		Total			$0	$0	$0	$0
21								
23	316	Supply Mains						
24								
25		Aggregate total all projects	Various	Various				
26		$100,000 or less						
27								
28		Total			$0	$0	$0	$0

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule S-1
Page 3 of 9
Witness Responsible:
R. A. Hideg

LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	317	Other Water Source Plant						
2		Aggregate total all projects						
3		$100,000 or less	Various	Various				
4								
5		Total			$0	$0	$0	$0
6								
7								
8	320	Land and Land Rights						
9		Aggregate total all projects						
10		$100,000 or less	Various	Various				
11								
12		Total			$0	$0	$0	$0
13								
14								
15								
16	321	Structures and Improvements						
17								
18		Aggregate total all projects						
19		$100,000 or less	Various	Various				
20								
21		Total			$0	$0	$0	$0
23								
24								
25	323	Other Power Protection Equipment						
26		Aggregate total all projects						
27		$100,000 or less	Various	Various				
28								
29		Total			$0	$0	$0	$0
30								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A. Hideg

LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	325	Electric Pumping Equipment						
2			(3)	(3)				0
3			(3)	(3)				0
4			(3)	(3)				0
5		Aggregate total all projects						
6		$100,000 or less	Various	Various				
7								
8		Total			$0	$0	$0	$0
9								
10	330	Land and Land Rights						
11								0
12		Aggregate total all projects						
13		$100,000 or less	Various	Various				
14								
15		Total			$0	$0	$0	$0
16								
17								
18								
19								
20								
21	331	Structures and Improvements						
23								
24		Aggregate total all projects						
25		$100,000 or less	Various	Various				
26								
27		Total			$0	$0	$0	$0
28								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule S-1
Page 5 of 9
Witness Responsible:
R. A. Hideg

LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	332	Water Treatment Equipment						
2			(3)	(3)				0
3			(3)	(3)				0
4			(3)	(3)				0
5		Aggregate total all projects						
6		$100,000 or less	Various	Various				
7								
8		Total			$0	$0	$0	$0
9								
10	340	Land and Land Rights						
11		Aggregate total all projects						
12		$100,000 or less	Various	Various				
13								
14		Total			$0	$0	$0	$0
15								
16	341	Structures and Improvements						
17								
18		Aggregate total all projects						
19		$100,000 or less	Various	Various				
20								
21		Total			$0	$0	$0	$0
23								
24	342	Distribution Reservoirs & Standpipes						
25		LSA Jefferson 2nd Tank						0
26								0
27								0
28		Aggregate total all projects						
29		$100,000 or less	Various	Various				
30								
31		Total			$0	$0	$0	$0
32								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

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LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	332	Water Treatment Equipment						
2			(3)	(3)				0
3			(3)	(3)				0
4			(3)	(3)				0
5		Aggregate total all projects						
6		$100,000 or less	Various	Various				
7								
8		Total			$0	$0	$0	$0
9								
10	340	Land and Land Rights						
11		Aggregate total all projects						
12		$100,000 or less	Various	Various				
13								
14		Total			$0	$0	$0	$0
15								
16	341	Structures and Improvements						
17								
18		Aggregate total all projects						
19		$100,000 or less	Various	Various				
20								
21		Total			$0	$0	$0	$0
23								
24	342	Distribution Reservoirs & Standpipes						
25		LSA Jefferson 2nd Tank						0
26								0
27								0
28		Aggregate total all projects						
29		$100,000 or less	Various	Various				
30								
31		Total			$0	$0	$0	$0
32								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A. Hideg

LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	343	Transmission & Distribution Mains						
2								0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15		Aggregate total all projects Acquisitions						0
16		$100,000 or less	Various	Various	29,700	29,700	29,700	
17								
18		Total			$29,700	$29,700	$29,700	$0
19								
20	345	Services						
21		Aggregate total all projects						
23		$100,000 or less	Various	Various	$8,523	$8,523	$8,523	
24								
25		Total			$8,523	$8,523	$8,523	$0
26								
27	346	Meters						
28		Aggregate total all projects						
29		$100,000 or less	Various	Various	$6,579	$6,579	$6,579	
30								
31		Total			$6,579	$6,579	$6,579	$0
32								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A. Hideg

LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	347	Meter Installation						
2		Aggregate total all projects						
3		$100,000 or less	Various	Various	$6,579	$6,579	$6,579	
4								
5		Total			$6,579	$6,579	$6,579	$0
6								
7								
8	348	Hydrants						
9		Aggregate total all projects						
10		$100,000 or less	Various	Various	$8,296	$8,296	$8,296	
11								
12		Total			$8,296	$8,296	$8,296	$0
13								
14	390	Structures and Improvements						
15			(3)	(3)				0
16		Aggregate total all projects						
17		$100,000 or less	Various	Various				
18								
19		Total			$0	$0	$0	$0
20								
21								
23	391	Office Furniture and Equipment						
24		Aggregate total all projects						
25		$100,000 or less	Various	Various				
26								
27		Total			$0	$0	$0	$0
28								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
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Witness Responsible:
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LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	392	Transportation Equipment						
2		Aggregate total all projects						
3		$100,000 or less	Various	Various				
4								
5		Total			$0	$0	$0	$0
6								
7								
8	394	Tools, Shop and Garage Equipment						
9		Aggregate total all projects						
10		$100,000 or less	Various	Various				
11								
12		Total			$0	$0	$0	$0
13								
14								
15	395	Laboratory Equipment						
16		Aggregate total all projects						
17		$100,000 or less	Various	Various				
18								
19		Total			$0	$0	$0	$0
20								
21								
23	396	Power Operated Equipment						
24		Aggregate total all projects						
25		$100,000 or less	Various	Various				
26								
27		Total			$0	$0	$0	$0
28								

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Most Recent Three Year Capital Expenditure Budget

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule S-1
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LINE NO.	ACCT. NO. (A)	DESCRIPTION (1) (B)	START PROJECT (C)	ESTIMATED COMPLETION DATE (D)	ANNUAL ESTIMATED COST 2009 (E)	2010 (F)	2011 (G)	AFDC BY GROUP (H) (2)
1	397	Communication Equipment						
2		Aggregate total all projects						
3		$100,000 or less	Various	Various				
4								
5		Total			$0	$0	$0	$0
6								
7								
8	398	Miscellaneous Equipment						
9		Aggregate total all projects						
10		$100,000 or less	Various	Various				
11								
12		Total			$0	$0	$0	$0
13								
14								
15	Total	2009 Forecasted Budget			$59,677			
16								
17	Total	2010 Forecasted Budget				$59,677		
18								
19	Total	2011 Forecasted Budget					$59,677	
20								
21	Total	AFUDC Total Forecasted Period						$0
23								

24 (1) Analysis of projects over $100,000.
25 (2) Amount in year of expenditure.
26 (3) Fluctuations of economic conditions affect anticipated beginning and completion dates for
27 forecasted major construction projects.
28

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Income Statement
Most Recent Three Year Projection

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule S-2.1
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	2009 (A)	2010 (C)	2011 (D)
1	Operating Revenues	$512,775	$746,100	$880,200
2	Operating Expenses	571,684	596,038	653,288
3				
4	Operating Income	(58,909)	150,062	226,912
5	Other Income	35,856	(39,921)	(68,320)
6				
7	Gross Income	(23,053)	110,141	158,592
8	Interest	39,327	40,690	39,735
9				
10	Net Income	($62,380)	$69,451	$118,857
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
23				
24				
25				
26				

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Balance Sheet
Most Recent Three Year Projection

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule S-2.2
Page 1 of 2
Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	2009 (A)	2010 (C)	2011 (D)
1				
2				
3				
4				
5		Waived by order dated July 29, 2009		
6				
7		Balance Sheet data is only available on a Total Company basis		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
23				
24				
25				
26				

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Balance Sheet
Most Recent Three Year Projection

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	2009 (A)	2010 (C)	2011 (D)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

Waived by order dated July 29, 2009

Balance Sheet data is only available on a Total Company basis

AQUA OHIO, Inc
Masury Division
Case No. 09-0560-WW-AIR
Source of Funds Statement
Most Recent Three Year Projection

Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Schedule S-2.3
Page 1 of 1
Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	2009 (A)	2010 (C)	2011 (D)
1				
2				
3				
4				
5		Waived by order dated July 29, 2009		
6				
7		Source of Funds data is only available on a Total Company basis		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
23				
24				
25				
26				

AQUA OHIO, INC.
Masury Division
Case No. 09-0560-WW-AIR
A Proposed Notice for Newspaper Publication

Date Certain: June 30, 2008
Test Year: December 31, 2008
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

Witness Responsible:
R. A. Hideg

AQUA OHIO, INC. NOTICE OF APPLICATION FOR AN INCREASE IN RATES AND CHARGES BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

Public notice is hereby given that Aqua Ohio, Inc filed with the Public Utilities Commission of Ohio on July 2, 2009 an Application requesting an increase in rates and charges for service rendered and provided in the Masury Division of the Company. The case number of the proceeding before the Public Utilities Commission of Ohio is 09-0560-WW-AIR. Any interested party seeking detailed information with respect to all affected rates, charges, regulations, and practices may inspect a copy of the application including supporting schedules and present and proposed rate sheets at the offices of the Commission at 180 East Broad Street, 13th floor, Columbus, Ohio, 43215-3793, by visiting the Commission's web site at http://www.puco.ohio.gov, selecting DIS, inputting 09-0560 in the case look up box, and selecting the date the application was filed, or by phoning the Commission at 1-800-686-7826. Additionally, a copy of the application and supporting documents may be viewed at the company's Boardman's office, located at 6650 South Avenue, Boardman, Ohio 44512. In its Application, Aqua Ohio, Inc alleged that since its last increase in rates and charges its operating costs had increased substantially and its net income was not sufficient to earn an adequate return on the Company's property dedicated to service. Based on this allegation, the applicant requested that the Public Utilities Commission of Ohio find and authorize the applicant to charge the rates and charges set forth below as "Proposed Rates". Any person, firm, corporation or association may file, pursuant to section 4909.19 of the Revised code, an objection to such increase which may allege that such application contains proposals that are unjust and discriminatory or unreasonable. Recommendations which differ from the application may be made by the Staff of the Public Utilities Commission of Ohio or by the intervening parties and may be adopted by the Commission.

The average percentage increase that a representative residential, commercial, industrial and public customer will bear should the increase be granted in full is:

MASURY DIVISION

	Residential	Commercial
Masury Division	80.32%	77.86%

Aqua Ohio,Inc.
Masury Division
Case No 09-0560-WW-AIR
A Proposed Newspaper Notice for Publication

Date Certain: June 30 2008
Test Year: December 31 2008
Type of Filing : (X) Original () Updated () Revised
Work Paper Reference No(s):

Witness responsible
R.A. Hideg

PRESENT
SCHEDULE OF RATES
Schedule "A" Metered Service

CUSTOMER CHARGE-ALL CUSTOMER CLASSES

Size of Meter	Monthly
5/8 inch	$4.99
¾ inch	$7.49
1 inch	$12.49
1 ½ inch	$24.98
2 inch	$39.97
3 inch	$74.95
4 inch	$124.92
6 inch	$249.85

CONSUMPTION CHARGES- RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

		Per 10 cf Monthly
First	2,500 cubic feet monthly	$.2731
Over	2,500 cubic feet monthly	$.2025

		Per 100 gallons Monthly
First	18,700 gallons monthly	$.3651
Over	18,700 gallons monthly	$.2707

The late payment fee of 5% is based on current charges only, is not compounded on future delinquencies, and is not imposed during any period in which payments exceed the customer's current charges. The late payment fee will not be charged if mailed on or before the past due date indicated on the bill. The Post Office date stamped by the sending office will determine the mailing date of the customer's payment. The envelope in which such payment has been mailed may be preserved by the Company, and where payment is made after the past due date, the Company may credit the amount enclosed to the customer's account and add the late payment fee.

SYSTEM IMPROVEMENT SURCHARGE (SIC) **(Increase)**

In addition to the charges provided for in this tariff for all metered, private fire rates and public fire rates, a surcharge of 3% will apply on a service rendered basis after October 24, 2008.

Issued: October 24,2008 Effective: October 24,2008

Issued by Walter J. Pishkur, President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated October 22,2008 for Case No. 08-759-WW-SIC

Aqua Ohio,Inc.
Masury Division
Case No 09-0560-WW-AIR
A Proposed Newspaper Notice for Publication

Date Certain: June 30 2008
Test Year: December 31 2008
Type of Filing : (X) Original () Updated () Revised
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PRESENT

SCHEDULE OF RATES (CONTINUED)

CONSUMPTION CHARGES-OTHER UTILITIES

This rate is available to utility customers which purchase water in bulk for the purpose of resale.

	Per 100 Cubic Feet
All Consumption	2.2840

The late payment fee of 5% is based on current charges only, is not compounded on future delinquencies, and is not imposed during any period in which payments exceed the customer's current charges. The late payment fee will not be charged if mailed on or before the past due date indicated on the bill. The Post Office date stamped by the sending office will determine the mailing date of the customer's payment. The envelope in which such payment has been mailed may be preserved by the Company, and where payment is made after the past due date, the Company may credit the amount enclosed to the customer's account and add the late payment fee.

Monthly bills will be based on dividing the foregoing bi-monthly customer charges and block consumption by 2.

Schedule "B" - Private Fire Protection

"DRY" SPRINKLER SYSTEM

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4"	service	$1,189.91	annually
6"	service	1,804.07	annually
8"	service	3,603.33	annually

This annual charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

WET SYSTEM

Water will be supplied for fire protection on private premises through a wet underground system at the following rates:

2"	service	$ 580.56	annually
4"	service	2,096.74	annually
6"	service	3,915.20	annually
8"	service	5,728.85	annually

Issued: March 23,2001 Effective: March 23, 2001

Issued by Walter J. Pishkur, President, Youngstown, Ohio.
In Accordance with Commission Order No. 00-713-WW-AIR
Dated March 22, 2001

PRESENT

SCHEDULE OF RATES (Continued)

Schedule "B"-Private Fire Protection (continued)

This charge will be made in accordance with the size of the meter installed in the fire line. This meter, placed in a suitable vault, to be furnished by the customer, and being accessible to the Company at all times, shall be installed by the Company at the expense of the customer, and shall be located at the entrance of the lines to the property. The Company shall furnish the service line up to the property line of the customer at its own expense, and the Company shall retain ownership of this line and the meter and the connections, and shall be permitted free access to this line and meter at all times.

Any water usage registered by this meter shall be billed to the customer on Rate Schedule A, Metered Service, excepting wherein this usage can be accounted for as having been used for fire fighting or in the testing of fire hydrants. Unless the Company is notified of any such fire protection usage, meter registration shall be billed to the customer on Rate Schedule A. This usage charge shall be in addition to the above fire protection charge.

More than one fire protection service may be furnished to a single customer, but in this case each service shall be separately metered at the expense of the customer, and also satisfactory check valves shall be installed on each service line at the expense of the customer.

Schedule "B.1" - Private Fire Hydrants

EACH FIRE HYDRANT $321.28 Per Year

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Water Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Water Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B".

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B") shall not be subject to Schedule "B.1". Said hydrants are the sole responsibility of the property owner and shall be maintained by him.

Aqua Ohio,Inc.
Masury Division
Case No 09-0560-WW-AIR
A Proposed Newspaper Notice for Publication

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PRESENT

SCHEDULE OF RATES (CONTINUED)

Schedule "C" – Public Fire Protection

	Per Month
Each customer accessible to a public fire hydrant located in a district not contracting for Public Fire Protection	
RESIDENTIAL CUSTOMERS	$3.065
NON-RESIDENTIAL CUSTOMERS	
2,000 square feet or less	$3.065
each additional 500 square feet	$0.573

Schedule "D" - Miscellaneous Charges

RECONNECTION CHARGE

In accordance with the terms and conditions set fourth in this tariff, customers whose service has been disconnected must pay a reconnection charge of twenty nine dollars ($29.00), in addition to all other amounts due and payable, if any, if service is reconnected during normal business hours.

Service turned on at the request of a customer after normal business hours or on Saturday, Sunday or holidays, will pay, in lieu of the twenty nine dollars ($29.00) reconnection charge, the actual, out of pocket costs with estimates of such costs provided to customers requesting the reconnection, before the reconnection action.

This charge does not apply to customers who have been disconnected due to cross connections. See Section 11, Sheet No. 2, Item 1 for charges applicable to cross connection.

DISHONORED PAYMENT CHARGE

A charge of fifteen dollars ($15.00) for the handling of dishonored payments will be due and payable with each such occurrence.

Aqua Ohio,Inc.
Masury Division
Case No 09-0560-WW-AIR
A Proposed Newspaper Notice for Publication

Date Certain: June 30 2008
Test Year: December 31 2008
Type of Filing : (X) Original () Updated () Revised
Work Paper Reference No(s):

Schedule S-3

Witness responsible
R.A. Hideg

PROPOSED
SCHEDULE OF RATES

Schedule "A" Metered Service

CUSTOMER CHARGE-ALL CUSTOMER CLASSES

Size of Meter	Monthly
5/8 inch	$10.93
¾ inch	$16.40
1 inch	$27.33
1 ½ inch	$54.65
2 inch	$87.44
3 inch	$163.95
4 inch	$273.25
6 inch	$546.50

CONSUMPTION CHARGES- RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

		Per 10 cf Monthly
First	2,500 cubic feet monthly	$.4735
Over	2,500 cubic feet monthly	$.3483

		Per 100 gallons Monthly
First	18,700 gallons monthly	$.6330
Over	18,700 gallons monthly	$.4656

SYSTEM IMPROVEMENT SURCHARGE (SIC)

Issued: Effective:

Issued by Robert A. Kopas,Vice President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No.

Aqua Ohio,Inc.
Masury Division
Case No 09-0560-WW-AIR
A Proposed Newspaper Notice for Publication

Date Certain: June 30 2008
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Type of Filing : (X) Original () Updated () Revised
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Witness responsible
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PROPOSED

SCHEDULE OF RATES (CONTINUED)

CONSUMPTION CHARGES-OTHER UTILITIES

This rate is available to utility customers which purchase water in bulk for the purpose of resale.

	Per 10 Cubic Feet Monthly	Per 100 Gallon Monthly
All Consumption	$ .3928	$ .5251

Schedule "B" - Private Fire Protection

"DRY" SPRINKLER SYSTEM

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4"	service	$2,379.82	annually
6"	service	$ 3,608.14	annually
8"	service	$7,206.66	annually

This annual charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

WET SYSTEM

Water will be supplied for fire protection on private premises through a wet underground system at the following rates:

2"	service	$ 1,161.12	annually
4"	service	$ 4,193.48	annually
6"	service	$7,830.40	annually
8"	service	$ 11,457.70	annually

Issued: Effective:

Issued by Robert A. Kopas, Vice President, Aqua Ohio, Inc.
In Accordance with Public Utilities Commission of Ohio.
Order Dated For Case No.

PROPOSED

SCHEDULE OF RATES (Continued)

Schedule "B"-Private Fire Protection (continued)

This charge will be made in accordance with the size of the meter installed in the fire line. This meter, placed in a suitable vault, to be furnished by the customer, and being accessible to the Company at all times, shall be installed by the Company at the expense of the customer, and shall be located at the entrance of the lines to the property. The Company shall furnish the service line up to the property line of the customer at its own expense, and the Company shall retain ownership of this line and the meter and the connections, and shall be permitted free access to this line and meter at all times.

Any water usage registered by this meter shall be billed to the customer on Rate Schedule A, Metered Service, excepting wherein this usage can be accounted for as having been used for fire fighting or in the testing of fire hydrants. Unless the Company is notified of any such fire protection usage, meter registration shall be billed to the customer on Rate Schedule A. This usage charge shall be in addition to the above fire protection charge.

More than one fire protection service may be furnished to a single customer, but in this case each service shall be separately metered at the expense of the customer, and also satisfactory check valves shall be installed on each service line at the expense of the customer.

Schedule "B.1" - Private Fire Hydrants

EACH FIRE HYDRANT $642.56 Per Year

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Water Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Water Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B".

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B") shall not be subject to Schedule "B.1". Said hydrants are the sole responsibility of the property owner and shall be maintained by him.

Aqua Ohio,Inc.
Masury Division
Case No 09-0560-WW-AIR
A Proposed Newspaper Notice for Publication

Date Certain: June 30 2008
Test Year: December 31 2008
Type of Filing : (X) Original () Updated () Revised
Work Paper Reference No(s):

Schedule S-3
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Witness responsible
R.A. Hideg

PROPOSED

SCHEDULE OF RATES (CONTINUED)

Schedule "C" – Public Fire Protection

	Per Month
Each customer accessible to a public fire hydrant located in a district not contracting for Public Fire Protection	
RESIDENTIAL CUSTOMERS	$6.140
NON-RESIDENTIAL CUSTOMERS	
2,000 square feet or less	$6.140
each additional 500 square feet	$1.140

Schedule "D" - Miscellaneous Charges

LATE PAYMENT FEE
The customer will be charged a 5% late payment fee, on current billing amounts, if payment is made after the due date as specified on the customer bill.

ACCOUNT ACTIVATION CHARGE
An account activation charge of twenty-one dollars ($21.00) will be charged for a service connection during the Company's regular business hours.

DISHONORED PAYMENT CHARGE
When a payment for service is returned by the financial institution unpaid, a charge of sixteen dollars ($16.00) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE
Reconnection fees as defined by this tariff Section 5 Sheets No. 2 & 3 are:

Reconnection Fee during regular business hours will be forty-three dollars ($43.00).

Reconnection Fee other than during regular business hours will be the actual out of pocket costs with estimates of such costs provided to customer requesting the reconnection, before the reconnection action.

Issued: Effective:
Issued by Robert A. Kopas, Vice President, Aqua Ohio, Inc.
In Accordance with the Public Utilities Commission of Ohio
Order Dated for Case No.