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AQUA OHIO, INC.

LAKE SHORE DIVISION

CASE NO. 09-1044-WW-AIR

STANDARD FILING REQUIREMENTS

CHAPTER II, (C)

SUPPLEMENTAL INFORMATION

FILE 1 OF 1

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AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 ADDITIONS
CASE NO. 09-1044-WW-AIR
PLANT IN SERVICE

TCR
11/17/2009

WPB-2.3a

ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
301	Organization	AL	Auburn Lakes Acq.	2007	System Acquistion	19,624.32	
		AL	23015009022	2007	Legal Fees	9,524.40	29,148.72
303	Miscellaneous Intangible Plant	LSL	23015013625	2008	Distribution System Modeling (20 yr life 33913)	426.13	
		LSL	23015013625	2008	Distribution System Modeling - 20 Year Software	62,785.23	
		LSL	23015013625	2009	Distribution System Modeling (20 yr Software)	163.85	63,375.21
310	Source of Supply Land	AL	Auburn Lakes Acq.	2007	System Acquistion	171,132.04	171,132.04
311	Buildings & Fixtures - Source of Supply	AL	Auburn Lakes Acq.	2007	System Acquistion	59,392.34	59,392.34
313	Lake River & Other Intakes	LSL	23015033533	2007	Intake Freezing mitigation	40,916.34	
		LSL	23015033533	2008	Intake freezing mitigation	2,329.88	
		LSL	23015035633	2008	Intake Frazile Ice Mitigation	77,437.76	120,683.98
314	Wells & Springs	AL	Auburn Lakes Acq.	2007	System Acquistion	13,624.60	13,624.60
321	Buildings & Fixtures - Pumping Plant	AL	23015011518	2008	Auburn Lakes Backup Power	35,799.16	35,799.16
325	Pumping Equipment	AL	Auburn Lakes Acq.	2007	System Acquistion	26,358.62	
		LSL	23015001765	2007	Install Generator - Babcock Booster cost adj.	(1,647.77)	
		LSL	23015026563	2007	Mentor Low Lift Pump Replacement	2,113.02	
		LSL	23015026563	2007	Mentor Low Lift Pump	(16,896.41)	
		LSL	23015026563	2007	Mentor Low Lift Pump replacement	(346.96)	
		LSL	23015026760	2007	Low Lift Electrical Improvements	1,158.53	
		AL	23015012234	2008	Well #1 pump	11,296.92	
		AL	23015012234	2008	Well #1 pump	7,662.96	
		LSL	23015001765	2008	Install Generator - Babcock Booster	1,147.19	
		LSL	23015007599	2008	Lowlift #3 screen replacement	630.30	
		LSL	23015011226	2008	#3 Lowlift Pump Extension	5,509.85	
		LSL	23015015595	2008	WTP Lowlift #2 Pump replacement	15,094.06	
		LSL	23015015598	2008	Low Lift Pump #2 VFD Replacement	10,277.70	
		SEN	23041011765	2008	Well pumps #1 and 2 replacements	22,453.12	
		AL	23015012234	2009	Well #1 pump	1,848.44	86,869.55
331	Buildings & Fixtures - Water Treatment	AL	Auburn Lakes Acq.	2007	System Acquisition	41,203.76	
		LSL	23015008514	2007	Clearwell Access	5,796.82	
		NP	23040008769	2007	Electrical improvements at WTP	1,753.24	
		LSL	23015011623	2008	WTP Operations Room Carpet replacement	2,391.55	
		LSL	23015013413	2008	WTP Boiler Replacement	46,980.36	
		LSL	23015013413	2008	WTP Boiler Replacement	14,881.69	
		LSL	23015013413	2008	WTP Boiler Replacement - acct correction	(9,814.94)	
		NP	23015017608	2009	Backup Generator at WTP	10,801.54	113,994.02
332	Water Treatment Equipment	AL	Auburn Lakes Acq.	2007	System Acquistion	23,484.47	
		LSL	23015007637	2007	Replace 4 filter turbidimeters	9,621.20	
		SEN	23041000068	2007	Aerolator	632.25	
		SEN	23041002456	2007	WTP Equipment	9,099.88	
		SEN	23041002456	2007	WTP Equipment	5,403.97	
		SEN	23041002456	2007	WTP Equipment	2,262.96	
		AL	23015009468	2008	Misc. WTP Improvements	46,452.94	
		LSL	23015011068	2008	Dry Chemical Feeder	10,799.01	
		LSL	23015013711	2008	WTP water line replacement	9,814.94	
		LSL	23015015030	2008	Chlorine Gas Scrubber	61,778.17	
		LSL	23015015030	2008	Chlorine Gas Scrubber	156,953.03	
		LSL	23015015467	2008	Sludge Collector Shoe Replacement	22,447.80	
		LSL	23015016061	2008	Spare Alum Feed Pump	2,363.88	
		SEN	23041002456	2008	WTP Equipment	3,108.20	
		LSL	23015015030	2009	Chlorine Gas Scrubber	1,841.09	366,061.77

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 ADDITIONS
CASE NO. 09-1044-WW-AIR
PLANT IN SERVICE

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WPB-2.3b

ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
340	Transmission & Distribution Land	LSA	23010011239	2007	Jefferson 2nd Tank Land	3,420.55	
		LSA	23010011239	2007	Jefferson 2nd Tank Land	48,046.24	
		LSL	23015026472	2007	Lake Erie College Tank Land Easements	26,876.73	78,343.52
341	Buildings & Fixtures - Trans. & Distr.	AL	23015009468	2008	Misc. improvements	5,000.01	
		LSL	23015034387	2007	Booster / Tank Lighting	4,180.55	
		SEN	23041009159	2007	Security fence at WTP and tank	22,027.15	31,207.71
342	Reservoirs & Standpipes	LSL	23015016611	2008	Metro Tank Improvements	12,167.19	
		LSL	23015016611	2009	Metro Tank Improvements	2,281.38	
		LSL	23015021876	2007	Station Tank fill line	63.44	
		LSL	23015026472	2007	Lake Erie College Tank	41,386.74	
		LSL	23015035634	2007	Sylvia 5mg Tank Repairs	17,523.26	
		AL	Auburn Lakes Acq.	2007	System Acquisition	4,910.57	78,432.58
343	Transmission & Distribution Mains	LSA	23010002660	2007	Solin - Chestnut to Market	191.66	
		LSA	23010008861	2007	12" DIP SR 307 Chestnut to Washington	78,939.56	
		LSA	23010008861	2007	SR 307, Chestnut to Market	32,941.12	
		LSA	23010008861	2008	SR 307, Chestnut to Market	5,125.79	
		LSA	23010011709	2008	S. Elm @ Mulberry W/L	5,939.50	
		LSL	23015000070	2008	Arie's Way 6" DIP	63,544.72	
		LSL	23015000402	2008	Marshview Landing 4,995' of 6" / 2,860' of 2"	275,250.00	
		LSL	23015000403	2007	4880 Corduroy 6" gate valve	4,672.74	
		LSL	23015000403	2007	4880 Corduroy 6" valve replacement	1,346.40	
		LSL	23015000403	2007	Retire main in connection w/Corduroy Rd project	0.00	
		LSL	23015000405	2007	8" Main replacement on Palmer	5,476.63	
		LSL	23015000405	2007	Palmer 33 main replacement	2,847.16	
		LSL	23015000405	2008	Palmer 33 Main Replacement	221.24	
		LSL	23015000406	2008	Little Mt @ Blossom 8" valve replacement	1,493.60	
		LSL	23015000406	2008	8" Valve replacement Little Mt @ Blossom	1,617.87	
		LSL	23015000406	2008	Little Mt @ Blossom 8" valve	72.61	
		LSL	23015000407	2008	7957 Lakeshore Blvd new 16" butterfly valve	4,916.36	
		LSL	23015000408	2008	8459 Barbara new 8" valve	2,182.36	
		LSL	23015000410	2008	Valve replacement Warrendale @ S. Shandle	1,098.99	
		LSL	23015000412	2008	Emerald CL 12" Valve	737.80	
		LSL	23015001752	2008	7750 Plaza Blvd.	14,762.81	
		LSL	23015001793	2008	Mountainside Farms PH a & b 880' of 8"	30,964.54	
		LSL	23015002294	2008	Sandy Acres IV 468' of 8" / 214' of 2"	25,035.18	
		LSL	23015002295	2007	Foxwood Forest Phase 2 main 8" DIP	49,828.73	
		LSL	23015002544	2007	Norton Parkway	12,789.16	
		LSL	23015002717	2007	Mentor Ave main lowering	1,024.57	
		LSL	23015002717	2007	Mentor Ave. lowering	176.21	
		LSL	23015002717	2007	Mentor Ave main lowering	1,571.36	
		LSL	23016002852	2007	2 Valves @ Reynolds & Eric	549.40	
		LSL	23015005525	2008	Newell Creek Ph4 Main	99,353.05	
		LSL	23015006658	2007	Springwood main Replacement	108.93	
		LSL	23015006658	2007	55 Springwood	473.96	
		LSL	23015006658	2007	55 Springwood - main replacement	234.38	
		LSL	23015006984	2007	Install blow off @ 2110 Pebblehurst	17.63	
		LSL	23015007592	2007	8" on Becker Dr	26,932.49	
		LSL	23015007592	2007	Becker Dr 8" WATERLINE	(500.00)	
		LSL	23015007592	2008	Becker Dr 8" W/L	1,288.89	
		LSL	23015007594	2007	Chapin Falls Main 8" DIP	148,634.62	
		LSL	23015007594	2008	Chapin Falls Main	214.81	
		LSL	23015008690	2008	Brookfield Dr to South Meadow 800' 8" DIP	80,714.54	
		LSL	23015008690	2008	Brookfield Drive main to S. Meadow	9,319.27	
		LSL	23015008690	2008	Brookfield Drive to South Meadow Loop	379.71	
		LSL	23015008777	2007	Claimont @ Mentor main lowering	2,728.45	
		LSL	23015008827	2007	Andrews Rd Main	159,650.74	
		LSL	23015008827	2007	Andrews Rd MOTL	19,382.12	
		LSL	23015008827	2008	Andrews Rd W/L 150' 8" 35' of 6" DIP	5,343.90	
		LSL	23016008846	2007	Nye @ Mentor Ave main lowering	2,695.15	
		LSL	23015008846	2007	Nye @ Mentor Ave lowering	668.12	
		LSL	23015008846	2008	Nye @ Mentor Ave	213.08	
		AL	23015009022	2007	System Acquistion	9,118.52	

AQUA OHIO, INC
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ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
AL			23015009022	2008	System Acquistion	13,313.07	
AL			23015009022	2008	System Acquistion	2,750.61	
LSL			23015009035	2008	Center St Village PH 1 various size mains	88,868.66	
LSL			23015009043	2007	Palmer main lowering	4,105.02	
LSL			23015009043	2008	Palmer main lowering	207.75	
LSL			23015009124	2008	Market St main 785' of 8" DIP	47,370.80	
LSL			23015009164	2007	Urban @ Mentor main lowering	11,313.62	
LSL			23015010427	2007	Main on Dahlia	21,000.00	
LSL			23015010427	2007	Dahlia MOTL	155.47	
LSL			23015010446	2007	Presley Main Relocation	954.76	
LSL			23015010624	2008	Eastmoor Main Replacement	127,341.42	
LSL			23015010624	2008	Eastmoor Main Replacement	7,555.93	
LSL			23015010641	2008	Springbrook Lake main 512' of 8" DIP	29,024.72	
LSL			23015011321	2007	Westmoor & Midland	4,810.50	
LSL			23015011329	2007	Chillicothe Rd. SR20 to SR84	8,630.91	
LSL			23015013138	2008	Barbara Creek Crossing 160' 8" HDPE pipe	38,651.64	
LSL			23015013138	2008	Barbara Creek Crossing	816.83	
LSL			23015013140	2008	Homewood - Rosemary to Willowby	1,020.47	
LSL			23015013140	2008	Homewood-Rosemary to Willowbrook 8" DIP	139,161.22	
LSL			23015013140	2008	Homewood - Rosemary tp Willowby	3,256.40	
LSL			23015013141	2008	Dartmoor - Mentor Ave. to SR 84	1,024.51	
LSL			23015013141	2008	Dartmoor-Mentor Ave. to SR 84 8" DIP	172,413.33	
LSL			23015013141	2008	Dartmoor - Mentor Ave. to SR 84	814.09	
LSL			23015013145	2008	Corduroy-Woodridge to Jordan 12" DIP	150,611.24	
LSL			23015013145	2008	Corduroy - Woodridge to Headlands	78,284.92	
LSL			23015013145	2009	Corduroy - Woodridge to Headlands	(62,764.32)	
LSL			23015014037	2008	Rt 20 E. of Urban - 12" lowering	1,752.51	
LSL			23015014037	2008	SR 20 - East of Urban 12" main lowering	17,582.60	
LSL			23015016032	2008	10180 Weatherfield 40' of w/l	224.28	
LSL			23015016032	2008	10180 Weatherfield 40' 8" DIP	9,312.84	
LSL			23015016640	2008	Hart St	188.92	
LSL			23015016640	2008	Hart Street 120' of 8" DIP	9,286.53	
LSL			23015016640	2008	Hart Street	1,879.42	
LSL			23015016640	2009	Hart St.	613.77	
LSL			23015016833	2008	Hart St. @ Mentor Ave.	2,401.45	
LSL			23015016833	2008	Hart Street @ Mentor Ave. 20' of 8"	18,345.56	
LSL			23015016833	2008	Hart St. @ Mentor Ave.	814.09	
LSL			23015016833	2009	Hart St. @ Mentor Ave.	33.64	
LSL			23015016835	2008	Stockbridge @ Mentor 60' w/l	3,043.37	
LSL			23015016835	2008	Stockbridge @ Mentor Ave. 60' of 8"	32,269.41	
LSL			23015016835	2008	Stockbridge @ Mentor 60' of main	814.09	
LSL			23015016835	2009	Stockbridge @ Mentor 60' of main	269.14	
LSL			23015020753	2008	Rt 20 Wellesley to Fairgrounds	122.73	
LSL			23015020753	2008	Rt 20 main - Wellesley to Fairground	5,263.27	
LSL			23015020753	2008	SR 20 - Wellsley to Fairgrounds	29,498.17	
LSL			23015020753	2009	Rt 20 - Wellsley to Fairgrounds	(51,257.14)	
LSL			23015020772	2007	Miami Rd main	109,720.36	
LSL			23015020772	2007	Miami Rd MOTL	427.38	
LSL			23015020772	2008	Miami Rd Main	368.22	
LSL			23015020774	2007	Andrews w/l replacement	100.41	
LSL			23015020774	2007	Andrews Rd	79.77	
LSL			23015020774	2007	Andrews Rd	6,073.02	
LSL			23015020775	2007	Linden - Woodland to Buckeye	2,093.28	
LSL			23015020776	2007	Kirtland Chardon Rd	814.82	
LSL			23015020777	2007	Stockbridge Waterline replacement	129,442.58	
LSL			23015020777	2007	Stockbridge waterline replacement	74,789.91	
LSL			23015020777	2007	Retire 2" blow-off on Stockbridge	0.00	
LSL			23015020777	2007	Correct mains / hydrants value 72,000 shb 7,200	64,800.00	
LSL			23015020777	2008	Stockbridge W/L Replacement	(29,530.04)	
LSL			23015020778	2008	Cadle Ave.	589.95	
LSL			23015020778	2008	Cadle Ave. 3000' of 8"	280,141.77	
LSL			23015020778	2008	Cadle Ave.	10,648.60	
LSL			23015020779	2008	Fairfield Rd Main replacement 4,472' 8" DIP	318,947.66	
LSL			23015020779	2008	Fairfield Main Replacement	2,530.06	
LSL			23015020779	2008	Fairfield Rd. - City of Mentor	30,285.81	
LSL			23015020779	2008	Correct Fairfield Account balance (3/2008) to 348	(10,975.00)	

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 ADDITIONS
CASE NO. 09-1044-WW-AIR
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ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
		LSL	23015026553	2007	Corduroy - LSB to Marsh	11,434.43	
		LSL	23015026553	2007	Corduroy - LSB to Marsh	(1,292.36)	
		LSL	23015026556	2007	Lakeshore Blvd - Hopkins to SR 44	7,838.08	
		LSL	23015026556	2007	Lakeshore Blvd - Hopkins to SR 44	4,350.73	
		LSL	23015026556	2007	Lakeshore Blvd - Hopkins to SR 44	106.54	
		LSL	23015026557	2008	Fairview Ave Main Replacement 990' 8" DIP	136,857.14	
		LSL	23015026557	2008	Fairview main Replacement	17,099.78	
		LSL	23015026557	2008	[redacted]	(3,000.00)	
		LSL	23015026557	2008	Fairview Ave	1,283.74	
		LSL	23015031667	2007	Stone Creek Sub-Division	64,700.00	
		LSL	23015031667	2008	Reverse duplicate Stone Cr. certified cost entry	(64,700.00)	
		LSL	23015032368	2007	Mountainview Main	2,450.42	
		LSL	23015034815	2008	Concord Farms main 250' of 8" DIP	39,781.50	
		LSL	23015035604	2007	Old JCR	17,664.33	
		LSL	23015035604	2007	Old JCR - Mentor to Button	96,070.06	
		LSL	23015035604	2007	Old JCR, Mentor to Button	5,309.05	
		LSL	23015035604	2008	Old JCR, Mentor to Button Rd.	907.84	
		LSL	23015035604	2008	Old JCR Mentor to Button	1,311.72	
		LSL	23015035606	2007	Jackson - Dogwood - Shafer	8,384.70	
		LSL	23015035606	2007	Jackson - Dogwood - Shafer Main	52,725.49	
		LSL	23015035606	2007	[redacted]	(94,366.52)	
		LSL	23015035606	2008	Jackson Dogwood Shafer main	34,503.08	
		LSL	23015039608	2008	Moving Way Drive 12" DIP	35,445.52	
		LSL	23015040140	2007	Marshview Landing Main 6" DIP	280,438.28	
		LSL	23015040140	2007	Marshview landing	27,479.19	
		LSL	23015040542	2007	Newell Creek Phase 3" DIP	38,765.88	
		LSL	23015040616	2007	Reynolds Rd	1,027.71	
		LSL	300151602536368	2007	Mountainside Farms PH 1	98,601.93	
		AL	Auburn Lakes Acq.	2007	System Acquistion	144,880.93	4,122,348.40
345	Services	LSA	23010008861	2007	Services on SR 307 Chestnut to Washington	10,000.00	
		LSA	23010096450	2007	New 1" Services	161.89	
		LSA	23010096450	2007	1" Services	31.96	
		LSA	23010096450	2007	Services	2,820.76	
		LSA	23010096450	2007	Services new 1"	165.23	
		LSA	23010096450	2008	New 1" Services	22.43	
		LSA	23010096450	2008	New 1" Services	274.92	
		LSA	23010096451	2007	New 2" Services	214.31	
		LSA	23010096451	2008	New 2" Services	2,736.01	
		LSA	23010096463	2007	Replacement 1" Services	4,070.92	
		LSA	23010096463	2007	1" Replacement Services	1,413.76	
		LSA	23010096463	2007	Servcies	228.81	
		LSA	23010096463	2007	Services replacement 1"	13,441.10	
		LSA	23010096463	2008	Replacement 1" Services	10,045.66	
		LSA	23010096463	2008	Replacement 1" Services	210.37	
		LSA	23010096463	2008	Replacement Services 1"	6,589.01	
		LSA	23010096463	2008	Replacement 1" services	223.72	
		LSA	23010096463	2009	1" Replacement Services	714.00	
		LSL	23015000070	2008	Aria's Way 32 services	26,144.00	
		LSL	23015000402	2008	Marshview Landing 110 services	71,500.00	
		LSL	23015000405	2007	Services on Palmer	288.72	
		LSL	23015001793	2008	Mountainside Farms PH a & b services	7,392.01	
		LSL	23015002294	2008	Sandy Acres IV 11 services	10,828.00	
		LSL	23015002295	2007	Foxwood Forest Phase 2 Services (9)	16,886.00	
		LSL	23015005525	2008	Newell Creek Ph4 61 Services	45,900.00	
		LSL	23015007592	2007	Service on Becker Dr	2,500.00	
		LSL	23015007594	2007	Chapin Fall Services (25)	25,500.00	
		LSL	23015008827	2007	Andrews Rd Service	266.87	
		LSL	23015010427	2007	Services on Dahlia	6,615.64	
		LSL	23015010624	2008	Eastmoor main Services	34,770.00	
		LSL	23015010841	2008	Springbrook Lake 18 services	21,837.90	
		LSL	23015013140	2008	Homewood-Rosemary to Willowbrook 76 services	70,171.61	
		LSL	23015013141	2008	Dartmoor-Mentor Ave. to SR 84 71 services	81,907.06	
		LSL	23015013145	2008	Corduroy-Woodridge to Jordan 99 services	119,989.80	
		LSL	23015016640	2008	Hart Street 1 service	1,682.10	
		LSL	23015020772	2007	Miami Rd services	24,300.00	
		LSL	23015020777	2007	Stockbridge Services	61,300.00	

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LAKE ERIE DIVISION
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ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
		LSL	23015020778	2008	Cadle Ave. 74 services	63,895.52	
		LSL	23015020779	2008	Fairfield Rd Services	61,345.00	
		LSL	23015026557	2008	Fairview Ave Services	52,950.00	
		LSL	23015031667	2007	Stone Creek Sub-Division	15,657.50	
		LSL	23015031667	2008	Reverse duplicate Stone Cr. certified cost entry	(15,657.50)	
		LSL	23015034815	2008	Concord Farms 9 services	4,125.00	
		LSL	23015035606	2007	[redacted]	49,500.00	
		LSL	23015040140	2007	Marshview Landing Services (110)	72,000.00	
		LSL	23015040542	2007	Newell Creek Phase Services (31)	28,000.00	
		LSL	23015096453	2007	New 1" Services	3,075.56	
		LSL	23015096453	2007	New 1" Services	17,572.14	
		LSL	23015096453	2007	New 1" Services	31,085.83	
		LSL	23015096453	2007	New 1" Services	6,763.82	
		LSL	23015096453	2008	New 1" Services	12,684.32	
		LSL	23015096453	2008	Services	8,937.30	
		LSL	23015096453	2008	New 1" Services	13,822.67	
		LSL	23015096453	2008	New 1" Services	4,378.10	
		LSL	23015096453	2009	1" New Services	4,840.75	
		LSL	23015096454	2007	2" New Services	1,739.67	
		LSL	23015096454	2007	2" New Services	475.21	
		LSL	23015096454	2007	2" New Services	(706.15)	
		LSL	23015096454	2008	2" New Services	395.92	
		LSL	23015096454	2008	New 2" Services	4,059.87	
		LSL	23015096454	2008	New 2" Services	8,506.40	
		LSL	23015096454	2009	2" New Services	349.21	
		LSL	23015096464	2007	1" Replacement Services	34,478.88	
		LSL	23015096464	2007	1" Replacement Services	28,074.77	
		LSL	23015096464	2007	1" Replacement Services	44,755.34	
		LSL	23015096464	2007	1" Replacement Services	6,780.29	
		LSL	23015096464	2008	1" Replacement Services	32,645.58	
		LSL	23015096464	2008	Services	19,666.63	
		LSL	23015096464	2008	Replacement 1" Services	38,019.45	
		LSL	23015096464	2008	Replacement 1" Services	15,932.71	
		LSL	23015096464	2009	1" Replacement Services	27,807.68	
		LSL	23015099319	2007	1 1/2" New Services	235.04	
		LSL	23015099319	2007	1 1/2" New Services	1,499.61	
		LSL	23015099319	2007	1 1/2" New Services	184.31	
		LSL	23015099319	2007	1 1/2" New Services	(270.04)	
		LSL	23015099319	2008	Services	83.76	
		LSL	23015099319	2008	New 1 1/2" Services	644.91	
		LSL	300151502536368	2007	Mountainside Farms PH 1	8,000.00	
		AL	Auburn Lakes Acq.	2007	System Acquisition	496.84	1,371,796.45
346	Meters & Measuring Devices	LSA	23010096439	2007	2" Meters	375.88	
		LSA	23010096441	2007	5/8" x 3/4" Meters	2,863.46	
		LSA	23010096441	2007	Meters	6,116.08	
		LSA	23010096441	2008	60 - 5/8" x 3/4" Meters	3,577.06	
		LSL	23015011333	2008	All Meters	28,184.36	
		LSL	23015011333	2008	All Meter Replacements - Meters	26,282.25	
		LSL	23015011333	2009	All Meter Replacements - Meters	62,420.04	
		LSL	23015096433	2007	2" Meter Installations	3,303.35	
		LSL	23015096442	2007	1" Meter Installations	1,808.96	
		LSL	23015096442	2008	1" Meter Installations	3,709.54	
		LSL	23015096442	2008	20 1" Meters	2,183.36	
		LSL	23015096443	2007	2" Meter Installations	8,096.52	
		LSL	23015096443	2008	2" Meter Installations	1,438.63	
		LSL	23015096445	2007	1 1/2" Meter Installations	5,563.97	
		LSL	23015096445	2007	1 1/2" Meter Installations	1,247.99	
		LSL	23015096445	2008	1 1/2" Meter Installations	2,360.88	
		LSL	23015096446	2007	5/8" x 3/4" Meters	28,871.67	
		LSL	23015096446	2007	5/8" x 3/4" Meters	28,634.53	
		LSL	23015096446	2007	5/8" x 3/4" Meters	29,794.98	
		LSL	23015096446	2008	5/8" x 3/4" meters	34,727.79	
		LSL	23015096446	2008	60 - 5/8" x 3/4" Meters	4,314.90	
		LSL	23015096446	2009	5/8" x 3/4" Meters	61,490.85	367,387.05

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ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
347	Meter Installations	LSA	23010096438	2007	1" Meter Installations	125.87	
		LSA	23010096438	2007	Meter Installations	20.87	
		LSA	23010096438	2008	1" Meter Installations	39.02	
		LSA	23010096438	2008	1" Meter Installations	60.57	
		LSA	23010096438	2008	1" meter Installations	85.92	
		LSA	23010096439	2007	2" Meter Installations	690.17	
		LSA	23010096439	2007	Meter Installations	83.91	
		LSA	23010096439	2008	2" Meter Installations	117.05	
		LSA	23010096439	2008	2" Meter Installations	500.05	
		LSA	23010096440	2009	1 1/2" Meter Installations	44.38	
		LSA	23010096441	2007	5/8" x 3/4" Meter Installations	1,661.25	
		LSA	23010096441	2007	5/8" x 3/4" Meter Installations	471.60	
		LSA	23010096441	2007	Meter Installations	39.12	
		LSA	23010096441	2007	Meter Installations	7,853.91	
		LSA	23010096441	2008	5/8" x 3/4" Meter Installations	441.97	
		LSA	23010096441	2008	5/8" x 3/4" Meter Installations	282.62	
		LSA	23010096441	2008	5/8" x 3/4" meter installations	153.53	
		LSA	23010096441	2008	5/8" x 3/4" meter installations	251.07	
		LSA	23010096441	2009	5/8" x 3/4" Meter Installations	686.50	
		LSL	23015011333	2007	Meter replacement installations	312.46	
		LSL	23015011333	2007	Meter Replacements	80.31	
		LSL	23015011333	2008	Meter installations	75,845.72	
		LSL	23015011333	2008	All Meter Replacements - Installations	22,348.38	
		LSL	23015011333	2009	All Meter Replacements - Meters Installations	164,790.86	
		LSL	23015096433	2007	2" Meter Installations	79.09	
		LSL	23015096433	2007	2" Meter Installations	37.93	
		LSL	23015096433	2007	2" Meter Installations	39.54	
		LSL	23015096433	2008	Meter installations	120.57	
		LSL	23015096433	2008	2" Meter Installations	122.41	
		LSL	23015096433	2009	2" Meter Installations	86.88	
		LSL	23015096442	2007	1" Meter Installations	348.07	
		LSL	23015096442	2007	1" Meter Installations	355.88	
		LSL	23015096442	2007	1" Meter Installations	240.85	
		LSL	23015096442	2008	1" Meter Installations	580.01	
		LSL	23015096442	2008	Meter installations	120.82	
		LSL	23015096442	2008	1" Meter Installations	482.44	
		LSL	23015096442	2008	1" Meter Installations	377.73	
		LSL	23015096442	2009	1" Meter Installations	1,143.43	
		LSL	23015096443	2007	2" Meter Installations	(7,842.31)	
		LSL	23015096443	2007	2" Meter Installations	9,557.33	
		LSL	23015096443	2008	2" meter installations	443.52	
		LSL	23015096443	2008	Meter installations	328.81	
		LSL	23015096443	2008	2" Meter Installations	1,597.93	
		LSL	23015096443	2008	2" Meter Installations	1,189.68	
		LSL	23015096443	2009	2" Meter Installations	393.88	
		LSL	23015096444	2007	3" Meter installations	314.98	
		LSL	23015096444	2008	3" Meter Installations	80.82	
		LSL	23015096445	2007	1 1/2" Meter Installations	(5,273.04)	
		LSL	23015096445	2007	1 1/2" Meter Installations	8,637.21	
		LSL	23015096445	2007	1 1/2" Meter Installations	217.50	
		LSL	23015096445	2007	1 1/2" Meter Installations	162.02	
		LSL	23015096445	2008	1 1/2" Meter Installations	176.44	
		LSL	23015096445	2008	Meter installations	604.13	
		LSL	23015096445	2008	1 1/2" Meter Installations	1,644.17	
		LSL	23015096445	2008	1 1/2" Meter Installations	650.90	
		LSL	23015096445	2009	1 1/2" Meter Installations	397.59	
		LSL	23015096446	2007	5/8" x 3/4" Meter Installations	235,456.85	
		LSL	23015096446	2007	5/8" x 3/4" Meter Installations	82,535.57	
		LSL	23015096446	2007	5/8" x 3/4" Meter Installation	17,997.41	
		LSL	23015096446	2007	5/8" x 3/4" Meter Installations	21,806.91	
		LSL	23015096446	2008	5/8" x 3/4" meter installations	(46,797.71)	
		LSL	23015096446	2008	Meter installations	47,947.58	
		LSL	23015096446	2008	5/8" x 3/4" Meter Installations	56,112.53	
		LSL	23015096446	2008	5/8" x 3/4" Meter Installations	51,561.83	
		LSL	23015096446	2009	5/8" x 3/4" Meter Installations	97,784.14	856,608.23

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348	Hydrants	LSL	2301500377	2008	Hydrant on Center St. 100' north of Norton Parkway	521.98
		LSA	23010000302	2008	78 East Pine hydrant upgrade	1,664.58
		LSA	23010000303	2008	N. Chestnut @ E. Beech - raise hydrant	1,552.37
		LSA	23010008861	2007	Hydrants on SR 307 Chestnut to Washington	4,500.00
		LSA	23010034456	2007	Hydrant @ 82 W. Ashtabula	603.67
		LSL	23015000070	2008	Aria's Way 9 hydrants	22,581.00
		LSL	23015000295	2007	Foxwood Forest Phase 2 Hydrants (5)	8,850.00
		LSL	23015000315	2007	Hydrant @ 7239 Culver	38.80
		LSL	23015000337	2007	7722 LSB Hydrant	987.55
		LSL	23015000338	2007	Hydrant @ Acacia & Mentor Ave.	851.95
		LSL	23015000338	2007	Acacia @ Mentor Ave. Hydrant	135.84
		LSL	23015000339	2007	Hydrant @ 6185 Seminole	1,265.40
		LSL	23015000339	2007	6185 Seminole Hydrant	82.30
		LSL	23015000340	2007	Hydrant @ 8032 Munson	1,178.32
		LSL	23015000340	2007	8032 Munson Hydrant	109.20
		LSL	23015000341	2007	Hydrant @ 8056 Munson	1,278.02
		LSL	23015000341	2007	8056 Munson Hydrant	100.95
		LSL	23015000342	2007	Hydrant @ 8195 Munson	1,330.91
		LSL	23015000342	2007	8195 Munson Hydrant	54.60
		LSL	23015000343	2007	Hydrant @ 8375 Munson	1,339.04
		LSL	23015000343	2007	8375 Munson Hydrant	54.60
		LSL	23015000344	2007	Hydrant @ 7386 Rockingham	1,394.60
		LSL	23015000344	2007	7386 Rockingham Hydrant	847.26
		LSL	23016000345	2007	Hydrant @ SR 84 & Fairgrounds	(526.70)
		LSL	23015000345	2007	Hydrant @ 84 Fairgrounds	1,860.36
		LSL	23015000345	2007	Fairgrounds @ SR 84 Hydrant	296.45
		LSL	23015000346	2007	Hydrant @ 6580 Fairgrounds	2,200.02
		LSL	23015000346	2007	6580 Fairgrounds Hydrant	165.94
		LSL	23015000347	2007	Hydrant @ 6357 Mardon	1,267.04
		LSL	23015000347	2007	6357 Mardon Hydrant	56.20
		LSL	23015000348	2007	Hydrant @ 9700 Martinique	1,399.81
		LSL	23015000348	2007	9700 Martinique Hydrant	54.60
		LSL	23015000349	2007	Hydrant @ 9726 Martinique	1,267.71
		LSL	23015000349	2007	9726 Martinique Hydrant	54.60
		LSL	23015000350	2007	Hydrant @ 7311 Holly Park	1,415.74
		LSL	23015000350	2007	7311 Holly Park Hydrant	136.78
		LSL	23015000351	2007	Hydrant @ 7365 Holly Park	1,357.15
		LSL	23015000351	2007	7365 Holly Park Hydrant	796.11
		LSL	23015000351	2007	Hydrant @ 7365 Holly Park	60.99
		LSL	23015000352	2007	7395 Holly Park Hydrant	2,163.76
		LSL	23015000352	2007	Hydrant @ 7395 Holly Park	60.99
		LSL	23015000353	2007	Hydrant @ 66 Wellesley	1,511.35
		LSL	23015000353	2007	66 Wellesley Hydrant	117.95
		LSL	23015000354	2007	Hydrant @ 28 Wellesley	1,435.04
		LSL	23015000356	2007	157 Fairgrounds Hydrant	2,026.76
		LSL	23015000357	2007	211 Fairgrounds Hydrant	1,974.70
		LSL	23015000358	2007	Hydrant @ 9292 Jordan	1,237.22
		LSL	23015000358	2007	9292 Jordan Hydrant	68.45
		LSL	23015000359	2007	6090 Tall Oaks Hydrant	1,850.22
		LSL	23015000360	2007	6098 Tall Oaks Hydrant	2,249.09
		LSL	23015000361	2007	7534 Holly Hydrant	1,788.46
		LSL	23015000362	2007	7644 Holly Hydrant	2,040.25
		LSL	23015000364	2007	Hydrant @ 5992 Reynolds	1,963.06
		LSL	23015000364	2007	5992 Reynolds Hydrant	137.44
		LSL	23015000365	2007	6035 Thunderbird Hydrant	1,664.67
		LSL	23015000366	2007	6227 Thunderbird Hydrant	1,973.53
		LSL	23015000367	2007	Hydrant @ 7440 Clover	1,365.00
		LSL	23015000367	2007	7440 Clover Hydrant	27.70
		LSL	23015000368	2007	Hydrant @ Hopkins & Chillicothe	1,258.61
		LSL	23015000368	2007	Hopkins @ Chillicothe Hydrant	238.84
		LSL	23015000369	2007	Hydrant @ 7272 Mentor Ave	3,185.08
		LSL	23015000369	2007	7272 Mentor Hydrant	181.11
		LSL	23015000370	2007	7123 Mentor Hydrant	1,526.78
		LSL	23015000371	2007	8456 prospect hydrant	1,961.17
		LSL	23015000372	2007	6496 Lafayette Hydrant	1,706.53
		LSL	23015000374	2007	7601 king Memorial hydrant	1,848.18

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ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
		LSL	23015000374	2007	Hydrant @ 7601 King Memorial	60.99	
		LSL	23015000375	2007	9058 Chillicothe Hydrant	386.27	
		LSL	23015000376	2007	6498 Brooks hydrant	1,653.83	
		LSL	23015000376	2007	Hydrant @ 6498 Brooks	96.95	
		LSL	23015000378	2007	9880 Old JCR hydrant	1,339.14	
		LSL	23015000378	2007	Hydrant @ 9880 Old JCR	136.10	
		LSL	23015000379	2008	7578 St Clair hydrant replacement	1,007.55	
		LSL	23015000380	2008	6915 Eagle hydrant replacement	1,561.47	
		LSL	23015000380	2008	6915 Eagle	102.33	
		LSL	23015000381	2008	5567 Chagrin hydrant replacement	1,369.07	
		LSL	23015000381	2008	Hydrant @ 5567 Chagrin	58.31	
		LSL	23015000382	2008	Raise hydrant @ 7301 Brookridge	308.68	
		LSL	23015000383	2008	Hydrant @ 50 Normandy	1,334.23	
		LSL	23015000383	2008	50 Normandy	65.60	
		LSL	23015000384	2008	Hydrant @ 151 Coventry	1,236.36	
		LSL	23015000384	2008	151 Coventry	131.20	
		LSL	23015000385	2008	Hydrant @ 104 Larchwood	1,938.36	
		LSL	23015000385	2008	104 Larchwood	65.60	
		LSL	23015000386	2008	Hydrant @ 68 Hawthorne	1,888.20	
		LSL	23015000386	2008	68 Hawthore	65.60	
		LSL	23015000387	2008	Hydrant @ 15 Clairmont	1,332.38	
		LSL	23015000387	2008	15 Clairmont	65.60	
		LSL	23015000388	2008	Hydrant @ 20 S. Doan	1,332.38	
		LSL	23015000389	2008	Hydrant @ 7054 Teal Cove	731.46	
		LSL	23015000389	2008	7054 Teal Cove	1,115.75	
		LSL	23015000390	2008	Hydrant @ 7060 Brightwood	1,786.82	
		LSL	23015000390	2008	7060 Brightwood	61.96	
		LSL	23015000391	2008	Hydrant @ 7076 Brightwood	2,183.22	
		LSL	23015000391	2008	7076 Brightwood	92.52	
		LSL	23015000392	2008	Hydrant @ 7092 Brightwood	2,340.47	
		LSL	23015000392	2008	7092 Brightwood	61.96	
		LSL	23015000393	2008	Hydrant @ 9190 Kephart	1,291.81	
		LSL	23015000393	2008	9190 Kephart	139.73	
		LSL	23015000394	2008	Hydrant @ 8180 Conover	2,271.34	
		LSL	23015000395	2008	Hydrant @ 8167 Clifton	1,402.59	
		LSL	23015000396	2008	Hydrant @ 8216 Yorkshire	1,357.53	
		LSL	23015000398	2008	Hydrant @ 5610 Orchid	834.61	
		LSL	23015000398	2008	5610 Orchid	731.87	
		LSL	23015000399	2008	Hydrant @ 7516 Lauren J	668.44	
		LSL	23015000399	2008	7516 Lauren J	1,035.46	
		LSL	23015000400	2008	Hydrant @ 7436 Sharonlee	690.87	
		LSL	23015000400	2008	7436 Sharonlee	974.12	
		LSL	23015000402	2008	Marshview Landing 13 hydrants	32,305.00	
		LSL	23015000405	2007	Hydrants on Palmer (2)	926.21	
		LSL	23015000501	2008	Hydrant @ 8824 Hopkins	800.87	
		LSL	23015000501	2008	8824 Hopkins	742.23	
		LSL	23015000504	2008	Hydrant @ 7637 St Clair	1,528.48	
		LSL	23015000504	2008	7637 St Clair	167.37	
		LSL	23015000505	2008	Hydrant @ 7971 Oakridge	1,598.69	
		LSL	23015000505	2008	7971 Oakridge	67.00	
		LSL	23015000506	2008	9016 Regency Woods	1,561.67	
		LSL	23015000507	2008	6586 Edward - 3-way hydrant	16.82	
		LSL	23015000507	2008	6586 Edward	1,485.14	
		LSL	23015000508	2008	6669 Oakdale - 3-way hydrant	16.82	
		LSL	23015000508	2008	6669 Oakdale	2,162.79	
		LSL	23015000509	2008	6057 Hyde - 3-way hydrant	33.64	
		LSL	23015000509	2008	6057 Hyde	1,425.11	
		LSL	23015000510	2008	6045 Harrison - 3-way hydrant	33.64	
		LSL	23015000510	2008	6045 Harrison	1,423.00	
		LSL	23015000511	2008	5837 Birchwood - 3-way hydrant	77.10	
		LSL	23015000511	2008	5837 Birchwood	1,750.20	
		LSL	23015000512	2008	5879 Birchwood - 3-way hydrant	67.28	
		LSL	23015000512	2008	5879 Birchwood	2,708.57	
		LSL	23015000513	2008	7989 Brichford - 3-way hydrant	1,943.39	
		LSL	23015000514	2008	Manor @ Andrews 12" hydrant extension	638.12	
		LSL	23015000515	2008	9365 Forsythe	1,766.47	
		LSL	23015000516	2008	7655 Roselawn	1,355.66	

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		* see last page					
		LSL	23015000517	2008	7587 Roselawn	1,365.66	
		LSL	23015000518	2008	5946 Hopkins - hydrant	251.75	
		LSL	23015000518	2008	5946 Hopkins	1,516.33	
		LSL	23015000518	2008	Hydrant @ 5946 Hopkins	27.98	
		LSL	23015000519	2008	6133 Hopkins - hydrant	91.17	
		LSL	23015000519	2008	6133 Hopkins	1,522.62	
		LSL	23015000519	2008	Hydrant @ 6133 Hopkins	27.98	
		LSL	23015000520	2008	9355 Milford	1,607.25	
		LSL	23015000520	2008	Hydrant @ 9355 Milford	27.98	
		LSL	23015000521	2008	Andrews Rd Various hydrant relocations	3,748.50	
		LSL	23015000521	2008	Hydrant @ Andrews Rd	2,724.74	
		LSL	23015000522	2008	5162 Corduroy - hydrant	115.84	
		LSL	23015000522	2008	5162 Corduroy	1,409.23	
		LSL	23015000522	2008	Hydrant @ 5162 Corduroy	27.98	
		LSL	23015000523	2008	6179 Thunderbird - 3-way hydrant	1,315.08	
		LSL	23015000523	2008	6179 Thunderbird	782.94	
		LSL	23015000523	2008	Hydrant @ 6179 Thunderbird	27.98	
		LSL	23015000524	2008	6941 Waite Hill	742.23	
		LSL	23015000524	2008	6941 Waite Hill - 3-way hydrant	861.23	
		LSL	23015000524	2008	Hydrant @ 6941 Waite Hill	27.98	
		LSL	23015000525	2008	Smith - 1st Hyd North of South Lane	815.06	
		LSL	23015000525	2008	hydrant on Smith, 1st one north of South Lane	678.72	
		LSL	23015000525	2008	Hydrant on Smith (1st hyd north of South Lane)	27.98	
		LSL	23015000526	2008	7051 LSB - 3-way hydrant	1,766.06	
		LSL	23015000526	2008	Hydrant @ 7051 LSB	27.98	
		LSL	23015000527	2008	Hydrant @ 7835 Mentor	1,614.89	
		LSL	23015000527	2009	Hydrant @ 7835 Mentor Ave.	16.82	
		LSL	23015001752	2008	7750 Plaza Blvd 1 hygrant	2,300.00	
		LSL	23015001793	2008	Mountainside Farms PH a & b 2 hydrants	4,999.99	
		LSL	23015002294	2008	Sandy Acres IV 4 hydrants	9,450.00	
		LSL	23015005525	2008	Newell Creek Ph4 8 Hydrants	19,200.00	
		LSL	23015007592	2007	Hydrant on Becker Dr	1,500.00	
		LSL	23015007594	2007	Chapin Fall Hydrants (11)	27,082.00	
		LSL	23015007601	2008	Hydrant for the Reynolds Rd Sheetz Gas Station	34,266.29	
		LSL	23015008827	2007	Andrews Rd Hydrant	695.32	
		LSL	23015008827	2008	Andrews Rd W/L one hydrant	1,237.25	
		LSL	23015009035	2008	Center St Village PH 1 3 hydrants	9,000.01	
		LSL	23015009124	2008	Market St 3 hydrants	7,524.00	
		LSL	23015010427	2007	Hydrants on Dahlia	1,500.00	
		LSL	23015010624	2008	Eastmoor Main - Hydrants (5)	3,267.87	
		LSL	23015010841	2008	Springbrook Lake 2 hydrants	3,990.00	
		LSL	23015011708	2008	Lakeshore Blvd @ Brooks Blvd. 1 hyd replaced, 1 hyd relocated	4,900.10	
		LSL	23015013140	2008	Homewood-Rosemary to Willowbrook 7 hydrants	31,399.20	
		LSL	23015013141	2008	Dartmoor-Mentor Ave. to SR 84 7 hydrants	29,373.95	
		LSL	23015013145	2008	Corduroy-Woodridge to Jordan 4 hydrants	5,831.28	
		LSL	23015013441	2008	Heisley Rd @ Diamond Center	1,344.46	
		LSL	23015014041	2008	Center St hydrant relocations	10,845.88	
		LSL	23015014041	2008	Center St hydrant relocations	103.10	
		LSL	23015020772	2007	Miami Rd Hydrants	6,000.00	
		LSL	23015020772	2008	Miami Rd hydrant (1)	652.93	
		LSL	23015020777	2007	Stockbridge Hydrants	72,000.00	
		LSL	23015020777	2007	Correct mains / hydrants value 72,000 shb 7,200	(64,800.00)	
		LSL	23015020778	2008	Cadle Ave. 4 hydrants	6,279.84	
		LSL	23015020779	2008	Fairfield Rd Hydrants (10)	8,775.00	
		LSL	23015020779	2008	Correct Fairfield account balance (3/2008) from 343	10,975.00	
		LSL	23015026557	2008	Fairview Ave Hydrants (4)	9,000.00	
		LSL	23015026557	2008	Correct Fairview account balance (3/2008) from 343	3,000.00	
		LSL	23015031667	2007	Stone Creek Sub-Division	17,600.00	
		LSL	23015031667	2008	Reverse duplicate Stone Cr. certified cost entry	(17,600.00)	
		LSL	23015034815	2008	Concord Farms 2 hydrants	5,600.00	
		LSL	23015035806	2007	[redacted]	7,000.00	
		LSL	23015035806	2008	Jackson Dogwood Shafer two hydrants	1,961.61	
		LSL	23015039608	2008	Moving Way Drive 2 hydrants	4,800.00	
		LSL	23015040140	2007	Marshview landing Hydrants (13)	32,300.00	
		LSL	23015040542	2007	Newell Creek Phase Hydrants (3)	6,000.00	
		LSL	300151502536368	2007	Mountainside Farms PH 1	19,200.00	555,289.30

WPB2.3I

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 ADDITIONS
CASE NO. 09-1044-WW-AIR
PLANT IN SERVICE

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ACCOUNT NO.	ACCOUNT TITLE	Location	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		* see last page					
							WPB2.3J
391-1	Office Furniture & Equipment	LSL	23015013103	2008	Canon 2018i Copier	4,872.15	
		LSL	23015013103	2008	Canon 2018i Copier	536.17	5,408.32
391-2	Office Furn. & Equip. - Info Sys.	LSL	23015009601	2008	Data Switches	2,759.69	
		LSL	23015013171	2008	Server UPS	907.81	3,667.50
391-3	Office Furn. & Equip. - Computers	LSA	23010035475	2007	Service Link Equipment	14,891.37	
		LSA	23010035475	2007	Service Link	1,976.34	
		LSA	23010035475	2007	Service Link Equipment	424.75	
		LSL	23015002850	2007	FC200 Field Service Processor	3.06	
		LSL	23015007628	2007	Copy Machine @ WTP	467.65	
		LSL	23015008515	2007	Backup SCADA PC	2,120.15	
					22" computer monitors (2) CS		
		LSL	23015014067	2008	Manager/Administrative Assistant	61.84	
		LSL	23015014067	2008	22" Computer Monitor	758.29	
		LSL	23015035646	2007	Service Link Equipment	29,751.17	
		LSL	23015035646	2007	Service Link Equipment	3,956.77	
		LSL	23015035646	2007	Service Link	849.51	55,262.89
392-1	Transportation Equipment	LSA	23010012199	2008	2006 GMC Conversion Truck 1GDM7C1386F430626	68,019.97	
		LSA	23010020736	2008	2008 Chevy Kodiak 4500 1GBE4C1958F408998	94,664.05	
		LSA	23010035463	2007	2004 Chevy Silverado 1GBJK34UX4E226380	30,161.10	
		LSL	23015015100	2007	2005 Chevy Truck VIN 1GBE4C1225F502366	(41.81)	
		LSL	23015035637	2007	Chevy Silverado 1GBHC34K37E529872	35,837.84	
		LSL	23015035637	2008	Chevy Silverado 1GBHC34K37E529872	469.92	
		LSL	23015035638	2007	Chevy Silverado 1GBHC34K27E529832	35,837.84	
		LSL	23015035638	2008	Chevy Silverado 1GBHC34K27E529832	1,961.48	
		LSL	23015039712	2007	2006 Chevy Silverado 1GBHC24U60?68440	(850.00)	
		LSL	23015040888	2007	2006 Chevy Silverado 1GBHC24U6L176771	(850.00)	
		LSL	23015020844	2009	2009 GMC Savanna Van LC18	23,095.75	
		LSL	23015020845	2009	2009 GMC Savanna Van LC26	23,095.75	
		LSL	23015020846	2009	2009 Pontiac Vibe LC21	18,881.23	330,283.12
394	Tools, Shop & Garage Equipment	LSA	23010008189	2007	Mueller B-101 Tap Machine	2,982.14	
		LSA	23010012260	2008	GA-52Cx Locator AS26 S/N 244503	665.03	
		LSA	23010012361	2008	Hudco HP250 2.5" Mole	3,655.42	
		LSA	23010015509	2008	Ditch Pump - Gordon-Rupp 2"	1,898.49	
		LSA	23010015821	2008	Hudco 2.5" mole	3,960.90	
		LSL	23015006088	2007	2" Ditch Pump Gorman-Rupp 12D-GX160	1,529.95	
		LSL	23015006156	2007	Line Locator GA-52CX SN-239281	936.35	
		LSL	23015009174	2007	8" shell cutter head	2,186.41	
		LSL	23015009287	2007	Line Locator GA-52CX SN-241239	949.79	
		LSL	23015009289	2007	24 hour pressure recorder 200 psi	339.91	
		LSL	23015012261	2008	GA-52Cx Locator LC31	665.02	
		LSL	23015012280	2008	Stihl TS700 cut off saw	1,309.38	
		LSL	23015012347	2008	Satellite Line Tracer & Locator	1,495.13	
		LSL	23015013130	2008	GA-52Cx locator LC34	684.44	
		LSL	23015015594	2008	Portable 2' Diaphram Sludge Pump	2,121.28	
		LSL	23015016938	2008	8" hub for large tap machine	716.69	
		LSL	23015016938	2009	8" hub for large tap machine	(0.06)	26,097.27
395	Laboratory Equipment	LSL	23015008577	2007	Lab Freezer	157.25	157.25
396	Power Operated Equipment	AL	Auburn Lakes Acq.	2007	System Acquistion	4,000.00	
		LSL	23015020783	2009	Long Reach Track Hoe for WTP Sludge	151,522.80	155,522.80
397	Communications Equipment	LSA	23010026451	2008	Roaming Shores Telemetry	670.51	
		LSL	23015008085	2007	FC200r Service Handheld unit	4,864.49	
		LSL	23015009155	2007	Shepard Hills SCADA	4,384.17	
		AL	23015011307	2008	SCADA	25,695.82	
		LSL	23015015673	2008	Billing Booster PLC Replacement	2,655.89	
		LSL	23015038844	2007	Meter reading Probes	5,583.38	
		LSL	230155014036	2008	Meter Reading Versa Probes	6,362.98	50,217.24
	Grand Total						9,148,101.02

LSA	Lake Shore Ashtabula
LSL	Lake Shore Lake
SH	Shepard Hills
AL	Auburn Lakes
NP	Norlick Place
SEN	Seneca
SC	Service Center

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 RETIREMENTS
CASE NO. 09-1044-WW-AIR
PLANT IN SERVICE

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11/17/2009

WPB-2.3k

ACCOUNT NO.	ACCOUNT TITLE	Location	YEAR RETIRED	RETIREMENT AUTHORIZATION	YEAR IN SERVICE	ORIGINAL AUTHORIZATION	DESCRIPTION	AMOUNT	TOTAL AMOUNT
302	Franchises	LSA	2008	R23010014077	1963	6-9	City of Geneva franchise	(22,067.36)	
		LSA	2008	R23010014077	1965	6-12	Austinburg franchise costs	(2,232.28)	
		LSA	2008	R23010014077	1960	11-165	GOL franchise	(1,819.80)	
		LSA	2008	R23010014077	1960	11-166	Ashtabula franchise	(292.69)	(26,402.13)
303	Miscellaneous Intangible plant	LSA	2008	R23010014077	1997	519530303002	SR 46 & Goodale rd "issue 2" w/l - eng. Chgs.	(2,294.05)	
		LSA	2008	R23010014077	1997	519530303003	Myers Rd "Issue 2" w/l eng. Chgs.	(3,491.32)	
		LSA	2008	R23010014077	1997	519630309001	LAN & WAN software	(4,582.31)	
		LSA	2008	R23010014077	1998	519830309004	Gateway PC; software for COE	(1,952.11)	
		LSA	2008	R230100RetOnly	2002	300109001515319	Server backup software	(525.53)	
		LSL	2008	R230150RetOnly	2002	300159003015320	server backup software	(525.53)	(13,370.85)
314	Wells & Springs	SH	2007	R23015037638	1960	Shepard Hills Acq.	Retire 260' of 2" galvanized pipe SH well 2 & 4	(527.09)	(527.09)
321	Buildings & Fixtures - Pumping Plant	LSA	2008	R23010014077	1978	7-78	replace sump pump @ Jefferson Tank Pit	(76.75)	
		LSA	2008	R23010014077	1997	519632106004	replace door @ Jefferson Booster	(1,099.64)	
		LSA	2008	R23010014077	1953	6-16	Retire Jeff Filter Plant Booster Station	(3,172.00)	
		LSL	2008	R23015000233	1960	SH Acq	[illegible]	627.71	
		SH	2008	R23015000233	1960	Shepard Hills Acq.	[illegible]	(627.71)	
		NP	2007	R23040008206	1960	Norlick Place Acq.	Retire barn at WTP	(800.00)	
		LSL	2008	R529632106001	1974	6-39	Correct 1996 over retirement	0.10	(5,148.29)
325	Pumping Equipment	LSL	2008	R23015007599	2003	300155153111313	replace #3 Low/lift pump (Ref screen 3/08)	(528.74)	
		LSL	2008	R23015015673	1994	529332506147	Retire Billings Rd communication equipment	(1,776.26)	
		LSL	2007	R23015028563	1957	6-1	Retire Low Service Pump	(6,764.35)	
		LSL	2008	R300155153001002	1969	7-32	Correct 2001 over retirement	500.00	(8,567.35)
331	Buildings & Fixtures - Water Treatment	LSL	2008	R23015011623	1993	6-149	WTP Expansion - Retire carpet in operations room	(1,424.41)	
		LSL	2008	R23015013413	1995	529533106006	treatment plant boiler	(22,982.73)	
		LSL	2008	R23015013413	1996	529533106006	treatment plant boiler	(134.79)	
		LSL	2008	R300159050000001	1971	11-113	Correct 2003 over retirement	0.01	(24,541.92)
332	Water treatment Equipment	LSL	2007	R23015007637	2002	300156103125025	replace turbidimeters	(6,181.54)	
		LSL	2008	R23015013476	1956	6-3	Retire waterline in basement of WTP	(1,256.31)	
		LSL	2008	R23015015487	1989	7-237	Retire sludge collector shoes	(12,092.83)	
		SEN	2009	R23041011765	1967	Seneca Acq.	Retire well pumps #1 and 2	(2,842.56)	(24,373.04)
340	Transmission & Distribution Land	LSA	2008	R23010014077	1906	6-16	Booster Station Land 0.443 acres - Jefferson	(56.99)	
		LSA	2008	R23010014077	1906	6-16	Booster Station Land 0.14 acres - Jefferson	(18.01)	(75.00)
342	Reservoirs & Standpipes	LSA	2008	R23010014077	1969	11-40	Cathodic Protection for 250,000 gal. Elev. Tank Je	(2,822.06)	
		LSA	2008	R23010014077	1973	11-74	Replc. Cathodic Protection transfmr on Jeff. Vill	(403.70)	(3,225.76)
343	Transmission & Distribution Mains	LSA	2008	R23010011709	1957	6-16	Retire 40' of AC Main at Elm & Mulberry	(171.13)	
		LSA	2008	R23010014077	1997	519634303011	Lake Road main replacement	(84,286.90)	
		LSA	2008	R23010014077	2000	1505192	Lake Road main replacement	(118,312.28)	
		LSL	2008	R23015000276	1970	Shepard Hills Acq	[illegible]	294.64	
		SH	2008	R23015000276	1970	Shepard Hills Acq.	[illegible]	(294.64)	
		LSL	2008	R23015006858	1970	Shepard Hills Acq	[illegible]	399.04	
		SH	2008	R23015006858	1970	Shepard Hills Acq.	[illegible]	(399.04)	
		LSL	2007	R23015006777	2005	23015020753	Retire 8' of 8" DIP on Clairmont Rd	(197.85)	
		LSL	2008	R23015006827	1965	3-64	Andrews Rd - Retire 8 tie ins	(21,949.25)	
		LSL	2007	R23015006846	2005	23015020753	Retire 8' of 8" DIP on Nye Rd	(79.14)	
		LSL	2007	R23015009164	2005	23015020753	Retire 18' of 12" & 18' of 8" DIP on SR 20	(456.88)	
		LSL	2008	R23015010624	1982	5-8	Duplicate Retirement of 5-8 SHD 3-59 corr 5/08	(918.72)	
		LSL	2008	R23015010624	1985	3-59	SR 84 (Willoughby to Stockbridge) 1234'12"DIP/1891' 8"	(321.00)	
		LSL	2008	R23015010624	2003	300151353099725	Eastmoor @ SR 84 8" valve	(1,517.24)	
		LSL	2008	R23015010624	1982	5-8	Duplicate Retirement of 5-8 SHD 3-59 corr 5/08	918.72	
		LSL	2008	R23015013140	2000	15052378	Retire main in connection w/Homewood project	(1,369.43)	
		LSL	2008	R23015013140	2003	300151153010300	Retire main in connection w/Homewood project	(2,759.77)	
		LSL	2008	R23015013140	1989	3-125	Retire main in connection w/Homewood project	(691.84)	
		LSL	2008	R23015013140	1988	5-27	Retire main in connection w/Homewood project	(1,498.82)	
		LSL	2008	R23015013140	1988	3-125	Retire main in connection w/Homewood project	(3,861.39)	
		LSL	2008	R23015013145	1957	13-9	Retire main in connection w/Corduroy Rd project	(5,924.99)	
		LSL	2008	R23015013145	1960	13-7	Retire main in connection w/Corduroy Rd project	(6,093.55)	
		LSL	2008	R23015013145	2007	23015000403	Retire main in connection w/Corduroy Rd project	(6,019.14)	
		LSL	2008	R23015013145	1983	3-45	Retire main in connection w/Corduroy Rd project	(4,905.05)	
		LSL	2008	R23015013145	1987	3-88	Retire main in connection w/Corduroy Rd project	(7,930.05)	
		LSL	2008	R23015013145	1986	3-88	Retire main in connection w/Corduroy Rd project	(20,466.20)	
		LSL	2008	R23015018032	1958	13-180	Retire 27' of 8" DIP on Weathersfield Dr.	(563.20)	

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 RETIREMENTS
CASE NO. 09-1044-WW-AIR
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ACCOUNT NO.	ACCOUNT TITLE	Location	YEAR RETIRED	RETIREMENT AUTHORIZATION	YEAR IN SERVICE	ORIGINAL AUTHORIZATION	DESCRIPTION	AMOUNT	TOTAL AMOUNT
									WPB-2.3!
		LSL	2008	R23015016835	2007	23015020777	Retire 2" blow-off on Stockbridge	(600.00)	
		LSL	2008	R23015020778	2000	1505291	Retire main in connection w/Cadle Rd project	(579.35)	
		LSL	2008	R23015020778	1998	529834305011	Retire main in connection w/Cadle Rd project	(2,086.94)	
		LSL	2008	R23015020778	2004	23015017402	Retire main in connection w/Cadle Rd project	(3,814.70)	
		LSL	2008	R23015020778	1985	3-67	Retire main in connection w/Cadle Rd project	(229.68)	
		LSL	2008	R23015020779	1969	13-58	Prouty, Danvers & Fairfield	(1,560.07)	
		LSL	2008	R23015026557	1997	529734305004	Windham @ Fairview replace valve	(1,709.81)	
		LSL	2008	R23015026557	1998	529734305004	Windham @ Fairview replace valve	(649.38)	(300,527.61)
345	Services	LSA	2008	R23010096463	1968	LEE-1	Retired 1968 under FIFO method	(168.56)	
		LSA	2008	R23010096463	1969	LEE-1	Retired 1969 under FIFO method	(394.43)	
		LSA	2008	R23010096463	1970	LEE-1	Retired 1970 under FIFO method	(416.25)	
		LSA	2008	R23010096463	1971	LEE-1	Retired 1971 under FIFO method	(711.68)	
		LSA	2008	R23010096463	1972	LEE-1	Retired 1972 under FIFO method	(1,336.10)	
		LSA	2008	R23010096463	1973	LEE-1	Retired 1973 under FIFO method	(2,907.93)	
		LSA	2008	R23010096463	1974	LEE-1	Retired 1974 under FIFO method	(2,815.33)	
		LSA	2008	R23010096463	1975	LEE-1	Retired 1975 under FIFO method	(4,408.11)	
		LSA	2008	R23010096463	1976	LEE-1	Retired 1976 under FIFO method	(667.37)	
		LSL	2008	R23015013145	1987	3-88	Retire services in connection w/Corduroy Rd project	(1,299.06)	
		LSL	2008	R23015096464	1977	LEW2	new services	(19,465.03)	
		LSL	2008	R23015096464	1974	9-8	SR 306 SR2 to RR tracks - relocate (12) 3/4 svcs & (1) 2" svc to exist mains	(1,540.46)	
		LSL	2008	R23015096464	1975	9-8	SR 306 SR2 to RR tracks - relocate (12) 3/4 svcs & (1) 2" svc to exist mains	(1,011.35)	
		LSL	2008	R23015096464	1975	13-75	Mentor Headlands Project	(87,102.54)	
		LSL	2008	R23015096464	1976	13-75	Mentor Headlands Project	(7,500.88)	(131,544.97)
346	Meters & Measuring Devices	LSA	2008	R23010096441	1979	LEE-1	Retire 40 Meters	(591.28)	
		LSA	2008	R23010096441	1980	LEE-1	Retire 40 Meters	(59.09)	
		LSL	2007	R23015096446	1979		32 meters	(1,322.09)	
		LSL	2007	R23015096446	1980		1 meter	(111.54)	
		LSL	2007	R23015096446	1980		6 meters	(240.24)	
		LSL	2007	R23015096446	1981		11 meters	(447.64)	
		LSL	2007	R23015096446	1982		5 meters	(193.75)	
		LSL	2007	R23015096446	1983		31 meters	(1,325.50)	
		LSL	2007	R23015096446	1984		60 meters	(2,537.79)	
		LSL	2007	R23015096446	1985		80 meters	(3,221.88)	
		LSL	2007	R23015096446	1986		45 meters	(2,197.46)	
		LSL	2007	R23015096446	1986		91 meters	(4,227.76)	
		LSL	2007	R23015096446	1987		109 meters	(5,064.42)	
		LSL	2007	R23015096446	1988		121 meters	(7,293.03)	
		LSL	2007	R23015096446	1989		145 meters	(7,741.05)	
		LSL	2007	R23015096446	1990		63 meters	(3,338.84)	
		LSL	2007	R23015096446	1991		95 meters	(5,363.84)	
		LSL	2007	R23015096446	1992		8 meters	(492.01)	
		LSL	2007	R23015096446	1993		8 meters	(608.48)	
		LSL	2007	R23015096446	1994		6 meters	(389.82)	
		LSL	2007	R23015096446	1995		3 meters	(200.45)	
		LSL	2007	R23015096446	1996		5 meters	(577.31)	
		LSL	2007	R23015096446	1997		10 meters	(571.19)	
		LSL	2007	R23015096446	1998		2 meters	(134.90)	
		LSL	2007	R23015096446	1999		14 meters	(847.98)	
		LSL	2007	R23015096446	2004		1 meter	(69.13)	
		LSL	2007	R23015096446	2006		1 meter	(48.56)	
		LSL	2007	R23015096446	2007		1 meter	(47.72)	
		LSL	2008	R23015096446	1979	LEW-1	Retire 66 1979 vintage meters (FIFO)	(1,203.27)	
		LSL	2008	R23015096446	1980	LEW-1	Retire 136 1980 vintage meters (FIFO)	(2,806.76)	
		LSL	2008	R23015096446	1981	LEW-1	Retire 488 1981 vintage meters (FIFO)	(10,506.56)	
		LSL	2008	R23015096446	1982	LEW-1	Retire 977 vintage 1982 meters (FIFO)	(21,176.90)	
		LSL	2008	R23015096446	1983	LEW-1	Retire 746 vintage 1983 meters (FIFO)	(17,816.98)	
		LSL	2008	R23015096446	1984	LEW-1	Retire 161 vintage 1984 meters (FIFO)	(4,024.23)	(106,737.87)
347	Meter Installations	LSA	2008	R23010096441	1979	LEE-1	Retire 40 Meter Installations	(400.79)	
		LSA	2008	R23010096441	1980	LEE-1	Retire 40 Meter Installations	(50.74)	
		LSL	2007	R23015096446	1979		Installations	(285.23)	
		LSL	2007	R23015096446	1980		Installations	(158.81)	
		LSL	2007	R23015096446	1980		Installations	(27.61)	
		LSL	2007	R23015096446	1981		Installations	(365.31)	
		LSL	2007	R23015096446	1982		Installations	(15.88)	
		LSL	2007	R23015096446	1983		Installations	(667.12)	
		LSL	2007	R23015096446	1984		Installations	(1,344.32)	
		LSL	2007	R23015096446	1985		Installations	(1,214.80)	
		LSL	2007	R23015096446	1986		Installations	(3,153.06)	
		LSL	2007	R23015096446	1987		Installations	(2,212.73)	
		LSL	2007	R23015096446	1988		Installations	(2,954.54)	
		LSL	2007	R23015096446	1989		Installations	(2,631.42)	
		LSL	2007	R23015096446	1990		Installations	(1,873.90)	
		LSL	2007	R23015096446	1991		Installations	(3,363.84)	
		LSL	2007	R23015096446	1992		Installations	(247.03)	
		LSL	2007	R23015096446	1993		Installations	(255.25)	
		LSL	2007	R23015096446	1994		Installations	(194.77)	
		LSL	2007	R23015096446	1995		Installations	(79.41)	
		LSL	2007	R23015096446	1996		Installations	(273.41)	
		LSL	2007	R23015096446	1997		Installations	(232.15)	
		LSL	2007	R23015096446	1998		Installations	(64.82)	

AQUA OHIO, INC
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SUMMARY OF B-2.3 RETIREMENTS
CASE NO. 09-1044-WW-AIR
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ACCOUNT NO	ACCOUNT TITLE	Location	YEAR RETIRED	RETIREMENT AUTHORIZATION	YEAR IN SERVICE	ORIGINAL AUTHORIZATION	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		LSL	2007	R23015096446	1999		Installations	(173.18)	
		LSL	2007	R23015096446	2004		Installations	(49.41)	
		LSL	2007	R23015096446	2006		Installations	(135.33)	
		LSL	2008	R23015099446	1979	LEW-1	Retire vintage 1979 meter installaions (FIFO)	(260.18)	
		LSL	2008	R23015099446	1980	LEW-1	Retire vintage 1980 meter installaions (FIFO)	(1,035.67)	
		LSL	2008	R23015099446	1981	LEW-1	Retire vintage 1981 meter installaions (FIFO)	(8,547.73)	
		LSL	2008	R23015099446	1982	LEW-1	Retire vintage 1982 meter installaions (FIFO)	(5,214.39)	
		LSL	2008	R23015099446	1983	LEW-1	Retire vintage 1983 meter installaions (FIFO)	(8,955.27)	
		LSL	2008	R23015099446	1984	LEW-1	Retire vintage 1984 meter installaions (FIFO)	(2,129.62)	(49,365.80)
348	Hydrants	LSA	2008	R23010000302	1958	6-16	Retire hydrant at 78 East Pine St.	(329.50)	
		LSA	2008	R23010014077	1911	6-16	Hydrant #773 E. Cedar & S. Market Street	(128.51)	
		LSA	2008	R23010014077	1911	6-16	Hydrant #784 RL 307 (W. of Wash. Blvd.)	(74.05)	
		LSA	2008	R23010014077	1927	6-16	Hydrant #701 Old Filter Plant	(135.10)	
		LSA	2008	R23010014077	1996	51963480301 1	Lake Road main replacement - hydrants	(8,046.33)	
		LSA	2008	R23010014077	1971	13-32	Retire hydrants on Hickok Rd	(5,053.53)	
		LSL	2007	R23015000358	2004	23015017440	Retire 1 hydrant @ 9292 Jordan	(2,250.00)	
		LSL	2007	R23015000378	1963	4-114	relocate hyd on SR 84 @ Button Road	(1,108.71)	
		LSL	2008	R23015000504	1968	13-52	Retire two hydrants on St. Clair for American Packaging Corp.	(158.53)	
		LSL	2008	R23015000506	1992	13-288	Retire one hydrant at 9016 Regency Woods	(1,552.35)	
		LSL	2008	R23015000518	1957	13-6	Retire one hydrant at 5946 Hopkins	(418.60)	
		LSL	2008	R23015000519	1957	13-6	Retire one hydrant at 6133 Hopkins	(418.60)	
		LSL	2008	R23015000521	1965	3-64	Retire two hydrants on Andrew Rd	(3,915.24)	
		LSL	2008	R23015000522	2006	23015026553	Retire hydrant at 5162 Corduroy (hit by car)	(1,836.64)	
		LSL	2008	R23015000524	1964	10-1	Retire hydrant at 6941 Waite Hill	(163.06)	
		LSL	2008	R23015000525	1964	10-1	Retire one hydrant on Smith St, 1st north of South Lane	(163.06)	
		LSL	2008	R23015010624	1981	4-86	Duplicate Retirement of 4-86 SHB 4-141 corr 5/08	(1,388.77)	
		LSL	2008	R23015010624	1979	4-35	replace hyd on Eastmoor Drive	(435.05)	
		LSL	2008	R23015010624	1979	4-35	replace hyd on Eastmoor Drive - valve	(139.26)	
		LSL	2008	R23015010624	1979	4-35	replace hyd on Eastmoor Drive	(206.89)	
		LSL	2008	R23015010624	1981	4-86	Duplicate Retirement of 4-86 SHB 4-141 corr 5/08	1,388.77	
		LSL	2008	R23015013140	1997	529734804024	Retire hydrant in connection w/Homewood project	(1,348.58)	
		LSL	2008	R23015013140	2003	300154203010297	Retire hydrant in connection w/Homewood project	(1,324.78)	
		LSL	2008	R23015013140	2001	380154103001086	Retire hydrant in connection w/Homewood project	(1,081.48)	
		LSL	2008	R23015013141	1979	4-36	replace hydrant on Dartmoor	(439.75)	
		LSL	2008	R23015013141	1979	4-36	replace hydrant on Dartmoor	(168.71)	
		LSL	2008	R23015013141	1978	4-50	replace hydrant on Dartmoor Road	(394.98)	
		LSL	2008	R23015013141	1978	4-50	replace hydrant on Dartmoor Road	(158.72)	
		LSL	2008	R23015013141	1980	4-73	replace hydrant near 8153 Dartmoor Road	(253.05)	
		LSL	2008	R23015013141	1981	4-73	repl hyd Dartmoor - hydrant	(499.80)	
		LSL	2008	R23015013141	1982	4-95	replace hydrant @ 8029 Dartmoor Road	(649.88)	
		LSL	2008	R23015013141	1982	4-95	replace hydrant @ 8029 Dartmoor Road	(833.70)	
		LSL	2008	R23015013145	1957	13-9	Retire hydrant in connection w/Corduroy Rd project	(117.48)	
		LSL	2008	R23015013145	1960	13-7	Retire hydrant in connection w/Corduroy Rd project	(338.68)	
		LSL	2008	R23015013145	2001	300154203001017	Retire hydrant in connection w/Corduroy Rd project	(2,008.88)	
		LSL	2008	R23015013145	1986	3-88	Retire hydrant in connection w/Corduroy Rd project	(4,047.91)	
		LSL	2008	R23015013145	1984	4-133	Retire hydrant in connection w/Corduroy Rd project	(493.71)	
		LSL	2008	R23015013145	1991	4-281	Retire hydrant in connection w/Corduroy Rd project	(1,356.55)	
		LSL	2008	R23015013145	1982	4-98	Retire hydrant in connection w/Corduroy Rd project	(1,036.95)	
		LSL	2008	R23015013145	1994	529434804008	Retire hydrant in connection w/Corduroy Rd project	(2,366.17)	
		LSL	2008	R23015014041	1971	10-7	Center, Esler to Station - 10 hydrant laterals (rel 2)	(1,084.80)	
		LSL	2008	R23015020777	2005	23015032382	Stockbridge @ Mentor	(1,221.04)	
		LSL	2008	R23015020777	1979	4-36	replace hydrant @ 8135 Stockbridge	(439.75)	
		LSL	2008	R23015020777	1979	4-36	replace hydrant @ 8135 Stockbridge	(89.90)	
		LSL	2008	R23015020777	2004	23015015244	change 2-way hyd to 3-way 7933 Stockbridge	(1,401.79)	
		LSL	2008	R23015020778	1995	529534804010	Retire hydrant in connection w/Cedle Rd project	(2,490.72)	
		LSL	2008	R23015026557	1989	4-245	hyd between 7580 & 7588 Fairview Ave	(1,824.14)	
		LSL	2008	R23015026557	1989	4-245	hyd between 7580 & 7588 Fairview Ave	(22.05)	
		LSL	2008	R230150RetOnly	1989	pending	hydrant (Retire 5/08)	(519.80)	
		LSL	2008	R230150RetOnly	1989	pending	valve (Retire 5/08)	(464.02)	
		LSL	2008	R230150RetOnly	1989	pending	CIP I (Retire 5/08)	(3,395.61)	(58,392.34)
391	Office Furniture & Equipment	LSA	2008	R23010014077	1986	8-12	legal file	(72.90)	
		LSA	2008	R23010014077	1988	8-20	public drinking fountain	(231.36)	
		LSA	2008	R23010014077	1989	7-22	hot water tank	(182.98)	
		LSA	2008	R23010014077	1989	8-21	Burroughs printing calculator	(299.60)	
		LSA	2008	R23010014077	1989	8-22	60" metal desk	(154.60)	
		LSA	2008	R23010014077	1970	8-23	16" IBM typewriter	(540.00)	
		LSA	2008	R23010014077	1970	8-24	60" metal desk	(171.27)	
		LSA	2008	R23010014077	1970	8-24	secretary chair	(63.86)	
		LSA	2008	R23010014077	1972	8-26	arm chair	(49.00)	

AQUA OHIO, INC
LAKE ERIE DIVISION
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ACCOUNT NO.	ACCOUNT TITLE	Location	YEAR RETIRED	RETIREMENT AUTHORIZATION	YEAR IN SERVICE	ORIGINAL AUTHORIZATION	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		LSA	2008	R23010014077	1973	8-27	carpet in 3 offices	(349.80)	
		LSA	2008	R23010014077	1974	8-30	4 office chairs	(138.00)	
		LSA	2008	R23010014077	1978	8-37	chair - manager's office	(209.00)	
		LSA	2008	R23010014077	1978	8-38	desk, bookcase, 2 side chairs - manager's office	(1,145.80)	
		LSA	2008	R23010014077	1978	8-116	desk	(346.94)	
		LSA	2008	R23010014077	1979	8-39	Monroe calculator	(343.19)	
		LSA	2008	R23010014077	1980	8-42	Monroe printing calculator	(343.19)	
		LSA	2008	R23010014077	1980	8-129	desk	(376.20)	
		LSA	2008	R23010014077	1980	8-132	calculator	(327.82)	
		LSA	2008	R23010014077	1980	8-134	desk	(376.20)	
		LSA	2008	R23010014077	1981	8-44	office equipment	(1,090.45)	
		LSA	2008	R23010014077	1983	8-50	electric letter opener	(117.46)	
		LSA	2008	R23010014077	1985	8-51	IBM typewriter	(1,245.80)	
		LSA	2008	R23010014077	1985	8-52	high back office chairs	(418.10)	
		LSA	2008	R23010014077	1987	8-56	calculator	(270.07)	
		LSA	2008	R23010014077	1987	8-59	2 chairs & 2 cabinets	(788.51)	
		LSA	2008	R23010014077	1988	8-63	time clock for maintenance garage	(353.35)	
		LSA	2008	R23010014077	1988	8-64	time clocks for office & filter plant	(706.70)	
		LSA	2008	R23010014077	1988	8-66	Monroe calculator	(313.19)	
		LSA	2008	R23010014077	1988	8-67	(2) desks, (1) two drawer file	(1,349.92)	
		LSA	2008	R23010014077	1989	8-69	Monroe calculator	(292.67)	
		LSA	2008	R23010014077	1989	8-264	desk	(474.48)	
		LSA	2008	R23010014077	1990	8-75	2 secretarial chairs	(335.98)	
		LSA	2008	R23010014077	1990	8-111	blueprint machine	(1,863.63)	
		LSA	2008	R23010014077	1993	8-79	2 Monroe calculators	(468.34)	
		LSA	2008	R23010014077	2000	15051295	laminate cabinet for projection screen	(687.35)	
		LSL	2007	R23015007628	1997	529739118011	Copier for water plant	(776.79)	
		LSL	2009	R23015013103	1989	8-140	Retire fax	(432.47)	
		LSL	2008	R23015013103	1993	8-172	Canon NP-4050 copier system	(11,830.25)	
		LSL	2008	R300158050000001	1988	8-123	Correct 2009 over retirement	0.03	
		LSL	2008	R8-100	1974	8-33	Correct 1998 over retirement	399.01	(29,134.01)
391-2	Office Furniture & Equipment - IS	LSL	2009	R23015009601	2001	300907206300001	IS modem	(1,763.32)	(1,763.32)
391-3	Office Furniture & Equip. - Computers	LSA	2008	R23010014077	1977	8-104	IBM form stand	(56.43)	
		LSA	2008	R23010014077	1986	8-54	computer work station	(239.41)	
		LSA	2008	R23010014077	1986	8-54	work center	(8.10)	
		LSA	2008	R23010014077	1987	8-57	computer stand & printer stand	(229.56)	
		LSA	2008	R23010014077	1990	8-73	sound cover for printer	(441.85)	
		LSA	2008	R23010014077	1991	8-76	PC software	(1,615.80)	
		LSA	2008	R23010014077	1998	15051145	Gateway Solo 5150 XI	(4,764.73)	
		LSA	2008	R23010014077	1998	519739139002	LAN equipment	(2,860.60)	
		LSA	2008	R23010014077	1998	519739139003	LAN/WAN hardware for SB & TB	(12,955.96)	
		LSA	2008	R23010014077	2000	15051189	Gateway PC	(3,259.21)	
		LSA	2008	R23010014077	2000	15051321	memory module	(606.70)	
		LSA	2008	R23010014077	1997	519639139001	LAN WAN Hardware	(23,941.43)	
		LSA	2008	R23010014077	1989	8-71	HP PC & Epson printer	(452.00)	
		LSL	2009	R23015013103	1990	8-138	Retire printer sound cover	(411.85)	
		LSL	2009	R23015013103	1996	529539139002	Retire Laser Jet 4 & LAN	(7,867.06)	
		LSL	2008	R23015013103	1987	8-112	Epson LQ 2500 printer	(77.35)	
		LSL	2008	R529839139003	1986	8-95	Correct 1996 over retirement	411.85	(59,388.29)
392	Transportation Equip. - Fully Depreciated	LSA	2008	R23010012199	1997	529739211008	'97 dump truck trsf f/d	(55,241.55)	
		LSA	2008	R23010014077	1989	11-247	'89 Chevy S-10 pickup truck	(10,797.15)	
		LSA	2007	R23010035463	1997	519639211004	'96 Dodge Ram truck	(31,901.41)	
		LSA	2007	R23010035463	1999	15051215	'99 Chevy Lumina - Schiele	(17,004.63)	
		LSL	2007	R23015015100	1996	529739211012	Retire 1996 Chevy 3500 Utility Truck	(41,034.33)	
		LSA	2007	R23015035638	1997	519739211007	'97 Safari Cargo van	(16,320.40)	
		LSL	2008	R230150retonly	1994	529439211008	Transfer - 1994 Dodge Spirit	(14,037.10)	
		LSL	2009	R23015020844	2001	300158053001001	2001 Chevy Astro Van	(19,400.92)	
		LSL	2009	R23015020845	2001	Lease	2001 Chevy Astro Van - Leased not capital	0.00	
		LSL	2009	R23015020846	2001	300158053001002	2000 GMC 2500 Pickup Truck	(27,425.09)	(235,162.58)
392-1	Transportation Equipment	LSA	2008	R23010020736	2000	15051293	Chevy One Ton truck	(56,991.27)	
		LSA	2008	R23010020736	2001	300108051500001	Chevy One Ton truck	(1,048.19)	
		LSA	2007	R23010035463	2001	300108051501001	'00 Chevy S-10 4x4 pickup	(20,334.94)	(78,374.40)
394	Tools, Shop & Garage Equipment	LSA	2007	R23010008189	1986	11-214	tapping machine	(1,746.07)	
		LSA	2008	R23010012260	1979	11-140	valve box locator	(469.05)	
		LSA	2008	R23010012361	2000	15051289	Allied 1000 hole hog	(3,937.50)	
		LSA	2008	R23010012361	2000	15052443	Allied Mole	(4,068.94)	
		LSA	2008	R23010014077	1959	9-1	12" Wheeler hydraulic pipe cutter	(375.00)	
		LSA	2008	R23010014077	1959	9-1	2 Homelite floodlights	(65.10)	
		LSA	2008	R23010014077	1963	7-3	heaters	(205.12)	
		LSA	2008	R23010014077	1970	11-49	Bristol portable recording gage	(222.95)	
		LSA	2008	R23010014077	1973	11-76	bench grinder	(102.00)	
		LSA	2008	R23010014077	1977	11-123	lawn mower	(224.95)	
		LSA	2008	R23010015509	1978	11-134	300 gpm pump	(738.60)	
		LSA	2008	R23010015509	1979	11-142	portable gasoline pump	(398.33)	
		LSA	2008	R23010015509	1979	11-143	portable pump and hose	(875.84)	
		LSA	2008	R23010015509	1983	11-186	Magnetic Locator GA-52	(672.35)	
		LSA	2008	R23010015509	1983	11-190	Detect-A-Leak Console	(2,797.11)	
		LSA	2008	R23010015509	1987	11-225	electric pump	(737.38)	
		LSA	2008	R23010015509	1988	11-236	Utility Service Analyzer	(556.67)	
		LSA	2008	R23010015509	1988	11-239	Portable 3HP Gas Engine Exhaust Blower	(712.80)	
		LSA	2008	R23010015509	1995	519539401003	Two Dickson Pressure Recorder Charts	(1,124.53)	
		LSA	2008	R23010015509	1996	519639401001	Homelite diaphragm pump	(1,774.08)	
		LSA	2008	R23010015509	1997	519739401008	Homelite Diaphram Pump	(1,869.51)	
		LSA	2008	R23010015821	2008	23010012361	Hudco HP250 2.5" Mole	(3,656.42)	

AQUA OHIO, INC
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SUMMARY OF B-2.3 RETIREMENTS
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ACCOUNT NO.	ACCOUNT TITLE	Location	YEAR RETIRED	RETIREMENT AUTHORIZATION	YEAR IN SERVICE	ORIGINAL AUTHORIZATION	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		LSL	2007	R23015008066	2000	15052361	Gorman-Rupp 12D-GX160 2" Trash Pump	(1,134.80)	
		LSL	2007	R23015008156	1986	11-369	Schonstedt dual function locator	(1,582.00)	
		LSL	2007	R23015008156	1987	11-378	Schonstedt dual function locator #MAC-51B	(1,685.00)	
		LSL	2007	R23015009174	1987	11-366	appurtenances for CL-12 tap machine	(1,697.82)	
		LSL	2008	R23015009287	1986	11-369	Duplicate Retirement of locator(reversed5/08)	(1,582.00)	
		LSL	2008	R23015009287	1986	11-369	Duplicate Retirement of locator(reversed5/08)	1,582.00	
		LSL	2008	R23015012261	1985	11-349	Heliflux #GA-52 magnetic locator	(796.16)	
		LSL	2008	R23015012280	1995	52953401010	cutquik saw	(1,049.77)	
		LSL	2009	R23015016938	1985	11-350	Mueller CL-12 tap machine-Retire hub & shell cutter	(1,452.00)	(36,937.84)
396	Power Operated Equipment	LSA	2008	R23010014077	1978	11-126	trencher and trailer (3/08 trencher retired)	(16,875.00)	
		LSA	2008	R23010014077	1996	55/11-433	'92 Interstate trailer	(6,195.00)	(23,070.00)
397	Communications Equipment	LSL	2008	R23015013171	2002	300159003001002	APC smart UPS 2200	(990.55)	(990.55)
398	Miscellaneous Equipment	LSA	2008	R23010014077	1976	11-99	Jefferson Booster Station - self contained breathing apparatus	(639.75)	(639.75)
	Grand Total								(1,218,261.58)

WPB-2.3o

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 TRANSFERS
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ACCOUNT NO.	ACCOUNT TITLE	Location	TRANSFER / CORRECTIONS AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
							WPB-2.3p
392	Transportation Equipment - Fully Depr.	LSL	300158053001002	2001	2001 Chevy 3/4 Ton Pickup Truck	27,425.09	
		LSL	300158053001003	2001	2001 Dump Truck	61,185.01	
		LSL	300158053001001	2001	2001 Chevy Astro Extended Van	19,400.92	108,011.02
392-1	Transportation Equipment	LSL	300158053001002	2001	2001 Chevy 3/4 Ton Pickup Truck	(27,425.09)	
		LSL	300158053001003	2001	2001 Dump Truck	(61,185.01)	
		LSL	300158053001001	2001	2001 Chevy Astro Extended Van	(19,400.92)	(108,011.02)
							0.00

AQUA OHIO, INC
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SUMMARY OF B-2.3 ***SERVICE CENTER*** ADDITIONS
CASE NO. 09-1044-WW-AIR
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WPB-2.3g

ACCOUNT NO.	ACCOUNT TITLE	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
303	Miscellaneous Intangible Plant					
		23090002428	2007	Strategic Infrastructure	3,507.51	
		23090002428	2007	Strategic Infrastructure	5,930.76	
		23090002428	2007	Strategic Infrastructure	1,578.73	
		23090002428	2007	Strategic Infrastructure	474.11	
		23090002428	2008	Strategic Infrastructure	47.84	
		23090006817	2007	Service Link Technical Assessment	83,474.44	
		23090006817	2007	Service Link Technical Assessment	25,602.13	
		23090006817	2007	Service Link Technical Assessment	7,909.81	
		23090006817	2008	Service Link Technical Assessment	6,119.41	
		23090006817	2008	Service Link Technical Assessment	445.04	
		23090006817	2008	Service Link Technical Assessment (5 year life)	777.78	
		23090007674	2007	Consulting: Exchange	14,605.78	
		23090007674	2008	Consulting Exchange (5 year software)	2,937.99	
		23090007674	2008	Consulting Exchange	5,195.91	
		23090007674	2008	Consulting Exchange	2,769.21	
		23090007674	2008	Consulting Exchange (5 year life)	5,031.04	
		23090007674	2009	Consulting Exchange (5yr software)	1,095.88	
		23090008109	2007	COE 2007	8,816.50	
		23090008109	2008	COE 2007	468.46	
		23090008159	2007	Auto Cad Software upgrade to V 2008	4,802.29	
		23090008159	2007	Autocad Software Upgrade V2008	3,375.59	
		23090008212	2007	CIS Archive Purge	25,235.76	
		23090008212	2008	CIS Archive Purge	315.76	
		23090008325	2007	IS Security Project	12,456.99	
		23090008543	2007	Lawson Licensing	79,847.78	
		23090008881	2007	Banner Interfaces	36,248.69	
		23090008881	2007	Banner Interfaces	55,743.70	
		23090008881	2007	Banner Interfaces	17,975.92	
		23090008914	2007	Banner Reports	13,090.88	
		23090008914	2007	Banner Reports	1,170.18	
		23090008914	2007	Banner Reports	10,768.43	
		23090008914	2008	Banner Reports	3,423.90	
		23090011742	2007	Financial System Power Plant	19,119.34	
		23090011742	2007	Financial System Power Plant	3,504.42	
		23090011742	2007	Financial System Power Plant	1,856.56	
		23090011743	2007	Financial System Power Plant	5,497.43	
		23090011743	2007	Financial System Power Plant	19,153.26	
		23090011743	2007	Financial System Power Plant	7,959.36	
		23090011743	2008	Financial System Power Plant	5,977.89	
		23090011748	2007	Real Estate Tracking System	45,203.36	
		23090011760	2008	WaterGems Software (10 year software)	23,795.71	
		23090011791	2007	Power Plant Phase 1	3,470.41	
		23090011791	2008	Power Plant Phase 1	2,026.48	
		23090011791	2008	Power Plant Phase 1	2,844.58	
		23090011791	2008	Power Plant PH1 (5 Year Life 33911)	568.55	
		23090011828	2007	Power Plant Phase 1	13,994.22	
		23090011828	2008	PowerPlant Ph 1 (5 year software)	21,306.24	
		23090011828	2008	PowerPlant Phase 1	27,629.78	
		23090011828	2008	Power Plant Phase 1	17,900.56	
		23090011828	2008	PowerPlant Phase 1 (5 year life)	46,709.44	
		23090011828	2009	Power Plant Phase 1 (5yr software)	10,461.17	
		23090011961	2008	Internet Redesign (5 year software)	42,593.27	
		23090011961	2009	Internet Redesign (5 yr software)	5,949.40	
		23090012049	2008	User Provisioning Project	3,661.34	
		23090012311	2008	Virtual Technology (5 year software)	789.91	
		23090012311	2008	Virtual Technology	31,821.13	
		23090012311	2008	Virtual Technology (5 year life)	26,173.26	
		23090012867	2008	Communications Planning and su (5 year software)	1,635.76	
		23090012867	2008	Communications Planning and su (5 year life)	14,672.64	
		23090012867	2009	Communications Planning and su (5 yr software)	2,578.55	
		23090012908	2008	MPLS Data Comm	4,280.87	
		23090012962	2008	CIS Modifications and Enhancements (5 year software)	47,608.77	
		23090012962	2008	CIS Modifications and Enhancements	65,748.88	
		23090012962	2008	CIS Modifications and Enhancements (5 year life)	157,625.29	
		23090012962	2009	CIS Modifications and Enhancements (5 yr software)	64,372.32	
		23090012995	2008	Banner Reports 2008	28,855.98	
		23090012995	2008	Banner Reports 2008 (5 year life)	8,304.42	
		23090013029	2008	CIS Defect/Issue Tracking 2008 (5 year software)	1,931.72	
		23090013029	2008	CIS Defect / Issue Tracking 2008	9,079.22	
		23090013029	2009	CIS Defect/Issue Tracking 2008 (5 yr software)	5,422.78	

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 ***SERVICE CENTER*** ADDITIONS
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ACCOUNT NO.	ACCOUNT TITLE	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT
		23090013713	2008	Service Link Test Lead (5 year software)	1,871.53	
		23090013713	2008	Service Link Test Lead (5 year life)	19,854.59	
		23090013713	2009	Service Link Test Lead (5 yr software)	1,157.69	
		23090013765	2008	IVR/Auto attendant programming (5 year software)	15,234.61	
		23090013765	2009	IVR / Auto attendant programming (5 yr software)	(15,487.22)	
		23090013850	2008	Service Link Program Changes (5 year life)	1,600.46	
		23090013850	2009	Servcie Link Program Changes (5 yr software)	33,503.90	
		23090013944	2008	Service Order Process (5 year life)	7,637.14	
		23090013944	2008	Service Order Process (5 year software)	1,972.28	
		23090013944	2008	Service Order Process	26,012.21	
		23090013944	2008	Service Order Process (5 year life)	97,034.40	
		23090013944	2009	Service Order Process (5 yr software)	17,886.53	
		23090014180	2008	CIS Bill Extract and Print Change (5 year software)	1,444.69	
		23090014180	2008	CIS Bill Extract and Print Cha (5 year life)	3,558.88	
		23090014929	2008	21st Century Project (5 Year Life 33911)	7,029.26	
		23090015627	2008	Thin Client Technology (5 Year Life (33911)	2,724.78	
		23090015623	2008	Enterprise Reporting - WEBI (5 year software)	10,592.87	
		23090015623	2008	Enterprise Reporting - WEBI (5 year life)	34,666.86	
		23090015623	2009	Enterprise Reporting - WEBI (5 yr software)	5,167.50	
		23090015835	2008	Network Management Tools (5 year life)	1,189.80	
		23090015951	2008	RAS Security Software (5 year life)	1,805.27	
		23090016117	2008	COE 2008 (5 year software)	1,178.46	
		23090016117	2008	COE 2008 (5 year life)	3,572.12	
		23090016117	2009	COE 2008 (5 yr software)	695.14	
		23090016440	2008	Vulnerability Detection Software (5 year life)	2,273.63	
		23090016529	2008	Nat Motion (5 year life)	3,718.32	
		23090016660	2008	Unified Thin Wireless (5 Year Life 33911)	3,934.76	
		23090016701	2008	Lawson Upgrade Phase 1 (5 year software)	3,723.58	
		23090016701	2008	lawson Upgrade Phase 1 (5 year life)	693.51	
		23090016701	2009	Lawson Upgrade Phase 1 (5yr software)	12,540.14	
		23090016848	2008	Records Project (10 year software)	5,665.50	
		23090016970	2008	E-Autocad 2009 Subscription (5 Year Life 33911)	3,778.68	
		23090020624	2007	Meritage	2,427,286.06	
		23090020624	2007	Meritage	26,772.71	
		23090020625	2007	Meritage	5,092.93	
		23090020625	2007	Meritage	22,894.52	
		23090020625	2007	Meritage	116,175.85	
		23090021767	2007	Security Project	930.20	
		23090021805	2007	Software Distribution System	(4,822.64)	
		23090021816	2007	Remote Access Thin Client	2,587.29	
		23090021859	2007	Veritas Backup Library System	8,746.65	
		23090021859	2007	Veritas, Backup Library System	1,839.29	
		23090021859	2007	Veritas, backup Library System	204.43	
		23090022159	2007	ivantage upgrade	887.08	
		23090027174	2007	Microsoft Enterprise Agreement	43,421.78	
		23090027174	2008	Microsoft Enterprise Agreement	35,300.08	
		23090036124	2007	Banner CIS Related Projects	317,229.24	
		23090036124	2007	Banner CIS Related Projects	67,396.89	
		23090036124	2007	Banner CIS Related Projects	78,209.72	
		23090036124	2008	Banner CIS Related Projects (20 year software)	3,136.74	
		23090036124	2008	Banner CIS Related Projects	11,671.35	
		23090036124	2008	Banner CIS Related Projects	2,907.15	
		23090036124	2008	Banner CIS Related Projects (20 year life)	6,197.94	
		23090036124	2009	Banner CIS Related Projects (20 year life)	1,631.84	
		23090036125	2007	Banner CIS	1,878.04	
		23090036125	2007	Banner CIS	999.42	
		23090036125	2008	Banner CIS	3,466.87	
		23090036125	2008	Banner CIS	1,284.58	
		23090036125	2008	Banner CIS (20 year life)	3,013.04	
		23090036125	2008	Banner CIS (20 year software)	1,587.33	
		23090036125	2009	Banner CIS (20 yr software)	851.02	
		23090036142	2007	FIS Improvements	53,472.16	
		23090036142	2007	FIS Improvements	5,496.30	
		23090036142	2007	FIS Improvements	5,098.90	
		23090036142	2008	FIS Improvements	6,459.20	
		23090036142	2008	FIS Improvements	20,170.99	

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AQUA OHIO, INC
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ACCOUNT NO.	ACCOUNT TITLE	INSTALLATION AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT	TOTAL AMOUNT	
		23090036142	2008	FIS Improvements (5 year life)	5,044.24		WPB-2.3s
		23090036142	2008	FIS Improvements (5 year software)	3,080.68		
		23090036142	2009	FIS Improvements (5 yr software)	554.74		
		23090036143	2007	FIS Improvements	25,804.09		
		23090036143	2007	FIS Improvements	13,746.78		
		23090036143	2007	FIS Improvements	4,797.95		
		23090036143	2008	FIS Improvements	9,454.89		
		23090036143	2008	FIS Improvements	3,499.85		
		23090036143	2008	FIS Improvements (5 year software)	5,196.00		
		23090036143	2008	FIS Improvements (5 year software)	3,925.18		
		23090036143	2009	FIS Improvements (5 year software)	1,556.13		
		23090038541	2007	Deloitte Ph 2	793.76		
		23090038541	2007	Deloitte Ph 2	1,248.69		
		23090038541	2007	Deloitte Ph 2	23.75		
		23090038541	2008	Deloitte Ph 2	28.98		
		23090039601	2007	Lawson Security Assessment	945.55	4,939,544.38	
390	Building & Fixtures - General	23090007101	2007	Purchase Ohio's Corporate Office Building	4,219.20		
		23090012243	2007	Sewer - Storm and Sanitary installed by O'Charley's	14,000.00		
		23090012243	2008	Corporate office improvements - Sewer	915.60		
		23090012243	2008	Corporate Office Improvements (Landscape Plans)	1,121.40		
		23090012243	2008	Corporate Office Improvements - landscaping	30,277.80	50,534.00	
391-2	Office Furn. & Equip. - Info Sys.	23090007143	2007	Corp Cisco Switch	9,357.71		
		23090012002	2008	Tape Drive for Lawson System	18,037.51		
		23090012770	2008	IBM System P 570	7,396.01		
		23090012770	2008	IBM System P 570	1,898.17		
		23090012770	2008	IBM System P 570	68,089.88		
		23090012770	2008	IBM System P 570	24,318.38		
		23090012770	2008	IBM System P 570	5,874.52		
		23090012806	2008	IBM DS4800 Disk System	19,711.73		
		23090013198	2008	Juniper Firewall	8,290.15		
		23090013384	2008	BlueCoat Proxy Servers	7,187.73		
		23090013384	2008	Bluecoat Proxy Servers	571.89		
		23090013502	2008	Service Link Test Equipment 2008	664.15		
		23090013654	2008	SSH Secure FTP server for DMZ	413.21		
		23090016388	2008	FIS - IBM Power 6	55,444.98		
		23090017537	2009	UPS (uninterrupted power supply) for Ohio Data Center	9,545.77		
		23090017574	2009	San Switch for Ohio Data Center	8,422.97		
		23090021907	2007	EMC Upgrade Disk	10,473.04		
		23090031074	2007	Call Center Hardware	14,069.14	269,734.92	
391-3	Office Furn. & Equip. - Computers	23090002610	2008	5 Pc's and 8 Monitors (B3, C3, G3, F3, D3..RJWG1)	8,170.70		
		23090006813	2007	Cash Remittance Machine - Cash Center - Struthers 77	65,560.46		
		23090006813	2007	Cash Remittance Machine	159.18		
		23090009285	2007	Laptops for inspectors Two LSL / STK	5,670.53		
		23090009285	2007	Computer carrying case (Byrom)	87.33		
		23090009456	2008	Engineering Scanner	17,406.80		
		23090011817	2007	Laptop PC's Dell GHVHPD1 Kopas	2,145.44		
		23090011817	2008	Laptop PC's	(228.98)		
		23090011817	2008	Laptop PC S/N 6N7LWG1 Bisson	1,763.74		
		23090017160	2009	ACO - PC's (Ohio allocation of 30 call center PC's)	3,649.86	104,285.06	
397	Communications Equipment	23090003532	2008	Building Security System	25,036.90		
		23090012173	2007	Avaya Phone System	(26,378.57)		
		23090017500	2009	Avaya 8700	38,717.69	37,376.02	
	Grand Total					5,401,474.38	

AQUA OHIO, INC
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ACCOUNT NO.	ACCOUNT TITLE	YEAR RETIRED	RETIREMENT AUTHORIZATION	YEAR IN SERVICE	ORIGINAL AUTHORIZATION	DESCRIPTION	AMOUNT	TOTAL AMOUNT
								WPB-2.3
303	Miscellaneous Intangible plant	2009	R230900retonly1	1989	11-45	Project Cost System	(4,115.08)	
		2009	R230900retonly1	1992	8-299	Omnidex/Omniwindow	(5,339.25)	
		2009	R230900retonly1	1992	8-314	Spoolmate software	(3,215.89)	
		2009	R230900retonly1	1993	8-338	data conversion software	(11,220.22)	
		2009	R230900retonly1	1993	8-340	software upgrade for Omnidex/Omniwindow	(5,796.90)	
		2009	R230900retonly1	1993	8-341	software upgrade for OCS mainframe	(2,361.70)	
		2009	R230900retonly1	1994	599330308343	e-mail	(2,621.57)	
		2009	R230900retonly1	1994	599330308346	mail scheduler	(1,016.53)	
		2009	R230900retonly1	1995	599430309009	upgrade accounting software	(1,966.78)	
		2009	R230900retonly1	1995	599530309007	Network Management software	(63,555.75)	
		2009	R230900retonly1	1996	599630309002	Cybernet software	(2,028.92)	
		2009	R230900retonly1	1997	599630309004	MIS software for HP3000	(5,689.76)	
		2009	R230900retonly1	1998	599730309017	upgrade for PC software	(24,610.16)	
		2009	R230900retonly1	1998	599730309020	servers software LAN/WAN	(24,146.50)	
		2009	R230900retonly1	1998	1505962	CWC FIS software	(253,195.31)	
		2009	R230900retonly1	1998	1505958	COE software	(49,988.91)	
		2009	R230900retonly1	1999	1505962	software for CWC FIS	(175,342.01)	
		2009	R230900retonly1	1999	1505958	software for COE	(189,491.86)	
		2009	R230900retonly1	1999	1505958	software for COE	(8,913.87)	
		2009	R230900retonly1	1999	1505962	software for CWC FIS	(14,306.13)	
		2009	R230900retonly1	2000	1505962	software for CWC FIS	(1,086.92)	
		2009	R230900retonly1	2003	300909006315209	HP300 upgrade	(48,895.03)	
		2009	R230900retonly1	2003	300909006311823	COE 2003	(11,059.49)	
		2009	R230900retonly1	2006	23090035809	Firewall Enterprise Manager	(5,370.32)	(915,356.86)
389	General Office Land	2007	J12-22	2006	23090007101	SC Office Building Land Sale	(160,622.76)	(160,622.76)
391	Office Furniture & Equipment	2008	R230900retonly	1989	8-260	desk chair	(287.35)	
		2008	R230900retonly	1990	8-268	desk chair	(301.87)	
		2008	R230900retonly	1988	8-244	Retire Chair	(353.04)	
		2009	R230900retonly1	1979	8-116	chair mat (desk)	(47.05)	
		2009	R230900retonly1	1986	8-221	copyholder (transferred to 391-3 1986)	(42.33)	
		2009	R230900retonly1	1981	8-138	swivel arm chair	(232.78)	
		2009	R230900retonly1	1981	8-153	swivel arm chair	(252.60)	
		2009	R230900retonly1	1981	8-153	chair mat	(45.14)	
		2009	R230900retonly1	1977	8-106	swivel chair	(369.30)	
		2009	R230900retonly1	1977	8-106	waste basket	(12.47)	
		2009	R230900retonly1	1987	11-40	35mm camera	(193.85)	
		2009	R230900retonly1	1987	8-228	calculator	(284.93)	
		2009	R230900retonly1	1992	8-302	2 Norelco pocket memo units	(192.97)	
		2009	R230900retonly1	1977	8-110	typing guide	(74.84)	
		2009	R230900retonly1	1984	11-22	microwave oven	(316.39)	
		2009	R230900retonly1	1971	8-89	waste basket	(7.55)	
		2009	R230900retonly1	1977	8-106	chair mat	(115.44)	
		2009	R230900retonly1	1982	8-155	swivel arm chair	(254.25)	
		2009	R230900retonly1	1982	8-152	Retire remaining Word Processor $	(109.72)	
		2009	R230900retonly1	1985	8-212	Retire remaining cassette recorder & data cart $	(157.68)	
		2009	R230900retonly1	1982	8-155	Line-A-Time	(152.60)	
		2009	R230900retonly1	1973	8-97	chair mat	(33.90)	
		2009	R230900retonly1	1973	8-97	waste basket	(9.04)	
		2009	R230900retonly1	1982	8-155	calculator	(212.44)	
		2009	R230900retonly1	1973	8-97	chair mat	(33.90)	
		2009	R230900retonly1	1973	8-97	waste basket	(9.04)	
		2009	R230900retonly1	1983	8-169	calculator	(230.18)	
		2009	R230900retonly1	1971	8-87	thermofax machine	(150.00)	
		2009	R230900retonly1	1980	8-134	swivel chair	(247.67)	(4,730.42)
391-2	Office Furniture & Equipment - IS	2009	R230900retonly1	2004	23090011869	P690 Server	(41,331.65)	
		2009	R230900retonly1	2004	23090011869	upgrade processor - P690 server	(105.92)	
		2009	R230900retonly1	1976	8-104	keypunch pedestal	(161.77)	
		2009	R230900retonly1	2005	23090021729	Visual Networks	(10,753.10)	
		2009	R230900retonly1	1977	8-104	Retire remaining desk - (2) beige & walnut desks	(336.52)	
		2009	R230900retonly1	1978	8-113	Retire remaining value for -side arm & tilt chairs,desk	(925.60)	
		2009	R230900retonly1	1988	8-246	Retire Magnetic tape storage cabinet	(1,059.54)	
		2009	R230900retonly1	1986	8-224	computer table	(1,008.07)	
		2009	R230900retonly1	1989	8-251	communications rack	(1,104.34)	
		2009	R230900retonly1	2000	1505971	LH4550 net server	(5,615.53)	
		2009	R230900retonly1	2000	1505972	TSU-IQ PSC line backup	(3,010.98)	
		2009	R230900retonly1	2000	1505976	batteries: UPS SYS	(1,719.83)	(67,132.85)

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ACCOUNT NO.	ACCOUNT TITLE	YEAR RETIRED	RETIREMENT AUTHORIZATION	YEAR IN SERVICE	ORIGINAL AUTHORIZATION	DESCRIPTION	AMOUNT	TOTAL AMOUNT
391-3	Office Furniture & Equip. - Computers	2009	R230900retonly1	2004	23090011816	4 pc's (2009 retire three PC's)	(3,980.28)	*WPB-2.3u*
		2009	R230900retonly1	2004	23090011817	2 laptops	(5,898.68)	
		2009	R230900retonly1	2004	23090025733	pc's (2009 retire 1 PC)	(1,715.98)	
		2009	R230900retonly1	2004	23090028152	pc - Kusky	(1,447.10)	
		2009	R230900retonly1	2005	23090011816	PC - Hideg SN cnlhv71 , Flat Screen Monitor - Kopas	(1,529.66)	
		2009	R230900retonly1	2003	300909000211465	Dell PC	(1,615.01)	
		2009	R230900retonly1	2003	300909000211465	Dell PC	(1,615.01)	
		2009	R230900retonly1	2003	300909000211465	Dell PC	(1,615.01)	
		2009	R230900retonly1	2003	300909000211465	Dell PC	(2,962.18)	
		2009	R230900retonly1	1993	8-329	Retire Laserjet printer	(2,556.11)	
		2009	R230900retonly1	1998	599739139017	Retire 3 monitors, 2 PC's 8336930 / 8336929	(10,852.41)	
		2009	R230900retonly1	1985	8-196	polytrop chair	(619.78)	
		2009	R230900retonly1	1986	8-221	desktop copy holder -- in PP 599639139005	(42.33)	
		2009	R230900retonly1	1996	599639139005	Gateway 2000 P5-166XL pc	(4,387.79)	
		2009	R230900retonly1	1996	599639139005	Gateway 2000 P5-166XL pc	(30.51)	
		2009	R230900retonly1	1996	599639138002	Gateway pc's, encoders & workstations	(6,596.94)	
		2009	R230900retonly1	1997	599739139015	HP laserjet 5N printer	(2,076.83)	
		2009	R230900retonly1	2001	300909000001001	HP 1500 LPM line printer	(14,332.73)	
		2009	R230900retonly1	1984	8-197	polytrop chair(trnsf to 391-3 1986) in PP 599639139005	(519.78)	
		2009	R230900retonly1	1995	599539139002	Jet Direct cards for lasr jet III, IV Epson DFX500	(1,194.21)	
		2009	R230900retonly1	1996	599639139006	Canon BJC-210 ink jet printer	(252.71)	
		2009	R230900retonly1	1997	599739139013	Gateway G6-200 pc for admin assistant	(4,587.80)	
		2009	R230900retonly1	2002	300909000024815	laptop computer	(2,692.06)	
		2009	R230900retonly1	2003	300909006311816	2 desktop pc's	(4,060.47)	
		2009	R230900retonly1	1987	8-231	Retire remaining value of HP Vectra PC	(982.23)	(78,063.58)
394	Tools, Shop & Garage Equipment	2009	R230900retonly1	1982	11-15	Retire KTA Tator tank painting test equipment	(409.30)	
		2009	R230900retonly1	1983	11-17	Retire pipe caliper, 44" pitot rod & pressure recorder	(2,576.51)	
		2009	R230900retonly1	1981	11-14	measuring wheel	(100.00)	
		2009	R230900retonly1	1981	11-13	pressure testing equipment	(264.01)	
		2009	R230900retonly1	1982	11-16	pressure release valves	(2,088.40)	
		2009	R230900retonly1	1983	11-20	line locator Metrotech model 810	(1,589.67)	
		2009	R230900retonly1	1986	11-34	coating inspection equipment	(728.16)	
		2009	R230900retonly1	1986	11-35	Pitot equipment 48"	(2,575.85)	
		2009	R230900retonly1	1991	11-54	hydrant flow & pressure gauges	(275.62)	
		2009	R230900retonly1	1991	11-56	visual standards for blast cleaned steel	(122.04)	
		2009	R230900retonly1	1991	11-59	adhesion test kit	(464.07)	
		2009	R230900retonly1	1997	599739401006	leak detection 5-pak w/hydrophones & sensors	(14,305.80)	(25,497.33)
397	Communications Equipment	2009	R230900retonly1	1991	11-55	Motorola radio & antenna	(939.41)	
		2009	R230900retonly1	1994	599439709001	two-way radios	(710.21)	(1,649.62)
398	Miscellaneous Equipment	2009	R230900retonly1	2000	1505975	Sony FD-88 digital camera	(1,184.89)	(1,184.89)
								(1,254,238.43)

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
DEPRECIATION RESERVE
AS OF MARCH 31, 2009

5/11/2007

LINE NO.	ACCOUNT	DESCRIPTION	A/C 108, 111 G/L RESERVE @ 12/31/08	ACCRUAL FOR JAN.- MAR. 2009	REFERENCE	2009 RETIREMENTS PM 3-2	2009 TRANSFERS	TOTAL COL. (A),(B),(D) @ 3/31/09
			(A)	(B)	(C)	(D)	(E)	(TO B-3)
1	301	ORGANIZATION	$5,827.20	$1,513.35	WPB-3a1		459.69	$7,800.24
2	302	FRANCHISES AND CONSENTS	149,137.25	$198.78	"		(459.69)	$148,876.34
3	303	MISC. INTANGIBLE PLANT	46,304.22	1,345.71	"			47,649.93
4	311	STRUCTURES AND IMPROVE.	20,872.35	264.40	"			21,136.75
5	312	COLLECTING AND IMPOUND. RES.		0.00	"			0.00
6	313	LAKE,RIVER & OTHER INTAKES	871,112.24	4,436.37	"			875,548.61
7	314	WELLS AND SRINGS	20,922.29	466.49	"			21,388.78
8	315	INFILT. GALLERIES & TUNNELS		0.00	"			0.00
9	316	SUPPLY MAINS	34,828.06	446.80	"			35,274.86
10	321	STRUCTURES AND IMPROVE.	232,459.49	3,486.73	"			235,946.22
11	323	OTHER POWER PRODUCTION EQUIP	146,088.72	3,737.57	"			149,826.29
12	325	ELECTRIC PUMPING EQIUPMENT	620,386.86	20,000.75	"		2,842.56	643,230.17
13	326	DIESEL PUMPING EQUIPMENT		0.00	"			0.00
14	327	HYDRAULIC PUMPING EQUIPMENT		0.00	"			0.00
15	328	OTHER PUMPING EQUIPMENT		0.00	"			0.00
16	331	STRUCTURES AND IMPROVE.	499,675.74	9,049.98	"			508,725.72
17	332	WATER TREATMENT EQUIPMENT	3,728,820.48	58,972.78	"		(2,842.56)	3,784,950.70
18	341	STRUCTURES AND IMPROVE.	97,514.89	3,414.53	"			100,929.42
19	342	DISTIB. RES. & STANDPIPES	1,220,052.70	22,121.52	"			1,242,174.22
20	343	TRANS. & DISTR. MAINS	3,653,912.26	96,935.49	WPB-3a2			3,750,847.75
21	344	FIRE MAINS		0.00	"			0.00
22	345	SERVICES	2,643,905.61	60,042.01	"			2,703,947.62
23	346	METERS	1,319,755.05	33,576.95	"			1,353,332.00
24	347	METER INSTALLATIONS	208,953.59	14,194.70	"			223,148.29
25	348	HYDRANTS	897,865.55	19,304.70	"			917,170.25
26	349	OTHER T&D PLANT		0.00	"			0.00
27								
28								
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AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
DEPRECIATION RESERVE
AS OF MARCH 31, 2009

5/11/2007

WPB-3a

LINE NO.	ACCOUNT	DESCRIPTION	A/C 108, 111 G/L RESERVE @ 12/31/08	ACCRUAL FOR JAN.- MAR. 2009	REFERENCE	2009 RETIREMENTS PM 3-2	2009 TRANSFERS 0	TOTAL COL. (A),(B),(D) @ 3/31/09
			(A)	(B)	(C)	(D)	(E)	(TO B-3)
1	390	STRUCTURES AND IMPROVE.	0.00	0	WPB-3a2			0
2	390-1	STRUCT. & IMPROVE. LEASEHOLD	83,439.15	0.00	"			83,439.15
3	391-1	OFFICE FURNITURE & EQUIP.	40,571.96	1,217.33	"			41,789.29
4	391-2	OFFICE FURNITURE & EQUIP.	53,642.40	2,098.76	"	(1,763.32)		53,977.84
5	391-3	OFFICE FURNITURE & EQUIP.	225,069.11	0.00	"			225,069.11
6	392	TRANSPORT. EQUIP. FULLY DEPR.	180,037.87	0.00	"	(46,826.01)		133,211.86
7	392-1	TRANSPORTATION EQUIPMENT	237,458.56	21,608.97	"			259,067.53
8	393	STORES EQUIPMENT	7,008.63	0.00	"			7,008.63
9	394	TOOLS,SHOP & GARAGE EQUIP.	123,609.61	4,563.95	"	(1,462.00)		126,711.56
10	395	LABORATORY EQUIPMENT	62,805.75	1,153.58	WPB-3a3			63,959.33
11	396	POWER OPERATED EQUIPMENT	370,389.05	10,673.51	"			381,062.56
12	397	COMMUNICATION EQUIPMENT	389,012.06	14,714.48	"			403,726.54
13	398	MISCELLANEOUS EQUIPMENT	32,430.08	681.45	"			33,111.53
14	399	OTHER TANGIBLE PROPERTY			"			0.00
15								
16								
17			$18,223,868.78	$410,221.64		($50,051.33)	$0.00	$18,584,039.09
18								
19								
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AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
DEPRECIATION RESERVE
AS OF MARCH 31, 2009

5/11/2007

WPB-3a1

LINE NO.	ACCOUNT	DESCRIPTION	PLANT IN SERVICE @ 12/31/08	ACCRUAL RATES	ANNUAL DEPRECIATION EXPENSE	REFERENCE	3/12 OF COL. (C)FOR JAN.-MAR 2009 DEPR.
			(A)	(B)	(C)		(WPB-3a)
1	301	ORGANIZATION	60,533.98	5.00%	6,053.40	ACTUALS	1,513.35
2	302	FRANCHISES AND CONSENTS	145,694.57	F / D	795.12		198.78
3	303	MISC. INTANGIBLE PLANT	111,461.79	20.00%	5,382.84	ACTUALS	1,345.71
4							
5	311	STRUCTURES AND IMPROVE.	69,578.84	1.52%	1,057.60		264.40
6							
7	312	COLLECTING AND IMPOUND. RES.	0.00	1.18%	0.00		0.00
8							
9	313	LAKE,RIVER & OTHER INTAKES	1,367,997.73	1.64%	17,745.48	Adj - LSA F/D	4,436.37
10							
11	314	WELLS AND SRINGS	40,785.95	5.48%	1,865.94	Adj - NOR/SEN F/D	466.49
12							
13	315	INFILT. GALLERIES & TUNNELS			0.00		0.00
14							
15	316	SUPPLY MAINS	145,160.05	1.33%	1,787.19	Adj - LSA F/D	446.80
16							
17	321	STRUCTURES AND IMPROVE.	575,962.93	2.44%	14,053.50	Adj. by 26.65	3,486.73
18							
19	323	OTHER POWER PRODUCTION EQUIP	493,408.88	3.03%	14,950.29		3,737.57
20							
21	325	ELECTRIC PUMPING EQIUPMENT	2,439,116.23	3.28%	80,003.01		20,000.75
22							
23	326	DIESEL PUMPING EQUIPMENT			0.00		0.00
24							
25	327	HYDRAULIC PUMPING EQUIPMENT			0.00		0.00
26							
27	328	OTHER PUMPING EQUIPMENT			0.00		0.00
28							
29	331	STRUCTURES AND IMPROVE.	1,430,826.55	2.53%	36,199.91		9,049.98
30							
31	332	WATER TREATMENT EQUIPMENT	7,863,036.87	3.00%	235,891.11		58,972.78
32							
33	341	STRUCTURES AND IMPROVE.	546,324.96	2.50%	13,658.12		3,414.53
34							
35	342	DISTIB. RES. & STANDPIPES	4,295,440.01	2.06%	88,486.06		22,121.52
36							
37			19,585,329.34		517,929.57		129,455.76

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
DEPRECIATION RESERVE
AS OF MARCH 31, 2009

5/11/2007

WPB-3a2

LINE NO.	ACCOUNT	DESCRIPTION	PLANT IN SERVICE @ 12/31/08	ACCRUAL RATES	ANNUAL DEPRECIATION EXPENSE	REFERENCE	3/12 OF COL. (C)FOR JAN.-MAR 2009 DEPR.
			(A)	(B)	(C)		(WPB-3a)
1	343	TRANS. & DISTR. MAINS	23,024,386.71	1.69%	389,112.14	Adj. by 342.55	96,935.49
2							
3	344	FIRE MAINS			0.00		0.00
4							
5	345	SERVICES	6,404,504.33	3.75%	240,168.91	Adj. Rd 0.22	60,042.01
6							
7	346	METERS	2,845,503.98	4.72%	134,307.79		33,576.95
8							
9	347	METER INSTALLATIONS	2,064,683.01	2.75%	56,778.78		14,194.70
10							
11	348	HYDRANTS	3,164,827.09	2.44%	77,221.78	Adj. Rd 0.75	19,304.70
12							
13	349	OTHER T&D PLANT			0.00		0.00
14							
15	390	STRUCTURES AND IMPROVE.		2.53%	0.00		0.00
16							
17	390-1	STRUCT.& IMPROVE. LEASEHOLD	81,439.15	0.00%	0.00	ACTUALS	0.00
18							
19	391-1	OFFICE FURNITURE & EQUIP.	98,363.72	4.95%	4,869.00	Adj. Rd 0.08	1,217.33
20							
21	391-2	OFFICE FURN. & EQUIP. DATA. P.	67,160.38	12.50%	8,395.05		2,098.76
22							
23	391-3	OFFICE FURN. & EQUIP. COMPUTERS	203,694.44	20.00%	0.00	Adj - LSA/LSL F/D	0.00
24							
25	392	TRANSP. EQUIP. FULLY DEPRE.	180,037.87	0.00%	0.00		0.00
26							
27	392-1	TRANSPORTATION EQUIPMENT	604,869.69	14.29%	86,435.88	ACTUALS	21,608.97
28							
29	393	STORES EQUIPMENT	5,159.18	5.00%	0.00	Adj - LSL F/D	0.00
30							
31	394	TOOLS,SHOP & GARAGE EQUIP.	307,336.87	5.94%	18,255.81		4,563.95
32							
33							
34							
35			58,637,295.96		1,533,474.71		382,998.62
36							
37							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
DEPRECIATION RESERVE
AS OF MARCH 31, 2009

5/11/2007

WPB-3a3

LINE NO.	ACCOUNT	DESCRIPTION	PLANT IN SERVICE @ 12/31/08	ACCRUAL RATES	ANNUAL DEPRECIATION EXPENSE	REFERENCE	3/12 OF COL. (C)FOR JAN.-MAR 2009 DEPR.
			(A)	(B)	(C)		(WPB-3a)
1	395	LABORATORY EQUIPMENT	78,475.06	5.88%	4,614.33		1,153.58
2							
3	396	POWER OPERATED EQUIPMENT	609,914.91	7.00%	42,694.04	ACTUALS	10,673.51
4							
5	397	COMMUNICATION EQUIPMENT	588,579.33	10.00%	58,857.93		14,714.48
6							
7	398	MISCELLANEOUS EQUIPMENT	40,866.27	6.67%	2,725.78		681.45
8							
9	399	OTHER TANGIBLE PROPERTY					
10							
11							
12			59,955,131.53		1,642,366.79		410,221.64
13							
14							
15							
16							
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AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
SERVICE CENTER
DEPRECIATION RESERVE
AS OF MARCH 31, 2009

5/11/2007

WPB-3b

LINE NO.	ACCOUNT CORP.OFF.	DESCRIPTION	A/C 108, 111 G/L RESERVE @ 12/31/08	ACCRUAL FOR JAN.- MAR. 2009	REFERENCE	2009 RETIREMENTS PM3-2, PM 5-2	2009 TRANSFERS	TOTAL COL. (A),(B),(D) @ 3/31/09
			(A)	(B)	(C)	(D)	(E)	(TO B-3)
1	303	MISC. INTANGIBLE PLANT	$2,106,656.28	$169,259.64	WPB-3b1	($915,356.86)	176.30	$1,360,735.36
2								
3	390	STRUCTURES AND IMPROVE.	37,956.62	4,923.21	"			42,879.83
4								
5	390-1	STRUCT. & IMPROVE. LEASEHOLD	964,776.97	686.61	"			965,463.58
6								
7	391-1	OFFICE FURNITURE & EQUIP.	141,687.66	2,506.31	"	(3,788.16)		140,405.81
8								
9	391-2	OFFICE FURN. & EQUIP. DATA. P.	110,376.71	14,540.37	"	(67,132.95)	(176.30)	57,607.83
10								
11	391-3	OFFICE FURN. & EQUIP. COMPUTER	306,860.77	17,048.93	"	(78,063.58)		245,846.12
12								
13	392	TRANSP. EQUIP. FULLY DEPR.	0.00	0.00	"			0.00
14								
15	392-1	TRANSPORTATION EQUIPMENT	0.00	0.00	"			0.00
16								
17	393	STORES EQUIPMENT		0.00				0.00
18								
19	394	TOOLS,SHOP & GARAGE EQUIP.	61,952.11	1,582.29	"	(25,497.33)		38,037.07
20								
21	395	LABORATORY EQUIPMENT	49,734.24	810.12	"	(1,649.62)		48,894.74
22								
23	397	COMMUNICATIONS EQUIPMENT	13,855.06	1,897.01	"			15,752.07
24								
25	398	MISCELLANEOUS EQUIPMENT	4,711.58	186.30	"	(1,184.89)		3,712.99
26								
27			$3,798,568.00	$213,440.79		($1,092,673.39)	$0.00	$2,919,335.40
28								
29								
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31								
32								
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AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
SERVICE CENTER
DEPRECIATION RESERVE
AS OF MARCH 31, 2009

5/11/2007

WPB-3b1

LINE NO.	ACCOUNT	DESCRIPTION	PLANT IN SERVICE @ 12/31/08	ACCRUAL RATES		ANNUAL DEPRECIATION EXP. (A)*(B)	REFERENCE	3/12 OF COL. (C)FOR JAN.-MAR 2009 DEPR.	
			(A)	(B)		(C)		(WPB-3b)	
1	303	MISC. INTANGIBLE PLANT	7,152,921.63	20.00%	a. Adj. 381.66	678,565.20	ACTUALS	169,259.64	a.
2									
3	390	STRUCTURES AND IMPROVE.	778,372.91	2.53%		19,692.83		4,923.21	
4									
5	390-1	STRUCT.& IMPROVE. LEASEHOLD	1,067,801.69	0.00%		2,746.44	ACTUALS	686.61	
6									
7	391-1	OFFICE FURNITURE & EQUIP.	202,530.02	4.95%		10,025.24		2,506.31	
8									
9	391-2	OFFICE FURN. & EQUIP. DATA. P.	457,653.45	12.50%		57,206.68	Adj. 238.70	14,540.37	
10									
11	391-3	OFFICE FURN. & EQUIP. COMPUTERS	340,978.57	20.00%		68,195.71		17,048.93	
12									
13	392	TRANSP. EQUIP. FULLY DEPR.	0.00			0.00		0.00	
14									
15	392-1	TRANSPORTATION EQUIPMENT	0.00	14.29%		0.00	ACTUALS	0.00	
16									
17	393	STORES EQUIPMENT		5.00%				0.00	
18									
19	394	TOOLS,SHOP & GARAGE EQUIP.	106,551.69	5.94%		6,329.17		1,582.29	
20									
21	395	LABORATORY EQUIPMENT	55,109.98	5.88%		3,240.47		810.12	
22									
23	397	COMMUNICATIONS EQUIPMENT	75,880.42	10.00%		7,588.04		1,897.01	
24									
25	398	MISCELLANEOUS EQUIPMENT	11,172.11	6.67%		745.18		186.30	
26									
27			10,248,972.47			854,334.96		213,440.79	
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									

Aqua Ohio, Inc.
Lake Erie Division
09-1044-WW-AIR
Cost to Retire / Salvage

TCR
6/3/09

WPB 3.3

Account	Retirement Authorization	Year Retired		Cost to Retire	Salvage
343	23015040616	2007		2,836.35	
	23015020774	2007		302.66	
	23015026556	2007			535.67
	23015000405	2008		724.62	
			343 Total	3,863.63	535.67
345	23010096463	2008		3,897.33	
	23015096464	2008		609.26	
			345 Total	4,506.59	
346	23015096446	2007			2,492.65
	23015096446	2008			10,767.66
			346 Total		13,260.31
348	23015000337	2007			2,380.22
	23015000339	2007			1,844.82
	23015000358	2007			2,142.66
			348 Total		6,367.70
394	23015009287	2007			265.00
					265.00
	SERVICE CENTER				
389	23090012243	2008		1,759.66	
			389 Total	1,759.66	

Consumers Ohio Water Company
Lake Erie Division and Suburban Division
09-1044-WW-AIR
Reserve Transfers

TCR
6/5/09

WPB 3.3a

Account	Authorization			Reserve
Lake Erie Division				
392	Fully Depreciated Vehicles	From 392-1	27,425.09	
		From 392-1	61,185.01	
		From 392-1	19,400.92	108,011.02
392-1	Fully Depreciated Vehicles	To 392	(27,425.09)	
		To 392	(61,185.01)	
		To 392	(19,400.92)	(108,011.02)
				0.00

Corporate Office

NONE

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
ADVANCES
AS OF MARCH 31, 2009

PREPARED
APPROVED

INT. TCR

DATE 5/15/07

WPB-6a

LINE NO.	ADVANCES ACCOUNT 252 DESCRIPITION	TOTAL DISTRICT BEG. BAL.	ADDITIONS	REFUNDS	TRANSFERS (a)	TOTAL DISTRICT END. BAL.
		CASE# 07-0564	WPB-6A1	WPB-6A1	WPB-6A1	CASE# 09-1044
1	LAND & LAND RIGHTS					
2						
3	ACCOUNT 340	0.00				0.00
4						
5	TRANSMISSION & DISTRIBUTION MAINS					
6						
7	ACCOUNT 343	159,236.47		(12,538.34)		146,698.13
8						
9						
10	SERVICES					
11						
12	ACCOUNT 345	0.00				0.00
13						
14	HYDRANTS					
15						
16	ACCOUNT 348	0.00				0.00
17						
18	EXCESS	0.00				0.00
19						
20	OTHER	0.00				0.00
21						
22						
23						
24	GENERAL LEDGER BALANCE	159,236.47	0.00	(12,538.34)	0.00	146,698.13
25						
26						
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28						
29						
30						
31						
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36						
37						

AQUA OHIO, Inc.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
ADVANCES
AS OF MARCH 31, 2009

TCR
11/17/2009
WPB-6a1

ADVANCES ACCOUNT 252 DESCRIPTION	YEAR	ADDITIONS	REFUNDS/RET	TRANSFERS
TRANSMISSION & DISTRIBUTION MAINS ACCOUNT 343	2007		(11,552.91)	
	2008		(985.43)	
	2009			
		0.00	(12,538.34)	0.00
GRAND TOTAL		0.00	(12,538.34)	0.00

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
RELATED FACILITIES
AS OF MARCH 31, 2009

PREPARED
APPROVED

INT. TCR

DATE 05/15/07

WPB-6b

LINE NO.	RELATED FACILITIES ACCOUNT 25303 DESCRIPITION	TOTAL DISTRICT BEG. BAL.	ADDITIONS	RETIREMENTS	TRANSFERS (a)	TOTAL DISTRICT END. BAL.
		CASE# 07-0564	WPB-6B1	WPB-6B1	WPB-6B1	CASE# 09-1044
1	ELECTRIC PUMPING EQUIPMENT	0				
2	ACCOUNT 325	0.00				0.00
3						
4	DISTRIBUTION RESERVOIRS & STANDPIPES					
5	ACCOUNT 342	0.00				0.00
6						
7	TRANSMISSION & DISTRIBUTION MAINS					
8	ACCOUNT 343	7,764.61		(899.60)		6,865.01
9						
10	HYDRANTS					
11	ACCOUNT 348					0.00
12						
13	STRUCTURES AND IMPROVEMENTS					
14	ACCOUNT 390					0.00
15						
16						
17						
18						
19						
20						
21						
22	OTHER					
23	UNAPPLIED					0.00
24						
25	EXCESS					0.00
26						
27						
28						
29						
30						
31	GENERAL LEDGER BALANCE	7,764.61	0.00	(899.60)	0.00	6,865.01
32						
33						
34						
35						
36						
37						

AQUA OHIO, Inc.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
RELATED FACILITIES
AS OF DECEMBER 31, 2006

TCR
11/17/2009
WPB-6b1

RELATED FACILITIES ACCOUNT 25303 DESCRIPTION	YEAR	ADDITIONS	REFUNDS/RET	TRANSFERS
TRANSMISSION & DISTRIBUTION MAINS ACCOUNT 343				
	2007		(516.41)	
	2008		(381.19)	
	2009			
		0.00	(899.60)	0.00
GRAND TOTALS		0.00	(899.60)	0.00

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
CONTRIBUTIONS
AS OF MARCH 31, 2009

PREPARED
APPROVED

INT. TCR
DATE 5/15/07

WPB-6c

LINE NO.	CONTRIBUTIONS ACCOUNT 271 DESCRIPITION	TOTAL DISTRICT BEG. BAL.	ADDITIONS	RETIREMENTS	TRANSFERS (a)	TOTAL DISTRICT END. BAL.
		CASE# 07-0564	WPB-6C1	WPB-6C1	WPB-6C1	CASE# 09-1044
1	LAKE, RIVER & OTHER INTAKES	0				
2	ACCOUNT 313	58,527.00				58,527.00
3						
4	STRUCTURES & IMPROVEMENTS					
5	ACCOUNT 321	112,421.00				112,421.00
6	ELECTRIC PUMPING EQUIPMENT					
7	ACCOUNT 325	190,320.00				190,320.00
8	STRUCTURES & IMPROVEMENTS					
9	ACCOUNT 331	179,636.60				179,636.60
10	WATER TREATMENT EQUIPMENT					
11	ACCOUNT 332	825,200.18				825,200.18
12	LAND & LAND RIGHTS					
13	ACCOUNT 340	1,651.25				1,651.25
14	DISTRIBUTION RESERVOIRS & STANDPIPES					
15	ACCOUNT 342	251,995.61				251,995.61
16	TRANSMISSION & DISTRIBUTION MAINS					
17	ACCOUNT 343	20,029,503.06	1,617,937.65	(4,083.20)		21,643,357.51
18	SERVICES					
19	ACCOUNT 345	442,594.50	342,916.96			785,511.46
20	HYDRANTS					
21	ACCOUNT 348	1,747,443.01	254,087.00			2,001,530.01
22	STRUCTURES & IMPROVEMENTS					
23	ACCOUNT 390	2,000.00				2,000.00
24						
25						
26						
27						
28	UNAPPLIED	0.00				0.00
29	OTHER (see WPB-6C8)	0.00				0.00
30	EXCESS	0.00				0.00
31						
32	GENERAL LEDGER BALANCE	23,841,292.21	2,214,941.61	(4,083.20)	0.00	26,052,150.62
33						
34						
35						
36						
37						
38						

AQUA OHIO, Inc.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
CONTRIBUTIONS
AS OF DECEMBER 31, 2006

TCR
11/17/2009
WPB-6c1

CONTRIBUTIONS ACCOUNT 271 DESCRIPTION	YEAR	ADDITIONS	REFUNDS/RET	TRANSFERS
TRANSMISSION & DISTRIBUTION MAINS ACCOUNT 343				
	2007	906,645.66		
	2008	697,934.77	(4,083.20)	
	2009	13,357.22		
		1,617,937.65	(4,083.20)	0.00
SERVICES ACCOUNT 345				
	2007	170,732.93		
	2008	172,184.03		
	2009			
		342,916.96	0.00	0.00
HYDRANTS ACCOUNT 348				
	2007	111,037.00		
	2008	143,050.00		
	2009			
		254,087.00	0.00	0.00
GRAND TOTALS		2,214,941.61	(4,083.20)	0.00

AQUA OHIO, Inc.
LAKE ERIE EAST DISTRICT
CASE NO. 09 -1044 -WW-AIR

PREPARED
APPROVED

INT. DATE
TCR 1/31/08

DEFERRED ITC

AS OF DEC. 31, 2009

WPB-6d1

LINE NO.		1962	1963	1964	1965	1966	1967	1968	SUBTOTAL
1	CREDIT EARNED	(22.30)	1,633.75	2,799.55	7,578.75	6,557.21	248.08	6,903.31	25,698.35
2	AMORT ** 1963	(0.33)	24.51						24.18
3	* 1964	(0.33)	24.51	41.99					66.17
4	1.5% ** 1965	(0.33)	24.51	41.99	113.68				179.85
5	* 1966	(0.33)	24.51	41.99	113.68	98.36			278.21
6	* * 1967	(0.33)	24.51	41.99	113.68	98.36	3.72		281.93
7	1.6% 1968	(0.36)	26.14	44.79	121.26	104.92	3.97	110.45	411.17
8	1.85% 1969	(0.41)	30.22	51.79	140.21	121.31	4.59	127.71	475.42
9	* * 1970	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
10	* 1971	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
11	2.0% ** 1972	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
12	* 1973	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
13	* * 1974	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
14	** * 1975	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
15	* 1976	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
16	1.0% * 1977	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
17	** * 1978	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
18	* * 1979	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
19	* 1980	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
20	* 1981	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
21	1.8% ** 1982	(0.45)	32.68	55.99	151.58	131.14	4.96	138.07	513.97
22	PERRY SALE		114.22						114.22
23	* 1983	(0.45)	29.05	55.99	151.58	131.14	4.96	138.07	510.34
24	* 1984	(0.45)	29.05	55.99	151.58	131.14	4.96	138.07	510.34
25	METER SHOP								0.00
26	* 1985	(0.45)	29.05	55.99	151.58	131.14	4.96	138.07	510.34
27	LAMPSON RES								0.00
28	* 1986	(0.45)	29.05	55.99	151.58	131.14	4.96	138.07	510.34
29	* 1987	(0.45)	29.05	55.99	151.58	131.14	4.96	138.07	510.34
30	* 1988	(0.45)	29.05	55.99	151.58	131.14	4.96	138.07	510.34
31	GRAND RIVER		765.75			7.72	42.34	9.58	825.39
32	* 1989	(0.45)	(0.95)	55.99	151.58	130.87	3.48	137.74	478.26
33	LEASED PROP								0.00
34	* 1990	(0.45)	(0.95)	55.99	151.58	130.87	3.48	137.74	478.26
35	MRY SALE								0.00
36	* 1991	(0.45)	(0.95)	55.99	151.58	130.87	3.48	137.74	478.26
37	* 1992	(0.45)	(0.95)	55.99	151.58	130.87	3.48	137.74	478.26
38	* * 1993	(0.45)	(0.95)	55.99	151.58	130.87	3.48	137.74	478.26
39	2.48%** * 1994	(0.55)	(1.18)	69.43	187.95	162.28	4.31	170.80	593.04
40	3.00% * 1995	(0.67)	(1.43)	83.99	227.36	196.30	5.21	206.61	717.37
41	3.00% * 1996	(0.67)	(1.43)	83.99	227.36	196.30	5.21	206.61	717.37
42	PERRY SALE			45.21	51.05	46.63	82.11	49.60	274.60
43	3.20% * 1997	(0.71)	(1.52)	87.39	239.98	207.02	1.96	217.74	751.86
44	3.34% * 1998	(0.74)	(1.59)	91.21	250.48	216.08	2.04	227.27	784.75
45	3.46% * 1999	(0.77)	(1.64)	94.49	259.48	223.84	2.12	235.43	812.95
46	3.40% * 2000	(0.76)	(1.62)	92.85	254.98	219.96	2.08	231.35	798.84
47	3.36% * 2001	(0.75)	(1.60)	91.76	251.98	217.37	2.06	228.63	789.45
48	3.30% * 2002	(0.74)	(1.57)	90.12	247.48	213.49	2.02	224.55	775.35
49	3.28% * 2003	(0.73)	(1.56)	89.58	245.98	212.20	2.01	223.19	770.67
50	3.28% * 2004	(0.73)	(1.56)	89.58	245.98	212.20	2.01	223.19	770.67
51	2.98% * 2005								0.00
52	Geneva City Sale	(1.26)	(2.82)	181.65	648.26	656.86	(31.32)	898.57	2,349.94
53	3.02% * 2006								0.00
54	2.95% * 2007								0.00
55	2.99% * 2008								0.00
56	3.10% * 2009								0.00
57									
58	AMORT TO DATE	(22.30)	1,633.75	2,799.55	7,578.75	6,557.21	248.08	6,903.31	25,698.35
59									
60	12/31/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AQUA OHIO, Inc.
LAKE ERIE EAST DISTRICT
CASE NO. 09 -1044 -WW-AIR

PREPARED
APPROVED

INT. DATE
TCR 1/31/06

DEFERRED ITC

AS OF DEC. 31, 2009

WPB-6d2

LINE NO.		1969	1970	1971	1972	1973	1974	1975	SUBTOTAL
1	CREDIT EARNED	5,471.66	31.17	2,191.73	3,286.50	2,301.43	2,192.98	9,289.38	50,463.20
2	AMORT * * 1963								24.18
3	* 1964								66.17
4	1.5% ** 1965								179.85
5	* 1966								278.21
6	* * 1967								281.93
7	1.6% 1968								411.17
8	1.85% 1969	101.23							576.65
9	* * 1970	109.43	0.62						624.02
10	* 1971	109.43	0.62	43.83					667.85
11	2.0% ** 1972	109.43	0.62	43.83	65.73				733.58
12	* 1973	109.43	0.62	43.83	65.73	46.03			779.61
13	* * 1974	109.43	0.62	43.83	65.73	46.03	46.08		825.69
14	** * 1975	109.43	0.62	43.83	65.73	46.03	43.86	90.85	914.32
15	* 1976	109.43	0.62	43.83	65.73	46.03	43.86	92.89	916.36
16	1.0% * 1977	109.43	0.62	43.83	65.73	46.03	43.86	92.89	916.36
17	** * 1978	109.43	0.62	43.83	65.73	46.03	43.86	92.89	916.36
18	* * 1979	109.43	0.62	43.83	65.73	46.03	43.86	167.21	990.68
19	* 1980	109.43	0.62	43.83	65.73	46.03	43.86	167.21	990.68
20	* 1981	109.43	0.62	43.83	65.73	46.03	43.86	167.21	990.68
21	1.8% ** 1982	109.43	0.62	43.83	65.73	46.03	43.86	167.21	990.68
22	PERRY SALE	610.50			51.53	740.99	108.67	1,858.25	3,484.16
23	* 1983	92.51	0.62	43.83	64.41	27.50	41.21	129.54	909.96
24	* 1984	92.51	0.62	43.83	64.41	27.50	41.21	129.54	909.96
25	METER SHOP								0.00
26	* 1985	92.51	0.62	43.83	64.41	27.50	41.21	129.54	909.96
27	LAMPSON RES				7.28				7.28
28	* 1986	92.51	0.62	43.83	64.21	27.50	41.21	129.54	909.76
29	* 1987	92.51	0.62	43.83	64.21	27.50	41.21	129.54	909.76
30	* 1988	92.51	0.62	43.83	64.21	27.50	41.21	129.54	909.76
31	GRAND RIVER	1.88		38.32	48.34	45.49	11.41	60.20	1,030.83
32	* 1989	92.45	0.62	42.64	62.74	26.16	40.88	128.09	871.84
33	LEASED PROP								0.00
34	* 1990	92.45	0.62	42.64	62.74	26.16	40.88	128.09	871.84
35	MRY SALE								0.00
36	* 1991	92.45	0.62	42.64	62.74	26.16	40.88	128.09	871.84
37	* 1992	92.45	0.62	42.64	62.74	26.16	40.88	128.09	871.84
38	* * 1993	92.45	0.62	42.64	62.74	26.16	40.88	128.09	871.84
39	2.48%** * 1994	114.64	0.77	52.87	77.80	32.44	50.69	176.48	1,098.73
40	3.00% * 1995	138.68	0.94	63.96	94.11	39.25	61.32	213.49	1,329.12
41	* * 1996	138.68	0.94	63.96	94.11	39.25	61.32	213.49	1,329.12
42	PERRY SALE	1,565.09		62.93				1,036.48	2,939.10
43	3.20% * 1997	70.63	1.00	64.61	100.39	41.86	65.41	165.83	1,261.59
44	3.34% * 1998	73.72	1.04	67.44	104.78	43.69	68.27	173.08	1,316.77
45	3.46% * 1999	76.36	1.08	69.86	108.54	45.26	70.73	179.30	1,364.08
46	3.40% * 2000	75.04	1.06	68.65	106.66	44.48	69.50	176.19	1,340.42
47	3.36% * 2001	74.16	1.05	67.84	105.40	43.96	68.68	174.12	1,324.66
48	3.30% * 2002	72.83	1.03	66.63	103.52	43.17	67.46	171.01	1,301.00
49	3.28% * 2003	72.39	1.02	66.22	102.89	42.91	67.05	169.97	1,293.12
50	3.28% * 2004	72.39	1.02	66.22	102.89	42.91	67.05	169.97	1,293.12
51	2.98% * 2005			60.17	6.03	38.98	14.80	154.43	274.41
52	Geneva City Sale	(226.26)	5.34	258.50	649.64	252.71	492.00	1,702.51	5,484.38
53	3.02% * 2006			51.41		7.98		38.53	97.92
54	2.95% * 2007								0.00
55	2.99% * 2008								0.00
56	3.10% * 2009								0.00
57									
58	AMORT TO DATE	5,471.66	31.17	2,191.73	3,286.50	2,301.43	2,192.98	9,289.38	50,463.20
59									
60	12/31/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AQUA OHIO, Inc.
LAKE ERIE EAST DISTRICT
CASE NO. 09 -1044 -WW-AIR

PREPARED
APPROVED

INT. DATE
TCR 1/31/08

DEFERRED ITC

AS OF DEC. 31, 2009

WPB-6d3

LINE NO.		1976	1977	1978	1979	1980	1981	1982	SUBTOTAL
1	CREDIT EARNED	13,584.00	18,278.53	12,088.00	17,263.00	29,590.00	21,942.00	14,890.00	178,096.73
2	AMORT * * 1963								24.18
3	* 1964								66.17
4	1.5% ** 1965								179.85
5	* 1966								278.21
6	* * 1967								281.93
7	1.6% 1968								411.17
8	1.85% 1969								576.65
9	* * 1970								624.02
10	* 1971								667.85
11	2.0% ** 1972								733.58
12	* 1973								779.61
13	* * 1974								825.69
14	** * 1975								914.32
15	* 1976	128.28							1,044.64
16	1.0% * 1977	132.58	227.67						1,276.61
17	** * 1978	132.58	172.03	69.11					1,290.08
18	* * 1979	244.51	329.01	290.70	303.43				2,158.33
19	* 1980	244.51	329.01	290.70	310.73	532.62			2,698.25
20	* 1981	244.51	329.01	290.70	310.73	532.62	181.28		2,879.53
21	1.8% ** 1982	244.51	329.01	290.70	310.73	532.62	394.96	107.22	3,200.43
22	PERRY SALE	1010.26	50.56	127.25	233.60	391.29	470.34	1,833.84	7,601.30
23	* 1983	224.26	328.01	215.09	306.20	525.18	386.25	234.71	3,129.66
24	* 1984	224.26	328.01	215.09	306.20	525.18	386.25	234.71	3,129.66
25	METER SHOP								0.00
26	* 1985	224.26	328.01	215.09	306.20	525.18	386.25	234.71	3,129.66
27	LAMPSON RES								7.28
28	* 1986	224.26	328.01	215.09	306.20	525.18	386.25	234.71	3,129.46
29	* 1987	224.26	328.01	215.09	306.20	525.18	386.25	234.71	3,129.46
30	* 1988	224.26	328.01	215.09	306.20	525.18	386.25	234.71	3,129.46
31	GRAND RIVER	33.65		974.93	164.78	2,496.81	1,205.98	78.83	5,985.81
32	* 1989	223.47	328.01	193.21	302.59	471.54	360.90	233.09	2,984.65
33	LEASED PROP							343.40	343.40
34	* 1990	223.47	328.01	193.21	302.59	471.54	360.90	225.94	2,977.50
35	MRY SALE								0.00
36	* 1991	223.47	328.01	193.21	302.59	471.54	360.90	225.94	2,977.50
37	* 1992	223.47	328.01	193.21	302.59	471.54	360.90	224.02	2,975.58
38	* * 1993	223.47	328.01	193.21	302.59	471.54	360.90	225.94	2,977.50
39	2.48%** * 1994	307.89	451.93	266.20	416.90	649.68	497.23	311.30	3,999.86
40	3.00% * 1995	372.45	546.69	322.01	504.31	785.91	601.49	376.57	4,838.55
41	* * 1996	372.45	546.69	322.01	504.31	785.91	601.49	376.57	4,838.55
42	PERRY SALE	344.00	257.30	1,612.25	356.65				5,509.30
43	3.20% * 1997	372.07	561.38	230.12	507.19	838.30	641.59	401.67	4,813.91
44	3.34% * 1998	388.35	585.94	240.18	529.38	874.98	669.66	419.25	5,024.51
45	3.46% * 1999	402.30	607.00	248.81	548.40	906.41	693.72	434.31	5,205.03
46	3.40% * 2000	395.32	596.47	244.50	538.89	890.69	681.69	426.78	5,114.76
47	3.36% * 2001	390.67	589.45	241.62	532.55	880.22	673.67	421.76	5,054.60
48	3.30% * 2002	383.70	578.93	237.31	523.04	864.50	661.64	414.23	4,964.35
49	3.26% * 2003	381.37	575.42	235.87	519.87	859.26	657.63	411.72	4,934.26
50	3.28% * 2004	381.37	575.42	235.87	519.87	859.26	657.63	411.72	4,934.26
51	2.98% * 2005	346.49	155.64	214.30	444.45	780.67	597.48	374.06	3,187.50
52	Geneva City Sale	3,710.64	6,275.86	2,612.50	5,833.04	7,372.66	7,762.30	4,932.31	43,983.69
53	3.02% * 2006	156.63		217.17		791.15	170.22	271.27	1,704.36
54	2.95% * 2007			16.60		872.91			889.51
55	2.99% * 2008					582.75			582.75
56	3.10% * 2009								
57									
58	AMORT TO DATE	13,584.00	18,278.53	12,088.00	17,263.00	29,590.00	21,942.00	14,890.00	178,096.73
59									
60	12/31/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AQUA OHIO, Inc.
LAKE ERIE EAST DISTRICT
CASE NO. 09 -1044 -WW-AIR

PREPARED
APPROVED

INT. DATE
TCR 1/31/08

DEFERRED ITC

AS OF DEC. 31, 2009

WPB-6d4

LINE NO.		1983	1984	1985	1986	1987	1988	1989	TOTAL
1	CREDIT EARNED	41,601.00	9,981.73	42,260.93	11,831.73	257.11	285.78	192.86	284,509.87
2	AMORT ' * 1963								24.18
3	* 1964								66.17
4	1.5% ** 1965								179.85
5	* 1966								278.21
6	* * 1967								281.93
7	1.6% 1968								411.17
8	1.85% 1969								576.65
9	* * 1970								624.02
10	* 1971								667.85
11	2.0% ** 1972								733.58
12	* 1973								779.81
13	* * 1974								825.69
14	** * 1975								914.32
15	* 1976								1,044.64
16	1.0% * 1977								1,276.61
17	** * 1978								1,290.08
18	* * 1979								2,158.33
19	* 1980								2,698.25
20	* 1981								2,879.53
21	1.8% ** 1982								3,200.43
22	PERRY SALE								7,601.30
23	* 1983	348.39							3,478.05
24	* 1984	748.82	73.40						3,951.88
25	METER SHOP								0.00
26	* 1985	729.34	161.92	380.35					4,401.27
27	LAMPSON RES								7.28
28	* 1986	768.29	180.99	760.70	106.62				4,946.06
29	* 1987	748.82	179.67	760.70	213.24	2.31			5,034.20
30	* 1988	748.82	179.67	760.70	213.24	4.63	2.57		5,039.09
31	GRAND RIVER	270.93	126.75	78.78					6,462.27
32	* 1989	743.35	177.16	759.17	213.24	4.63	5.14	1.74	4,889.08
33	LEASED PROP	1,411.53	974.64	258.80					2,988.37
34	* 1990	714.86	158.07	754.10	213.24	4.63	5.14	3.47	4,831.01
35	MRY SALE								0.00
36	* 1991	714.86	158.07	754.10	213.24	4.63	5.14	3.47	4,831.01
37	* 1992	708.70	154.97	753.28	213.24	4.63	5.14	3.47	4,819.01
38	* * 1993	714.86	158.07	754.10	213.24	4.63	5.14	3.47	4,831.01
39	2.48%** * 1994	984.92	217.79	1,038.98	293.80	6.38	7.09	4.78	6,553.60
40	3.00% * 1995	1,191.44	263.46	1,256.83	355.40	7.71	8.57	5.79	7,927.75
41	* * 1996	1,191.44	263.46	1,256.83	355.40	7.71	8.57	5.79	7,927.75
42	PERRY SALE								5,509.30
43	3.20% * 1997	1,270.87	281.02	1,340.62	379.10	8.23	9.14	6.17	8,109.06
44	3.34% * 1998	1,326.47	293.31	1,399.27	395.68	8.59	9.55	6.44	8,463.82
45	3.46% * 1999	1,374.12	303.85	1,449.55	409.90	8.90	9.89	6.67	8,767.91
46	3.40% * 2000	1,350.30	298.58	1,424.41	402.79	8.74	9.72	6.56	8,615.86
47	3.36% * 2001	1,334.41	295.07	1,407.65	398.05	8.64	9.60	6.48	8,514.50
48	3.30% * 2002	1,310.58	289.80	1,382.52	390.94	8.48	9.43	6.36	8,362.46
49	3.28% * 2003	1,302.64	288.05	1,374.14	388.57	8.43	9.37	6.33	8,311.79
50	3.28% * 2004	1,302.64	288.05	1,374.14	388.57	8.43	9.37	6.33	8,311.79
51	2.98% * 2005	1,183.49	261.70	1,248.45	353.03				6,234.17
52	Geneva City Sale	13,027.68	3,536.31	16,246.75	4,942.60	136.78	157.21	109.54	82,140.56
53	3.02% * 2006	1,199.38	265.21	1,265.21	357.77				4,791.93
54	* 2007	1,227.23	152.69	1,246.70	349.04				3,885.17
55	2.99% * 2008	1,243.87		774.10	71.79				2,672.51
56	3.10% * 2009	407.95	0.00	0.00	0.00				407.95
57									
58	AMORT TO DATE	41,601.00	9,981.73	42,260.93	11,831.73	257.11	285.78	192.86	284,509.87
59									
60	12/31/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AQUA OHIO, Inc.
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LINE NO.		1990	1991	1992	1993	1994	1995	1996	TOTAL
1	CREDIT EARNED	179.76	189.27	237.28	189.64	210.17	192.19	287.33	285,995.51
2	AMORT ** 1963								24.18
3	* 1964								66.17
4	1.5% ** 1965								179.85
5	* 1966								278.21
6	* * 1967								281.93
7	1.6% 1968								411.17
8	1.85% 1969								576.65
9	* * 1970								624.02
10	* 1971								667.85
11	2.0% ** 1972								733.58
12	* 1973								779.61
13	* * 1974								825.69
14	** * 1975								914.32
15	* 1976								1,044.64
16	1.0% * 1977								1,276.61
17	** * 1978								1,290.08
18	* * 1979								2,158.33
19	* 1980								2,698.25
20	* 1981								2,879.53
21	1.8% ** 1982								3,200.43
22	PERRY SALE								7,601.30
23	* 1983								3,478.05
24	* 1984								3,951.88
25	METER SHOP								0.00
26	* 1985								4,401.27
27	LAMPSON RES								7.28
28	* 1986								4,946.06
29	* 1987								5,034.20
30	* 1988								5,039.09
31	GRAND RIVER								6,462.27
32	* 1989								4,889.08
33	LEASED PROP								2,988.37
34	* 1990	1.62							4,832.63
35	MRY SALE								0.00
36	* 1991	3.24	1.70						4,835.95
37	* 1992	3.24	3.41	2.14					4,827.80
38	* * 1993	3.24	3.41	4.27	1.71				4,843.64
39	2.48%** * 1994	4.46	4.69	5.88	4.70	2.61			6,575.94
40	3.00% * 1995	5.39	5.68	7.12	5.69	6.31	2.88		7,960.82
41	* * 1996	5.39	5.68	7.12	5.69	6.31	5.77	4.31	7,968.02
42	PERRY SALE								5,509.30
43	3.20% * 1997	5.75	6.06	7.59	6.07	6.73	6.15	9.19	8,156.60
44	3.34% * 1998	6.00	6.32	7.93	6.33	7.02	6.42	9.60	8,513.44
45	3.46% * 1999	6.22	6.55	8.21	6.56	7.27	6.65	9.94	8,819.31
46	3.40% * 2000	6.11	6.44	8.07	6.45	7.15	6.53	9.77	8,666.38
47	3.36% * 2001	6.04	6.36	7.97	6.37	7.06	6.46	9.65	8,564.41
48	3.30% * 2002	5.93	6.25	7.83	6.26	6.94	6.34	9.48	8,411.49
49	3.28% * 2003	5.90	6.21	7.78	6.22	6.89	6.30	9.42	8,360.51
50	3.28% * 2004	5.90	6.21	7.78	6.22	6.89	6.30	9.42	8,360.51
51	2.98% * 2005								6,234.17
52	Geneva City Sale	105.33	114.30	147.59	121.37	138.99	132.39	206.55	83,107.08
53	3.02% * 2006								4,791.93
54	* 2007								3,865.17
55	2.99% * 2008								2,672.51
56	3.10% * 2009								407.95
57									
58	AMORT TO DATE	179.76	189.27	237.28	189.64	210.17	192.19	287.33	285,995.51
59									
60	12/31/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AQUA OHIO, Inc.
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LINE NO.		1997	1998	1999	2000	2001	2002	2003	TOTAL
1	CREDIT EARNED	172.94	210.13	6.75	4.09	0.00	0.00		286,389.42
2	AMORT * * 1963								24.18
3	* 1964								66.17
4	1.5% ** 1965								179.85
5	* 1966								278.21
6	* * 1967								281.93
7	1.6% 1968								411.17
8	1.85% 1969								576.65
9	* * 1970								624.02
10	* 1971								667.85
11	2.0% ** 1972								733.58
12	* 1973								779.61
13	* * 1974								825.69
14	** * 1975								914.32
15	* 1976								1,044.64
16	1.0% * 1977								1,276.61
17	** * 1978								1,290.08
18	* * 1979								2,158.33
19	* 1980								2,698.25
20	* 1981								2,879.53
21	1.8% ** 1982								3,200.43
22	PERRY SALE								7,601.30
23	* 1983								3,478.05
24	* 1984								3,951.88
25	METER SHOP								0.00
26	* 1985								4,401.27
27	LAMPSON RES								7.28
28	* 1986								4,946.06
29	* 1987								5,034.20
30	* 1988								5,039.09
31	GRAND RIVER								6,462.27
32	* 1989								4,889.08
33	LEASED PROP								2,988.37
34	* 1990								4,832.63
35	MRY SALE								0.00
36	* 1991								4,835.95
37	* 1992								4,827.80
38	* * 1993								4,843.64
39	2.48%** * 1994								6,575.94
40	3.00% * 1995								7,960.82
41	* * 1996								7,968.02
42	PERRY SALE								5,509.30
43	3.20% * 1997	2.77							8,159.37
44	3.34% * 1998	5.78	3.51						8,522.73
45	3.46% * 1999	5.98	7.27	0.12					8,832.88
46	3.40% * 2000	5.88	7.14	0.23	0.07				8,679.70
47	3.36% * 2001	5.81	7.06	0.23	0.14				8,577.65
48	3.30% * 2002	5.71	6.93	0.22	0.13				8,424.48
49	3.28% * 2003	5.67	6.89	(0.80)	(0.34)				8,371.93
50	3.28% * 2004	5.67	6.89						8,373.07
51	2.98% * 2005								6,234.17
52	Geneva City Sale	129.67	164.44	6.75	4.09				83,412.03
53	3.02% * 2006								4,791.93
54	2.95% * 2007								3,865.17
55	2.99% * 2008								2,672.51
56	3.10% * 2009								407.95
57									
58	AMORT TO DATE	172.94	210.13	6.75	4.09	0.00	0.00	0.00	286,389.42
59									
60	12/31/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AQUA OHIO, Inc.
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WPB-6d7

LINE NO.		EARNED ITC	PERCENTAGE OF TOTAL	DEFERRED @ 12/31/96 WPB-7d2,L 36	ALLOCATED BALANCE (B) * (C)
		(A)	(B)	(C)	(D)
1	TOTAL ITC EARNED				
2	(WPB-7d2,L 1)	9,289.38			
3					
4					
5	ITC EARNED @ 4%	1,420.07	15.29%	0.00	0.00
6					
7					
8		7,869.31			
9					
10	40% OF LINE 8	3,147.72	33.89%	0.00	0.00
11	60% OF LINE 8	4,721.59	50.82%	0.00	0.00
12					
13		0.00			0.00
14					

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DEFERRED ITC

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WPB-8d8

LINE NO.	YEAR	3%	4%	10% 4%	10% 6%	10%	TOTAL
1	1962	0.00					0.00
2	1963	0.00					0.00
3	1964	0.00					0.00
4	1965	0.00					0.00
5	1966	0.00					0.00
6	1967	0.00					0.00
7	1968	0.00					0.00
8	1969	0.00					0.00
9	1970	0.00					0.00
10	1971		0.00				0.00
11	1972		0.00				0.00
12	1973		0.00				0.00
13	1974		0.00				0.00
14	1975		0.00	0.00	0.00		0.00
15	1976			0.00	0.00		0.00
16	1977			0.00	0.00		0.00
17	1978			0.00	0.00		0.00
18	1979			0.00	0.00		0.00
19	1980			0.00	0.00		0.00
20	1981					0.00	0.00
21	1982					0.00	0.00
22	1983					0.00	0.00
23	1984					0.00	0.00
24	1985					0.00	0.00
25	1986					0.00	0.00
26	1987					0.00	0.00
27	1988					0.00	0.00
28	1989					0	0.00
29	1990					0.00	0.00
30	1991					0	0.00
31	1992					0.00	0.00
32	1993					0	0.00
33	1994					0	0.00
34	1995					0	0.00
35	1996					0	0.00
36	1997					0	0.00
37	1998					0.00	0.00
38	1999					0.00	0.00
39	2000					0.00	0.00
40	2001					0.00	0.00
41	2002					0.00	0.00
42	2003					0.00	0.00
43	2004						0.00
44	2005						0.00
45	2006						0.00
46	2007						0.00
47	2008						0.00
48	2009						0.00
49							
50		0.00	0.00	0.00	0.00	0.00	0.00
51		TO B6	0.00	TO B6	TO B6	TO B6	

AQUA OHIO, Inc.
LAKE ERIE WEST DISTRICT
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WPB-6d9

LINE NO.		1962	1963	1964	1965	1966	1967	1968	SUBTOTAL
1	CREDIT EARNED	1,245.35	20.47	7,177.76	3,317.27	5,599.76	3,722.14	25,419.40	46,502.15
2	AMORT ** 1963	18.68	0.31						18.99
3	* 1964	18.68	0.31	107.67					126.66
4	1.5% ** 1965	18.68	0.31	107.67	49.76				176.42
5	* 1966	18.68	0.31	107.67	49.76	84.00			260.42
6	* * 1967	18.68	0.31	107.67	49.76	84.00	55.83		316.25
7	1.6% 1968	19.93	0.33	114.84	53.08	89.60	59.55	406.71	744.04
8	1.85% 1969	23.04	0.38	132.79	61.37	103.60	68.86	470.26	860.30
9	* * 1970	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
10	* 1971	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
11	2.0% ** 1972	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
12	* 1973	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
13	* * 1974	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
14	** * 1975	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
15	* 1976	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
16	1.0% * 1977	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
17	** * 1978	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
18	* * 1979	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
19	* 1980	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
20	* 1981	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
21	1.8% ** 1982	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
22	PERRY SALE								0.00
23	* 1983	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
24	* 1984	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
25	METER SHOP								0.00
26	* 1985	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
27	LAMPSON RES								0.00
28	* 1986	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
29	* 1987	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
30	* 1988	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
31	GRAND RIVER								0.00
32	* 1989	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
33	LEASED PROP								0.00
34	* 1990	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
35	MRY SALE								0.00
36	* 1991	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
37	* 1992	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
38	* * 1993	24.91	0.41	143.56	66.35	112.00	74.44	508.39	930.06
39	2.48%** * 1994	30.88	0.51	178.01	82.27	138.87	92.31	630.40	1,153.25
40	3.00% * 1995	37.36	0.61	215.33	99.52	167.99	111.66	762.58	1,395.05
41	3.00% * 1996	37.36	0.61	215.33	99.52	167.99	111.66	762.58	1,395.05
42	PERRY SALE								0.00
43	3.20% * 1997	39.85	0.66	229.69	106.15	179.19	119.11	813.42	1,488.07
44	3.34% * 1998	41.59	0.68	239.74	110.80	187.03	124.32	849.01	1,553.17
45	3.46% * 1999	43.09	0.71	248.35	114.78	193.75	128.79	879.51	1,608.98
46	3.40% * 2000	42.34	0.70	244.04	112.79	190.39	126.55	864.26	1,581.07
47	3.36% * 2001	41.84	0.69	241.17	111.46	188.15	125.06	854.09	1,562.46
48	3.30% * 2002	41.10	0.68	236.87	109.47	184.79	122.83	838.84	1,534.58
49	3.28% * 2003	40.85	0.67	235.43	108.81	183.67	122.09	833.76	1,525.28
50	3.28% * 2004	40.85	0.67	235.43	108.81	183.67	122.09	833.76	1,525.28
51	2.98% * 2005	37.11	0.61	213.90	98.85	166.87	110.92	757.50	1,385.76
52									
53	3.02% * 2006	36.92	0.57	216.77	100.18	169.11	112.41	767.67	1,403.63
54	2.95% * 2007			103.95	97.73	165.19	109.80	749.87	1,226.54
55	2.99% * 2008					83.90	111.29	760.04	955.23
56	3.10% * 2009						0.45	383.78	384.23
57									
58	AMORT TO DATE	1,245.35	20.47	7,177.76	3,317.27	5,599.76	3,722.14	25,419.40	46,502.15
59									
60	12/31/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AQUA OHIO, Inc.
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LINE NO.		1969	1970	1971	1972	1973	1974	1975	SUBTOTAL
1	CREDIT EARNED	1,076.61	17.65	1,202.19	23,799.93	9,401.15	12,712.81	24,957.45	119,669.94
2	AMORT ' * 1963								18.99
3	* 1964								126.66
4	1.5% ** 1965								176.42
5	* 1966								260.42
6	* * 1967								316.25
7	1.6% 1968								744.04
8	1.85% 1969	19.92							880.22
9	* * 1970	21.53	0.35						951.94
10	* 1971	21.53	0.35	24.04					975.98
11	2.0% ** 1972	21.53	0.35	24.04	476.00				1,451.98
12	* 1973	21.53	0.35	24.04	476.00	188.02			1,840.00
13	* * 1974	21.53	0.35	24.04	476.00	188.02	267.12		1,907.12
14	** * 1975	21.53	0.35	24.04	476.00	188.02	254.26	244.09	2,138.35
15	* 1976	21.53	0.35	24.04	476.00	188.02	254.26	249.57	2,143.83
16	1.0% * 1977	21.53	0.35	24.04	476.00	188.02	254.26	249.57	2,143.83
17	** * 1978	21.53	0.35	24.04	476.00	188.02	254.26	249.57	2,143.83
18	* * 1979	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
19	* 1980	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
20	* 1981	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
21	1.8% ** 1982	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
22	PERRY SALE								0.00
23	* 1983	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
24	* 1984	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
25	METER SHOP								0.00
26	* 1985	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
27	LAMPSON RES								0.00
28	* 1986	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
29	* 1987	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
30	* 1988	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
31	GRAND RIVER								0.00
32	* 1989	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
33	LEASED PROP								0.00
34	* 1990	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
35	MRY SALE								0.00
36	* 1991	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
37	* 1992	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
38	* * 1993	21.53	0.35	24.04	476.00	188.02	254.26	449.23	2,343.49
39	2.48%** * 1994	26.70	0.44	29.81	590.24	233.15	315.28	618.94	2,967.81
40	3.00% * 1995	32.30	0.53	36.07	714.00	282.03	381.38	748.72	3,590.08
41	* * 1996	32.30	0.53	36.07	714.00	282.03	381.38	748.72	3,590.08
42	PERRY SALE								0.00
43	3.20% * 1997	34.45	0.56	38.47	761.60	300.84	406.81	798.64	3,829.44
44	3.34% * 1998	35.96	0.59	40.15	794.92	314.00	424.61	833.58	3,996.98
45	3.46% * 1999	37.25	0.61	41.60	823.48	325.28	439.86	863.53	4,140.59
46	3.40% * 2000	36.60	0.60	40.87	809.20	319.64	432.24	848.55	4,068.77
47	3.36% * 2001	36.17	0.59	40.39	799.68	315.88	427.15	838.57	4,020.89
48	3.30% * 2002	35.53	0.58	39.67	785.40	310.24	419.52	823.60	3,949.12
49	3.28% * 2003	35.31	0.58	39.43	780.64	308.36	416.98	818.60	3,925.18
50	3.28% * 2004	35.31	0.58	39.43	780.64	308.36	416.98	818.60	3,925.18
51	2.98% * 2005	32.08	0.53	35.83	709.24	280.15	378.84	743.73	3,566.16
52									0.00
53	3.02% * 2006	32.51	0.53	36.31	718.76	283.91	383.93	753.71	3,613.29
54	2.95% * 2007	31.76	0.52	35.46	702.10	277.33	375.03	736.24	3,384.98
55	2.99% * 2008	32.19	0.53	35.95	711.62	281.09	380.11	746.23	3,142.95
56	3.10% * 2009	33.37	0.55	37.27	737.80	291.44	394.10	773.68	2,652.44
57									
58	AMORT TO DATE	1,076.43	17.25	1,155.70	22,405.32	8,662.15	11,472.26	20,244.89	111,536.15
59									
60	12/31/09	0.18	0.40	46.49	1,394.61	739.00	1,240.55	4,712.56	8,133.79

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WPB-6d11

LINE NO.			1976	1977	1978	1979	1980	1981	1982	SUBTOTAL
1	CREDIT EARNED		11,359.00	12,953.79	28,415.00	28,154.00	72,945.00	114,389.00	26,053.00	413,938.73
2	AMORT **	1963								18.99
3	*	1964								126.66
4	1.5% **	1965								176.42
5	*	1966								260.42
6	*	* 1967								316.25
7	1.6%	1968								744.04
8	1.85%	1969								880.22
9	*	* 1970								951.94
10	*	1971								975.98
11	2.0% **	1972								1,451.98
12	*	1973								1,640.00
13	*	* 1974								1,907.12
14	**	* 1975								2,138.35
15	*	1976	107.27							2,251.10
16	1.0% *	1977	110.86	228.16						2,482.85
17	**	* 1978	110.86	377.06	162.45					2,794.20
18	*	* 1979	204.46	460.83	683.35	494.85				4,186.98
19	*	1980	204.46	282.24	683.35	506.77	1,313.01			5,333.32
20	*	1981	204.46	282.24	683.35	506.77	1,313.01	945.06		6,278.38
21	1.8% **	1982	204.46	282.24	683.35	506.77	1,313.01	2,059.00	186.76	7,579.08
22	PERRY SALE									0.00
23	*	1983	204.46	282.13	511.47	506.77	1,313.01	2,059.00	468.95	7,689.28
24	*	1984	204.46	282.13	511.47	506.77	1,313.01	2,059.00	468.95	7,689.28
25	METER SHOP									0.00
26	*	1985	204.46	282.13	511.47	506.77	1,313.01	2,059.00	468.95	7,689.28
27	LAMPSON RES									0.00
28	*	1986	204.46	282.13	511.47	506.77	1,313.01	2,059.00	468.95	7,689.28
29	*	1987	204.46	282.13	511.47	506.77	1,313.01	2,059.00	468.95	7,689.28
30	*	1988	204.46	282.13	511.47	506.77	1,313.01	2,059.00	468.95	7,689.28
31	GRAND RIVER									0.00
32	*	1989	204.46	282.13	511.47	506.77	1,313.01	2,059.00	468.95	7,689.28
33	LEASED PROP								407.42	407.42
34	*	1990	204.46	282.13	511.47	506.77	1,313.01	2,059.00	460.48	7,680.81
35	MRY SALE									0.00
36		* 1991	204.46	282.13	511.47	506.77	1,313.01	2,059.00	460.48	7,680.81
37		* 1992	204.46	282.13	511.47	506.77	1,313.01	2,059.00	458.20	7,678.53
38	*	* 1993	204.46	282.13	511.47	506.77	1,313.01	2,059.00	460.48	7,680.81
39	2.48%**	* 1994	281.70	348.45	704.69	698.22	1,809.04	2,836.85	634.43	10,281.19
40	3.00%	* 1995	340.77	399.17	852.45	844.62	2,188.35	3,431.67	767.46	12,414.57
41	*	* 1996	340.77	399.17	852.45	844.62	2,188.35	3,431.67	767.46	12,414.57
42	PERRY SALE									0.00
43	3.20%	* 1997	363.49	418.68	909.28	900.93	2,334.24	3,660.45	818.62	13,235.13
44	3.34%	* 1998	379.39	432.34	949.06	940.34	2,436.36	3,820.59	854.44	13,809.50
45	3.46%	* 1999	393.02	444.04	983.16	974.13	2,523.90	3,957.86	885.14	14,301.84
46	3.40%	* 2000	386.21	438.19	966.11	957.24	2,480.13	3,889.23	869.79	14,055.67
47	3.36%	* 2001	381.66	434.29	954.74	945.97	2,450.95	3,843.47	859.56	13,891.53
48	3.30%	* 2002	374.85	428.44	937.70	929.08	2,407.19	3,774.84	844.21	13,645.43
49	3.28%	* 2003	372.58	426.48	932.01	923.45	2,392.60	3,751.96	839.09	13,563.35
50	3.28%	* 2004	372.58	426.48	932.01	923.45	2,392.60	3,751.96	839.09	13,563.35
51	2.98%	* 2005	338.50	397.22	846.77	838.99	2,173.76	3,408.79	762.34	12,332.53
52										
53	3.02%	* 2006	343.04	401.12	858.13	850.25	2,202.94	3,454.55	772.58	12,495.90
54	2.95%	* 2007	335.09	382.14	838.24	830.54	2,151.88	3,374.48	768.56	12,065.91
55	2.99%	* 2008	339.63	387.32	849.61	841.80	2,181.06	3,420.23	778.98	11,941.58
56	3.10%	* 2009	352.13	401.57	880.87	872.77	2,261.30	3,546.06	807.64	11,774.78
57										
58	AMORT TO DATE		9,091.30	11,581.30	22,769.30	21,706.03	54,956.79	83,007.72	18,585.86	333,234.45
59										
60	12/31/09		2,267.70	1,372.49	5,645.70	6,447.97	17,988.21	31,381.28	7,467.14	80,704.28

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LINE NO.		1983	1984	1985	1986	1987	1988	1989	TOTAL
1	CREDIT EARNED	32,833.00	41,077.77	128,308.08	46,325.79	1,021.17	4,853.76	1,540.43	669,898.73
2	AMORT * * 1963								18.99
3	* 1964								126.66
4	1.5% ** 1965								176.42
5	* 1966								260.42
6	* * 1967								316.25
7	1.6% 1968								744.04
8	1.85% 1969								880.22
9	* * 1970								951.94
10	* 1971								975.98
11	2.0% ** 1972								1,451.98
12	* 1973								1,640.00
13	* * 1974								1,907.12
14	** * 1975								2,138.35
15	* 1976								2,251.10
16	1.0% * 1977								2,482.85
17	** * 1978								2,794.20
18	* * 1979								4,186.98
19	* 1980								5,333.32
20	* 1981								6,278.38
21	1.8% ** 1982								7,579.08
22	PERRY SALE								0.00
23	* 1983	254.04							7,943.32
24	* 1984	590.99	327.14						8,607.41
25	METER SHOP								0.00
26	* 1985	575.62	690.95	1,154.77					10,110.62
27	LAMPSON RES								0.00
28	* 1986	606.36	745.29	2,309.55	417.08				11,767.56
29	* 1987	590.99	739.40	2,309.55	834.15	9.19			12,172.56
30	* 1988	590.99	739.40	2,309.55	834.15	18.38	43.68		12,225.43
31	GRAND RIVER								0.00
32	* 1989	590.99	739.40	2,309.55	834.15	18.38	87.37	13.86	12,282.98
33	LEASED PROP	883.47		988.24					2,279.13
34	* 1990	573.16	739.40	2,290.19	834.15	18.38	87.37	27.73	12,251.19
35	MRY SALE								0.00
36	* 1991	573.16	739.40	2,290.19	834.15	18.38	87.37	27.73	12,251.19
37	* 1992	569.30	739.40	2,287.05	834.15	18.38	87.37	27.73	12,241.91
38	* * 1993	573.16	739.40	2,290.19	834.15	18.38	87.37	27.73	12,251.19
39	2.48%** * 1994	789.69	1,018.73	3,155.37	1,149.28	25.33	120.37	38.20	16,578.16
40	3.00% * 1995	955.27	1,232.33	3,816.98	1,390.25	30.64	145.61	46.21	20,031.86
41	* * 1996	955.27	1,232.33	3,816.98	1,390.25	30.64	145.61	46.21	20,031.86
42	PERRY SALE								0.00
43	3.20% * 1997	1,018.96	1,314.49	4,071.45	1,482.94	32.68	155.32	49.29	21,360.26
44	3.34% * 1998	1,063.54	1,372.00	4,249.57	1,547.82	34.11	162.12	51.45	22,290.11
45	3.46% * 1999	1,101.75	1,421.29	4,402.25	1,603.43	35.33	167.94	53.30	23,087.13
46	3.40% * 2000	1,082.64	1,396.64	4,325.91	1,575.62	34.72	165.03	52.37	22,688.60
47	3.36% * 2001	1,069.90	1,380.21	4,275.02	1,557.08	34.31	163.08	51.76	22,422.90
48	3.30% * 2002	1,050.80	1,355.57	4,198.68	1,529.28	33.70	160.17	50.83	22,024.46
49	3.28% * 2003	1,044.43	1,347.35	4,173.23	1,520.01	33.49	159.20	50.53	21,891.59
50	3.28% * 2004	1,044.43	1,347.35	4,173.23	1,520.01	33.49	159.20	50.53	21,891.59
51	2.98% * 2005	948.90	1,224.12	3,791.54	1,380.99	30.43	144.64	45.90	19,899.05
52									
53	3.02% * 2006	961.64	1,240.55	3,842.43	1,399.52	30.84	146.58	46.52	20,163.98
54	2.95% * 2007	968.57	1,211.79	3,785.09	1,366.61	30.12	143.19	45.44	19,616.72
55	2.99% * 2008	981.71	1,228.23	3,836.41	1,385.14	30.53	145.13	46.06	19,594.79
56	3.10% * 2009	1,017.82	1,273.41	3,977.55	1,436.10	31.66	150.47	47.75	19,709.54
57									
58	AMORT TO DATE	23,027.55	27,535.57	84,430.52	29,490.46	631.49	2,914.20	897.13	502,161.37
59									
60	12/31/09	9,805.45	13,542.20	43,877.56	16,835.33	389.68	1,939.56	643.30	167,737.36

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LINE NO.		1990	1991	1992	1993	1994	1995	1996	TOTAL
1	CREDIT EARNED	876.50	1,132.22	1,064.55	1,068.54	1,288.57	1,413.76	1,576.02	678,318.89
2	AMORT ' * 1963								18.99
3	* 1964								126.66
4	1.5% ** 1965								176.42
5	* 1966								260.42
6	* * 1967								316.25
7	1.6% 1968								744.04
8	1.85% 1969								880.22
9	* * 1970								951.94
10	* 1971								975.98
11	2.0% ** 1972								1,451.98
12	* 1973								1,640.00
13	* * 1974								1,907.12
14	** * 1975								2,138.35
15	* 1976								2,251.10
16	1.0% * 1977								2,482.85
17	** * 1978								2,794.20
18	* * 1979								4,186.98
19	* 1980								5,333.32
20	* 1981								6,278.38
21	1.8% ** 1982								7,579.08
22	PERRY SALE								0.00
23	* 1983								7,943.32
24	* 1984								8,807.41
25	METER SHOP								0.00
26	* 1985								10,110.62
27	LAMPSON RES								0.00
28	* 1986								11,767.56
29	* 1987								12,172.56
30	* 1988								12,225.43
31	GRAND RIVER								0.00
32	* 1989								12,282.98
33	LEASED PROP								2,279.13
34	* 1990	7.89							12,259.08
35	MRY SALE								0.00
36	* 1991	15.78	10.19						12,277.16
37	* 1992	15.78	20.38	9.58					12,287.65
38	* * 1993	15.78	20.38	19.16	9.62				12,316.13
39	2.48%** * 1994	21.74	28.08	26.40	26.50	15.98			16,896.86
40	3.00% * 1995	26.30	33.97	31.94	32.06	38.66	21.21		20,216.00
41	* * 1996	26.30	33.97	31.94	32.06	38.66	42.41	23.64	20,260.84
42	PERRY SALE								
43	3.20% * 1997	28.05	36.23	34.07	34.19	41.23	45.24	50.43	21,629.70
44	3.34% * 1998	29.28	37.82	35.56	35.69	43.04	47.22	52.64	22,571.36
45	3.46% * 1999	30.33	39.17	36.83	36.97	44.58	48.92	54.53	23,378.46
46	3.40% * 2000	29.80	38.50	36.19	36.33	43.81	48.07	53.58	22,974.88
47	3.36% * 2001	29.45	38.04	35.77	35.90	43.30	47.50	52.95	22,705.81
48	3.30% * 2002	28.92	37.36	35.13	35.26	42.52	46.65	52.01	22,302.31
49	3.28% * 2003	28.75	37.14	34.92	35.05	42.27	46.37	51.69	22,167.78
50	3.28% * 2004	28.75	37.14	34.92	35.05	42.27	46.37	51.69	22,167.78
51	2.98% * 2005	26.12	33.74	31.72	31.84	38.40	42.13	46.97	20,149.97
52									
53	3.02% * 2006	26.47	34.19	32.15	32.27	38.91	42.70	47.60	20,418.27
54	2.95% * 2007	25.86	33.40	31.40	31.52	38.01	41.71	46.49	19,865.11
55	2.99% * 2008	26.21	33.85	31.83	31.95	38.53	42.27	47.12	19,846.55
56	3.10% * 2009	27.17	35.10	33.00	33.12	39.95	43.83	48.86	19,970.57
57									
58	AMORT TO DATE	494.73	618.65	562.51	545.38	630.12	652.60	680.20	506,345.56
59									
60	12/31/09	381.77	513.57	502.04	523.16	658.45	761.16	895.82	171,973.33

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LINE NO.		1997	1998	1999	2000	2001	2002	2003	TOTAL
1	CREDIT EARNED	1,106.67	512.37	0.00	0.00	0.00	0.00		679,937.93
2	AMORT ' * 1963								18.99
3	* 1964								126.66
4	1.5% ** 1965								176.42
5	* 1966								260.42
6	* * 1967								316.25
7	1.6% 1968								744.04
8	1.85% 1969								860.22
9	* * 1970								951.94
10	* 1971								975.98
11	2.0% ** 1972								1,451.98
12	* 1973								1,640.00
13	* * 1974								1,907.12
14	** * 1975								2,138.35
15	* 1976								2,251.10
16	1.0% * 1977								2,482.85
17	** * 1978								2,794.20
18	* * 1979								4,186.98
19	* 1980								5,333.32
20	* 1981								6,278.38
21	1.8% ** 1982								7,579.08
22	PERRY SALE								0.00
23	* 1983								7,943.32
24	* 1984								8,607.41
25	METER SHOP								0.00
26	* 1985								10,110.62
27	LAMPSON RES								0.00
28	* 1986								11,767.56
29	* 1987								12,172.56
30	* 1988								12,225.43
31	GRAND RIVER								0.00
32	* 1989								12,282.98
33	LEASED PROP								2,279.13
34	* 1990								12,259.08
35	MRY SALE								0.00
36	* 1991								12,277.16
37	* 1992								12,287.65
38	* * 1993								12,316.13
39	2.48%** * 1994								16,696.86
40	3.00% * 1995								20,216.00
41	* * 1996								20,260.84
42	PERRY SALE								0.00
43	3.20% * 1997	17.71							21,647.41
44	3.34% * 1998	36.96	8.56						22,616.88
45	3.46% * 1999	38.29	17.73	7.64					23,442.12
46	3.40% * 2000	37.63	17.42	15.01					23,044.94
47	3.36% * 2001	37.18	17.22	14.83					22,775.04
48	3.30% * 2002	36.52	16.91	14.57					22,370.31
49	3.28% * 2003	36.30	16.81	(52.05)					22,168.84
50	3.28% * 2004	36.30	16.81						22,220.89
51	2.98% * 2005	32.98	15.27						20,198.22
52									
53	3.02% * 2006	33.42	15.47						20,467.16
54	2.95% * 2007	32.65	15.11						19,912.87
55	2.99% * 2008	33.09	15.32						19,894.96
56	3.10% * 2009	34.31	15.88						20,020.76
57									
58	AMORT TO DATE	443.34	188.51	0.00	0.00	0.00	0.00	0.00	506,977.41
59									
60	12/31/09	663.33	323.86	0.00	0.00	0.00	0.00	0.00	172,960.52

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WPB-6d15

LINE NO.		EARNED ITC	PERCENTAGE OF TOTAL	DEFERRED @ 12/31/96 WPB-7d2,L 36	ALLOCATED BALANCE (B) * (C)
		(A)	(B)	(C)	(D)
1	TOTAL ITC EARNED				
2	(WPB-7d2,L 1)	24,957.45			
3					
4					
5	ITC EARNED @ 4%	4,033.53	16.16%	4,712.56	761.55
6					
7					
8		20,923.92			
9					
10	40% OF LINE 8	8,369.57	33.54%	4,712.56	1,580.59
11	60% OF LINE 8	12,554.35	50.30%	4,712.56	2,370.42
12					
13		0.00			4,712.56
14					

AQUA OHIO, Inc.
LAKE ERIE WEST DISTRICT
CASE NO. 09 - 1044 -WW-AIR

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WPB-6d16

LINE NO.	YEAR	3%	4%		10% 4%	10% 6%		10%	TOTAL
1	1962	0.00							0.00
2	1963	0.00							0.00
3	1964	0.00							0.00
4	1965	0.00							0.00
5	1966	0.00							0.00
6	1967	0.00							0.00
7	1968	0.00							0.00
8	1969	0.18							0.18
9	1970	0.40							0.40
10	1971		46.49						46.49
11	1972		1,394.61						1,394.61
12	1973		739.00						739.00
13	1974		1,240.55						1,240.55
14	1975		761.56		1,580.59	2,370.42			4,712.56
15	1976				907.08	1,360.62			2,267.70
16	1977				549.00	823.49			1,372.49
17	1978				2,258.28	3,387.42			5,645.70
18	1979				2,579.19	3,868.78			6,447.97
19	1980				7,195.28	10,792.93			17,988.21
20	1981							31,381.28	31,381.28
21	1982							7,467.14	7,467.14
22	1983							9,805.45	9,805.45
23	1984							13,542.20	13,542.20
24	1985							43,877.56	43,877.56
25	1986							16,835.33	16,835.33
26	1987							389.68	389.68
27	1988							1,939.56	1,939.56
28	1989							643.30	643.30
29	1990							381.77	381.77
30	1991							513.57	513.57
31	1992							502.04	502.04
32	1993							523.16	523.16
33	1994							658.45	658.45
34	1995							761.16	761.16
35	1996							895.82	895.82
36	1997							663.33	663.33
37	1998							323.86	323.86
38	1999							0.00	0.00
39	2000							0.00	0.00
40	2001							0.00	0.00
41	2002							0.00	0.00
42	2003							0.00	0.00
43	2004								0.00
44	2005								0.00
45	2006								0.00
46	2007								0.00
47	2008								0.00
48	2009								0.00
49									
50		0.58	4,182.20		15,069.42	22,603.66		131,104.88	172,960.52
51									
		TO B6	19,252.20	TO B6		TO B6		TO B6	

AQUA OHIO, Inc.
CORPORATE OFFICE
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WPB-6d17

LINE NO.		1962	1963	1964	1965	1966	1967	1968	SUBTOTAL
1	CREDIT EARNED	97.38	19.12	348.27	4,198.61	8.99	295.15	493.56	5,461.08
2	AMORT ' * 1963	1.46	0.29						1.75
3	* 1964	1.46	0.29	5.22					6.97
4	1.5% ** 1965	1.46	0.29	5.22	62.98				69.95
5	* 1966	1.46	0.29	5.22	62.98	0.11			70.06
6	* * 1967	1.46	0.29	5.22	62.98	0.11	4.44		74.50
7	1.6% 1968	1.55	0.30	5.58	67.17	0.15	4.73	7.91	87.39
8	1.85% 1969	1.80	0.36	6.44	77.68	0.17	5.46	9.14	101.05
9	* * 1970	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
10	* 1971	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
11	2.0% ** 1972	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
12	* 1973	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
13	* * 1974	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
14	** * 1975	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
15	* 1976	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
16	1.0% * 1977	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
17	** * 1978	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
18	* * 1979	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
19	* 1980	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
20	* 1981	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
21	1.8% ** 1982	1.94	0.37	6.95	83.96	0.19	5.91	9.86	109.18
22	PERRY SALE								0.00
23	* 1983	1.94	0.38	6.95	83.96	0.19	5.91	9.86	109.19
24	* 1984	1.94	0.38	6.95	83.96	0.19	5.91	9.86	109.19
25	METER SHOP								0.00
26	* 1985	1.94	0.38	6.95	83.96	0.19	5.91	9.86	109.19
27	LAMPSON RES								0.00
28	* 1986	1.94	0.38	6.95	83.96	0.19	5.91	9.86	109.19
29	* 1987	1.94	0.38	6.95	83.96	0.19	5.91	9.86	109.19
30	* 1988	1.94	0.38	6.95	83.96	0.19	5.91	9.86	109.19
31	GRAND RIVER								0.00
32	* 1989	1.94	0.38	6.95	83.96	0.18	5.90	9.87	109.18
33	LEASED PROP								0.00
34	* 1990	1.94	0.38	6.95	83.96	0.18	5.90	9.87	109.18
35	MRY SALE								0.00
36	* 1991	1.95	0.38	6.95	83.96	0.18	5.90	9.87	109.19
37	* 1992	1.95	0.38	6.95	83.96	0.18	5.90	9.87	109.19
38	* * 1993	1.95	0.38	6.95	83.96	0.18	5.90	9.87	109.19
39	2.48% * * 1994	2.42	0.47	8.62	104.12	0.22	7.32	12.24	135.41
40	3.00% * 1995	2.92	0.57	6.94	125.95	0.27	8.86	14.81	160.31
41	3.00% * 1996	2.92	0.57	6.94	125.95	0.27	8.85	14.81	160.31
42	PERRY SALE								0.00
43	3.20% * 1997	3.12	0.61	6.93	134.35	0.29	9.44	15.79	170.53
44	3.34% * 1998	3.25	0.64	6.93	140.22	0.30	9.86	16.48	177.68
45	3.46% * 1999	3.37	0.66	6.93	145.28	0.31	10.21	17.08	183.82
46	3.40% * 2000	3.31	0.65	6.93	142.74	0.31	10.04	16.78	180.76
47	3.36% * 2001	3.27	0.64	6.93	141.06	0.30	9.92	16.58	178.70
48	3.30% * 2002	3.21	0.63	6.93	138.54	0.30	9.74	16.29	175.64
49	3.28% * 2003	3.19	0.63	6.93	137.70	0.29	9.68	16.19	174.61
50	3.28% * 2004	3.19	0.63	6.93	137.70	0.29	9.68	16.19	174.61
51	2.98% * 2005	2.90	0.57	6.94	125.11	0.27	8.80	14.71	159.30
52									
53	3.02% * 2006	2.94	0.58	6.94	126.79	0.27	8.91	14.91	161.34
54	2.95% * 2007	0.13	0.17	10.27	123.85	0.25	8.71	14.56	157.94
55	2.99% * 2008			10.41	0.44		8.72	14.76	34.33
56	3.10% * 2009			10.80	0.00	0.00	0.00	7.64	18.44
57									
58	AMORT TO DATE	97.38	19.12	323.00	4,198.61	8.99	295.15	493.56	5,435.81
59									
60	12/31/09	0.00	0.00	25.27	0.00	0.00	0.00	0.00	25.27

AQUA OHIO, Inc.
CORPORATE OFFICE
CASE NO. 09 - 1044 -WW-AIR

PREPARED INT. DATE
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WPB-6d18

LINE NO.		1969	1970	1971	1972	1973	1974	1975	SUBTOTAL
1	CREDIT EARNED	(1,438.61)	0.00	155.70	39.94	(3,460.93)	1,519.47	(725.21)	1,551.44
2	AMORT ' * 1963								1.75
3	* 1964								6.97
4	1.5% ** 1965								69.95
5	* 1966								70.06
6	* * 1967								74.50
7	1.6% 1968								87.39
8	1.85% 1969	(26.63)							74.42
9	* * 1970	(28.76)	0.00						80.42
10	* 1971	(28.76)	0.00	3.12					83.54
11	2.0% ** 1972	(28.76)	0.00	3.12	0.79				84.33
12	* 1973	(28.76)	0.00	3.12	0.79	(68.57)			15.76
13	* * 1974	(28.76)	0.00	3.12	0.79	(68.57)	31.92		47.68
14	** * 1975	(28.76)	0.00	3.12	0.79	(68.57)	30.38	(7.10)	39.04
15	* 1976	(28.76)	0.00	3.12	0.79	(68.57)	30.38	(7.24)	38.90
16	1.0% * 1977	(28.76)	0.00	3.12	0.79	(68.57)	30.38	(7.24)	38.90
17	** * 1978	(28.76)	0.00	3.12	0.79	(68.57)	30.38	(7.24)	38.90
18	* * 1979	(28.76)	0.00	3.12	0.79	(68.57)	30.38	(13.06)	33.06
19	* 1980	(28.76)	0.00	3.12	0.79	(69.23)	30.38	(13.06)	32.42
20	* 1981	(28.76)	0.00	3.12	0.79	(69.23)	30.38	(13.06)	32.42
21	1.8% ** 1982	(28.76)	0.00	3.12	0.79	(69.23)	30.38	(13.06)	32.42
22	PERRY SALE								0.00
23	* 1983	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
24	* 1984	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
25	METER SHOP								0.00
26	* 1985	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
27	LAMPSON RES								0.00
28	* 1986	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
29	* 1987	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
30	* 1988	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
31	GRAND RIVER								0.00
32	* 1989	(28.76)	0.00	3.11	0.79	(69.22)	30.38	(13.06)	32.42
33	LEASED PROP								0.00
34	* 1990	(28.76)	0.00	3.11	0.79	(69.22)	30.38	(13.06)	32.42
35	MRY SALE								0.00
36	* 1991	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
37	* 1992	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
38	* * 1993	(28.77)	0.00	3.12	0.79	(69.22)	30.38	(13.06)	32.43
39	2.48% * * 1994	(35.68)	0.00	3.87	0.98	(85.83)	37.67	(18.00)	38.42
40	3.00% * 1995	(43.16)	0.00	4.68	1.19	(103.83)	45.57	(21.77)	42.99
41	* * 1996	(43.16)	0.00	4.68	1.19	(103.83)	45.57	(21.77)	42.99
42	PERRY SALE								0.00
43	3.20% * 1997	(46.04)	0.00	4.99	1.27	(110.75)	48.61	(23.22)	45.39
44	3.34% * 1998	(48.05)	0.00	5.21	1.32	(115.60)	50.74	(24.23)	47.07
45	3.46% * 1999	(49.78)	0.00	5.40	1.37	(119.75)	52.56	(25.10)	48.52
46	3.40% * 2000	(48.91)	0.00	5.30	1.35	(117.67)	51.65	(24.67)	47.81
47	3.36% * 2001	(48.34)	0.00	5.24	1.33	(116.29)	51.04	(24.38)	47.30
48	3.30% * 2002	(47.47)	0.00	5.15	1.31	(114.21)	50.13	(23.94)	46.61
49	3.28% * 2003	(47.19)	0.00	5.12	1.30	(113.52)	49.83	(23.80)	46.35
50	3.28% * 2004	(47.19)	0.00	5.12	1.30	(113.52)	49.83	(23.80)	46.35
51	2.98% * 2005	(42.87)	0.00	4.65	1.18	(103.14)	45.27	(21.62)	42.77
52									
53	3.02% * 2006	(43.45)	0.00	4.71	1.20	(104.52)	45.88	(21.91)	43.25
54	2.95% * 2007	(42.44)	0.00	4.60	1.18	(102.10)	44.81	(21.40)	42.59
55	2.99% * 2008	(43.01)	0.00	4.67	1.19	(103.48)	45.42	(21.69)	(82.57)
56	3.10% * 2009	(44.60)	0.00	4.84	1.24	(107.29)	47.09	(22.49)	(102.77)
57									
58	AMORT TO DATE	(1,438.30)	0.00	149.97	37.28	(3,184.43)	1,370.81	(588.51)	1,782.63
59									
60	12/31/09	(0.31)	0.00	5.73	2.66	(276.50)	148.66	(136.70)	(231.19)

AQUA OHIO, Inc.
CORPORATE OFFICE
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WPB-6d19

LINE NO.		1976	1977	1978	1979	1980	1981	1982	SUBTOTAL
1	CREDIT EARNED	20,994.00	1,966.48	1,101.00	(33,581.00)	1,046.00	5,228.00	1,413.00	(281.08)
2	AMORT ' * 1963								1.75
3	* 1964								6.97
4	1.5% ** 1965								69.95
5	* 1966								70.06
6	* * 1967								74.50
7	1.6% 1968								87.39
8	1.85% 1969								74.42
9	* * 1970								80.42
10	* 1971								83.54
11	2.0% ** 1972								84.33
12	* 1973								15.76
13	* * 1974								47.68
14	** * 1975								39.04
15	* 1976	198.26							237.16
16	1.0% * 1977	204.88	6.72						250.50
17	** * 1978	204.88	111.75	6.28					361.81
18	* * 1979	377.90	116.38	26.49	(590.23)				(36.38)
19	* 1980	377.90	294.97	26.49	(604.43)	18.83			146.18
20	* 1981	377.90	294.97	26.49	(604.43)	18.83	43.19		189.37
21	1.8% ** 1982	377.90	294.97	26.49	(604.43)	18.83	94.11	10.19	250.48
22	PERRY SALE								0.00
23	* 1983	377.90	294.97	19.82	(604.44)	18.82	94.11	25.44	259.05
24	* 1984	377.90	81.64	19.82	(604.44)	18.82	94.11	25.44	45.72
25	METER SHOP								0.00
26	* 1985	377.90	9.71	19.82	(604.44)	18.82	94.11	25.44	(26.21)
27	LAMPSON RES								0.00
28	* 1986	377.90	9.71	19.82	(604.44)	18.82	94.11	25.44	(26.21)
29	* 1987	377.90	9.71	19.82	(604.44)	18.82	94.11	25.44	(26.21)
30	* 1988	377.90	9.71	19.82	(604.44)	18.82	94.11	25.44	(26.21)
31	GRAND RIVER								0.00
32	* 1989	377.90	9.71	19.82	(604.45)	18.83	94.10	25.44	(26.23)
33	LEASED PROP								0.00
34	* 1990	377.90	9.71	19.82	(604.45)	18.83	94.10	29.89	(21.78)
35	MRY SALE								0.00
36	* 1991	377.90	9.71	19.82	(604.45)	18.83	94.10	29.89	(21.77)
37	* 1992	377.90	9.71	19.82	(604.45)	18.83	94.10	6.51	(45.15)
38	* * 1993	377.90	9.71	19.82	(604.45)	18.83	94.11	17.10	(34.55)
39	2.48% * * 1994	520.66	13.39	27.30	(832.80)	25.94	129.66	23.56	(53.87)
40	3.00% * 1995	629.83	16.20	33.03	(1,007.42)	31.38	156.85	28.50	(68.64)
41	* * 1996	629.83	16.20	33.03	(1,007.42)	31.38	156.85	28.50	(68.64)
42	PERRY SALE								0.00
43	3.20% * 1997	671.82	17.28	35.23	(1,074.58)	33.47	167.31	30.40	(73.68)
44	3.34% * 1998	701.21	18.03	36.77	(1,121.60)	34.94	174.63	31.73	(77.22)
45	3.46% * 1999	726.40	18.68	38.09	(1,161.89)	36.19	180.90	32.87	(80.24)
46	3.40% * 2000	713.81	18.36	37.43	(1,141.74)	35.56	177.76	32.30	(78.71)
47	3.36% * 2001	705.41	18.14	36.99	(1,128.31)	35.15	175.67	31.92	(77.73)
48	3.30% * 2002	692.81	17.82	36.33	(1,108.16)	34.52	172.53	31.35	(76.19)
49	3.28% * 2003	688.61	17.71	36.11	(1,101.45)	34.31	171.49	31.16	(75.71)
50	3.28% * 2004	688.61	17.71	36.11	(1,101.45)	34.31	171.49	31.16	(75.71)
51	2.98% * 2005	625.63	16.09	32.81	(1,000.70)	31.17	155.80	28.31	(68.12)
52									
53	3.02% * 2006	634.03	16.30	33.25	(1,014.14)	31.59	157.90	28.69	(69.13)
54	2.95% * 2007	619.32	58.01	32.48	(990.63)	30.86	154.24	41.68	(11.45)
55	2.99% * 2008	627.72	58.80	32.92	(1,004.06)	31.28	156.33	42.25	(137.33)
56	3.10% * 2009	650.61	44.00	34.13	(1,041.00)	32.43	162.08	43.80	(176.52)
57									
58	AMORT TO DATE	16,803.03	1,966.48	882.27	(25,889.76)	788.04	3,793.96	789.84	916.49
59									
60	12/31/09	4,190.97	0.00	218.73	(7,691.24)	257.96	1,434.04	623.16	(1,197.57)

AQUA OHIO, Inc.
CORPORATE OFFICE
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INT. DATE
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DEFERRED ITC

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WPB-6d20

LINE NO.		1983	1984	1985	1986	1987	1988	1989	TOTAL
1	CREDIT EARNED	3,187.00	3,474.54	7,580.33	195.00	0.00	0.00	0.00	14,155.79
2	AMORT * * 1963								1.75
3	* 1964								6.97
4	1.5% ** 1965								69.95
5	* 1966								70.06
6	* * 1967								74.50
7	1.6% 1968								87.39
8	1.85% 1969								74.42
9	* * 1970								80.42
10	* 1971								83.54
11	2.0% ** 1972								84.33
12	* 1973								15.76
13	* * 1974								47.68
14	** * 1975								39.04
15	* 1976								237.16
16	1.0% * 1977								250.50
17	** * 1978								361.81
18	* * 1979								(36.38)
19	* 1980								146.18
20	* 1981								189.37
21	1.8% ** 1982								250.48
22	PERRY SALE								0.00
23	* 1983	29.14							288.19
24	* 1984	57.37	20.06						123.15
25	METER SHOP								0.00
26	* 1985	55.87	50.98	68.23					148.87
27	LAMPSON RES								0.00
28	* 1986	58.86	62.92	136.44	1.55				233.56
29	* 1987	57.37	62.55	136.44	3.67	0.00			233.82
30	* 1988	57.37	62.55	136.44	3.67	0.00	0.00		233.82
31	GRAND RIVER								0.00
32	* 1989	57.38	62.55	136.45	3.67	0.00	0.00	0.00	233.82
33	LEASED PROP		1,144.81	1,165.08					2,309.89
34	* 1990	65.26	47.26	121.10	3.96	0.00	0.00	0.00	215.80
35	MRY SALE								0.00
36	* 1991	65.26	47.26	121.10	3.69	0.00	0.00	0.00	215.54
37	* 1992	57.39	35.62	94.67	3.87	0.00	0.00	0.00	146.40
38	* * 1993	57.38	40.12	107.04	3.78	0.00	0.00	0.00	173.77
39	2.48% * * 1994	79.05	55.27	147.47	5.21	0.00	0.00	0.00	233.13
40	3.00% * 1995	95.62	66.86	178.39	6.30	0.00	0.00	0.00	278.53
41	* * 1996	95.62	66.86	178.39	6.30	0.00	0.00	0.00	278.53
42	PERRY SALE								0.00
43	3.20% * 1997	101.99	71.32	190.29	6.72	0.00	0.00	0.00	296.64
44	3.34% * 1998	106.46	74.44	198.61	7.01	0.00	0.00	0.00	309.30
45	3.46% * 1999	110.28	77.12	205.75	7.27	0.00	0.00	0.00	320.18
46	3.40% * 2000	108.37	75.78	202.18	7.14	0.00	0.00	0.00	314.76
47	3.36% * 2001	107.09	74.89	199.80	7.06	0.00	0.00	0.00	311.11
48	3.30% * 2002	105.18	73.55	196.23	6.93	0.00	0.00	0.00	305.70
49	3.28% * 2003	104.54	73.11	195.04	6.89	0.00	0.00	0.00	303.87
50	3.28% * 2004	104.54	73.11	195.04	6.89	0.00	0.00	0.00	303.87
51	2.98% * 2005	94.98	66.42	177.20	6.26	0.00	0.00	0.00	276.74
52									
53	3.02% * 2006	96.26	67.31	179.58	6.34	0.00	0.00	0.00	280.36
54	2.95% * 2007	94.03	102.50	223.62	5.75	0.00	0.00	0.00	414.45
55	2.99% * 2008	95.30	103.89	226.65	5.83	0.00	0.00	0.00	294.34
56	3.10% * 2009	98.81	107.71	234.99	6.06	0.00	0.00	0.00	271.04
57									
58	AMORT TO DATE	2,216.77	2,886.82	5,352.22	131.81	0.00	0.00	0.00	11,484.11
59									
60	12/31/09	970.23	607.72	2,228.11	63.19	0.00	0.00	0.00	2,671.68

AQUA OHIO, Inc.
CORPORATE OFFICE
CASE NO. 09 - 1044 -WW-AIR

PREPARED
APPROVED

INT. DATE
TCR 1/31/08

DEFERRED ITC

AS OF DEC. 31, 2009

WPB-6d21

LINE NO.			1990	1991	1992	1993	1994	1995	1996	TOTAL
1	CREDIT EARNED		0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,155.79
2	AMORT ' *	1963								1.75
3	*	1964								6.97
4	1.5% **	1965								69.95
5	*	1966								70.06
6	* *	1967								74.50
7	1.6%	1968								87.39
8	1.85%	1969								74.42
9	* *	1970								80.42
10	*	1971								83.54
11	2.0% **	1972								84.33
12	*	1973								15.76
13	* *	1974								47.68
14	** *	1975								39.04
15	*	1976								237.16
16	1.0% *	1977								250.50
17	** *	1978								361.81
18	* *	1979								(36.38)
19	*	1980								146.18
20	*	1981								189.37
21	1.8% **	1982								250.48
22	PERRY SALE									0.00
23	*	1983								288.19
24	*	1984								123.15
25	METER SHOP									0.00
26	*	1985								148.87
27	LAMPSON RES									0.00
28	*	1986								233.56
29	*	1987								233.82
30	*	1988								233.82
31	GRAND RIVER									0.00
32	*	1989								233.82
33	LEASED PROP									2,309.89
34	*	1990	0.00							215.80
35	MRY SALE									0.00
36		* 1991	0.00	0.00						215.54
37		* 1992	0.00	0.00	0.00					146.40
38	*	* 1993	0.00	0.00	0.00	0.00				173.77
39	2.48% *	* 1994	0.00	0.00	0.00	0.00	0.00			233.13
40	3.00%	* 1995	0.00	0.00	0.00	0.00	0.00	0.00		278.53
41	*	* 1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	278.53
42	PERRY SALE									0.00
43	3.20%	* 1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296.64
44	3.34%	* 1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309.30
45	3.46%	* 1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.18
46	3.40%	* 2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314.76
47	3.36%	* 2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.11
48	3.30%	* 2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	305.70
49	3.28%	* 2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303.87
50	3.28%	* 2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303.87
51	2.98%	* 2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276.74
52										
53	3.02%	* 2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.36
54	2.95%	* 2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414.45
55	2.99%	* 2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294.34
56	3.10%	* 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271.04
57										
58	AMORT TO DATE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,484.11
59										
60	12/31/09		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,671.68

AQUA OHIO, Inc.
CORPORATE OFFICE
CASE NO. 09 - 1044 -WW-AIR

PREPARED
APPROVED

INT. DATE
TCR 1/31/08

DEFERRED ITC

AS OF DEC. 31, 2009

WPB-6d22

LINE NO.			1997	1998	1999	2000	2001	2002	2003	TOTAL
1	CREDIT EARNED									14,155.79
2	AMORT **	1963								1.75
3	*	1964								6.97
4	1.5% **	1965								69.95
5	*	1966								70.06
6	*	* 1967								74.50
7	1.6%	1968								87.39
8	1.85%	1969								74.42
9	*	* 1970								80.42
10	*	1971								83.54
11	2.0% **	1972								84.33
12	*	1973								15.76
13	*	* 1974								47.68
14	**	* 1975								39.04
15	*	1976								237.16
16	1.0% *	1977								250.50
17	**	* 1978								361.81
18	*	* 1979								(36.38)
19	*	1980								148.18
20	*	1981								189.37
21	1.8% **	1982								250.48
22	PERRY SALE									0.00
23	*	1983								288.19
24	*	1984								123.15
25	METER SHOP									0.00
26	*	1985								148.87
27	LAMPSON RES									0.00
28	*	1986								233.56
29	*	1987								233.82
30	*	1988								233.82
31	GRAND RIVER									0.00
32	*	1989								233.82
33	LEASED PROP									2,309.89
34	*	1990								215.80
35	MRY SALE									0.00
36		* 1991								215.54
37		* 1992								146.40
38	*	* 1993								173.77
39	2.48% *	* 1994								233.13
40	3.00%	* 1995								278.53
41	*	* 1996								278.53
42	PERRY SALE									0.00
43	3.20%	* 1997	0.00							296.64
44	3.34%	* 1998	0.00	0.00						309.30
45	3.46%	* 1999	0.00	0.00	0.00					320.18
46	3.40%	* 2000	0.00	0.00	0.00	0.00				314.76
47	3.36%	* 2001	0.00	0.00	0.00	0.00	0.00			311.11
48	3.30%	* 2002	0.00	0.00	0.00	0.00	0.00			305.70
49	3.28%	* 2003	0.00	0.00	0.00	0.00	0.00			303.87
50	3.28%	* 2004	0.00	0.00	0.00					303.87
51	2.98%	* 2005	0.00	0.00	0.00					276.74
52										
53	3.02%	* 2006	0.00	0.00	0.00					280.36
54	2.95%	* 2007	0.00	0.00	0.00					414.45
55	2.99%	* 2008	0.00	0.00	0.00					294.34
56	3.10%	* 2009	0.00	0.00	0.00					271.04
57										
58	AMORT TO DATE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,484.11
59										
60	12/31/09		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,671.68

AQUA OHIO, Inc.
CORPORATE OFFICE
CASE NO. 09 - 1044 -WW-AIR

AS OF DEC. 31, 2009

DEFERRED ITC

PREPARED
APPROVED

INT. DATE
TCR 1/31/08

WPB-6d23

LINE NO.		EARNED ITC	PERCENTAGE OF TOTAL	DEFERRED @ 12/31/96 WPB-7d2,L 36	ALLOCATED BALANCE (B) * (C)
		(A)	(B)	(C)	(D)
1	TOTAL ITC EARNED				
2	(WPB-7d2,L 1)	(725.21)			
3					
4					
5	ITC EARNED @ 4%	0.00	0.00%	(136.70)	0.00
6					
7					
8		(725.21)			
9					
10	40% OF LINE 8	(290.08)	40.00%	(136.70)	(54.68)
11	60% OF LINE 8	(435.13)	60.00%	(136.70)	(82.02)
12					
13		0.00			(136.70)
14					

AQUA OHIO, Inc.
CORPORATE OFFICE
CASE NO. 09 - 1044 -WW-AIR

AS OF DEC. 31, 2009

DEFERRED ITC

PREPARED
APPROVED

INT. DATE
TCR 1/31/08

WPB-8d24

LINE NO.	YEAR	3%	4%	10% 4%	10% 6%	10%	TOTAL
1	1962	0.00					0.00
2	1963	0.00					0.00
3	1964	25.27					25.27
4	1965	0.00					0.00
5	1966	0.00					0.00
6	1967	0.00					0.00
7	1968	0.00					0.00
8	1969	(0.31)					(0.31)
9	1970	0.00					0.00
10	1971		5.73				5.73
11	1972		2.66				2.66
12	1973		(276.50)				(276.50)
13	1974		148.66				148.66
14	1975		0.00	(54.68)	(82.02)		(136.70)
15	1976			1,676.39	2,514.58		4,190.97
16	1977			0.00	0.00		0.00
17	1978			87.49	131.24		218.73
18	1979			(3,076.50)	(4,614.74)		(7,691.24)
19	1980			103.18	154.78		257.96
20	1981					1,434.04	1,434.04
21	1982					623.16	623.16
22	1983					970.23	970.23
23	1984					607.72	607.72
24	1985					2,228.11	2,228.11
25	1986					63.19	63.19
26	1987					0.00	0.00
27	1988					0.00	0.00
28	1989					0.00	0.00
29	1990					0.00	0.00
30	1991					0.00	0.00
31	1992					0.00	0.00
32	1993					0.00	0.00
33	1994					0.00	0.00
34	1995					0.00	0.00
35	1996					0.00	0.00
36	1997					0.00	0.00
37	1998					0.00	0.00
38	1999					0.00	0.00
39	2000					0.00	0.00
40	2001					0.00	0.00
41	2002					0.00	0.00
42	2003					0.00	0.00
43	2004						0.00
44	2005						0.00
45	2006						0.00
46	2007						0.00
47	2008						0.00
48	2009						0.00
49							
50		24.96	(119.45)	(1,264.12)	(1,896.16)	5,926.45	2,671.68
		TO B6	(1,358.61)	TO B6	TO B6	TO B6	

AQUA OHIO, Inc
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
TOTAL DEFERRED ITC

WPB - 6d25
TCR
6/8/09

		3%		4%
Lake Erie Division		0.58		19,252.20
Service Center	24.96		(1,358.61)	
Service Center Allocation	33.54%	8.37	33.54%	(455.68)
		8.95		18,796.52
		To B - 6		To B - 6

		6%		10%
Lake Erie Division		22,603.66		131,104.66
Service Center	(1,896.16)		5,926.45	
Service Center Allocation	33.54%	(635.97)	33.54%	1,987.73
		21,967.69		133,092.39
		To B - 6		To B - 6

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
DEFERRED TAXES
AS OF MARCH 31, 2009

	PREPARED	INT.	DATE
	APPROVED	TCR	6/10/09

WPB-6e

LINE NO.					
1	DEFERRED TAXES ON ADR LAKE ERIE DIVISION.	WPB - 6e2, 6e4			$101,413.57
2					
3	DEFERRED TAXES ON ACRS LAKE ERIE DIVISION.	WPB - 6e2, 6e4			1,197,568.68
4					
5	DEFERRED TAXES ON ACRS CORPORATE OFFICE.	WPB - 6e6	69.86		
6		(B-7.1)	33.54%		23.43
7					
8	TOTAL DISTRICT AND CORPORATE OFFICE DEFERRED TAXES ON ACRS.				1,197,592.11
9					
10					
11	DEFERRED TAXES ON MACRS LAKE ERIE DIVISION.	WPB - 6e2, 6e4, 6e7			2,773,333.27
12					
13	DEFERRED TAXES ON MACRS CORPORATE OFFICE.	WPB - 6e6	257,448.47		
14		(B-7.1)	33.54%		86,348.22
15					
16	DEFERRED TAXES ON MACRS ADVANCES LAKE ERIE DIVISION.		WPB -6e8		134,111.16
17					
18	DEFERRED TAXES ON MACRS RELATED FACILITIES LAKE ERIE DIVISION.		WPB -6e8		63,876.63
19					
20	DEFERRED TAXES ON MACRS CONTRIBUTIONS LAKE ERIE DIVISION.		WPB -6e8		2,772,297.64
21					
22	DEFERRED TAXES ON MACRS NON-REFUNDABLE RELATED FACILITIES LAKE ERIE DIVISION			WPB -6e8	608,158.74
23					
24	TOTAL DISTRICT AND CORPORATE OFFICE DEFERRED TAXES ON MACRS.				6,438,125.66
25					
26	TOTAL LIBERALIZED DEPRECIATION			(TO B-6)	7,737,131.34
27					
28	OTHER DEFERRED:				
29					
30	DEFERRED TAXES ON ADVANCES LAKE ERIE DIVISION.		G/L ACCT 283020		(135,302.01)
31	DEFERRED TAXES ON RELATED FACILITIES LAKE ERIE DIVISION.		G/L ACCT 283030		(30,915.88)
32	DEFERRED TAXES ON CONTRIBUTIONS LAKE ERIE DIVISION.		G/L ACCT 283040		(3,997,145.74)
33					
34					
35	TOTAL OTHER			(TO B-6)	(4,163,363.63)

OHIO WATER SERVICE COMPANY
LAKE ERIE EAST DISTRICT
DEFERRED TAXES SUMMARY
YEAR ENDED 12/31/09

WPB-6e1
ACCOUNT NUMBER 2830100051
06/08/09

DEFERRED TAXES BY YEAR

VINTAGE YEAR	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	TOTAL VINTAGE
																		0.00
ADR *																		
1980								13,990.32	1,897.09	1,491.19	(475.87)	1,122.12	1,006.39	897.98	781.69	673.57	556.97	21,941.45
1981			3,900.00	7,867.54	6,450.14	5,781.74	4,885.20	4,365.32	3,000.22	2,532.04	(1,636.44)	2,327.08	2,327.08	2,327.08	2,327.08	2,177.14	1,817.64	50,448.86
1982				5,223.94	3,796.27	3,655.16	3,157.44	2,650.08	2,095.30	1,405.54	827.30	1,364.06	1,311.70	1,311.70	1,311.70	1,311.63	981.74	30,402.56
1983					14,910.95	24,039.14	21,795.26	19,737.10	15,366.40	10,101.53	7,939.18	5,743.84	6,331.43	6,331.43	(9,934.83)	933.24	6,462.16	129,756.83
1984						4,736.54	4,076.06	3,627.30	2,759.20	2,009.74	1,514.56	1,371.56	1,331.78	1,331.78	1,331.78	1,330.04	1,046.32	26,466.66
1985							14,863.52	19,485.60	15,011.20	11,137.38	9,394.44	9,045.30	7,375.68	7,375.68	7,375.68	7,375.65	6,639.49	115,079.52
1986								14,114.90	16,234.40	12,237.96	10,621.64	9,325.62	6,575.06	5,140.94	6,167.70	6,167.58	5,423.49	92,009.19
1987									7,289.02	11,357.92	9,442.67	7,973.05	5,882.40	5,756.81	4,887.35	3,849.78	2,465.89	59,894.89
1988										9,812.75	17,902.58	15,043.80	12,300.82	10,860.59	9,288.60	7,583.47	5,861.06	88,433.67
1989											12,884.27	22,845.40	17,148.24	13,547.05	12,378.97	11,167.71	7,171.57	97,143.21
1990												5,046.74	8,932.21	8,940.29	5,700.01	4,954.56	2,956.42	34,540.23
1991													7,964.32	13,879.75	10,278.62	7,806.21	6,164.33	46,092.23
1992														6,093.17	8,850.09	5,499.76	3,150.30	23,593.32
1993															10,332.46	17,814.62	10,814.46	38,961.54
1994																4,898.63	8,228.53	13,127.16
1995																	19,952.29	19,952.29
TOTAL	0.00	0.00	3,900.00	13,091.48	25,156.36	38,212.58	48,777.48	77,970.62	63,852.83	62,086.05	68,414.34	81,208.47	79,287.11	81,794.25	71,076.90	83,532.59	89,482.45	887,843.51

ALL AVAILABLE

AQUA OHIO
LAKE ERIE EAST DISTRICT
DEFERRED TAXES SUMMARY
YEAR ENDED 12/31/09

WPB-6a2
ACCOUNT NUMBER 282020 100
11/17/09

DEFERRED TAXES BY YEAR

VINTAGE YEAR	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	TOTAL VINTAGE
															Delete 9/12 of 2009			0.00
ADR *																	ADR	
1980	449.19	332.23	224.84	110.61	0.54	(138.08)	(13,137.79)	(208.54)	(2,947.99)	(332.79)	(380.44)	(435.14)	(492.26)	(537.57)				4,458.26
1981	(2,435.46)	(2,434.49)	(2,434.49)	(2,434.49)	(2,434.49)	(2,434.49)	(23,888.36)	(323.79)	(3,076.25)	(47.86)	(47.86)	(47.86)	(47.86)	(47.86)	(403.18)		4,861.44	8,313.25
1982	651.86	(1,745.93)	(1,745.93)	(1,745.93)	(1,745.93)	(1,718.74)	(7,006.03)	(353.96)	(3,154.64)	(48.07)	(48.07)	(48.07)	(48.07)	(48.07)				11,596.98
1983	5,843.60	3,319.70	(3,700.91)	(3,406.87)	(3,553.69)	(3,553.89)	(92,333.26)	(522.42)	(2,848.08)	(437.79)	(437.79)	(437.79)	(437.79)	(437.79)				26,811.86
1984	762.61	762.61	764.31	(1,343.84)	(1,343.84)	(1,343.84)	(8,220.76)	(722.47)	(4,458.26)	(234.26)	(234.26)	(234.26)	(234.26)	(234.26)				18,151.88
1985	5,903.35	5,903.34	5,903.34	6,083.47	(4,127.61)	(4,127.61)	(41,612.98)	(2,719.67)	(41,005.88)	(1,010.70)	(1,010.70)	(1,010.70)	(1,010.70)	(1,010.70)				40,225.87
1986	3,811.24	4,600.87	4,600.87	4,757.37	5,308.20	(3,298.94)	(76,405.25)	(737.98)	(8,561.31)	(446.92)	(446.92)	(446.92)	(446.92)	(446.92)				23,849.66
1987	1,686.37	2,034.94	2,034.94	2,111.14	2,111.14	2,111.14	(19,162.65)	803.02	(27,772.08)	(91.70)	288.72	(262.70)	(576.73)	(576.73)			ACRS	24,433.61
1988	4,414.32	4,414.32	4,414.32	4,580.77	4,595.23	5,138.05	(59,237.39)	1,871.79	(32,291.08)	404.57	671.32	671.00	(62.06)	(795.43)	(2,101.75)		147,484.86	27,223.40
1989	4,069.07	3,567.70	3,567.70	6,005.02	5,189.06	5,189.06	(93,562.18)	487.51	(10,315.19)	289.07	289.94	289.07	289.94	(8.30)				22,498.68
1990	1,141.99	935.15	901.35	990.59	1,390.08	1,390.08	(19,508.12)	428.14	(681.09)	(749.89)	(702.34)	(702.50)	(702.34)	(702.50)				18,043.83
1991	4,139.29	3,521.43	1,762.05	1,162.01	1,162.01	1,166.71	(13,661.76)	492.73	(7,015.56)	(9,364.06)	(7,679.90)	(3,160.11)	469.71	470.12				19,566.80
1992	2,277.16	241.44	(1,396.27)	(1,752.78)	362.32	354.66	(1,590.40)	581.01	(7,275.40)	(5,779.63)	189.32	189.09	296.62	327.09				10,627.53
1993	4,980.47	2,836.90	1,645.72	643.40	(739.28)	(2,450.67)	(14,957.13)	(3,125.59)	(19,187.25)	351.75	351.49	351.49	351.49	351.49				10,365.62
1994	5,278.36	4,165.96	3,359.45	2,611.54	2,499.95	1,730.63	88.80	1,406.21	(28,313.32)	(726.87)	(274.40)	(274.52)	(274.52)	59.48				4,482.91
1995	33,866.95	26,742.34	19,711.37	15,852.95	14,401.29	13,236.83	(118,394.76)	(947.71)	(21,290.16)	(1,913.87)	326.95	327.11	326.95	327.11				2,525.64
1996	4,610.75	7,862.09	4,528.09	2,497.71	1,941.33	2,283.05	(3,831.80)	881.89	(6,208.56)	(1,276.24)	(1,087.41)	(1,087.41)	(1,087.41)	(1,087.41)				8,538.87
1997		4,963.65	7,783.87	3,569.21	(37.65)	(600.44)	(7,605.20)	(371.98)	(1,508.20)	(170.32)	(170.32)	(170.32)	(170.32)	413.42				5,925.40
1998			2,032.43	3,531.85	2,365.16	1,587.15	(5,239.26)	414.66	(2,803.54)	264.26	252.51	252.51	252.61	252.51				3,162.64
1999				(510.30)	7,593.14	2,644.92	(580.62)	1,840.83	808.47	1,324.21	195.56	(930.57)	(930.57)	(930.57)				10,524.50
2000					6,604.80	8,937.90	3,733.86	3,160.50	(3,571.93)	305.37	(942.60)	(24.00)	1,993.73	1,993.73				21,991.36
2001						9,002.37	(2,391.97)	1,810.50	(388.54)	(858.05)	(1,145.96)	(1,932.53)	(961.24)	(1,208.76)				2,225.82
2002							17,418.07	22,681.56	1,015.92	1,159.30	956.98	975.38	993.77	798.32				45,999.30
2003								52,831.60	(21,759.29)	1,895.47	685.19	585.99	539.60	672.67				34,951.13
2004									39,795.81	(1,044.56)	(1,177.55)	(1,272.54)	(1,340.39)	(1,340.39)				33,620.38
2005										863.60	1,731.89	1,491.95	1,325.34	1,224.21				6,737.19
2006											1,057.68	2,093.38	2,055.76	2,029.90				7,235.70
2007												2,564.56	3,757.64	1,558.60				7,880.80
2008													14,167.74	10,272.72			MACRS	24,440.46
2009														0.00				0.00
2010															10,932.76		317,603.99	
2011																	Adj 1.21	0.00
2012																		0.00
TOTAL	81,451.11	71,824.25	53,977.05	49,303.43	41,530.56	35,085.65	(601,077.64)	79,257.63	(214,713.50)	(17,569.78)	(8,789.97)	(2,686.44)	17,906.36	② 11,237.11	8,427.63	0.00	469,950.29	"WRONG"
													2009 = 11,237.11 / 12 = 936.43		(Jan to Dec)			478,379.33 ①

ALL AVAILABLE

① 478,379.33*+
② 11,237.11 -
002
12/31/08 G/L 467,142.22 *
WPB-6a7a

WPB-6a2 317,603.99*+
WPB-6a4 2,409,973.38 +
WPB-6a7 21,320.19 +
" 4,466.68 +
" 3,468.89 +
" 16,500.14 +
006
2,773,333.27 *
TO WPB-6a8

OHIO WATER SERVICE COMPANY
LAKE ERIE WEST DISTRICT
DEFERRED TAXES SUMMARY
YEAR ENDED 12/31/09

WPB-6e3
ACCOUNT NUMBER 2830100052
11/17/09 04:09 PM

DEFERRED TAXES BY YEAR

VINTAGE YEAR	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	TOTAL VINTAGE
																		0.00
ADR *	OFF. EOP.																	
1980	130.50							80,450.40	7,308.84	5,698.72	5,174.08	4,660.81	4,135.35	3,621.67	3,095.59	2,582.56	2,056.39	118,914.91
1981			22,399.00	47,447.96	40,618.00	35,020.26	29,423.44	28,338.48	19,738.32	16,734.24	16,734.24	16,734.24	16,734.24	16,734.24	16,734.24	15,341.11	14,266.93	352,998.94
1982				9,057.58	10,779.18	9,752.46	9,014.62	8,348.08	1,755.40	686.60	686.60	686.60	146.44	519.62	892.68	1,469.91	908.49	54,695.26
1983					39,274.96	14,610.98	13,083.32	11,546.92	8,702.08	5,508.53	4,372.59	4,378.11	4,204.97	4,551.18	4,435.67	3,943.40	2,950.04	121,562.75
1984						13,056.08	13,302.74	12,914.22	10,878.80	8,949.14	7,621.32	7,323.14	7,239.10	7,239.10	7,239.21	6,689.96	5,604.33	108,057.14
1985							35,137.38	58,276.46	55,365.49	33,607.20	31,808.36	25,790.44	23,440.37	23,617.04	23,558.25	22,034.14	19,003.00	361,718.13
1986								25,585.37	29,667.40	19,035.58	16,664.76	14,301.76	10,681.15	8,318.87	9,063.05	7,865.56	5,470.98	146,646.28
1987									21,393.84	33,517.71	23,858.35	28,954.80	20,986.66	18,285.10	15,729.56	11,781.84	7,679.43	182,187.29
1988										13,266.38	25,250.60	16,943.05	14,434.56	13,315.58	2,134.58	9,353.81	5,282.89	100,991.45
1989											13,204.92	24,042.84	20,344.98	17,324.62	15,011.89	11,297.40	5,348.57	107,575.22
1990												11,392.94	20,862.61	17,410.56	14,400.03	11,844.65	8,575.31	84,486.10
1991													12,739.60	22,461.21	17,597.63	14,258.32	10,290.46	77,347.22
1992														16,030.41	40,043.41	25,809.15	14,034.29	95,917.26
1993															13,374.05	17,588.24	9,290.69	40,252.98
1994																12,232.15	17,561.16	29,793.31
1995																	14,067.93	14,067.93
										(130.50)								(130.50)
TOTAL	130.50	0.00	22,399.00	56,505.54	90,672.14	72,439.78	99,961.50	235,459.93	154,810.17	136,953.60	145,375.82	155,208.73	155,950.03	169,421.00	183,309.85	174,093.20	144,390.80	1,997,081.59

ALL AVAILABLE

AQUA OHIO
LAKE ERIE WEST DISTRICT
DEFERRED TAXES SUMMARY
YEAR ENDED 12/31/09

WPB-6a4

ACCOUNT NUMBER 282020 150
11/17/09

VINTAGE YEAR	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	TOTAL VINTAGE
								DEFERRED TAXES BY YEAR										
															Delete 9/12 of 2009			0.00
ADR *																		
1980	1,544.25	1,017.80	493.92	(44.50)	(567.68)	(1,106.52)	(1,628.62)	(2,161.36)	(2,653.58)	(3,169.81)	(3,686.28)	(4,220.75)	(4,731.46)	(5,271.07)				92,729.33
1981	(12,369.37)	(12,369.37)	(12,369.37)	(12,081.36)	(12,086.03)	(12,086.03)	(12,086.03)	(12,086.03)	(12,086.03)	(26,898.43)	(12,086.03)	(12,086.03)	(12,086.03)	(12,086.03)	(3,953.30)		96,552.13	168,216.77
1982	909.51	(2,682.66)	(2,682.66)	(2,682.66)	(2,682.66)	(2,682.66)	(2,682.66)	(2,682.66)	(2,682.66)	(5,833.86)	(2,124.33)	(2,124.33)	(2,124.33)	(2,124.33)				19,812.31
1983	2,950.04	2,940.86	(4,575.35)	(4,575.35)	(4,803.29)	(4,803.29)	(4,671.29)	(4,197.91)	(4,197.91)	(4,197.91)	(4,197.91)	(4,197.91)	(4,197.91)	(4,197.91)				74,639.71
1984	5,604.33	5,604.33	5,605.35	(167.68)	(4,497.61)	(4,497.61)	(4,497.61)	(4,497.61)	(4,497.61)	(4,204.04)	(4,074.13)	(4,074.13)	(4,074.13)	(4,074.13)				81,714.86
1985	19,103.38	19,103.38	19,103.38	19,716.49	(2,338.37)	(13,094.45)	(13,094.45)	(13,094.45)	(13,094.45)	(12,915.68)	(11,321.69)	(11,321.69)	(11,321.69)	(11,321.69)				325,826.15
1986	5,470.98	5,470.98	5,470.98	5,672.44	5,672.09	(9,365.19)	(8,479.70)	(8,165.75)	(8,165.75)	(8,165.75)	(8,165.75)	(8,165.75)	(8,165.75)	(8,165.75)				99,398.61
1987	9,142.87	9,780.84	9,780.84	10,120.84	10,120.84	10,120.84	7,767.04	5,413.21	6,222.86	6,562.15	6,562.15	(4,737.44)	(16,037.04)	(16,037.04)	(43,505.16)		1,050,083.62	236,970.25
1988	5,876.81	5,955.14	5,955.14	6,139.07	6,139.07	6,139.07	6,139.07	5,955.14	6,139.07	6,139.07	6,139.07	6,139.07	(1,220.61)	(8,775.92)				163,850.31
1989	4,440.18	3,948.86	3,948.86	4,802.18	5,040.14	5,040.14	5,040.14	5,040.14	5,040.14	5,065.44	5,349.82	5,349.82	5,349.82	(5,272.50)				165,758.40
1990	7,145.89	5,128.98	4,079.34	4,216.10	4,216.10	4,216.10	4,293.40	4,376.78	4,525.41	1,805.41	1,805.41	1,805.41	1,805.41	2,352.39				136,298.23
1991	7,652.26	5,162.79	4,267.88	4,243.01	4,243.01	4,243.01	4,243.01	4,243.01	4,243.01	(9,201.23)	4,581.96	4,581.96	4,581.96	4,581.96				129,014.82
1992	12,275.82	8,398.05	4,675.66	5,297.52	6,685.78	7,251.42	7,251.42	7,251.42	7,251.42	7,251.42	7,251.42	7,251.42	7,251.42	7,534.79				198,796.24
1993	3,783.85	2,468.37	2,468.37	(4,251.17)	(4,104.39)	(3,358.81)	(3,358.81)	(3,358.81)	(3,358.81)	(20,989.99)	(2,513.00)	(2,513.00)	(1,166.70)	0.00				0.00
1994	10,042.43	4,687.91	2,147.53	(473.89)	(3,302.21)	(4,955.20)	(3,817.96)	(2,754.71)	(3,754.71)	(2,755.39)	(3,755.39)	(3,755.39)	(3,755.39)	(1,700.52)				9,910.02
1995	25,578.18	17,483.78	11,129.50	7,717.89	4,920.61	5,964.71	5,751.68	4,332.01	4,332.01	4,332.01	4,332.01	4,332.01	4,332.01	4,332.01				122,918.35
1996	4,088.17	6,654.51	3,446.98	1,363.74	592.05	367.69	1,017.97	702.66	5.13	5.13	5.13	5.13	5.14	1,672.24				19,331.67
1997		6,047.58	9,089.85	4,258.86	1,057.77	1,123.80	1,450.16	(10.19)	(1,078.85)	(2,147.40)	(2,092.58)	(2,092.58)	(2,092.58)	(2,092.58)				11,341.27
1998			5,611.32	9,328.46	4,172.42	884.36	330.78	(1,175.34)	222.47	1,907.56	1,435.43	1,435.43	1,435.43	1,435.43				27,023.75
1999				(590.68)	3,339.79	607.40	220.33	(473.85)	261.56	210.40	(188.98)	(412.36)	(412.36)	(412.36)				2,236.89
2000					8,311.57	14,686.06	11,424.19	9,176.82	7,881.37	8,120.71	8,360.06	6,740.35	5,120.63	5,120.63				84,942.39
2001						62,658.19	25,937.89	16,316.86	10,109.48	8,168.89	5,551.20	2,933.40	507.18	4,982.93				137,166.12
2002							19,846.15	10,947.92	6,384.17	3,208.30	1,277.45	886.35	1,792.03	(272.63)				44,089.74
2003								197,936.27	1,241.07	9,683.64	(4,830.29)	(5,423.04)	(8,393.53)	(11,010.30)				179,195.82
2004									340,993.07	12,235.28	(2,680.64)	(5,756.85)	(7,648.75)	(8,019.21)				329,122.90
2005										13,250.73	24,795.83	23,621.58	22,784.20	22,175.58				106,627.92
2006											33,683.47	19,628.43	11,703.25	6,868.85				51,884.00
2007												16,372.41	13,950.08	8,640.18				32,962.59
2008													433,287.89	(2,405.62)				430,852.27
2009														200,658.43				200,658.43
2010															172,369.04		2,409,973.38	
2011																	*Adj for posting error. (1,619.72)	
2012																		(130.50)
TOTAL	113,259.58	94,702.14	77,567.52	58,089.31	30,129.09	67,352.03	46,396.10	216,033.57	349,281.96	(13,533.25)	29,501.41	24,201.52	426,448.71	165,547.43	124,910.57	0.00	3,556,609.33	"W R O N G"
													2009=(26,598.33)/12=(2,216.53)			(Jan - Dec)		3,683,139.62

ALL AVAILABLE

① 3,683,139.62*+
② 166,547.43 −
③ 1,619.72 +
003
12/31/08 GL 3,518,211.91 *
WPB-6a7a

OHIO WATER SERVICE COMPANY
CORPORATE OFFICE DISTRICT
DEFERRED TAXES SUMMARY
YEAR ENDED 12/31/09

WEB-Ga5
ACCOUNT NUMBER 2830100059
11/17/09

DEFERRED TAXES BY YEAR

VINTAGE YEAR	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	TOTAL VINTAGE
																		0.00
ADR * 1980								0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1981			2,200.00	2,141.80	1,905.78	1,905.78	1,905.78	(3,856.34)	(3,857.10)	(2,344.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
1982				909.42	1,236.94	1,164.72	1,164.72	1,247.20	(361.10)	(361.10)	(361.10)	(361.10)	(309.58)	(264.84)	(219.94)	(264.49)	(326.87)	2,832.88
1983					2,513.90	3,386.06	3,180.90	3,460.14	3,005.60	(835.65)	(835.65)	(835.65)	(847.80)	(1,169.55)	(620.65)	(797.17)	(1,044.31)	8,560.17
1984						2,461.00	3,147.78	3,136.22	2,729.20	2,319.02	(1,768.62)	(1,768.62)	(1,833.72)	(1,337.58)	(381.65)	(471.27)	(582.46)	5,639.90
1985							4,986.40	6,756.60	5,526.00	4,697.10	4,696.76	(1,416.00)	(2,805.60)	(2,754.30)	(1,255.99)	(1,513.18)	(1,873.23)	14,544.56
1986								1,973.00	2,040.40	1,586.64	1,586.44	1,586.10	(1,730.14)	(490.04)	(478.95)	(686.84)	(977.89)	4,408.52
1987									576.79	750.79	378.77	147.75	104.22	(37.45)	(188.00)	(342.68)	(551.87)	844.32
1988										3,684.82	5,617.31	2,775.99	998.71	946.02	(7.16)	(1,786.32)	(3,239.28)	8,990.09
1989											5,708.16	10,043.48	7,625.61	5,020.28	933.94	(2,898.81)	(2,344.00)	25,088.08
1990												9,364.38	14,055.53	6,397.67	891.40	3,653.71	(151.92)	32,120.77
1991													4,329.46	5,249.17	2,984.26	177.93	(1,057.03)	12,683.81
1992														1,355.61	1,881.13	90.77	(912.69)	2,414.82
1993															12,620.23	19,079.07	7,304.08	39,003.38
1994																2,792.69	3,754.86	6,547.55
1995																	11,126.06	11,126.06
TOTAL	0.00	0.00	2,200.00	3,050.42	5,656.62	8,917.56	14,385.58	12,716.82	9,659.79	9,897.32	15,022.07	19,136.33	19,586.09	14,824.99	16,154.42	15,033.41	9,123.47	174,964.89

ALL AVAILABLE

AQUA OHIO
CORPORATE OFFICE DISTRICT
DEFERRED TAXES SUMMARY
YEAR ENDED 12/31/09

WPB-666
ACCOUNT NUMBER 282020 900
11/17/09

VINTAGE YEAR	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	TOTAL VINTAGE
	DEFERRED TAXES BY YEAR																	
															Delete 9/12 of 2009			0.00
ADR *																		
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	(0.00)
1982	(326.87)	(326.87)	(326.87)	(326.87)	(326.87)	(326.87)	(326.87)	(326.87)	(277.92)	0.00	0.00	0.00	0.00	0.00				0.00
1983	(1,044.31)	(1,044.31)	(1,044.31)	(1,044.31)	(1,044.31)	(1,044.31)	(1,044.31)	(1,044.31)	(205.69)	0.00	0.00	0.00	0.00	0.00				0.00
1984	(582.46)	(582.46)	(582.46)	(582.46)	(582.46)	(582.46)	(582.38)	(582.38)	(582.38)	(396.00)	0.00	0.00	0.00	0.00				0.00
1985	(1,873.23)	(1,873.23)	(1,873.23)	(1,873.23)	(1,873.23)	(1,873.23)	(1,873.23)	(1,531.95)	0.00	0.00	0.00	0.00	0.00	0.00				0.00
1986	(977.89)	(977.89)	(977.89)	(977.89)	(496.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
1987	(162.08)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(49.99)	(37.49)		69.86	32.37
1988	(3,307.15)	(431.55)	(431.55)	(431.55)	(431.55)	(431.53)	(431.53)	(431.53)	(431.53)	(431.53)	(431.53)	(431.53)	(431.53)	(431.53)				72.97
1989	(2,851.78)	(3,004.67)	(3,004.67)	(1,189.00)	(1,281.95)	(1,281.95)	(1,259.21)	(1,121.84)	(1,121.84)	(1,121.84)	(1,121.84)	(1,121.84)	(1,121.84)	(3,706.19)				778.60
1990	(1,091.67)	(3,149.58)	(4,540.07)	(2,487.23)	(3,153.07)	(3,153.07)	(1,849.72)	(2,052.72)	(2,779.35)	(1,654.01)	(1,654.01)	(1,654.01)	(1,654.01)	(449.25)				0.00
1991	(1,917.49)	(2,837.83)	(3,267.97)	(3,291.75)	(617.84)	(103.41)	(103.41)	(103.41)	(103.41)	(103.41)	(103.41)	(103.41)	(27.86)	0.00				0.00
1992	(2,006.88)	20.46	1,302.54	(1,295.35)	(46.99)	(46.99)	(46.99)	(46.99)	(46.99)	(46.99)	(46.99)	(46.99)	(46.99)	(12.68)				0.00
1993	1,285.36	489.16	(3,188.78)	(7,502.23)	(8,521.10)	(8,997.24)	(1,196.56)	(1,196.56)	(1,196.56)	(1,196.56)	(1,196.56)	(1,196.56)	(1,196.56)	(1,196.56)				2,996.07
1994	723.13	(1,135.41)	137.79	(441.93)	(1,698.77)	(1,797.59)	(1,306.85)	(137.08)	(137.08)	(137.08)	(137.08)	(137.08)	(137.08)	(137.08)				68.36
1995	19,592.61	9,494.65	184.40	(7,533.95)	(11,242.93)	(11,327.42)	(1,177.72)	(2,327.80)	(2,327.80)	(2,327.80)	(2,054.30)	0.00	0.00	0.00				0.00
1996	9,288.84	14,228.84	4,978.35	(184.09)	(700.11)	(3,692.33)	(6,684.56)	(2,207.32)	(3,629.81)	(600.11)	(600.11)	(600.11)	(600.11)	(600.11)				3,397.26
1997		6,919.03	10,746.93	5,747.52	1,793.30	(6.39)	(932.60)	(1,858.80)	(2,954.81)	(3,093.51)	(2,093.51)	(2,093.51)	(2,093.51)	(2,093.51)				8,986.63
1998			13,278.11	35,092.45	24,361.78	4,276.65	(21,852.09)	(21,416.87)	(26,842.43)	(6,897.60)	0.00	0.00	0.00	0.00				(0.00)
1999				16,727.29	26,044.89	24,407.58	(1,864.68)	(21,276.48)	(21,668.37)	(21,890.90)	(61.04)	(130.70)	(130.70)	(130.70)				26.19
2000					2,064.01	2,859.07	1,109.66	(95.67)	(289.11)	(1,028.03)	(1,765.96)	(801.91)	(172.82)	(172.82)				1,705.42
2001						1,737.37	8,111.09	6,557.75	(45.26)	(11,336.61)	(4,870.07)	(5.25)	(27.03)	(48.80)				73.19
2002							5,373.70	1,894.20	616.81	(625.59)	(1,196.20)	(760.99)	(1,107.03)	(70.31)				3,924.59
2003								4,949.40	5,681.16	4,894.14	544.37	(7,031.34)	(6,608.24)	(28.80)				3,400.49
2004									59,524.55	(11,578.30)	(4,710.79)	(8,408.81)	(22,831.33)	(11,285.60)				709.72
2005										5,286.05	6,957.11	6,595.10	(3,332.41)	(9,545.80)				5,960.05
2006											25,564.56	37,330.18	31,161.36	(2,555.74)				91,500.36
2007												6,298.10	27,137.47	22,320.45				55,746.02
2008													24,603.05	137,689.74				162,292.79
2009														69,473.36				69,473.36
2010															152,663.60		257,448.47	
2011																		0.00
2012																		0.00
TOTAL	14,748.13	15,738.35	11,252.33	28,356.43	22,196.65	(1,434.11)	(27,988.25)	(50,207.22)	1,132.19	(53,537.57)	10,971.45	25,639.35	41,332.84	196,969.08 ②	152,626.11	0.00	257,518.33	"W R O N G"
													2009=139,188.84/12=11,599.07 Jan - Dec					410,144.44 ①

ALL AVAILABLE

① 410,144.44*+
② 196,969.08 -
DEFERRED STUDY ADJ. 65,676.00 -
003
147,499.36 *
WPB-6272

AQUA OHIO, Inc.
Lake Erie Division
09-1044-ww-WW-AIR
Deferred Taxes

WPB-6e7

Accounting Units (GL96.1)

[Inquire]

Co 23 Year 2009 Period
Acct Unit *ALL Account

Acct Unit Type: 2 Posting Only
Level Depth: All Posting 2

Cur Last | Act Bud | Account | Filter | Reset

SC	Co	Accounting Unit			
	23	100	Lake Shore A		(734,919.29)
	23	150	Lake Shore E		(6,871,704.22)
	23	160	Subunit Unit	g/l adj	1,619.72
	23	170	Subunit		(21,320.19)
	23	200	Strwth Eagle		(4,466.68)
	23	250	Strwthers O		
	23	300	Mahoning Valley		
	23	600	Northfield		(3,466.89)
	23	410	Sagamore		(18,500.14)
	23	450	Medina		

Accounting Units (GL96.1)

[Inquire]

Co 23 Year 2009 Period
Acct Unit *ALL Account

Acct Unit Type: 2 Posting Only
Level Depth: All Posting 2

Cur Last | Act Bud | Account | Filter | Reset

SC	Co	Accounting Unit			
	23	900	OH Corporate	0.3354	(64,343.92)
				g/l adj	(22,027.73)
				-65676	
					(7,737,131.34)

Accounting Units (GL96.1)

[Inquire]

Co 23 Year 2009 Period
Acct Unit *ALL Account

Acct Unit Type: 2 Posting Only
Level Depth: All Posting

Cur Last | Act Bud | Account | Filter | Reset

SC	Co	Accounting Unit		
	23	100	Lake Shore A	277,262.34
	23	150	Lake Shore E	3,886,111.29
	23	200	Strwth Eag Ou	
	23	250	Strwthers OH	
	23	300	Mahoning Val	
	23	900	OH Corporate	
				4,163,363.63

WPB-6e 7a

AQUA OHIO, INC.

TOTAL FOR COMPANY

RECAP OF DEFERRED TAX BY TAX RATE

FILE NAME: DEF FIT DEPR 282020.xls

WP/DT

08/09/09
TCR

		CORP	LEE	LEW	MV	STK	ST	SH	MAS	NP	SEN	AL	ACCUMULATED BALANCE @12-31-08	
DEPRECIATION **		0.00	(17,001.82)	(116,259.62)	0.00	0.00	(48,310.25)	0.00	0.00				(183,571.69)	
TAX RATE:	39%	0.00	(6,630.71)	(46,121.25)	0.00	0.00	(18,841.00)	0.00					(71,592.96)	
DEPRECIATION		0.00	(3,773.03)	0.00	(3,706.88)	(227,558.05)	(48,906.46)	0.00	0.00				(283,954.42)	
TAX RATE:	41%	0.00	(1,546.95)	0.00	(1,519.82)	(93,302.90)	(20,051.65)	0.00					(116,421.32)	
DEPRECIATION		64,049.07	126,379.29	1,202,588.09	53,827.13	1,299,756.05	447,464.06	0.00	0.00				3,194,055.66	
TAX RATE:	46%	29,462.57	58,134.47	553,190.52	24,760.48	597,888.70	205,828.88	0.00					1,469,265.80	
DEPRECIATION		(34,547.91)	(29,930.29)	(19,182.47)	(6,898.08)	(11,859.88)	(14,018.82)	0.00	0.00				(116,238.08)	
TAX RATE:	45%	(15,546.56)	(13,468.63)	(8,632.11)	(3,013.24)	(5,336.88)	(6,308.38)	0.00					(52,305.78)	
DEPRECIATION		0.00	0.00	(96.01)	0.00	(60.76)	0.00	0.00	0.00				(156.77)	
TAX RATE:	44%	0.00	0.00	(43.12)	0.00	(26.73)	0.00	0.00					(69.85)	
DEPRECIATION		(32,227.67)	(3,099.64)	(24,702.50)	(19,900.34)	(16,643.14)	(29,037.99)	0.00	0.00				(127,611.28)	
TAX RATE:	42%	(13,535.62)	(1,301.85)	(10,375.05)	(8,358.14)	(7,630.12)	(12,195.95)	0.00					(53,596.74)	
DEPRECIATION		(31,962.21)	40,428.06	(130,329.25)	25,240.39	361,806.33	98,059.75	0.00	0.00				363,933.06	
TAX RATE:	40%	(12,784.88)	16,171.22	(52,131.70)	10,096.16	140,758.53	39,463.90	0.00					141,573.23	
DEPRECIATION		(23,065.23)	(23,077.94)	0.00	(8,539.53)	(255,578.72)	(74,343.90)	0.00	0.00				(384,923.32)	
TAX RATE:	38%	(8,772.30)	(8,769.58)	0.00	(3,245.02)	(97,233.15)	(26,250.66)	0.00					(146,270.82)	
DEPRECIATION		0.00	(18,664.57)	(138,465.04)	(9,241.92)	(815,589.99)	(143,223.33)	0.00	0.00				(1,123,404.85)	
TAX RATE:	37%	0.00	(6,947.29)	(51,238.48)	(3,419.51)	(301,760.90)	(52,992.63)	0.00					(416,659.76)	
DEPRECIATION		(3,664.73)	(3,620.61)	(445,568.78)	0.00	(537,426.61)	(181,316.17)	0.00	0.00				(1,171,416.88)	
TAX RATE:	36%	(1,290.50)	(1,287.42)	(160,404.03)	0.00	(193,473.58)	(65,274.54)	0.00					(421,710.07)	
DEPRECIATION		363,764.01	554,298.93	8,224,464.63	183,766.46	7,960,012.29	3,913,784.49	59,686.27	419,202.44	9,379.68	43,397.54	15,647.85	18,647,474.38	
TAX RATE:	35%	127,317.40	194,004.63	1,828,569.12	64,318.26	2,761,004.30	1,369,817.57	20,960.19	146,720.85	3,282.89	15,189.14	5,441.88	6,528,616.03	
OWDA													0.00	
DEPRECIATION		126,439.14	700,169.42	4,310,028.86	161,289.13	6,079,226.06	2,600,123.26	0.00	0.00				13,998,295.87	
TAX RATE:	34%	42,649.31	238,064.40	1,465,409.13	61,638.30	2,066,937.54	884,041.91	0.00					4,758,740.59	
OWDA	34%					0.00							0.00	
TOTAL DEPRECIATION		427,844.47	1,324,007.89	9,860,446.93	396,038.36	13,723,699.78	6,520,842.83	59,686.27	419,202.44	9,379.68	43,397.54	15,647.85	32,800,482.84	32,800,482.84
TOTAL TAX @ VARIOUS RATES		147,499.33	467,142.29	3,518,212.05	141,257.47	4,857,624.83	2,295,237.40	20,960.19	146,720.85	3,282.89	15,189.14	5,441.88	11,618,568.11	11,618,568.11
ROUNDING													0.00	0.00
TAX TOTAL		147,499.33	467,142.29	3,518,212.05	141,257.47	4,857,624.83	2,295,237.40	20,960.19	146,720.85	3,282.89	15,189.14	5,441.88	11,618,568.11	PRINT RANGE:AH1..BA66

** THESE TWO AMTS ARE ADDING ACROS

** Prior year deferred depr + current yr deferred depr.

✓ AGREES TO G/L @ 12/31/08

Aqua Ohio, Inc
Lake Erie Division
09-1044-WW-AIR
Deferred Taxes on CIAC Depreciation

TCR
6/10/2009

WPB-6e8

Deferred Taxes on MACRS for Contributed Property	Advances	Related Facilities	Non-Refundable Related Facilities	Contributions
	282040	282050	282060	282070
General Ledger Balance @3/31/2009				
Lake Shore Ashtabula	134,111.16	34,696.73	12,510.38	83,650.73
Lake Shore Lake	0.00	29,179.90	595,648.36	2,688,646.91
	134,111.16	63,876.63	608,158.74	2,772,297.64

Aqua Ohio, Inc.
Lake Erie Division
09-1044-WW-AIR
Allocation Factors

TCR
6/3/09

WPB - 7.1

Net Plant

	Total Company	Rate Area	
UPIS	260,190,660.45	87,552,758.10	
Depreciation Reserve	(58,112,894.61)	(18,630,835.10)	
CWIP	4,091,892.72	600,566.81	
Advances	(900,868.81)	(146,698.13)	
Related Facilities	(115,920.87)	(6,865.01)	
Contributions	(75,425,008.81)	(26,052,150.62)	
Deferred Accounts	(11,021,177.45)	(3,508,267.98)	
	118,706,682.62	39,808,508.07	33.54%

	Budgeted Customers	Allocation Factor
Lake Erie Division	32,046	36.83%
Stark Regional Division	34,417	39.55%
Struthers Division	19,025	21.87%
Masury Division	1,522	1.75%
Shepard Hills (in Lake Erie above)		0.00%
Mahoning Valley Division		
Boating and Fishing		
	87,010	100.00%

AQUA OHIO, INC.
LAKE SHORE LAKE
09-1044-WW-AIR

WPB-8a

NOMINAL ANNUAL PLANT CAPACITY

THE NOMINAL ANNUAL PLANT CAPACITY IS BASED ON THE FILTER RATE CAPACITY. THE CALCULATION OF NOMINAL MGD IS AS FOLLOWS:

10 FILTERS RATED @ 4GPM/SQ. FT

AREA	10 FILTERS X 450 SQ. FT/FILTER =	4,500	SQ. FT.
x		x	
RATE	4 GPM	4	GPD/SQ. FT.
VOLUME		18,000	GPD
	NOMINAL MGD =	18.00	MGD
		x	
		365	
		6570	MG/YEAR

AQUA OHIO, INC.
LAKE SHORE ASHTABULA
09-1044-WW-AIR WPB-8a1

NOMINAL ANNUAL PLANT CAPACITY

THE NOMINAL ANNUAL PLANT CAPACITY IS BASED ON THE WATER PURCHASED FROM OHIO AMERICAN.

Contract with American provides for up to 2.76 mgd for entire division.

Water used for Jefferson / Roaming Shores 227.7 MG/YEAR

AQUA OHIO, INC.
SHEPARD HILLS
09-1044-WW-AIR

WPB-8a2

NOMINAL ANNUAL PLANT CAPACITY

THE NOMINAL ANNUAL PLANT CAPACITY IS BASED ON THE FILTER RATE CAPACITY. THE CALCULATION OF NOMINAL MGD IS AS FOLLOWS:

Shepard Hills capacity is rated a 180 Gallons / Month

180 gpm x 1,440 minutes/day x 365 days/year + 94.6 MG/YEAR

AQUA OHIO, INC.
LAKE SHORE LAKE
09-1044-WW-AIR

WPB-8b

PLANT OUTPUT

NOV	08	233,376,000	
DEC	08	245,071,000	
JAN	09	259,348,000	
FEB	09	230,812,000	
MAR	09	245,333,000	
APR	09	231,898,000	
MAY	09	274,114,000	
JUN	09	210,750,000	
JUL	09	265,888,000	
AUG	09	262,148,000	
SEP	09	234,150,000	
OCT	09	214,705,000	
		2,907,593,000	2,907.6

To B-8

AQUA OHIO, INC.
LAKE SHORE ASHTABULA
09-1044-WW-AIR

WPB-8b1

PLANT OUTPUT

NOV	08	10,194,558	
DEC	08	10,516,141	
JAN	09	13,168,738	
FEB	09	13,132,569	
MAR	09	10,493,877	
APR	09	12,039,266	
MAY	09	12,610,401	
JUN	09	13,440,153	
JUL	09	13,510,663	
AUG	09	12,364,218	
SEP	09	13,143,693	
OCT	09	11,570,315	
		146,184,592	146.2

To B-8

AQUA OHIO, INC.
SHEPARD HILLS
09-1044-WW-AIR

WPB-8b2

PLANT OUTPUT

NOV	08	1,508,000	
DEC	08	1,542,000	
JAN	09	1,512,000	
FEB	09	1,331,000	
MAR	09	1,426,000	
APR	09	1,416,000	
MAY	09	1,673,000	
JUN	09	1,699,000	
JUL	09	1,664,000	
AUG	09	1,671,000	
SEP	09	1,540,000	
OCT	09	1,564,000	
		18,546,000	18.5

To B-8

AQUA OHIO, INC.
LAKE SHORE LAKE
09-1044-WW-AIR

WPB-8c

ANNUAL USE

CONSUMPTION DATA	(Water Sold)	328,357,160	cubic feet
		x 7.5	gallons per cubic feet
		2,462.68	MG

To B-8

AQUA OHIO, INC.
LAKE SHORE ASHTABULA
09-1044-WW-AIR

WPB-8c1

ANNUAL USE

CONSUMPTION DATA (Water Sold)	17,870,320	cubic feet
x	7.5	gallons per cubic feet
	134.03	MG

To B-8

AQUA OHIO, INC.
SHEPARD HILLS
09-1044-WW-AIR

WPB-8c2

ANNUAL USE

CONSUMPTION DATA (Water Sold)		2,257,587	cubic feet
	x	7.5	gallons per cubic feet
		16.93	MG

To B-8

AQUA OHIO, INC.
LAKE SHORE LAKE
09-1044-WW-AIR

WPB-8d

BULK WATER

NOV	08	61,625	
DEC	08	60,000	
JAN	09	13,310	
FEB	09	7,050	
MAR	09	30,875	
APR	09	59,375	
MAY	09	63,525	
JUN	09	68,579	
JUL	09	52,979	
AUG	09	54,307	
SEP	09	111,538	
OCT	09	78,423	
		661,586	0.7

To B-8

AQUA OHIO, INC.
LAKE SHORE LAKE
09-1044-WW-AIR

WPB-8e

COMPANY & MUNICIPLE USE - Normal Operations
Municiple Use
Fire Use
Office Use

NOV	08	75,000	
DEC	08	75,000	
JAN	09	75,000	
FEB	09	75,000	
MAR	09	100,000	
APR	09	100,000	
MAY	09	100,000	
JUN	09	75,000	
JUL	09	75,000	
AUG	09	75,000	
SEP	09	75,000	
OCT	09	75,000	
		975,000	1.0

To B-8

AQUA OHIO, INC.
LAKE SHORE LAKE
09-1044-WW-AIR

WPB-8f

HYDRANT FLUSHING / MAINTENANCE / BLOWOFFS

NOV	08	428,500	
DEC	08	89,800	
JAN	09	132,700	
FEB	09	0	
MAR	09	861,900	
APR	09	2,206,950 a	
MAY	09	4,310,300 a	
JUN	09	610,100	
JUL	09	423,300	
AUG	09	0	
SEP	09	839,500	
OCT	09	565,950	
		10,469,000	10.469

To WPB-8e

a Flushing Program

AQUA OHIO, INC.
LAKE SHORE ASHTABULA
09-1044-WW-AIR

WPB-8f1

HYDRANT FLUSHING / MAINTENANCE / BLOWOFFS

NOV	08	17,000	
DEC	08	25,000	
JAN	09	17,000	
FEB	09	17,000	
MAR	09	17,000	
APR	09	64,200	
MAY	09	17,000	
JUN	09	77,000	
JUL	09	59,500	
AUG	09	149,500	
SEP	09	140,000	
OCT	09	17,000	
		617,200	0.6

To B-8

AQUA OHIO, INC.
SHEPARD HILLS
09-1044-WW-AIR

WPB-8f2

MAINS / HYDRANT FLUSHING

NOV	08	16,700	
DEC	08	16,700	
JAN	09	16,700	
FEB	09	16,700	
MAR	09	16,700	
APR	09	16,700	
MAY	09	16,700	
JUN	09	16,700	
JUL	09	16,700	
AUG	09	16,700	
SEP	09	16,700	
OCT	09	16,700	
		200,400	0.2

To B-8

AQUA OHIO, INC.
LAKE SHORE LAKE
09-1044-WW-AIR

WPB-8g

MAIN BREAKS

NOV	08	4,623,000 a	
DEC	08	96,000	
JAN	09	2,641,000	
FEB	09	28,260,000 b	
MAR	09	1,133,000	
APR	09	146,000	
MAY	09	23,889,000 c	
JUN	09	1,593,000	
JUL	09	1,956,000	
AUG	09	114,000	
SEP	09	480,000	
OCT	09	753000	
		65,684,000	65.684

To WPB-8e

a RT 2 Line Leak
b 2nd stage leak identified and repaired
c Reynolds Rd @ RT 2

AQUA OHIO, INC.
LAKE SHORE ASHTABULA
09-1044-WW-AIR

WPB-8g1

MAIN BREAKS

NOV	08	14,400	
DEC	08	10,000	
JAN	09	223,400	
FEB	09	182,000	
MAR	09	0	
APR	09	0	
MAY	09	0	
JUN	09	0	
JUL	09	0	
AUG	09	0	
SEP	09	0	
OCT	09	0	
		429,800	0.4

To B-8

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2009

INITIALS RAH
DATE 6/30/2009

Date: (6) Months Actual & (6) Months Estimated

LINE NO.	ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
	460-1	Unmetered-Residential	27,260	27,632	26,517	27,595	27,447	26,675	34,600	35,500	28,800	27,200	24,100	24,400	337,726
1	460-2	Unmetered-Commercial	137	137	137	147	137	137	200	220	180	170	150	150	1,903
2	461-1	Residential	867,750	732,514	819,853	786,181	838,452	974,303	1,150,000	1,174,400	940,200	885,200	782,100	793,797	10,744,750
3	461-2	Commercial	114,921	110,803	142,026	108,817	135,339	146,197	199,100	203,500	165,800	156,600	138,300	140,301	1,760,704
4	461-3	Industrial	26,054	27,344	31,452	28,193	32,613	32,574	53,500	54,700	44,500	42,100	37,100	37,699	447,829
5	461-4	Public Authorities	22,534	22,815	21,707	19,501	25,068	25,195	32,100	32,800	26,700	25,200	22,300	22,600	298,620
6	462	Private Fire Protection	44,367	44,009	42,716	43,592	45,594	46,763	40,400	40,400	40,400	40,400	40,400	40,400	509,440
7	466	Other Water Utilities	14,151	17,326	13,544	14,153	15,073	17,308	21,200	21,600	17,600	16,600	14,700	14,900	198,155
8	470	Late Payment Fees	10,473	8,421	8,593	7,342	9,883	7,591	10,080	10,080	10,080	10,080	10,080	10,080	112,782
9	471	Miscellaneous Water Revenue	5,363	3,895	3,948	5,979	21,517	52,543	50,392	53,003	37,915	44,005	34,712	36,836	350,108
10															
11		TOTAL OPERATING REVENUES	1,133,009	994,898	1,110,492	1,041,500	1,151,123	1,328,286	1,591,672	1,626,203	1,312,175	1,247,555	1,103,942	1,121,163	14,761,918
12															
13															
14															
15	602	Purchased Water	22,994	23,905	29,820	12,449	25,404	23,891	31,500	32,100	26,100	20,300	20,200	22,900	291,362
16	600-1	Supervision & Eng. Labor													0
17	600-2	Supervision & Eng. Expenses													0
18	601-1	Operation Labor													0
19	601-2	Operation Expenses	875	979	785	1,221	858	972	1,500	1,500	1,500	1,500	1,500	1,500	14,689
20	603-1	Miscellaneous Labor													0
21	603-2	Miscellaneous Expenses	3,323	3,071	9,996	3,628	2,651	3,347	1,700	1,700	1,700	1,700	1,700	1,700	36,217
22	604	Rents													0
23															
24		TOTAL SOURCE OF SUPPLY	27,192	27,955	40,401	17,297	28,912	28,210	34,700	35,300	29,300	23,500	23,400	26,100	342,268
25															
26															
27															
28															

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
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For the Twelve Months Ended December 31, 2009

INITIALS RAH
DATE 6/30/2009

Data: (6) Months Actual & (6) Months Estimated

LINE NO.	ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
1	620-1	Supervision & Eng. Labor													0
2	620-2	Supervision & Eng. Expenses													0
3	624-1	Pumping Labor													0
4	624-2	Pumping Expenses	931	842	816	1,116	1,472	2,077	1,500	1,500	1,500	1,500	1,500	1,500	16,253
5															
6		TOTAL PUMPING	931	842	816	1,116	1,472	2,077	1,500	1,500	1,500	1,500	1,500	1,500	16,253
7															
8															
9															
10	623	POWER PURCHASED FOR PUMPING	51,575	53,855	46,257	51,269	56,983	62,347	80,360	72,880	67,460	56,765	52,560	53,580	727,851
11															
12															
13															
14	640-1	Supervision & Eng. Labor													0
15	640-2	Supervision & Eng. Expenses													0
16	642-1	Operation Labor	20,562	23,822	14,931	25,169	23,046	24,295	40,483	37,407	36,396	35,895	35,587	41,533	360,126
17	642-2	Operation Expenses	4,478	4,333	7,255	7,042	6,128	5,370	3,400	3,400	3,400	3,400	3,400	3,400	55,006
	642-2	Operation Expenses	13,400	(1,200)	6,100	6,100	6,100	6,100	13,400	13,400	13,400	13,400	13,400	13,400	117,000
18	641	Chemicals	9,856	17,856	18,272	19,458	21,452	20,941	23,400	21,200	19,600	16,400	15,300	15,700	219,435
19	643-1	Miscellaneous Labor													0
20	643-2	Miscellaneous Expenses	477	275	14,121	484	4,430	546	3,200	3,300	3,200	3,300	3,200	3,300	39,832
21															
22		TOTAL WATER TREATMENT	48,773	45,085	60,680	59,254	61,154	57,251	83,883	78,707	75,996	72,395	70,887	77,333	791,399
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2009

INITIALS RAH
DATE 6/30/2009

Data: (6) Months Actual & (6) Months Estimated

LINE NO.	ACCOUNT NO.	DESCRIPTION	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
1	660-1	Supervision & Eng. Labor													0
2	660-2	Supervision & Eng. Expenses													0
3	661-1	Storage Facilities Labor													0
4	661-2	Storage Facilities Expenses													0
5	662-1	Trans. & Dist. Lines Labor	25,484	10,739	29,475	28,696	29,643	23,507	49,718	46,149	44,100	43,601	43,816	52,049	428,977
6	662-2	Trans. & Dist. Lines Expenses	0	0	0				100	200	100	200	100	200	900
7	663-1	Meter Labor													0
8	663-2	Meter Expenses													0
9	664-1	Customer Installation Labor													0
10	664-2	Customer Installation Expenses													0
11	665-1	Miscellaneous Labor													0
12	665-2	Miscellaneous Expenses	3,519	5,665	1,041	6,319	1,880	3,489	2,800	3,000	2,800	3,000	2,800	3,000	39,314
	665-2	Miscellaneous Expenses	5,977	7,247	5,406	4,398	4,979	1,455	7,900	7,900	7,900	7,900	7,900	7,900	76,862
	666	Rents	1,191	1,191	1,191	1,191	1,186	1,176	600	600	600	600	600	600	10,726
13	666	Rents	9,610	6,638	6,637	7,032	9,216	6,638	7,200	7,300	7,200	7,300	7,200	7,300	89,272
14															
15		TOTAL TRANS. & DISTRIBUTION	45,782	31,480	43,749	47,636	46,904	36,266	68,318	65,149	62,700	62,601	62,416	71,049	644,051
16															
17															
18															
19	901-1	Supervision Labor													0
20	901-2	Supervision Expenses													0
21	902-1	Meter Reading Labor													0
22	902-2	Meter Reading Expense													0
23	903-1	Customer Records & Coll. Labor	37,676	31,582	30,715	34,894	29,677	34,547	23,749	21,746	22,388	22,389	21,603	24,108	335,074
24	903-2	Customer Records & Coll. Expenses	47,910	44,965	51,853	51,365	48,937	52,780	50,770	48,910	49,630	50,460	48,560	50,610	598,750
25	904	Uncollectible Accounts	11,791	3,965	9,978	4,011	6,894	8,092	4,560	4,560	4,560	4,560	4,560	4,560	72,090
26	905-1	Misc. Customer Acct. Labor													0
27	905-2	Misc. Customer Acct. Expenses	7,693	8,211	8,729	10,555	10,249	10,937	4,250	4,250	4,250	4,250	4,250	4,250	81,873
28	905-2	Misc. Customer Acct. Expenses	3,360	2,977	4,245	3,840	3,793	2,370	5,400	5,400	5,400	5,400	5,400	5,400	52,985
29															
30		TOTAL CUSTOMER ACCOUNTING	108,430	91,699	105,520	104,664	99,550	108,726	88,729	84,866	86,228	87,059	84,373	88,928	1,138,773
31															
32															

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
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LINE NO.	ACCOUNT NO.	DESCRIPTION	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
1	920-1	Admin & General Salaries	15,420	14,200	2,237	17,995	14,613	15,235	16,957	15,648	16,302	16,302	15,648	16,957	177,515
2	921-2	Exp. of Employees in A/C 920													0
3	921-3	Telephone	5,596	3,072	3,386	3,564	3,351	3,751	3,900	4,000	3,900	4,000	3,900	4,000	46,420
4	921-4	Membership Fees	185	75	560	60	35								915
5	921-5	Printing & Postage	840	102	545		1,310	1,209	700	700	700	700	700	700	8,205
6	921-6	Utilities	10,282	9,984	9,550	11,229	5,723	692	4,750	4,750	4,750	4,750	4,750	4,750	75,960
7	921-7	Misc. Supplies & Expenses	1,266	955	589	1,708	864	1,008	1,100	1,400	1,100	1,300	1,100	1,300	13,690
8	923-2	Mgt. Supv. Fees & Expenses													0
9	923-4	Legal Services													0
10	923-5	Miscellaneous Services	867	1,251	915	505	775	2,731	2,500	2,500	2,500	2,500	2,500	2,500	22,044
11	924	Property Insurance	650	650	744	6,154	650	2,500	1,450	1,450	1,450	1,450	1,450	1,450	20,048
12	925-2	Liability Ins. Premiums	13,340	13,340	13,340	13,340	13,340	13,340	13,340	13,340	13,340	13,340	13,340	13,340	160,080
13	925-3	Worker's Compesation	7,550	7,550	5,610	7,550	7,550	8,067	7,550	7,550	7,550	7,550	7,550	7,550	84,177
14	926-2	Employee Welfare Expenses	50	50	(355)	100	430	100	467	467	467	467	467	467	3,177
15	926-3	Employee Insurance Benefits	24,281	24,281	24,327	25,426	24,401	25,156	24,912	24,912	24,912	24,912	24,912	24,912	297,344
16	926-4	Employee Pensions	27,970	27,970	55,820	37,050	37,050	37,050	27,970	27,970	27,970	27,970	27,970	27,970	390,730
17	926-5	Employee Post Retirement Benefits	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	24,840
18	926-6	Employee Thrift Plan	4,677	4,517	2,822	2,556	3,097	1,503	1,880	1,340	1,070	1,070	1,070	3,480	29,263
19	928	Regulatory Commission Exp.	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	41,793
20	930-10	Advertising													0
21	930-20	Misc. General Expenses	87,748	84,512	69,892	76,472	68,846	95,228	67,544	84,097	79,208	91,848	90,868	99,026	995,288
	930-20	Misc. General Expenses	861	536	763	1,005	2,600	826	700	700	700	700	700	700	10,391
22	931	Rents	2,455	2,140	2,140	2,455	2,140	2,140	2,400	2,300	2,400	2,300	2,400	2,300	27,570
23															0
24															
25		TOTAL ADM. & GENERAL	209,591	200,737	198,436	212,721	192,330	210,888	183,673	198,677	193,872	206,712	204,878	216,956	2,429,470
26															
27		TOTAL OPERATIONS EXPENSE	492,274	451,655	497,859	493,959	487,305	525,764	541,163	537,059	517,056	510,532	500,014	535,425	6,090,065
28															
29															
30															

AQUA OHIO, INC.
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Case No. 09-1044-WW-AIR
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INITIALS RAH
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LINE NO.	ACCOUNT NO.	DESCRIPTION	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
1	610-1	Supervision & Eng. Labor													0
2	610-2	Supervision & Eng. Expenses													0
3	611-1	Structures & Improv. Labor													0
4	611-2	Structures & Improv. Expenses	0	-	0				0	0	0				0
5	612-1	Reservoirs Labor													0
6	612-2	Reservoirs Expenses													0
7	613-1	Lake, River & Other Intake Labor													0
8	613-2	Lake, River & Other Intake Expenses	0	-	0				0	0	0				0
9	614-1	Wells & Springs Labor													0
10	614-2	Wells & Springs Expenses													0
11	615-1	Galleries & Tunnels Labor													0
12	615-2	Galleries & Tunnels Expenses													0
13	616-1	Supply Mains Labor													0
14	616-2	Supply Mains Expenses													0
15															
16		TOTAL SOURCE OF SUPPLY	0	0	0	0	0	0	0	0	0	0	0	0	0
17															
18															
19															
20	630-1	Supervision & Eng. Labor													0
21	630-2	Supervision & Eng. Expenses													0
22	631-1	Structures & Improv. Labor													0
23	631-2	Structures & Improv. Expenses													0
24	633-1	Pumping Equip. Labor													0
25	633-2	Pumping Equip. Expenses													0
26															
27		TOTAL PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0
28															

AQUA OHIO, INC.
Lake Erie Division
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LINE NO.	ACCOUNT NO.	DESCRIPTION	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
1	650-1	Supervision & Eng. Labor													0
2	650-2	Supervision & Eng. Expenses													0
3	651-1	Structures & Improv. Labor	14,517	15,616	12,193	15,929	12,194	13,500							83,949
4	651-2	Structures & Improv. Expenses	6,983	8,294	7,013	7,406	14,996	9,718	8,337	9,237	8,437	8,937	9,037	7,493	105,887
5	652-1	Treatment Equipment Labor													0
6	652-2	Treatment Equipment Expenses	703	2,791	7,528	2,700	967	460	2,100	2,200	2,100	2,200	2,100	2,200	28,049
7															
8		TOTAL WATER TREATMENT	22,203	26,701	26,734	26,036	28,157	23,677	10,437	11,437	10,537	11,137	11,137	9,693	217,885
9															
10															
11															
12	670-1	Supervision & Eng. Labor													0
13	670-2	Supervision & Eng. Expenses													0
14	671-1	Structures & Improv. Labor	0	0	0				0	0	0				0
15	671-2	Structures & Improv. Expenses	0	0	0				0	0	0				0
16	672-1	Dist. Resv. & Standpipe Labor													0
17	672-2	Dist. Resv. & Standpipe Expenses	22,537	22,036	22,286	22,286	22,286	22,286	20,329	20,329	20,329	20,329	20,329	20,329	255,692
18	673-1	Trans. & Dist. Mains Labor	13,405	11,834	3,529	6,793	8,929	9,226	0	0	0				53,715
19	673-2	Trans. & Dist. Mains Expenses	26,150	7,257	11,623	3,422	3,970	56,017	17,100	17,000	17,100	16,400	15,800	15,700	209,540
	673-2	Trans. & Dist. Mains Expenses	379	212	57	396		53	300	300	300	300	300	300	2,896
20	675-1	Services Labor	508	3,311	734	1,511	111	1,909	0	0	0				8,085
21	675-2	Services Expenses	0	0	0				0	0	0				0
22	676-1	Meters Labor													0
23	676-2	Meters Expenses													0
24	677-1	Hydrants Labor	124	1,651	(365)	570	2,466	1,300	0	0	0				5,745
25	677-2	Hydrants Expenses	0	100	0	111	303	2,208	600	600	600	600	600	600	6,323
26															
27		TOTAL TRANS. & DISTRIBUTION	63,104	46,401	37,864	35,089	38,064	93,000	38,329	38,229	38,329	39,629	37,029	36,929	541,996
28															
29															

AQUA OHIO, INC.
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1	932-1	Supervision Labor	0	0	0	0	0	0	0	0	0	0	0	0	0
2	932-2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
3	932-3	Office Furn. & Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0
4	932-4	Miscellaneous Property	0	0	0	0	0	0	0	0	0	0	0	0	0
5	932-5	A & G Corporate Office	0	0	0	0	0	0	0	0	0	0	0	0	0
6															
7		TOTAL ADMIN. & GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9															
10		TOTAL MAINTENANCE EXPENSE	85,307	73,101	64,597	61,125	66,221	116,677	48,766	49,666	46,866	50,766	48,166	46,622	759,881
11															
12															
13		**TOTAL OPER.AND MAINT. EXPENSE**	577,581	524,756	562,457	555,084	553,526	642,442	589,929	586,725	565,922	561,298	548,180	582,047	6,849,946
14															
15															
16															
17	408-12	Property Tax	249,773	249,773	143,578	249,773	249,773	249,773	249,773	249,773	249,773	249,773	249,773	249,773	2,891,081
18	408-13	Excise	53,055	53,051	53,051	53,051	58,063	58,059	60,800	60,800	60,800	60,800	60,800	60,800	693,130
19	408-14	PUCO & OCC	1,712	1,712	1,712	1,712	1,981	1,846	1,712	1,712	1,712	1,712	1,712	1,712	20,948
20	408-15	Payroll FICA Taxes	13,620	12,463	11,127	14,109	13,715	13,281	12,627	12,627	12,627	12,627	18,941	12,627	160,391
	408-15	Payroll FUTA Taxes	1,077	180	57	21	14	26							1,375
	408-15	Payroll SUTA Taxes	(745)	466	97	353	5	11							187
21	408-17	EPA License to Operate	2,926	2,927	2,927	2,927	2,927	2,927	2,965	2,965	2,965	2,965	2,965	2,965	35,349
22															
23															
24		TOTAL TAXES (Other than Income)	321,418	320,572	212,549	321,948	326,478	325,923	327,877	327,877	327,877	327,877	334,191	327,877	3,802,462
25															
26															
27															
28															
29															
30															
31															
32															

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2009

INITIALS RAH
DATE 6/30/2009

Data: (6) Months Actual & (6) Months Estimated

LINE NO.	ACCOUNT NO.	DESCRIPTION	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
1	403	Provision for Depreciation	161,507	161,480	161,507	163,859	163,859	165,949	168,464	168,464	168,464	171,268	171,268	171,268	1,997,358
2															
3	406	Amortization of Merger Related Costs				0	0	0	0	0	0	0	0	0	0
4															
5	409	Federal Income Taxes	(11,701)	(39,774)	32,204	(33,071)	3,218	39,262	137,626	150,098	47,474	25,450	(21,523)	(25,754)	303,508
6															
7		TOTAL OPERATING EXPENSES	1,048,806	967,034	968,718	1,007,816	1,047,080	1,173,578	1,223,896	1,233,164	1,109,737	1,085,893	1,032,116	1,055,438	12,953,274
8															
9		OPERATING INCOME	84,204	27,862	141,776	33,682	104,043	154,710	367,676	393,039	202,438	161,662	71,826	65,725	1,808,643
10															
11															
12															
13															

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Administrative & General Expenses
Corporate Office
For the Twelve Months Ended December 31, 2009

INITIALS RAH
DATE 6/30/2009
WPC-2.1b

Data: (6) Months Actual & (6) Months Estimated

NO.	NO.	ACCOUNT NAME	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL
1	920-1	ADMIN. & GENERAL SALARIES	104,803	96,758	103,184	106,375	98,838	103,019	129,177	119,442	124,309	124,309	119,442	129,177	1,357,832
2	921-2	EXP. OF EMPLOYEES IN A\C 920	0	0	0				0	0	0				0
3	921-3	TELEPHONE	1,941	3,940	2,229	2,603	2,368	2,668	2,600	2,600	2,600	2,600	2,600	2,600	31,348
4	921-4	MEMBERSHIP FEES AND DUES	2,202	1,679	28,583	1,515	1,600	1,515	1,600	1,600	1,600	1,600	1,600	1,600	46,693
5	921-5	PRINTING & POSTAGE	375	257	455	240	500	221	1,150	850	1,150	850	850	1,150	8,047
6	921-6	UTILITIES	3,044	3,385	2,602	2,529	3,077	3,062	3,550	3,550	3,550	3,550	3,550	3,550	38,998
7	921-7	MISC. SUPPLIES & EXPENSES	1,202	2,763	3,454	3,437	2,460	11,141	4,075	4,025	4,125	4,125	3,975	5,925	50,697
8	923-2	MGT. SUPV. FEES & EXPENSES	132,312	151,319	187,528	145,236	146,912	153,484	150,066	140,862	160,794	138,460	138,999	167,143	1,803,115
9	923-3	ACCOUNTING SERVICES	12,768	12,768	12,768	12,768	12,768	12,768	12,767	12,767	12,767	12,767	12,767	12,767	153,210
10	923-4	LEGAL SERVICES	4,000	4,000	4,451	4,327	4,246	4,000	4,000	4,000	4,000	4,000	4,000	4,000	49,024
11	923-5	MISC. SERVICES	23,665	39,040	23,522	28,545	30,081	40,191	23,640	30,090	25,790	24,090	23,290	22,690	334,834
12	924	PROPERTY INSURANCE	90	90	90	90	90	90	90	90	90	90	90	90	1,080
13	925-2	LIABILITY INSURANCE	0	0	46	125	125	171	0	0	0				466
14	925-3	WORKER'S COMPENSATION	300	300	209	300	300	320	300	300	300	300	300	300	3,529
15	926-2	EMPLOYEES WELFARE EXPENSE	837	566	943	901	673	425	997	897	1,097	897	897	3,297	12,427
16	926-3	EMPLOYEE INSURANCE BENEFITS	12,858	12,778	13,268	12,885	13,342	13,942	14,329	14,329	14,329	14,329	14,329	14,329	165,047
17	926-4	EMPLOYEE PENSIONS	19,250	19,250	38,970	25,850	25,850	25,850	19,250	19,250	19,250	19,250	19,250	19,250	270,520
18	926-5	EMPLOYEE POST RETIREMENT BEN	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	15,360
19	926-6	EMPLOYEE CONTRIBUTION THRIFT PLAN	2,284	2,206	2,256	2,025	2,636	1,855	1,330	950	760	760	760	2,470	20,292
20	930-10	ADVERTISING	0	0	0				0	0	0				0
21	930-20	MISC. GENERAL EXPENSES	(29,530)	(39,417)	(53,337)	(56,828)	(54,422)	(42,798)	(52,825)	(41,375)	(49,250)	(24,600)	(34,000)	(35,600)	(513,980)
22	930-21	TRUSTEE & DIRECTOR FEES	0	0	0				0	0	0				0
23	931	RENTS	0	0	0				0	0	0				0
24	426-02	CHARITABLE CONTRIBUTIONS	0	0	0				0	0	0				0
25	426.03	SERVICE CLUB DUES	0	0	0				0	0	0				0
26															
27		SUBTOTAL CORPORATE OFFICE	293,681	312,951	372,501	293,202	292,721	333,203	317,376	315,507	328,541	328,657	313,979	346,218	3,848,538
28	922	CONSTRUCTION OVERHEADS	0	0	0				0	0	0				0
29															
30		CORPORATE OFFICE OPERATIONS	293,681	312,951	372,501	293,202	292,721	333,203	317,376	315,507	328,541	328,657	313,979	346,218	3,848,538
31															
32															

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Labor Expense Adjustment

Initials RAH
Date 6/30/2009
Schedule WPC-3.4

Line		Lake Erie Division	Service Center	Total
(1)	Annualized Labor Expense (a)	$ 1,704,856	$ 1,444,685	
(2)	Lake Erie Division Allocation	100.00%	34.61%	
(3)	Total Labor Annualized Expense (1) x (2)	1,704,856	500,005	
(4)	O&M Allocation Percentage (b)	86.32%	100.00%	
(5)	Total O&M Labor Expense (3) x (4)	1,471,632	500,005	1,971,637
(6)	Test Year Labor Expense (c)	1,451,185	469,946	1,921,131
(7)	Labor Expense Adjustment (5) - (6)	$ 20,447	30,059	50,506

(a) Schedule WPC-3.4a
(b) Schedule C-9.1
(c) Derived from Applicant's Schedules WPC-2.1a and WPC-2.1b
(1,451,185 + (1,357,832 x 34.61%))

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Labor Expense Adjustment

Initials RAH
Date 6/30/2009
Schedule WPC-3.4a

Line			
(1)	Annualized Lake Erie Union Employees Labor Expense (a)	$	1,114,254
(2)	Union Employees Overtime Labor (1) x 11.27%		125,576
(4)	Shift Differential Labor (5,393 Hours X $.50/Hr)		2,697
(5)	Total Union Employees Labor Expense (1) + (2) + (3) + (4)		1,242,527
(6)	Annualized Lake Erie Non-Union Employees Labor Expense (a)		447,241
(7)	Annualized Lake Erie Non-Union Employees Incentive Comp. (a)		15,088
(8)	Total Annualized Lake Erie Division Labor Expense (5) + (6) + (7)	$	1,704,856
(9)	Annualized Service Center Labor Expense (a)		1,389,093
(10)	Annualized Service Center Incentive Comp. (a)		55,592
(11)	Total Annualized Service Center Labor Expense (9) + (10)	$	1,444,685

(a) Schedule WPC-3.4b and WPC-3.4d

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Labor Expense Adjustment

Initials RAH
Date 6/30/2009
Schedule WPC-3.4b

Line	NAME	4/1/2008 Employee Hourly Rate	4/1/2009 Total Hourly Rate	Hours	% Allocation (b)	Total Hours	Allocated Annualized Wages	Paid in 2009 Incentive Compensation (c)	Estimated 2009 Compensation (d)	Allocated Incentive Compensation
	Non-Union Employees									
(1)	Employee 50060	$ 58.7019	$ 58.7019	2080	93.99%	1,955	$ 114,762	$ 6,989	$ 6,989	$ 6,569
(2)	Employee 50062	36.1057	37.4038	2080	93.99%	1,955	73,124	2,282	2,282	2,145
(3)	Employee 102258	0.0000	40.8654	2080	100.00%	2,080	85,000	0	2,000	2,000
(4)	Employee 50058	18.1731	18.8942	2080	93.98%	1,955	36,938	1,200	1,200	1,128
(5)	Employee 50056	33.2692	34.4231	2080	93.99%	1,955	67,297	1,858	1,858	1,746
(6)	Employee 50055	32.6057	33.7115	2080	100.00%	2,080	70,120	1,500	1,500	1,500
	Total Non-Union Wages						$ 447,241	$ 13,829	$ 15,829	$ 15,088

Line	NAME	4/1/2009 Employee Hourly Rate (a)	License Rate (a)	Total Hourly Rate	Hours	Signing Bonus	% Allocation (b)	Total Hours	Allocated Annualized Wages
	Union Employees								
(7)	Terry Jeschenig	25.37	0.95	26.32	2080	-	99.58%	2,071	54,509
(8)	Michael Wilhoite	25.37	0.95	26.32	2080	-	98.33%	2,045	53,824
(9)	Lon Butt	23.89	0.95	24.84	2080	-	95.21%	1,980	49,183
(10)	Richard Maher	20.19	0.80	20.99	2080	-	100.00%	2,080	43,659
(11)	Christopher McTaggart	23.89	0.95	24.84	2080	-	96.08%	1,999	49,655
(12)	David Parsons	23.89	0.95	24.84	2080	-	96.83%	2,014	50,028
(13)	Dale Stefanic	23.89	0.25	24.14	2080	-	99.33%	2,066	49,873
(14)	Ken Aldridge	25.84	0.70	26.54	2080	-	97.08%	2,019	53,584
(15)	James Bober	25.06	0.95	26.01	2080	-	100.00%	2,080	54,101
(16)	Kathy Craine	25.84	0.95	26.79	2080	-	100.00%	2,080	55,723
(17)	Garry Cullen	25.84	0.95	26.79	2080	-	100.00%	2,080	55,723
(18)	Mark Reed	25.84	0.95	26.79	2080	-	100.00%	2,080	55,723
(19)	Michael Hoose	23.89	0.70	24.59	2080	-	100.00%	2,080	51,147
(20)	John Peterson	23.89	0.70	24.59	2080	-	100.00%	2,080	51,147
(21)	Rudy Stastny	23.89	0.70	24.59	2080	-	100.00%	2,080	51,147
(22)	Larry Papo	22.01	0.00	22.01	2080	-	100.00%	2,080	45,781
(23)	Terry Webb	22.01	0.95	22.96	2080	-	100.00%	2,080	47,757
(24)	Gary Leider	25.37	0.70	26.07	2080	-	62.33%	1,297	33,813
(25)	Neal Norris	23.89	0.25	24.14	2080	-	71.17%	1,480	35,727
(26)	John Clarkson	24.03	0.60	24.63	2080	-	76.42%	1,589	39,137
(27)	Donald Childs	23.89	0.45	24.34	2080	-	49.00%	1,019	24,802
(28)	Leslie Hill	23.89		23.89	2080	-	52.67%	1,095	26,160
(29)	Jeromey Cummins	16.54		16.54	2080		100.00%	2,080	34,403
(30)	David Wallie	19.35		19.35	2080		100.00%	2,080	40,248
(31)	Summer Help	9.25		9.25	400		100.00%	400	3,700
(32)	Summer Help	9.25		9.25	400		100.00%	400	3,700
	Total Union Wages								$ 1,114,254

(a) Rates from Union Agreement
(b) Schedule WPC 3-4c
(c) Derived from Employee Wage Report (PR 295)
(d) Estimated 2009 Incentive Compensation @ 100% of 2008 PAID IN 2009
Allocation of hours based on January 1,2009 to July 31, 2009 Payroll

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR

Initials RAH
Date 6/30/2009
Schedule WPC-3.4c

	Non-Union Employees	Other Than Lake Erie Division Colm (a)	Lake Erie Division Colm (b)	% (c)=(b)/(d)	Hours (d)
(1)	Employee 50060	120	1,872	93.99%	1,992
(2)	Employee 50062	120	1,872	93.99%	1,992
(3)	Employee 102258		2,080	100.00%	2,080
(4)	Employee 50058	120	1,872	93.98%	1,992
(5)	Employee 50056	120	1,872	93.99%	1,992
(6)	Employee 50055		2,080	100.00%	2,080
	Union Employees				
(7)	Terry Jeschenig	5	1,195	99.58%	1,200
(8)	Michael Wilhcite	20	1,180	98.33%	1,200
(9)	Lon Butt	58	1,143	95.21%	1,200
(10)	Richard Maher	-	1,200	100.00%	1,200
(11)	Christopher McTaggart	47	1,153	96.08%	1,200
(12)	David Parsons	38	1,162	96.83%	1,200
(13)	Dale Stefanic	8	1,192	99.33%	1,200
(14)	Ken Aldridge	35	1,165	97.08%	1,200
(15)	James Bober	-	1,208	100.00%	1,208
(16)	Kathy Craine		1,216	100.00%	1,216
(17)	Garry Cullen		1,204	100.00%	1,204
(18)	Mark Reed		1,200	100.00%	1,200
(19)	Michael Hoose		1,200	100.00%	1,200
(20)	John Paterson		1,200	100.00%	1,200
(21)	Rudy Stastny		1,200	100.00%	1,200
(22)	Larry Papo	-	1,200	100.00%	1,200
(23)	Terry Webb	-	1,200	100.00%	1,200
(24)	Gary Leider	452	748	62.33%	1,200
(25)	Neal Norris	346	854	71.17%	1,200
(26)	John Clarkson	283	917	76.42%	1,200
(27)	Don Childs	612	588	49.00%	1,200
(28)	Less Hill	568	632	52.67%	1,200
(29)	Jeromey Cummins (b)		160	100.00%	160
(30)	David Wallie (c)		80	100.00%	80
(31)	Summer Help		400	100.00%	400
(32)	Summer Help		400	100.00%	400

(a) Allocation of hours based on January 1,2009 to July 31, 2009 Payroll
(b) New hire 6/29/2009
(c) New hire 7/13/2009

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Recap of Payroll Hours for 2008 Year

Initials RAH
Date 6/30/2009
Schedule WPC-3.4d

Line	N A M E	4/1/2008 Employee Hourly Rate (a)	4/1/2009 Employee Hourly Rate (b)	Hours	% Allocation	Total Hours	Total Annualized Wages	Paid in 2009 Incentive Compensation (c)	Estimated 2009 Incentive Compensation (d)
(1)	President Vacant	$ 76.2230	$ 78.1288	2080	100.00%	2080	$ 162,508	$ 22,577	22,577
(2)	Employee 50184	38.7279	40.1702	2080	100.00%	2080	83,554	3,250	3,250
(3)	Employee 50076	17.5000	18.0769	2080	100.00%	2080	37,600	700	700
(4)	Employee 50073	58.7019	58.7019	2080	100.00%	2080	122,100	5,403	5,403
(5)	Employee 50083	62.0365	64.4559	2080	100.00%	2080	134,068	8,296	8,296
(6)	Employee 50074	39.2413	40.5394	2080	100.00%	2080	84,322	2,287	2,287
(7)	Employee 50081	31.2404	32.2981	2080	100.00%	2080	67,180	1,000	1,000
(8)	Employee 50082	25.0096	25.9231	2080	100.00%	2080	53,920	1,000	1,000
(9)	Employee 50164	23.6490	24.5625	2080	100.00%	2080	51,090	1,000	1,000
(10)	Employee 52155	17.6904	18.4115	2080	100.00%	2080	38,296	1,000	1,000
(11)	Employee 50103	34.0521	35.0056	2080	100.00%	2080	72,812	1,600	1,600
(12)	Employee 50104	34.2521	35.2112	2080	100.00%	2080	73,239	1,700	1,700
(13)	Employee 50102	26.0096	26.8750	2080	100.00%	2080	55,900	1,500	1,500
(14)	Employee 50033	35.8302	36.6301	2080	100.00%	2080	76,315	1,800	1,800
(15)	Employee 50193	38.4860	40.1217	2080	100.00%	2080	83,453	2,479	2,479
(16)	Other compensation						192,736		0
	Total Corporate Wages						$ 1,389,093	$ 55,592	55,592

(a) Wage Rates as of 4/1/2009 (PR 260)
(b) Wage Rates as of 4/1/09 (PR 260)
(c) Derived from Employee Wage Report (PR 295)
(d) Estimated 2009 Incentive Compensation @ 100% of 2008 PAID IN 2009

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR

Initials RAH
Date 6/30/2009
Schedule WPC-3.7a

Tank Painting Data

Location		2nd Most Recent	Last Painted	COST	Estimated Life	Trended Cost	Amortization	Handy- Whitman Index North Central region B - 3 Commom Labor Current	Paint Date	Increase Factor
Sylvia Drive										
Interior	(d)	1991	2006	377,200	15	427,378	28,492	494	436	1.1330
Exterior	(a)	1991	2007	319,302	16	346,671	21,667	494	455	1.0857
Reynolds Road										
Interior	(d)	9/83	2004	134,924	21	163,765	7,798	494	407	1.2138
Exterior	(d)	12/94	2004	168,924	10	205,033	20,503	494	407	1.2138
Station Street										
Interior	(c)	1994	2003	149,955	9	190,922	21,214	494	388	1.2732
Exterior	(c)	1994	2003	149,955	9	190,922	21,214	494	388	1.2732
Baxter Road East										
Interior	(b)	11/83	2000	146,737	17	206,880	12,169	494	348	1.4195
Exterior	(b)	9/84	2000	97,156	16	137,917	8,620	494	348	1.4195
Baxter Road West										
Interior/Exterior	(d)	New	2003	148,000	10	188,433	18,843	494	388	1.2732
Built in 2003										
Lakeland Rout 306										
Interior/Exterior	(b)	6/84	2001	285,277	17	404,962	23,821	494	348	1.4195
Metro Parks Route 6										
Interior/Exterior	(a)	1998	2008	264,975	10	273,844	27,384	494	478	1.0335
Alder Court										
Interior/Exterior	(c)	1989	2002	231,109	13	298,869	22,990	494	382	1.2932
Eagle Road East										
Interior	(b)	New	2001	27,209	10	38,624	3,862	494	348	1.4195
Exterior	(b)	New	2001	36,424	10	51,705	5,171	494	348	1.4195
Eagle Road West										
Interior	(b)	New	2001	27,209	10	38,624	3,862	494	348	1.4195
Exterior	(b)	New	2001	36,424	10	51,705	5,171	494	348	1.4195
Lake Erie Tank										
Interior/Exterior	(d)	New	2006	101,000	10	114,436	11,444	494	436	1.1330
Seneca										
Interior/Exterior	(d)		1999	142,000	10	142,000	14,200	494	436	1.1330
Jefferson Tank										
Interior/Exterior	(d)	1985	1998	162,145	13	248,757	19,135	494	322	1.5342
				3,004,925		3,721,448	297,560			

Currently in rate case (e)	255,692
Adjustment	41,868

(a) Based on invoices paid
Invoices attached WPC 3.8d-m
(b) Data Request 19, Case # 01-2924
(c) WPC 3.8c, Case # 03-2290
(d) Case # 07-0564
(e) WPC-2.1a page 6 of 8

WPC-3.7b

B-3

COST TRENDS OF BUILDING CONSTRUCTION

NORTH CENTRAL REGION (1973=100)

Line	CONSTRUCTION, MATERIAL, AND LABOR	COST INDEX NUMBERS															
		2000		2001		2002		2003		2004		2005		2006		2007	
		Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1
1	**Building Construction**																
2	Reinf. Conc. Bldg. Construction	328	335	334	348	346	352	356	355	385	394	404	409	421	425	437	458
3	Brick Building Construction	345	352	357	371	371	380	385	381	404	409	420	425	439	441	456	469
4	Structural Steel Erected	345	351	354	363	367	361	364	362	409	424	429	438	448	457	467	521
5	Reinf. Concrete (Ready-Mix)	318	326	326	340	343	354	360	363	379	381	402	404	414	417	431	436
6	Reinf. Concrete (Plant-Mix)	307	312	306	324	314	327	330	330	349	356	368	370	380	382	392	390
7																	
8	**Building Material**																
9	Ready-Mix Concrete	317	318	326	330	362	358	368	376	381	383	416	420	425	427	435	451
10	Lumber for Reinf. Concrete	265	252	221	258	207	219	209	201	227	257	242	246	252	241	227	197
11	Steel Bars for Reinf. Concrete	229	223	216	229	217	221	219	238	273	278	345	357	322	359	379	418
12	Common Brick	438	444	474	490	493	504	504	486	498	496	500	512	528	524	552	553
13	Concrete Block	312	332	336	344	365	374	375	378	378	382	386	397	408	422	432	412
14																	
15	**Labor**																
16	Building Trades Labor	335	345	348	361	366	380	392	392	406	406	422	422	442	442	460	460
17	Heavy Constr. Trades Labor	333	345	347	360	364	379	387	387	400	400	416	416	433	433	451	451
18	Labor for Reinf. Concrete	332	345	346	361	362	378	385	385	402	402	416	416	433	433	451	451
19	Common Labor	334	348	348	365	364	382	388	388	407	407	419	419	436	436	455	455
20	Electricians	352	361	364	382	391	410	429	429	436	436	455	455	477	477	496	496
21	Pipefitters	345	357	362	375	375	387	393	393	413	413	432	432	458	458	480	480
22	Plumbers	335	343	349	361	363	378	381	381	400	400	418	418	445	445	465	465
23																	

Line	CONSTRUCTION, MATERIAL, AND LABOR	2008		2009		2010		2011		2012		2013		2014		2015	
		Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1
1	**Building Construction**																
2	Reinf. Conc. Bldg. Construction	473	480	477													
3	Brick Building Construction	482	487	488													
4	Structural Steel Erected	534	546	537													
5	Reinf. Concrete (Ready-Mix)	451	457	457													
6	Reinf. Concrete (Plant-Mix)	402	409	405													
7																	
8	**Building Material**																
9	Ready-Mix Concrete	469	456	460													
10	Lumber for Reinf. Concrete	201	197	185													
11	Steel Bars for Reinf. Concrete	396	486	335													
12	Common Brick	553	555	555													
13	Concrete Block	424	442	440													
14																	
15	**Labor**																
16	Building Trades Labor	480	480	492													
17	Heavy Constr. Trades Labor	472	472	488													
18	Labor for Reinf. Concrete	471	471	489													
19	Common Labor	478	478	494													
20	Electricians	520	520	525													
21	Pipefitters	497	497	508													
22	Plumbers	482	482	492													
23																	

WPC-3.7c

B-3

COST TRENDS OF BUILDING CONSTRUCTION

NORTH CENTRAL REGION (1973=100)

Line	CONSTRUCTION, MATERIAL, AND LABOR	COST INDEX NUMBERS															
		1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
1	**Building Construction**																
2	Reinf. Conc. Bldg. Construction	135	140	154	171	189	195	193	198	212	220	226	233	243	249	251	242
3	Brick Building Construction	134	142	157	171	186	198	204	211	222	228	234	240	251	262	264	262
4	Structural Steel Erected	152	153	169	194	225	226	202	200	222	236	244	251	268	279	278	251
5	Reinf. Concrete (Ready-Mix)	126	132	144	159	171	178	194	201	208	213	218	224	232	234	237	240
6	Reinf. Concrete (Plant-Mix)	122	130	144	157	166	172	183	192	199	203	207	213	220	221	224	226
7																	
8	**Building Material**																
9	Ready-Mix Concrete	137	145	160	186	205	204	214	206	208	220	226	234	243	243	238	245
10	Lumber for Reinf. Concrete	111	127	150	160	159	148	135	144	146	145	146	156	162	159	157	155
11	Steel Bars for Reinf. Concrete	145	147	166	206	215	216	203	190	198	201	202	201	223	229	219	198
12	Common Brick	153	176	199	212	226	260	270	276	283	289	294	296	318	360	360	364
13	Concrete Block	138	142	152	159	173	182	197	213	224	229	243	260	263	260	265	257
14																	
15	**Labor**																
16	Building Trades Labor	121	128	138	147	157	170	192	204	212	217	223	230	236	239	245	253
17	Heavy Constr. Trades Labor	121	128	138	147	157	170	190	204	212	216	222	229	235	239	245	251
18	Labor for Reinf. Concrete	122	128	137	147	157	169	192	205	213	217	223	229	235	238	245	250
19	Common Labor	123	130	138	147	159	172	195	208	217	221	226	232	238	238	245	250
20	Electricians	121	134	144	153	160	180	199	213	221	227	235	241	248	252	260	268
21	Pipefitters	121	127	137	146	157	172	194	206	213	221	228	236	242	247	255	263
22	Plumbers	121	127	136	146	156	169	195	202	207	215	222	230	234	235	240	248
23																	

Line	CONSTRUCTION, MATERIAL, AND LABOR	1992		1993		1994		1995		1996		1997		1998		1999	
		Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1	Jan. 1	Jul. 1
1	**Building Construction**																
2	Reinf. Conc. Bldg. Construction	238	247	254	263	268	282	287	286	295	300	304	309	305	312	313	320
3	Brick Building Construction	258	263	267	278	282	294	298	304	311	315	318	324	320	330	331	340
4	Structural Steel Erected	239	248	261	267	273	299	302	303	314	320	322	324	318	325	326	328
5	Reinf. Concrete (Ready-Mix)	241	250	252	259	265	273	279	278	288	286	292	300	303	310	307	316
6	Reinf. Concrete (Plant-Mix)	227	237	240	253	260	265	271	266	275	278	286	293	287	294	294	306
7																	
8	**Building Material**																
9	Ready-Mix Concrete	246	253	254	253	267	275	285	293	294	286	308	308	324	320	314	310
10	Lumber for Reinf. Concrete	158	173	184	218	247	236	248	226	221	241	279	277	240	239	245	263
11	Steel Bars for Reinf. Concrete	166	204	195	210	223	235	235	235	225	234	237	248	250	248	227	226
12	Common Brick	349	334	334	354	354	371	371	411	411	411	411	410	404	428	428	438
13	Concrete Block	244	277	277	266	266	273	276	276	278	281	281	287	289	313	313	308
14																	
15	**Labor**																
16	Building Trades Labor	257	263	264	272	274	280	285	287	295	299	301	310	311	320	322	332
17	Heavy Constr. Trades Labor	255	260	263	270	271	279	284	283	295	295	297	306	309	320	321	331
18	Labor for Reinf. Concrete	255	260	263	269	271	280	285	282	298	295	295	305	308	319	320	332
19	Common Labor	257	262	264	271	273	286	289	282	310	296	294	308	310	322	322	334
20	Electricians	273	277	281	284	293	295	303	305	311	316	319	327	330	336	340	348
21	Pipefitters	269	274	275	277	285	293	298	298	304	308	313	323	324	334	334	343
22	Plumbers	250	256	259	272	273	278	282	287	290	293	303	314	308	317	322	330
23																	

WPC- 3.7d
Rec #5929

SECTION 00662 - APPLICATION FOR PAYMENT NO. 4

To: Aqua Ohio Inc. (OWNER)
From: Liberty Maintenance Inc (CONTRACTOR)
Contract: 2007 Tank Repainting Projects
Project: Sylvia Reservoir
OWNER's Contract No. 2007-1 ENGINEER's Project No. PO3409
For Work accomplished through the date of: 10/8/07

1.	Original Contract Price:	$ 284,167.50
2.	Net change by Change Orders and Written Amendments (+ or -):	$ 0
3.	Current Contract Price (1 plus 2):	$ 284,167.50
4.	Total completed and stored to date:	$ 185,200.00
5.	Retainage (per Agreement):	
	10 % of completed Work: $ 17800.00	
	10 % of stored material: $ 720.00	
	Total Retainage:	$ 18,520.00
6.	Total completed and stored to date less retainage (4 minus 5):	$ 166,680.00
7.	Less previous Applications for Payments:	$ 0
8.	DUE THIS APPLICATION (6 MINUS 7):	$ 166,680.00
9.	Retainer Invoice amount this payment [(line 8 ÷ 90%)X(10%)]	$ 18,520.00

Accompanying Documentation: Application #4, Schedule of Values

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress payments rece
account of Work done under the Contract referred to above have been applied on accou
CONTRACTOR's legitimate obligations incurred in connection with Work covered by
Payment numbered 1 through 4 inclusive; (2) title of all Work, materials and equip
Work or otherwise listed in or covered by this Application for Payment will pass to OW
and clear of all Liens, security interests and encumbrances (except such as are covered b
OWNER indemnifying OWNER against any such Lien, security interest or encumbranc
by this Application for Payment is in accordance with the Contract Documents and not

166,680.00	* +
18,520.00	+
14,000.00	+
12,000.00	+
2,417.00	+
89,070.75	+
9,896.75	+
6,046.20	+
671.80	+
319,302.50	*

Dated Oct. 8, 2007 Liberty Maintenance

By: Emmanuel Frangos, Pres.

State of Ohio
County of Mahoning
Subscribed and sworn to before me this 8th day of October, 2007
Kathleen Keish
Notary Public
My Commission expires: 3/14/2009

NOTARIAL SEAL STATE OF OHIO

KATHLEEN KEISH, Notary Public
State of Ohio
My Commission Expires March 14, 2009

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated 10-9-2007 Aqua Ohio

ENGINEER

By: Lynn Miller

OK FOR PAYMENT

APPLICATION FOR PAYMENT

WPC-3.7e

Midwest Technical Services

REC # 5853

Invoice

No. Sylvia-1-07

Vendor No. 19718
P.O. No. 3406
Terms Net 15 Days

September 17, 2007

Description: In-Progress Resident Inspection during Sylvia exterior repaint project.

Total this invoice - $14,000.00 ✓

Please make check to: Cynthia Eaton dba/ Midwest Technical Services

Cynthia M. Eaton
460 James Street
East Palestine, OH 44413

Phone (330) 426- 1123 FedEx - 261037920

OK FOR PAYMENT SEPT. 26, 2007
(50% PROGRESS REPORT)

460 James Street East Palestine, Ohio 44413
PH:(330) 426-1123 Cell (330) 219-1373
eatonmts@yahoo.com

WPC-3.7 &
Rec # 6036

Midwest Technical Services

Invoice

No. Sylv0207

Vendor No. 19718
P.O. No. 3406
Terms Net 15 Days

October 26, 2007

Description: In-Process Resident Inspection at Sylvia Reservoir LAKE SHORE DIV. LAKE

Total this invoice - $12,000.00

Please make check to: Cynthia Eaton dba/ Midwest Technical Services

Cynthia M. Eaton
460 James Street
East Palestine, OH 44413

Phone (330) 426- 1123 FedEx - 261037920

OK FOR PAYMENT [signature] OCT. 29, 2007
(90% PROGRESS REPORT)

WPC-2.7g
Rec # 6245

Midwest Technical Services

Invoice

No. SylvFin07

Vendor No. 19718
P.O. No. 3406
Terms Net 15 Days

December 04, 2007

Description: In-Process Resident Inspection at Sylvia Reservoir. Final Invoice LAKE SHORE DN. LAKE, OHIO

Total this invoice - $2,417.00 ✓

Please make check to: Cynthia Eaton dba/ Midwest Technical Services

Cynthia M. Eaton
460 James Street
East Palestine, OH 44413

Phone (330) 426- 1123 FedEx - 261037920

OK FOR PAYMENT (100%) [signature] 12-6-2007

460 James Street East Palestine, Ohio 44413
PH:(330) 426-1123 Cell (330) 219-1373
eatonmts@yahoo.com

WPC-3.7h

Rec # 6268

SECTION 00662 - APPLICATION FOR PAYMENT NO. 5

To: Aqua Ohio Inc. (OWNER)
From: Liberty Maintenance, Inc. (CONTRACTOR)
Contract: 2007 Tank Repainting Projects
Project: Sylvia Reservoir
OWNER's Contract No. 2007-1 ENGINEER's Project No.
For Work accomplished through the date of: 11/8/07

1.	Original Contract Price:		$ 284,167.50 ✓
2.	Net change by Change Orders and Written Amendments (+ or -):		$ 0 ✓
3.	Current Contract Price (1 plus 2):		$ 284,167.50 ✓
4.	Total completed and stored to date:		$ 284,167.50 ✓
5.	Retainage (per Agreement):		
	10 % of completed Work:	$ 9896.75	
	____ % of stored material:	$	
	Total Retainage:		$ 28416.75 ✓
6.	Total completed and stored to date less retainage (4 minus 5):		$ 255,750.75 ✓
7.	Less previous Applications for Payments:		$ 166,680.00 ✓
8.	**DUE THIS APPLICATION (6 MINUS 7):**		$ 89,070.75 ✓
9.	Retainer Invoice amount this payment [(line 8 ÷ 90%)X(10%)]		$ 9896.75

Accompanying Documentation: Application #5, Schedule of Values

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress payments received from OWNER on account of Work done under the Contract referred to above have been applied on account to discharge CONTRACTOR's legitimate obligations incurred in connection with Work covered by prior Applications for Payment numbered 1 through 5 inclusive; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to OWNER at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to OWNER indemnifying OWNER against any such Lien, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective.

Dated November 8, 2007 Liberty Maintenance, Inc.
CONTRACTOR

By: [signature]
Emanuel Frangos, Pres.

State of Ohio
County of Mahoning
Subscribed and sworn to before me this 8th day of November, 2007
[signature]
Notary Public
My Commission expires: 3/14/2009

NOTARIAL SEAL STATE OF OHIO

KATHLEEN KEISH, Notary Public
State of Ohio
My Commission Expires March 14, 2009

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated 12-10-2007 AQUA OHIO
ENGINEER

By: [signature]

OK For Payment
PO # 3405

APPLICATION FOR PAYMENT

WPC-3.7

REC # 6297

SECTION 00662 - APPLICATION FOR PAYMENT NO. 6

To: Aqua Ohio (OWNER)
From: Liberty Maintenance Inc. (CONTRACTOR)
Contract: 2007 Tank Repainting Project
Project: Sylvia Reservoir
OWNER's Contract No. 2007-1 ENGINEER's Project No.
For Work accomplished through the date of: 11/18/07 PO 3405 REVISED

1.	Original Contract Price:	$ 284,167.50
2.	Net change by Change Orders and Written Amendments (+ or -):	$ 6,718.00 CHANGE ORDER #1
3.	Current Contract Price (1 plus 2):	$ 290,885.50
4.	Total completed and stored to date:	$ 290,885.50
5.	Retainage (per Agreement):	
	10 % of completed Work: $ 671.80	
	____% of stored material: $	
	Total Retainage: Applications #4,5 & 6	$ 29,088.55
6.	Total completed and stored to date less retainage (4 minus 5):	$ 261,796.95
7.	Less previous Applications for Payments:	$ 255,750.75
8.	**DUE THIS APPLICATION (6 MINUS 7):**	$ 6,046.20
9.	Retainer Invoice amount this payment [(line 8 ÷ 90%)X(10%)]	$ 671.80

Accompanying Documentation:

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress payments received from OWNER on account of Work done under the Contract referred to above have been applied on account to discharge CONTRACTOR's legitimate obligations incurred in connection with Work covered by prior Applications for Payment numbered 1 through 6 inclusive; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to OWNER at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to OWNER indemnifying OWNER against any such Lien, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective.

Dated December 12, 2007 Liberty Maintenance, Inc
CONTRACTOR

By: Nick Iranzo (2k)

State of Ohio
County of Mahoning
Subscribed and sworn to before me this 12th day of December, 2007

Kathleen Keish
Notary Public
My Commission expires: March 14, 2009

NOTARIAL SEAL STATE OF OHIO

KATHLEEN KEISH, Notary Public
State of Ohio
My Commission Expires March 14, 2009

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated 12-17-2007 AQUA OHIO
ENGINEER

By: [illegible]

OK FOR PAYMENT.

APPLICATION FOR PAYMENT

WPC-3.7j

REC# 7435

Midwest Technical Services
INVOICE

NET 15-Days
PO# 4282
Vendor# 19718
Date: October 2, 2008

No. Metro-1

Project Description: In-Process Resident Inspection Lake Metroparks standpipe.

LAKE SHORE DIV. LAKE COUNTY, OHIO

Total Invoice: $12,500.00 ✓

PROJECT AT 50%

```
12,500.00*+
201,015.00 +
14,985.00 +
23,900.00 +
12,575.00 +
264,975.00 *
```

Send check to:

Cynthia M. Eaton
460 James Street
East Palestine, OH 44413

Phone: (330) 277-3708 FAX (330) 426-1123

OK FOR PAYMENT

10-2-2008

WPC. 3.7K

Rec #
PO-4284 = 7502
PO-4347 = 7503

APPLICATION FOR PAYMENT NO. 0806MP-1

To: Aqua Ohio
From: George Kountoupes Painting Co., Vendor No. 29030
Contract: 2008 Tank Repainting Contract No. 2
PO Nos. ~~4137~~-0000 & ~~4179~~-0000 4284 & 4347
Owner's Contract No. 2008-2
For Work accomplished through the date of 10/8/2008

1 Original Contract Price	$	242,250.00
2 Net Change by Change Orders and Written Amendments (+ or -)	$	8,500.00
3 Current Contract Price (1 plus 2)	$	250,750.00
4 Total Completed and stored to date	$	223,350.00
5 Retainage (per agreement)		
10% of completed work		
Total Retainage	$	22,335.00
6 Total completed and stored to date less retainage (4 minus 5)	$	201,015.00
7 Less previous Application for Payments	$	-
8 **DUE THIS APPLICATION (6 MINUS 7)**	$	201,015.00

Accompanying Documentation: Schedule of Values
Waiver of Lien

RET INVOICE # 22,335.00

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress payments
Work done under the Contract referred to above have been applied on account to c
Obligations incurred in connection with Work covered by prior Applications for P
Inclusive; (2) title of all Work, materials, and equipment incorporated in said Worl
Application for Payment will pass to OWNER at time payment free and clear off a
encumbrances (except such as are covered by a Bond acceptable to OWNER indem
Security interest or encumbrance); and (3) all Work covered this Application for P
Contract Documents and not defective.

22,335.00*+
7,350.00 -
14,985.00 *

Dated: 10/14/2008

George Kount

By: Cary
CARY Kountoupes, PRESIDENT

State of Michigan
County of WAYNE
Subscribed and sworn to me before this 14th
Day of October, 2008
Notary Public Fotini Filyo
My Commission expires: 12/31/2011

FOTINI FILYO
Notary Public, State of Michigan
County of Wayne
My Commission Expires Dec. 31, 2011
Acting in the County of Wayne

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated: 10-17-2008 AQUA OHIO
ENGINEER
By:

EJCDC No. 1910-8-E (1996 Edition)
Prepared by the Engineers Joint Contract Documents Committee and endorsed by The Associated General Contractors of America and the Construction Specification Institute.

PO4284 = 216000.00
PO4347 = 7350.00 - Repair Work

WPC-3.71

REC#
PO 4284 = 7539
PO 4347 = 7540

APPLICATION FOR PAYMENT NO. 0806MF-2

To: Aqua Ohio
From: George Kountoupes Painting Co., Vendor No. 29030
Contract: 2008 Tank Repainting Contract No. 2
PO Nos. 4137-0000 & 4172-0000
Owner's Contract No. 2008-2
For Work accomplished through the date of 10/22/2008

1 Original Contract Price	$	242,250.00
2 Net Change by Change Orders and Written Amendments (+ or -)	$	8,500.00
3 Current Contract Price (1 plus 2)	$	250,750.00
4 Total Completed and stored to date	$	250,750.00
5 Retainage (per agreement)		
10% of completed work		
Total Retainage	$	25,075.00
6 Total completed and stored to date less retainage (4 minus 5)	$	225,675.00
7 Less previous Application for Payments	$	201,015.00
8 **DUE THIS APPLICATION (6 MINUS 7)**	$	24,660.00

Accompanying Documentation: Schedule of Values
Waiver of Lien

REC. INVOICE $ 2,740.00

24,660.00*+
2,740.00 +
3,500.00 -
23,900.00 * =-1
is

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress paymen
Work done under the Contract referred to above have been applied on account to
Obligations incurred in connection with Work covered by prior Applications for
Inclusive; (2) title of all Work, materials, and equipment incorporated in said Wo
Application for Payment will pass to OWNER at time payment free and clear off
encumbrances (except such as are covered by a Bond acceptable to OWNER indemnifying OWNER against any such Lien, Security interest or encumbrance); and (3) all Work covered this Application for Payment is in accordance with the Contract Documents and not defective.

Dated: 10/22/2008

George Kountoupes Painting Company
By: Cary Kountoupes
Cary Kountoupes, President

State of Michigan
County of Wayne
Subscribed and sworn to me before this 22nd
Day of October, 2008
Notary Public Fotini Filyo
My Commission expires: 12/31/2011

FOTINI FILYO
Notary Public, State of Michigan
County of Wayne
My Commission Expires Dec. 31, 2011
Acting in the County of Wayne

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated: 10-27-2008

AQUA OHIO
ENGINEER
By: [signature]

EJCDC No. 1910-8-E (1996 Edition)
Prepared by the Engineers Joint Contract Documents Committee and endorsed by The Associated General Contractors of America and the Construction Specification Institute.

PO 4284 = 23,900
PO 4347 = 3,500 Repair Work

WPC- 3.7 m

Rec# 7538

Midwest Technical Services
INVOICE

NET 15-Days
PO# 4282
Vendor# 19718
Date: October 23, 2008

No. Metro-2

Project Description: In-Process Resident Inspection Lake Metroparks standpipe.
(LAKESHORE DIN AQUA OAZO)

Total Invoice: $12,575.00

Send check to:

Cynthia M. Eaton
460 James Street
East Palestine, OH 44413

Phone: (330) 277-3708 FAX (330) 426-1123

OK FOR PAYMENT

10-27-08

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Employee Insurance Expense Adjustment

Intials RAH
Date 6/30/2009
Schedule WPC-3.8

Line		Lake Erie Division	Service Center	Total
(1)	Hospitalization Expense net of Employee Contribution (a)	$ 365,292	$ 155,193	$
(2)	Lake Erie Division Allocation (b)	94.00%	34.61%	
(3)	Lake Erie Division Hospitalization Expense (1) x (2)	$ 343,374	$ 53,712	$ 397,086
(4)	O&M Expense Ratio (c)			100.00%
(5)	O&M Hospitalization Expense (3) x (4)			397,086
(6)	Test Year Hospitalization Expense (d)			354,466
(7)	Adjustment (5) - (6)			$ 42,620

(a) WPC-3.13a Recap of Actual Employee Cost as of 6/1/09
(b) Based on Operating Contract Regular Labor Dollars / Total Lake Erie Regular Payroll Dollars
(c) Schedule C-9, Page 2 of 2
(d) Schedule WPC-2.1a ($297,344) page 4 of 8 and WPC-2.1b ($165,047 x 34.61%)

AQUA OHIO,INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Hospitalization Expense

Intials: RAH
Date: 6/30/2009
Schedule WPC-3.8a

Lake Division

Division	LastName	BenefitOption	Medical Premium	Prescript Premium	Vision Premium	Total Healthcare	Dental Premium	Life/LTD Premium	Yearly Premium (Col H+I+Jx12)	Payroll Deduction Health IBC-PPO PT	Payroll Deduction Dental Dental PT	Yearly Deduction (Col L+M x 26)
Ashtabula	Utility Serviceman	U-S-OH-WHITE	518.55	88.67	2.70	609.92	37.17	30.69	8,133.36	(56.30)	(3.43)	(1,562.98)
Ashtabula	Utility Serviceman	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	30.13	15,787.32	(112.65)	(5.99)	(3,084.64)
Ashtabula	Crew Leader	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	32.66	15,820.06	(112.65)	(5.99)	(3,084.64)
Ashtabula	Distribution Tech	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	30.42	15,790.80	(112.65)	(5.99)	(3,084.64)
Mentor	Mechanic	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	33.45	15,827.16	(112.65)	(5.99)	(3,084.64)
Mentor	Water Treat Tech	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	32.76	15,818.88	(112.65)	(5.99)	(3,084.64)
Mentor	Distribution Tech	U-F-OH-WHITE	1,555.67	266.01	6.14	1,827.82	98.27	31.30	23,486.68	(168.73)	(9.07)	(4,622.80)
Mentor	Production Mgr	F-Blue	1,291.94	266.01	6.14	1,564.09	98.27	63.86	20,714.64	(180.46)	(9.07)	(4,927.78)
Mentor	Water Treat Tech	U-HW-OH-WHITE	[illegible]	177.34	6.14	1,220.60	64.88	31.04	15,795.24	[illegible]	(5.99)	(3,084.64)
Mentor	Water Treat Tech	U-S-OH-WHITE	518.55	88.67	2.70	609.92	37.17	33.76	8,170.08	(56.31)	(3.43)	(1,553.24)
Mentor	Water Treat Tech	U-F-OH-WHITE	[illegible]	266.01	6.14	1,827.82	98.27	33.76	23,518.08	[illegible]	(9.07)	(4,622.80)
Mentor	Distribution Mgr	H/W-WHITE-OH-	935.87	177.34	6.14	1,119.35	64.88	52.66	14,840.52	(129.15)	(5.99)	(3,513.64)
Mentor	Customer Serv Mgr	H/W-WHITE-OH-	935.87	177.34	6.14	1,119.35	64.88	53.79	14,853.84	(129.15)	(5.99)	(3,513.64)
Mentor	Water Treat Tech	F-Blue	[illegible]	266.01	6.14	1,827.82	98.27	24.41	23,406.00	[illegible]	(9.07)	(4,622.80)
Mentor	Utility Serviceman	U-F-OH-WHITE	0.00	0.00	0.00	0.00	0.00	31.00	372.00	0.00	0.00	0.00
Mentor	Crew Leader	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	33.17	15,823.80	(112.65)	(5.99)	(3,084.64)
Mentor	VP-Division Mgr	F-WHITE-OH-				0.00		86.11	1,033.32			0.00
Mentor	Meter Reader	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	26.45	15,743.16	(112.65)	(5.99)	(3,084.64)
Mentor	Distribution Tech	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	31.30	15,801.36	(112.65)	(5.99)	(3,084.64)
Mentor	Admin Asst	F-WHITE-OH-	1,403.82	266.01	6.14	1,675.97	98.27	29.63	21,645.24	(154.69)	(9.07)	(4,257.76)
Mentor	Distribution Mgr	F-WHITE-OH-	1,403.82	266.01	6.14	1,675.97	98.27	56.45	21,992.28	(193.38)	(9.07)	(5,263.70)
Mentor	Meter Reader	U-F-OH-WHITE	[illegible]	177.34	6.14	1,220.60	64.88	27.76	15,758.88	[illegible]	(5.99)	(3,084.64)
Mentor	Distribution Tech	U-F-OH-WHITE				0.00		31.30	375.60			0.00
Mentor	Utility Serviceman	U-HW-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	31.00	15,797.76	(112.65)	(5.99)	(3,084.64)
Mentor	Water Treat Tech	U-S-OH-WHITE	518.55	88.67	2.70	609.92	37.17	33.76	8,170.08	(56.31)	(3.43)	(1,553.24)
Mentor	Utility Serviceman	U-F-OH-WHITE	1,555.67	266.01	6.14	1,827.82	98.27	29.78	23,362.44	(168.73)	(9.07)	(4,622.80)
Mentor	Distribution Tech	U-F-OH-WHITE	1,555.67	266.01	6.14	1,827.82	98.27	31.00	23,486.08	(168.73)	(9.07)	(4,622.80)
Mentor	Meter Reader	U-F-OH-WHITE	1,037.12	177.34	6.14	1,220.60	64.88	30.44	15,791.04	(112.65)	(5.99)	(3,084.64)
Mentor	Crew Leader	U-HW-OH-WHITE	888.34	177.34	6.14	1,061.82	64.88	28.93	13,747.66	(72.81)	(5.99)	(2,046.80)
Mentor	Utility Serviceman	F-Blue	1,037.12	177.34	6.14	1,220.60	64.88	33.17	15,823.60	(112.65)	(5.99)	(3,084.64)
			29,656.22	5,231.53	155.46	36,043.21	1,935.36	1,079.03	456,691.08	(3,336.66)	(178.69)	(91,399.10)
									(91,399.10)			
									365,291.98			

Service Center

			Medical	Prescript	Vision	Total Healthcare	Hospitalization Expense Dental	Hospitalization Expense Life/LTD		Payroll Deduction Health IBC-PPO PT	Payroll Deduction Dental Dental PT	Yearly Deduction
Serv Ctr	VP-Engineering	HW-WHITE-OH-	935.87	177.34	6.14	1,119.35	64.88	86.11	15,244.08	(129.15)	(5.99)	(3,513.64)
Serv Ctr	Construction Mgr	F-WHITE-OH-	935.87	177.34	6.14	1,119.35	64.88	63.35	14,970.96	(129.15)	(5.99)	(3,513.64)
Serv Ctr	Designer	S-WHITE	467.94	88.67	2.70	559.31	37.17	38.39	7,618.32	(64.54)	(3.43)	(1,767.22)
Serv Ctr	Admin Asst	P/C-WHITE-OH-	[illegible]	150.74	6.14	952.38	64.88	28.25	12,546.12	(87.92)	(5.99)	(2,441.68)
Serv Ctr	Admin Asst	S-WHITE	467.94	88.67	2.70	559.31	37.17	42.00	7,681.76	(64.54)	(3.43)	(1,767.22)
Serv Ctr	Asst Controller	F-Blue	935.87	177.34	6.14	1,119.35	64.88	62.70	14,963.16	(129.15)	(5.99)	(3,513.64)
Serv Ctr	Chief Fin Officer	F-WHITE-OH-	1,403.82	266.01	6.14	1,675.97	98.27	91.23	22,365.64	(193.38)	(9.07)	(5,263.70)
Serv Ctr	Project Manager	F-Blue	1,403.82	266.01	6.14	1,675.97	98.27	62.70	22,043.28	(193.38)	(9.07)	(5,263.70)
Serv Ctr	Designer	F-WHITE-OH-				0.00	98.27	28.77	1,624.48		(9.07)	(235.82)
Serv Ctr	Staff Accountant	F-WHITE-OH-	935.87	177.34	6.14	1,119.35	64.88	64.70	14,867.16	(129.15)	(5.99)	(3,513.64)
Serv Ctr	Designer	HW-WHITE-OH-	467.94	88.67	2.70	559.31	64.88	60.47	8,095.92	(64.54)	(5.99)	(1,833.78)
Serv Ctr	President	HW-WHITE-OH-	935.87	177.34	6.14	1,119.35	64.88	104.47	16,464.40	(129.15)	(5.99)	(3,513.64)
Serv Ctr	Staff Accountant	HW-WHITE-OH-	935.87	177.34	6.14	1,119.35	64.88	65.03	14,871.12	(129.15)	(5.99)	(3,513.64)
Serv Ctr	Staff Accountant	F-WHITE-OH-	1,403.82	266.01	6.14	1,675.97	98.27	57.34	21,978.96	(193.38)	(9.07)	(5,263.70)
Serv Ctr	Designer	S-WHITE	467.94	88.67	2.70	559.31	37.17	40.51	7,643.88	(64.54)	(3.43)	(1,767.22)
			12,493.94	2,367.49	72.20	14,933.63	1,023.63	866.01	201,879.24	(1,701.12)	(94.49)	(46,685.86)
									(46,685.86)			
									155,193.38			

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Postretirement Benefit Expense

Intials RAH
Date 6/30/2009
Schedule WPC-3.9

		Lake Erie Division	Service Center	Total
(1)	Postretirement Expense (a)	$ 83,000	$ 83,000	
(2)	Lake Erie Division / Service Center Allocation Percentage (b)	30.93%	15.46%	
(3)	Lake Erie Division Postretirement Benefit Expense (1) x (2)	25,672	12,832	
(4)	Lake Erie Division Allocation (c)	94.00%	34.61%	
(5)	Lake Erie Division Postretirement Expense (1) x (2)	$ 24,132	$ 4,441	$ 28,573
(6)	O&M Expense Ratio (d)			100.00%
(7)	O&M Postretirement Expense (3) x (4)			28,573
(8)	Test Year Postretirement Expense (e)			30,156
(9)	Adjustment (5) - (6)			$ (1,583)

(a) Aqua Ohio Inc. allocation based on number of employees
(b) Percentages based on number of employees

Total Employees	97	
Lake Erie Division	30	30.93%
Corporate Office	15	15.46%

(c) Based on Operating Contract Labor Regular Dollars / Total Lake Erie Division Regular Dollars
(d) Schedule C-9.1, Page 4 of 4
(e) Schedule WPC-2.1a page 4 of 8 ($24,840)and WPC-2.1b ($15,360 x 34.61%)

AQUA OHIO, .
Lake Erie Division
Case No. 09-1044-WW-AIR
Pension Expense Adjustment

Intials RAH
Date 6/30/2009
Schedule WPC-3.10

			Lake Erie Division		Service Center		Total
(1)	Pension Expense (a)	$	$1,639,929	$	$1,639,929		
(2)	Lake Erie Division / Service Center Allocation Percentage (b)		31.37%		18.93%		
(3)	Lake Erie Division Pension Expense (1) x (2)		514,446		310,439		
(4)	Lake Erie Division Allocation (c)		94.00%		34.61%		
(5)	Total Lake Erie Division Pension Expense (3) x (4)	$	483,579	$	107,443	$	591,022
(6)	O&M Expense Ratio (d)						100.00%
(7)	O&M Pension Expense (4) x (5)						591,022
(8)	Test Year Pension Expense (e)						484,357
(9)	Adjustment (7) - (8)					$	106,665

(a) Aqua Ohio Inc. allocation based on covered payroll
(b) Percentages based on covered payroll
(c) Based on Operating contract regular payroll dollars / Total Lake Erie Division regular payroll dollars
(d) Schedule C-9.1, Page 4 of 4
(e) Schedule WPC-2.1a page 4of 8 ($390,730)and WPC-2.1b ($270,520 x 34.61%)

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Contract Adjustments
For the Twelve Months Ended December 31, 2009

INITIALS RAH
DATE 6/30/2009

Schedule WPC-3.12

Data: (6) Months Actual & (6) Months Estimated

		ACTUAL						BUDGET						TOTAL
		JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	
Transportation Water Treatment	624-2	931	841	816	1,116	1,472	2,077	1,500	1,500	1,500	1,500	1,500	1,500	16,253
Transportation T&D Lease	665-2	5,977	7,247	5,406	4,398	4,979	1,455	7,900	7,900	7,900	7,900	7,900	7,900	76,862
Transportation T&D Lease	666	1,191	1,191	1,191	1,191	1,186	1,176	600	600	600	600	600	600	10,726
TransportationT&D Maintenance	673-2	378	212	57	396		53	300	300	300	300	300	300	2,896
Transportation Customer Acctg	905-2	3,360	2,977	4,245	3,840	3,793	2,370	5,400	5,400	5,400	5,400	5,400	5,400	52,985
Transportation A&G	930-20	661	536	783	1,005	2,600	626	700	700	700	700	700	700	10,391
														170,113.00
												Operating contract adjustment		94%
												Adjusted Lake Erie Division		159,906.22
Workers Comp	925-3	7,550	7,550	5,610	7,550	7,550	3,087	7,550	7,550	7,550	7,550	7,550	7,550	84,177.00
												Operating contract adjustment		94%
												Adjusted Lake Erie Division		79,126.36

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Purchase Water Adjustment
For the Twelve Months Ended December 31, 2009

Data: (6) Months Actual & (6) Months Estimated

Schedule WPC-3.13
Date 6/30/2009
Initials RAH

LINE	PURPOSE AND DESCRIPTION			AMOUNT
1	To annualize effect of Ohio American water rate increase			
2		Purchased Water	New Rate 1.7402/1,000 ga	New Rate Total
3	Jan 2009	13,169.0	1.7402	$ 22,917
4	Feb	13,133.0	1.7402	$ 22,854
5	Mar	10,494.0	1.7402	$ 18,262
6	Apr	12,039.0	1.7402	$ 20,950
7	May	12,610.0	1.7402	$ 21,944
8	Jun	13,440.0	1.7402	$ 23,388
9	July	13,510.0	1.7402	$ 23,510
10	Aug 2008	13,650.0	1.7402	$ 23,754
11	Sep	13,502.0	1.7402	$ 23,496
12	Oct	11,716.0	1.7402	$ 20,388
13	Nov	10,195.0	1.7402	$ 17,741
14	Dec	10,516.0	1.7402	$ 18,300
15	Total Purchased Water	147,974.0		
16	Purchased Water Expense	Ashtabula		257,504
17	Purchased Water Expense	Lake		20,240
18				277,744
19	Test Year Expense C-2.1 page 1 of 8			291,362
20	Adjustment 18 - 19			(13,618)

	ACTUAL						BUDGET						
	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sep 2009	Oct 2009	Nov 2009	Dec 2009	Total
Lake	523	842	382	1,020	416	455	5,000	5,000	5,000	700	600	600	20,240
Ashtabula	22,471	23,363	29,238	11,429	24,988	23,435	26,500	27,100	21,100	19,600	19,600	22,300	271,122
Total Test Year	22,994	23,905	29,620	12,449	25,404	23,890	31,500	32,100	26,100	20,300	20,200	22,900	291,362

WPC- 2.1a Page 1 of 8

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Sludge Adjustment
For the Twelve Months Ended December 31, 2009

Data: (6) Months Actual & (6) Months Estimated

Schedule WPC-3.14
Date 6/30/2009
Initials RAH

LINE NO.	PURPOSE AND DESCRIPTION			AMOUNT
1				
2	Total Wet Tons	Hauling	Disposal Fee	
3				
4	1,500	12	18	45,000
5				
6	In WPC-2.1a, Page 2 of 8 Account 602.			117,000
7				
8	Total Adjustment			(72,000)
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Property Tax Expense Adjustment

Intials RAH
Date 6/30/2009
Schedule WPC-3.16a

1	Plant in Service @ 12/31/07	$86,546,031	
2			
3	Less OWDA Property - Non Taxable	(7,164,558)	
4			
5	Add M & S Inventory 12/31/07	291,162	
6			
7	Taxable Property @ 12/31/07	79,672,635	
8			
9	State of Ohio Assessed Valuation @ 12/31/07	28,140,220	WPC-3.10b
10			
11	Assesment Valuation Percentage	35.32%	
12			
13	Plant in Service @ 3/31/09 B-2 (Line 24, Col F)	90,637,229	
14			
15	Less OWDA Property - Non Taxable	(7,164,558)	
16			
17	Add M & S Inventory B-5.1 (Line 3, Col E)	285,228	
18			
19	Taxable Property @ 3/31/09	83,757,899	
20			
21	Assessed Valuation @ 3/31/09 (Line 11 X Line 19)	29,583,290	
22			
23	Average Property Tax Rate - per $1000	97.61	WPC-3.10c
24			
25	Jurisdicional Ohio Property Tax	2,887,624	
26			
27	Property Tax Included on C-2.1 Line 17, Pg 7 of 8	2,891,081	
28			
29	Property Tax Adjustment	(3,457)	
30			
31			
32			
33			
34			
35			

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Property Tax Assessed Valuation

Intials RAH
Date 6/30/2009
Schedule WPC-3.16b

Line		Personal Property	Land	Buildings	TOTAL	
1	Assessed Valuation					
2						
3						
4						
5	Williams County	445,560	34,100	101,820	581,480	WPC-3.10d ,WPC-3.10e
6						
7	Lake County	23,736,710	339,460	891,990	24,968,160	WPC-3.10f ,WPC-3.10g
8						
9	Ashtabula County	2,130,220	8,750	-	2,138,970	WPC-3.10i ,WPC-3.10j
10						
11	Summit (SGMR Hils)	262,960	55,300	2,450	320,710	WPC-3.10 k ,WPC-3.10l
12						
13	Geauga	130,900			130,900	WPC-3.10 m ,WPC-3.10n
14						
15	State Of Ohio Assessed Valuation @ 12-31-08				28,140,220	

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Property Tax Average Rate

Intials RAH
Date 6/30/2009
Schedule WPC-3.16c

Line		Assessed Valuation	Tax	
1	Average Rate Calculation			
2				
3				
4	Williams County	581,480	41,918	WPC-3.10e
5				
6	Lake County	24,968,160	2,481,882	WPC-3.10g
7				
8	Ashtabula County	2,138,970	179,864	WPC-3.10j
9				
10	Summit (SGMR Hils)	320,710	27,950	WPC-3.10l
11				
12	Geauga	130,900	15,152	WPC-3.10n
13				
14	Totals	28,140,220		
15			2,746,766	
16				
17	Average rate per $1,000 of Valuation (Line13/Line12)		97.61	

WPC - 3.16 d

Ohio Department of TAXATION

STATE OF OHIO
DEPARTMENT OF TAXATION

TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

6650 SOUTH AVENUE

BOARDMAN, OH 44512

FEIN: 34-1121305
CLASS: WATER WORKS COMPANY
YEAR: 2008
COUNTY: WILLIAMS 86
DATE: October 06 , 2008

	TAXING DISTRICT	PERSONAL PROPERTY Assessed Value
0040	BRIDGEWATER TWP-NORTH CENTRAL LSD	389,070
0060	CENTER TWP-BRYAN CSD	56,490
	WILLIAMS COUNTY TOTAL:	445,560

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

Richard A. Levin

Sup. Initial

09/24/2008 2:04:24 PM CCG TAXABLE COST /16/2008 9:17:06 AM CCG 80% 77130100

Personal Prop Tax Lien Date	12/31/2007
Real Prop (land & bldg) Own Date	12/31/2008
Tax Expense on G/L	Year 2008
Tax Paid in Year	2009

AQUA OHIO INC
REAL AND PERSONAL PROPERTY TAXES
2008
2nd HALF

		VALUE LAND	VALUE BUILDING	VALUE PERSONAL PROPERTY	TOTAL ASSESSED VALUE	(1) TAX RATE	PERSONAL PROPERTY TAX AMOUNT	(2) EFFECTIVE TAX RATE	REAL ESTATE TAX AMOUNT	10% ROLLBACK	SPECIAL ASSESSMENT	AMOUNT PAYABLE
WILLIAMS COUNTY												
[redacted]												
CENTER-BRYAN	Parcel 062-120-01-111.000	4,970			4,970	69.20	0.00	43.828792	108.91	10.89	2.50	100.52
	Parcel 062-120-01-112.000	9,030	1,790		10,820	69.20	0.00	43.828792	237.11	23.71	2.50	215.90
	Parcel 062-120-01-114.000	3,540		0	3,540	69.20	0.00	43.828792	77.57	7.76	2.50	72.31
												0.00
	Parcel 901-040-06-881.060			56,490	56,490	69.20	1,954.55					1,954.55
[redacted]		$17,540.00	$1,790.00	$56,490.00	$75,820.00		1,954.55		$423.59	$42.36	$7.50	$2,343.28
[redacted]												
BRIDGEWATER -N . CEN	Parcel 093-270-03-045.000	5,320			5,320	79.70	0.00	53.157872	141.40	0.00	1.54	142.94
BRIDGEWATER -N . CEN	Parcel 093-210-15-026.000	11,240	100,030		111,270	79.70	0.00	53.157872	2,957.44	0.00	11.21	2,968.65
BRIDGEWATER -N . CEN	Parcel 901-026-06-881.060	0		389,070	389,070	79.70	15,504.44		0.00	0.00	0.00	15,504.44
												0.00
		0		0	0	0.00	0.00					0.00
[redacted]		$16,560.00	$100,030.00	$389,070.00	$505,660.00		15,504.44		$3,098.84	$0.00	$12.75	$18,616.03
	TOTAL WILLIAMS COUNTY	$34,100.00	$101,820.00	$445,560.00	$581,480.00		17,458.99		3,522.43	42.36	20.25	20,959.31
									1st Half			20,959.31
												41,918.62

WPC - 3.16 e

WPC-3.16f

Ohio Department of TAXATION

STATE OF OHIO
DEPARTMENT OF TAXATION

TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

6650 SOUTH AVENUE

BOARDMAN, OH 44512

FEIN: 34-1121305
CLASS: WATER WORKS COMPANY
YEAR: 2008
COUNTY: LAKE 43
DATE: October 06 , 2008

	TAXING DISTRICT	PERSONAL PROPERTY Assessed Value
0020	CONCORD TWP-MENTOR EVSD	2,251,230
0030	CONCORD TWP-PAINESVILLE LSD	1,869,810
0060	KIRTLAND CITY-KIRTLAND LSD	3,348,680
0070	KIRTLAND HILLS VIL-KIRTLAND LSD	353,680
0080	KIRTLAND HILLS VIL-MENTOR EVSD	221,860
0100	MADISON TWP-MADISON LSD	6,820
0120	MENTOR ON THE LAKE CITY-MENTOR EVSD	3,060,170
0130	MENTOR CITY-MENTOR EVSD	11,991,450
0180	PAINESVILLE TWP-PAINESVILLE LSD	1,208,880
0210	WAITE HILL VIL-KIRTLAND LSD	191,340
0220	WAITE HILL VIL-WILLOUGHBY EASTLAKE CSD	12,890
	LAKE COUNTY TOTAL:	23,736,710

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

Richard A. Levin

Sup. Initial

AQUA OHIO INC
REAL AND PERSONAL PROPERTY TAXES
2008
2nd HALF

	VALUE LAND	VALUE BUILDING	VALUE PERSONAL PROPERTY	TOTAL ASSESSED VALUE	(1) TAX RATE	PERSONAL PROPERTY TAX AMOUNT	(2) EFFECTIVE TAX RATE	REAL ESTATE TAX AMOUNT	10% ROLLBACK	AMOUNT PAYABLE
LAKE COUNTY - Continued										
LAKE ERIE WEST - Continued										
WAITE HILL -KIRTLAND										
Parcel 25-A-999-0-00-845			[redacted]	191,340	106.220	10,162.07				[redacted]
WAITE HILL - WILLOUGHBY										
Parcel 26-A-999-0-00-845			[redacted]	12,880	81.850	627.52				627.52
TOTAL LEW	337,280	890,010	23,730,090	24,957,380		1,199,498.98		40,568.20	0.00	1,240,474.76
LAKE ERIE EAST										
MADISON TWP										
Parcel 01-B-999-0-00-645-0			[redacted]	6,620	98.790	326.99				[redacted]
Parcel 01-B-888-0-00-850 SOLD 1/22/03		0		0	0.000		0.000000	0.00	0.00	0.00
Parcel 01-B-888-0-01-850	2,160	1,980		4,140	98.790		59.800579	123.97	0.00	[redacted]
Special Assessment										
Parcel 01-B-888-0-02-850 SOLD 7/12/04				0	0.000		0.000000	0.00	0.00	0.00
Sub Total	2,160	1,980	6,620	10,760		326.99		123.97	0.00	465.96
TOTAL LEE	2,160	1,980	6,620	10,760		326.99		123.97	0.00	465.96
TOTAL LAKE COUNTY	339,440	891,990	23,736,710	24,968,160		1,199,823.97		40,692.17	0.00	1,240,940.71

1st Half 1,240,940.71

2,481,881.42

WPC - C 3.16

Personal Prop Tax Lien Date	12/31/2007
Real Prop (land & bldg) Own Date	12/31/2008
Tax Expense on G/L	Year 2008
Tax Paid in Year	2009

(Page 1 of 2)

AQUA OHIO INC
REAL AND PERSONAL PROPERTY TAXES
2008
2nd HALF

	VALUE LAND	VALUE BUILDING	VALUE PERSONAL PROPERTY	TOTAL ASSESSED VALUE	(1) TAX RATE	PERSONAL PROPERTY TAX AMOUNT	(2) EFFECTIVE TAX RATE	REAL ESTATE TAX AMOUNT	10% ROLLBACK	AMOUNT PAYABLE
LAKE COUNTY										
LAKE ERIE WEST										
MENTOR CITY										
Parcel 16-D-888-0-00-650	4,020	5,650		9,670	98.290		58.288315	281.82	0.00	[redacted]
Special Assessment										
Parcel 16-D-888-0-01-650	19,060	12,720		31,780	98.290		58.288315	926.20	0.00	[redacted]
Special Assessment										
Parcel 16-D-888-0-02-650	4,420			4,420	98.290		58.288315	128.82	0.00	[redacted]
Parcel 16-D-888-0-04-650	4,340			4,340	98.290		58.288315	126.49	0.00	[redacted]
Special Assessment										
Parcel 16-D-999-0-00-645			[redacted]	11,991,450	98.290	589,319.81				[redacted]
Sub Total	31,840	18,370	11,991,450	12,041,660		589,319.81		1,463.33	0.00	590,803.19
CONCORD -MENTOR										
Parcel 10-A-022-B-00-011	12,120	530		12,650	103.190		62.641032	396.20	0.00	[redacted]
Special Assessment										
[redacted]				0	0.000		0.000000	0.00	0.00	0.00
Parcel 10-A-888-0-01-650	1,530			1,530	103.190		62.641032	47.92	0.00	[redacted]
Parcel 10-A-888-0-02-650	14,030	14,110		28,140	103.190		62.641032	881.36	0.00	
Special Assessment										
Parcel 10-A-999-0-00-645			[redacted]	2,251,230	103.190	116,152.21				
Sub Total	27,680	14,640	2,251,230	2,293,550		116,152.21		1,325.48	0.00	117,578.50
CONCORD -PAINESVILLE										
Parcel 08-A-999-0-00-645			[redacted]	1,069,910	87.040	47,432.68				[redacted]
KIRTLAND CITY										
Parcel 20-A-888-0-00-650		700		700	101.270		57.404027	20.09	0.00	[redacted]
Parcel 20-A-888-0-01-650		1,360		1,360	101.270		57.404027	39.03	0.00	
Parcel 20-A-014-G-00-004-0	72,260	8,670		80,930	101.270		57.404027	2,322.85	0.00	
Special Assessment										
Parcel 20-A-999-0-00-645			[redacted]	3,348,680	101.270	169,560.41				
Sub Total	72,260	10,730	3,348,680	3,431,670		169,560.41		2,381.97	0.00	171,983.03
KIRTLAND HILLS - KIRTLAND										
Parcel 24-A-999-0-00-645-0			[redacted]	363,680	108.220	19,137.82				[redacted]
KIRTLAND HILLS - MENTOR										
Parcel 22-A-999-0-00-645-0			[redacted]	221,860	111.790	12,400.86				[redacted]
PAINESVILLE TWP										
Parcel 11-B-999-0-00-645			[redacted]	1,208,860	90.290	54,574.89				[redacted]
MENTOR ON THE LAKE CITY										
Parcel 19-A-888-0-00-650	66,200	637,170		703,370	117.790		67.310170	23,671.98	0.00	[redacted]
Special Assessment										
Parcel 19-A-888-0-01-650		209,100		209,100	117.790		67.310170	7,037.28	0.00	
Parcel 19-A-888-0-02-650	24,010			24,010	117.790		67.310170	808.06	0.00	
Parcel 19-A-888-0-03-650	7,430			7,430	117.790		67.310170	250.06	0.00	
Parcel 19-A-888-0-04-650	3,240			3,240	117.790		67.310170	109.04	0.00	
Parcel 19-A-888-0-05-650	12,770			12,770	117.790		67.310170	429.79	0.00	
Parcel 19-A-091-0-00-011	40,500			40,500	117.790		67.310170	1,363.03	0.00	
Parcel 19-A-091-0-00-002	16,910			16,910	117.790		67.310170	569.11	0.00	
Parcel 19-A-091-0-00-003-0	34,440			34,440	117.790		67.310170	1,159.08		
Parcel 19-A-999-0-00-645			[redacted]	3,060,170	117.790	180,228.71				[redacted]
Sub Total	205,500	846,270	3,060,170	4,111,940		180,228.71		35,397.42	0.00	215,674.19
SUB-TOTAL LEW	337,280	890,010	23,626,860	24,753,150		1,188,807.39		40,568.20	0.00	1,229,786.16

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WPE-3.16h

WPC- 3.16

Ohio Department of TAXATION

STATE OF OHIO
DEPARTMENT OF TAXATION

TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

6650 SOUTH AVENUE

BOARDMAN, OH 44512

FEIN: 34-1121305
CLASS: WATER WORKS COMPANY
YEAR: 2008
COUNTY: ASHTABULA 4
DATE: October 06 , 2008

	TAXING DISTRICT	PERSONAL PROPERTY Assessed Value
0180	HARPERSFIELD TWP-GENEVA AREA CSD	271,330
0210	JEFFERSON TWP-JEFFERSON VIL-JEFFERSON AREA LSD	1,858,890
	ASHTABULA COUNTY TOTAL:	2,130,220

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

Richard A. Levin

Sup. Initial

Personal Prop Tax Lien Date	12/31/2007
Real Prop (land & bldg) Own Date	12/31/2008
Tax Expense on G/L	Year 2008
Tax Paid In Year	2009

AQUA OHIO INC
REAL AND PERSONAL PROPERTY TAXES
2008
2nd HALF

SJS
18-Jun-09

	VALUE LAND	VALUE BUILDING	VALUE PERSONAL PROPERTY	TOTAL ASSESSED VALUE	(1) TAX RATE	PERSONAL PROPERTY TAX AMOUNT	(2) EFFECTIVE TAX RATE	REAL ESTATE TAX AMOUNT	10% ROLLBACK	AMOUNT PAYABLE
ASHTABULA COUNTY										
ASHTABULA TWP. -ASH AREA SCH										
Parcel 04-900-00-012-00			0	0	0.000	0.00				0.00
AUSTINBURG TWP. -GEN SCH										
Parcel 07-900-00-012-00			0	0	0.000	0.00				0.00
GENEVA TWP. -GEN SCH										
Parcel 17-900-00-012-00			0	0	0.000	0.00				0.00
GENEVA CITY -GEN SCH										
Parcel 20-000-00-161-00	0			0	0.0000		0.000000	0.00	0.00	0.00
Special Assessment										0.00
Parcel 20-900-00-102-00			0	0	0.000	0.00				0.00
Sub Total	0	0	0	0		0.00		0.00	0.00	0.00
GEN ON THE LAKE VIL. -GEN SCH										
Parcel 21-900-00-012-00			0	0	0.000	0.00				0.00
HARPERSFIELD TWP. -GEN SCH										
Parcel 22-900-00-102-00			271,330	271,330	77.760	10,549.31				10,549.31
Sub Total	0	0	271,330	271,330		10,549.31		0.00	0.00	10,549.31
JEFFERSON TWP. -JEFF SCH										
Parcel 25-900-00-012-00			0	0	0.000	0.00				0.00
Sub Total	0	0	0	0		0.00		0.00	0.00	0.00
JEFFERSON VILL. -JEFF SCH										
Parcel 26-000-00-117-00	[redacted]			0	85.15000		55.021950	0.00	0.00	[redacted]
Special Assessment										
Parcel 26-900-00-102-00			1,858,890	1,858,890	85.150	79,142.24				79,142.24
Sub Total	0	0	1,858,890	1,858,890		79,142.24		0.00	0.00	79,142.24
JEFFERSON VILL. -JEFF										
Parcel 26-022-00-139-01	8,750	0	0	8,750	85.150	0.00	55.021950	240.72		240.72
This is the THIRD bill rec'd Royalty Interest Downes, U #6-3041 Owner: C Gas Exploration Inc. Parcel 48-602-00-300-06	0		0	0	0.000		63.946323	0.00	0.00	0.00
Sub Total	0	0	0	0		0.00		0.00	0.00	0.00
TOTAL LAKE SHORE - ASHTABULA	8,750	0	2,130,220	2,138,970		89,691.55		240.72	0.00	89,932.27 + 89,932.27 = 179,864
LEASED PROPERTY										
Harpersfield Twp. -Gen Sch										
Parcel 22-000-00-047-01 1.850 acr	18,520	65,940		84,460	77.76000		46.392098	1,959.14	0.00	1,959.14
Special Assessment										619.25
TOTAL LEASED PROPERTY	18,520	65,940	0	84,460		0.00		1,959.14	0.00	2,578.39
TOTAL ASHTABULA COUNTY	27,270	65,940	2,130,220	2,223,430		89,691.55		2,199.86	0.00	92,510.66

WPC-3.16.1

WPE-3.16K

Ohio Department of TAXATION

STATE OF OHIO
DEPARTMENT OF TAXATION

TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

6650 SOUTH AVENUE

BOARDMAN, OH 44512

FEIN: 34-1121305
CLASS: WATER WORKS COMPANY
YEAR: 2008
COUNTY: SUMMIT 77
DATE: October 06, 2008

	TAXING DISTRICT	PERSONAL PROPERTY Assessed Value
0230	GREEN CITY-GREEN LSD	3,917,370
0346	NORTHFIELD CENTER TWP-NORDONIA HILLS CSD	72,310
0400	SAGAMORE HILLS TWP-NORDONIA HILLS CSD-NORTH HILLS WD	190,650 262,960
	SUMMIT COUNTY TOTAL:	4,180,330

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Richard A. Levin Sup. Initial

Personal Prop Tax Lien Date	12/31/2007
Real Prop (land & bldg) Own Date	12/31/2008
Tax Expense on G/L	Year 2008
Tax Paid In Year	2009

REAL AND PERSONAL PROPERTY TAXES

2008

2nd HALF

	VALUE LAND	VALUE BUILDING	VALUE PERSONAL PROPERTY	TOTAL ASSESSED VALUE	(1) TAX RATE	PERSONAL PROPERTY TAX AMOUNT	(2) EFFECTIVE TAX RATE	REAL ESTATE TAX AMOUNT	10% Roll-back	Current Assessment	AMOUNT PAYABLE
SUMMIT COUNTY											
GREEN CITY GREEN LSD											
Parcel 28-07793	8,610			8,610	61.80	0.00	53.094698	$228.57	$0.00	$6.00	$234.57
Parcel 28-06235	7,010			7,010	61.80	0.00	53.094698	$186.10	$0.00		$186.10
Parcel 28-14941			3,917,370	3,917,370	61.80	121,046.74					$121,046.74
TOTAL Green City Green LSD	15,620	0	3,917,370	3,932,990		121,046.74		$414.67	$0.00	$6.00	$121,467.41
Sagmr Hills TWP NRDHLS											
Parcel 42-00378	55,300	2,450		57,750	92.58		55.796886	$1,611.13	$0.00		$1,611.13
Sagmr Hills NRDHLS NHWD											
Parcel 45-05279			190,850	190,850	93.08	5,872.86					$5,872.86
Sagmr Hills NRTHFLD CTR NRD HLS											
Parcel 75-00210			72,310	72,310	96.55	3,490.76					$3,490.76
TOTAL SUMMIT COUNTY	$70,920	$2,450	$4,180,330	$4,253,700		$133,410.36		$2,026.80	$0.00	$6.00	$135,442.16

13,974.75 + 13,974.75 = 27,949.50

WPC-3,161

WPC - 3.16 m

Ohio Department of TAXATION

STATE OF OHIO
DEPARTMENT OF TAXATION

TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

AQUA OHIO, INC.

6650 SOUTH AVENUE

BOARDMAN, OH 44512

FEIN: 34-1121305
CLASS: WATER WORKS COMPANY
YEAR: 2008
COUNTY: GEAUGA 28
DATE: October 06 , 2008

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AUBURN TWP-KENSTON LSD	130,900
	GEAUGA COUNTY TOTAL:	130,900

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

Richard A. Levin

Sup. Initial

Real Prop (land & bldg) Own Date	12/31/2008
Tax Expense on G/L	Year 2008
Tax Paid in Year	2009

REAL AND PERSONAL PROPERTY TAXES

2 nd Half 2008

	VALUE LAND	VALUE BUILDING	VALUE PERSONAL PROPERTY	TOTAL ASSESSED VALUE	(1) TAX RATE	PERSONAL PROPERTY TAX AMOUNT	(2) EFFECTIVE TAX RATE	REAL ESTATE TAX AMOUNT	10% Roll-back	AMOUNT PAYABLE
GEAUGA										
Parcel	0			0	62.80		51.282138			A
Parcel	0			0	62.55		50.584429	0.00	0.00	0.00
Sub Total	0	0	0	0		0.00		0.00	0.00	0.00
AUBURN TWP- KENSTON LSD										
Parcel	0.00	0.00		0.00	83.90		68.419546	0.00	0.00	0.00
Parcel	0.00	0.00		0.00	83.90		68.419546	0.00	0.00	0.00
Parcel	0.00	0.00		0.00	83.90		68.419546	0.00	0.00	0.00
Parcel	0.00	0.00		0.00	83.90		68.419546	0.00	0.00	0.00
Parcel 01-000320	0.00	0.00	130,900.00	130,900.00	115.76	7,576.49				7,576.49
	0.00	0.00	0.00	0.00						
	0.00	0.00	0.00	0.00						
Sub Total	0.00	0.00	130,900.00	130,900.00		7,576.49		0.00	0.00	7,576.49
Total	0.00	0.00	130,900.00	130,900.00		7,576.49		0.00	0.00	7,576.49
										7,576.49
										15,152.98

WPC-3.16 n

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
FICA Tax
For the Twelve Months Ended December 31, 2009

R. A. Hideg
Date 6/30/2009
Schedule WPC-3.18

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-3.10a thru WPC-3.10c

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	O & M labor Expense	2,204,861
2		
3	O & M wages not subject to OASDI tax	59,111
4		
5	O & M wages taxable	2,145,750
6		
7	OSDAI tax at .062%	133,037
8		
9	Health Insurance at .0145%	31,970
10		
11	Total FICA taxes	165,007
12		
13	Test year expense	160,391
14		
15	Adjustment	4,616
16		
17		

	Lake Erie Division	Service Center	Total
Annual Salary	1,689,768	1,196,357	
Incentive compensation	15,088	55,592	
Total	1,704,856	1,251,949	
Taxable Wages for FICA	1,690,325	1,117,398	
Wages not subject to FICA	14,531	134,551	
Lake Erie Division Allocation	100.00%	34.61%	
Lake Erie Division Wages	14,531	46,568	
O & M percentage	86.32%	100%	
O & M wages not subject to FICA	12,543	46,568	59,111

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Federal Unemployment Tax
For the Twelve Months Ended December 31, 2009

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-3.10a thru WPC-3.10c

R. A. Hideg
Date 6/30/2009
Schedule WPC-3.18a

LINE NO.	PURPOSE AND DESCRIPTION (A)	Lake Erie Division	Service Center	AMOUNT (B) Total
1				
2				
3				
4	Number of employees	30	15	
5				
6	Taxable Wages Line 4 x $7,000	210,000	105,000	
7				
8	Lake Erie Division Allocation	94.0%	34.61%	
9				
10	Lake Erie Division taxable wages	197,400	36,341	
11				
12	O & M Allocation Percentage	86.32%	100.00%	
13				
14	O & M Taxable Wages	170,396	36,341	206,736
15				
16	Tax Rate			0.8%
17				
18	Federal Unemployment Tax			1,654
19				
20	Test Year Expense			1,375
21				
22	Adjustment to test year expense			279
23				

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
State Unemployment Tax
For the Twelve Months Ended December 31, 2009

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-3.10a thru WPC-3.10c

R. A. Hideg
Date 6/30/2009
Schedule WPC-3.18b

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1		Lake Erie Division	Service Center	Total
2				
3				
4	Number of employees	30	15	
5				
6	Taxable Wages Line 4 x $9,000	270,000	135,000	
7				
8	Lake Erie Division Allocation	94.0%	34.61%	
9				
10	Lake erie Division taxable wages	253,800	46,724	
11				
12	O & M Allocation Percentage	86.32%	100.00%	
13				
14	O & M Taxable Wages	219,080	46,724	265,804
15				
16	Tax Rate			0.9%
17				
18	State Unemployment Tax			2,392
19				
20	Test Year Expense			187
21				
22	Adjustment to test year expense			2,205
23				

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Computation of Gross Revenue Conversion Factor

Intials RAH
Date 6/30/2009
Schedule WPC-10

LINE NO.					
1	Write-offs During Last 12 Months A/C 143		Recoveries	Write-offs	Net Write-offs
2					
3	July	2008	846	4,639	
4	August		1,048	3,747	
5	September		917	6,929	
6	October		681	10,550	
7	November		936	8,609	
8	December		852	7,252	
9	January	2009	3,079	9,493	
10	February		1,358	10,700	
11	March		1,857	11,835	
12	April		3,203	7,214	
13	May		953	7,846	
14	June		1,196	6,014	
15					
16	TOTAL		16,926	94,828	77,902
17					
18					
19	Revenues During Last 12 Months	12/31/2008	Less	Add	6/30/2009
20		Revenues	6/30/2008	6/30/2009	Revenues
21					
22	Residential	10,379,449	4,438,391	5,182,179	11,123,237
23	Commercial	1,583,822	704,075	757,937	1,637,684
24	Industrial	419,610	194,800	178,231	403,041
25	Prvt. Fire Prot.	461,224	206,871	267,040	521,393
26	Pub. Fire Prot.	0	0	0	0
27	Public Auth.	278,434	120,322	136,820	294,932
28	Sales For Resale	178,657	90,534	91,554	179,677
29	Late Payment Fees	107,745	49,351	52,301	110,695
30	Miscellaneous	63,694	290,381	93,246	(133,441)
31					
32	TOTAL	13,472,635	6,094,725	6,759,308	14,137,218
33					
34					
35	Bad Debt Ratio (total net write-offs/total revenue)				0.5510%
36					

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Accumulated Deferred Income Taxes
As of 6/30/09

INITIALS R.A.Kopas
DATE 6/30/2009

WPD-1a

	Account Number	Account description	Amount
1	201000.0000	Common Stock	$2,598,000
2	207010.0000	Premium on Common Stock	7,462,797
3	211000.0000	Other Paid in Capital Surplus	2,540,702
4	211100.0000	Other Paid in Capital - Transaction Costs	1,126,080
5	211500.0000	Other Paid in Capital - Options	709,760
6	215000.0000	Unappropriated Retained Earnings	38,407,637
7	215300.0000	Dividend Appropriation - Common	-
8			
9			52,844,976
10			
11			
12			
13			
14			
15	Data accumulated from 06/30/09 Trial Balance		
16			
17			
18			
19			
20			
21			

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Accumulated Deferred Income Taxes
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-1b

	Account Number	Account description	Amount
1	255100.0000	Reserve for investment tax credit	$549,565
2			==========
3			
4	282020.0000	Accumulated deferred income taxes (accl amort)	$12,044,280
5			==========
6			
7	282010.0000	Reserve for deferred F.I.T. Depreciation	-
8	282040.000	Reserve for deferred F.I.T. Advances	1,102,363
9	282050.0000	Reserve for deferred F.I.T. Related facilities	250,969
10	282070.0000	Reserve for deferred F.I.T. Contributions	4,671,191
11	282060.0000	Reserve for deferred F.I.T. Related facilities N/R	1,006,359
12	282090.0000	Reserve for deferred Stock Options	(21,193)
13	28350.0000	Reserve for deferred F.I.T. Federal Other	582,699
14	283080.0000	Reserve for deferred F.I.T. Maintenance	1,044,056
15	283090.0000	Reserve for deferred F.I.T. Excise Tax	226,111
16	283100.0000	Reserve for deferred F.I.T. Bad Debts	(103,059)
17	283110.0000	Reserve for deferred F.I.T. Pensions	(1,004,121)
18	283120.0000	Reserve for deferred F.I.T. Rates	44,080
19	283130.0000	Reserve for deferred F.I.T. Post Retirement	(213,443)
20	283140.0000	Reserve for deferred F.I.T. Finance Costs	165,404
21	283150.0000	Reserve for deferred F.I.T. Marysville Sale	1,216,657
22	283160.0000	Reserve for deferred F.I.T. Washington C.H. Sale	535,833
23	283170.0000	Reserve for deferred F.I.T. Perry Sale	38,072
24	283180.0000	Reserve for deferred F.I.T. Ashtabula/Geneva Sale	2,857,393
25	283020.0000	Reserve for deferred F.I.T. Depr on Advances	(750,783)
26	283030.0000	Reserve for deferred F.I.T. Depr on Related Facilities	(141,254)
27	283040.0000	Reserve for deferred F.I.T. Depr on Contributions	(6,966,898)
28			
29			
30		Accumulated deferred income taxes (other property)	$4,540,236
			==========

Data accumulated from 6/30/09 Trial Balance

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Calculation of Annual Short Term Interest Cost
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-2

	Institution	Date Borrowed	Term	Amount	Rate	Date to Begin Accruing
1	National City Bank	3/19/2009	30 days	900,000	1.81938%	3/19/2009
2	National City Bank	3/2/2009	30 days	1,600,000	1.81313%	3/2/2009
3	National City Bank	3/2/2009	30 days	700,000	1.82000%	3/2/2009
4	National City Bank	3/2/2009	30 days	500,000	1.82000%	3/2/2009
5	National City Bank	3/2/2009	30 days	700,000	1.82000%	3/2/2009
6	National City Bank	3/2/2009	30 days	300,000	1.82000%	3/2/2009
7	Co Bank	3/19/2009	30 days	4,200,000	1.27500%	3/19/2009
8	Co Bank	3/23/2009	30 days	900,000	1.27500%	3/23/2009
9						
10						
11		Total		9,800,000		
12						
13						
14						
15						
16						
17						
18						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Calculation of Annual Interest Cost
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-3
PG 1 OF 1

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)	INTEREST RATE (J)	UNAMORT DEBT EXPENSE (K)	MONTHLY AMORT (L)	ANNUAL WRITE OFF OF D.D.&E. (M)	MONTHS (N)
1	Bonds:														
2	9.1/2%	Series due 2013	04-01-88	04-01-13	9,000,000	4,055,000		6,828	4,048,172	388,159	0.09500	6,827	152	1,110	0
3	9.8%	Series due 2020	07-15-90	07-15-20	8,000,000	5,300,000		29,322	5,270,678	523,875	0.09800	29,322	222	1,811	0
4	5.0%	OWDA due 2031	09-01-01	09-01-31	12,000,000	11,975,000		519,990	11,455,010	622,210	0.05000	519,990	1,955	0	0
5	5.0%	OWDA due 2032	12-01-02	12-01-32	5,530,000	5,530,000		592,327	4,937,673	301,796	0.05000	592,327	2,108	0	0
6	4.9%	OWDA due 2032	12-01-02	12-01-32	5,350,000	5,330,000		718,087	4,611,913	291,830	0.04900	718,087	2,555	0	0
7	4.5%	OWDA due 2035	09-01-05	09-01-35	21,260,000	21,045,000		1,453,645	19,591,355	1,002,573	0.04500	1,453,645	4,629	0	0
8														0	0
9															
10															
11															
12															
13															
14						53,235,000		3,320,199	49,914,801	3,130,443					
15															
16															
17	Embedded Cost of Long-Term Debt (I/H)									6.27%					
18															
19															
20	Column E is from General Ledger Accounts 224090 & 232590														
21															
22	Columns K, L and M are from General Ledger Account 181000														
23															
24															

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Construction Expenditures Financed Internally
Embedded Cost of Long Term Debt
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-5a

Line No.	Description						
1	Page 1 of 4 Line 22						
2	Construction Expenditures Financed Internally in:		6/30/09	2008	2007	2006	2005
3	Internally Generated Funds		10,184,303	7,651,620	4,137,037	8,341,600	8,936,041
4	Total Construction		22,387,739	23,772,967	34,566,503	34,972,024	26,902,242
5	Ratio (L2 / L4)		45.49%	32.19%	11.97%	23.85%	33.22%
6	Page 3 of 4 Line 2						
7	Embedded Cost of Long Term Debt:						
8		Interest Rate	6/30/09	2008	2007	2006	2005
9	Principal						
10	1st Motgage Bonds						
11	9.5000%	Series Due 2006		-	-	-	240,000
12	9.5000%	Series Due 2013	4,055,000	4,549,500	5,044,000	5,538,500	6,033,000
13	9.8000%	Series Due 2020	5,300,000	5,300,000	5,600,000	5,900,000	6,200,000
14	OWDA Bonds						
15	5.6000%	Series Due 2026		-	-	-	-
16	5.0000%	Series Due 2031	11,975,000	11,975,000	11,975,000	11,970,000	12,000,000
17	5.0000%	Series Due 2032	5,530,000	5,530,000	5,530,000	5,530,000	5,530,000
18	4.9000%	Series Due 2032	5,330,000	5,330,000	5,350,000	5,350,000	5,350,000
19	4.5000%	Series Due 2035	21,045,000	21,045,000	21,260,000	21,260,000	21,260,000
20	Total Long Term Debt		53,235,000	53,729,500	54,759,000	55,548,500	56,613,000
21	Interest						
22	1st Motgage Bonds						
23	9.5000%	Series Due 2006	-	-	-	-	22,800
24	9.5000%	Series Due 2013	385,225	432,203	479,180	526,158	573,135
25	9.8000%	Series Due 2020	519,400	519,400	548,800	578,200	607,600
26	OWDA Bonds						
27	5.6000%	Series Due 2026	-	-	-	-	-
28	5.0000%	Series Due 2031	598,750	598,750	598,750	598,500	600,000
29	5.0000%	Series Due 2032	276,500	276,500	276,500	276,500	276,500
30	4.9000%	Series Due 2032	261,170	261,170	262,150	262,150	262,150
31	4.5000%	Series Due 2035	947,025	947,025	956,700	956,700	956,700
32							
33							
34	Total Interest Long Term Debt		2,988,070	3,035,048	3,122,080	3,198,208	3,298,885
	Embedded Cost of Long Term Debt		5.61%	5.65%	5.70%	5.76%	5.83%

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Construction Expenditures Financed Internally
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-5a1

Line No.	Description					
1	Page 1 of 4 Line 22 (Workpaper)					
2	Construction Expenditures Financed Internally in:	6/30/09	2008	2007	2006	2005
3	Data from Qrtpak					
4	Net Income	3,172,000	3,580,307	4,217,422	4,916,305	5,723,858
5	Gain on Sale		(18,390)	(364,527)	(268,360)	(647,553)
6	Write off of Deferred Costs					
7	Depreciation	6,516,684	6,275,676	5,647,407	5,159,600	4,913,023
8	Inc(Dec) Deferred Income Taxes and					
9	Deferred Investment Tax Credits	922,446	755,097	139,407	(11,034)	(315,585)
10	Tax on CIAC					
11	Payment of Long Term Debt	(1,029,500)	(1,029,500)	(789,500)	(1,080,197)	(1,034,500)
12	Dividend	(2,418,000)	(2,632,000)	(2,513,000)	(2,937,000)	(2,800,000)
13	Working Capital and Other	2,459,339	1,243,600	(3,125,200)	3,049,924	1,446,037
14	(Inc)Dec Cash and Cash Equivalents	542,347	(542,157)	252,541	(759,261)	990,058
15	Proceeds from Sale	18,987	18,987	672,487	271,623	660,703
16						
17	Funds Available Internally	10,184,303	7,651,620	4,137,037	8,341,600	8,936,041
18						
19						
20	Net Borrowing from Interim Financing		2,000,000	3,900,000	1,850,000	2,050,000
21	Proceeds from Long Term Debt			-		9,791,275
22	Construction Funds Held in Escrow	(1,347,414)	1,347,414	5,256,693	4,596,049	(9,758,290)
23	Payment of Debt Issuance Costs		-	-	-	(1,208,725)
24	Advances and CIAC	545,040	692,812	718,135	1,102,301	1,266,986
25						
26	Funds Available Externally	(802,374)	4,040,226	9,874,828	7,548,350	2,141,246
27						
28	Funds Available for Capital Expenditures	9,381,929	11,691,846	14,011,865	15,889,950	11,077,287

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Pretax Interest Coverage
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-5b

Line No.	Description	6/30/09	2008	2007	2006	2005
1	Page 3 of 4 Line 5					
2	Pretax Interest Coverage: - From Qrtpak					
3	Income Before Debt Expense	3,095,205	3,452,430	3,762,668	4,526,799	5,040,451
4	Gain on Sale	11,954	11,954	236,943	174,435	420,910
5	FIT on Gains	6,436	6,436	127,584	93,926	226,643
6	Interest Capitalized or Deferred	64,841	115,923	217,811	215,071	262,497
7	FIT	1,228,513	1,444,445	2,218,485	2,674,130	2,485,033
8	FIT Included in Other Income			-		11,957
9						
10	Pretax Income	4,406,949	5,031,188	6,563,491	7,684,361	8,447,491
11						
12	Interest Charges - LTD, STD, and DD&E	3,222,688	3,358,370	3,529,405	3,456,265	3,124,689
13						
14	Coverage Ratio	1.37	1.50	1.86	2.22	2.70
15						
16	Page 3 of 4 Line 6					
17	Pretax Interest Coverage (Excl IDC):					
18	Pretax Income (Line 7 Above)	4,406,949	5,031,188	6,563,491	7,684,361	8,447,491
19	Less IDC (Before FIT)	64,841	115,923	217,811	215,071	262,497
20						
21	Pretax Income (Excl IDC)	4,342,108	4,915,265	6,345,680	7,469,290	8,184,994
22						
23	Interest Charges	3,222,688	3,358,370	3,529,405	3,456,265	3,124,689
24						
25	Coverage Ratio	1.35	1.46	1.80	2.16	2.62
26						
27						
28						
29						
30						
31						
32						
33						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Pretax Interest Coverage
Embedded Cost of Long Term Debt
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-5c

Line No.	Description	6/30/09	2008	2007	2006	2005
1	Page 3 of 4 Line 7 and Line 10					
2	Aftertax Interest Coverage and					
3	Fixed Charge Coverage:					
4	Income Available For Fixed Charges	3,095,205	3,452,430	3,762,668	4,526,799	5,040,451
5						
6	Interest Charges	3,222,688	3,358,370	3,529,405	3,456,265	3,124,689
7						
8	Coverage Ratio	0.96	1.03	1.07	1.31	1.61
9						
10						
11	Page 3 of 4 Line 8					
12	Indenture Provision Coverage - FMB					
13	Income Available For Fixed Charges	3,095,205	3,452,430	3,762,668	4,526,799	5,040,451
14	Less Gain on Sales B/F FIT	11,954	11,954	236,943	174,435	420,910
15	FIT	1,228,513	1,444,445	2,218,485	2,674,130	2,485,033
16	FIT Included in Other Income	6,436	6,436	127,584	93,926	238,600
17						
18	Gross Income Before FIT	4,318,200	4,891,357	5,871,794	7,120,420	7,343,174
19						
20	First Mortgage Bond Interest	951,603	951,603	1,027,980	1,104,358	1,203,535
21						
22	Coverage Ratio	4.54	5.14	5.71	6.45	6.10
23						
24						
25	Page 3 of 4 Line 9					
26	Indenture Provision Coverage - OWDA					
27	Gross Income Before FIT	4,318,200	4,891,357	5,871,794	7,120,420	7,343,174
28						
29	Long Term Debt Interest	2,074,946	2,118,462	2,121,602	2,134,868	1,848,137
30						
31	Coverage Ratio	2.08	2.31	2.77	3.34	3.97
32						
33						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Return on Common Equity and Total Capital
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-5d

Line No.	Description	6/30/09	2008	2007	2006	2005
1	Page 4 of 4 Line 2					
2	Return on Average Common Equity					
3	Beginning Common Equity	52,529,065	51,215,734	48,916,694	46,005,993	43,023,883
4	Ending Common Equity	52,844,976	52,529,065	51,215,734	48,916,694	46,005,993
5						
6	Total	105,374,041	103,744,799	100,132,428	94,922,687	89,029,876
7						
8	Average Common Equity	52,687,021	51,872,400	50,066,214	47,461,344	44,514,938
9						
10	Net Income	3,172,000	3,580,307	4,217,422	4,916,305	5,723,858
11						
12	Return	6.02%	6.90%	8.42%	10.36%	12.86%
13						
14						
15	Page 4 of 4 Line 3	6/30/09	2008	2007	2006	2005
16	Return on Average Total Capital					
17	Beginning Capital (includes short term debt)	116,058,565	113,774,734	108,365,194	104,668,993	89,671,383
18	Ending Capital (includes short term debt)	115,879,976	116,058,565	113,774,734	108,365,194	104,668,993
19						
20	Total	231,938,541	229,833,299	222,139,928	213,034,187	194,340,376
21						
22	Average Common Equity	115,969,271	114,916,650	111,069,964	106,517,094	97,170,188
23						
24	Income Available for Fixed Charges	3,095,205	3,452,430	3,762,668	4,526,799	5,040,451
25						
26	Return	2.67%	3.00%	3.39%	4.25%	5.19%
27						
28						
29						
30						
31						
32						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Return on Net Plant in Service
As of 6/30/09

INITIALS RAK
DATE 6/30/2009

WPD-5e

Line No.	Description	6/30/09	2008	2007	2006	2005
1	Page 4 of 4 Line 4					
2	Return on Net Plant in Service					
3	Beginning Net Plant	204,443,851	196,965,924	184,628,995	172,087,962	162,562,261
4	Ending Net Plant	204,938,211	204,443,851	196,965,924	184,628,995	172,087,962
5						
6	Total	409,382,062	401,409,775	381,594,919	356,716,957	334,650,223
7						
8	Average Net Plant in Service	204,691,031	200,704,888	190,797,460	178,358,479	167,325,112
9						
10	Operating Income	7,451,821	8,140,649	9,204,976	10,126,487	10,446,096
11						
12	Return	3.64%	4.06%	4.82%	5.68%	6.24%
13						
14						
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18						
19						
20						
21						

Date 11/16/2009

AQUA OHIO, INC.
LAKE DIVISION
NOTICE OF INTENT
12 MONTH INCOME STATEMENT ENDING December 31, 2009
CASE NO 09-1044-WW-AIR

WP NOI - 1

			(1)	(2)	(3)	(4)	(5)
			ANALYSIS	Adjustments	***	PROPOSED INCREASED	AFTER INCREASE
	REVENUES *** Consumption Analysis April 2008 March 2009		TABLE 14 OF CONSUM				
1	UNMETERED-RESIDENTIAL	460-1	311,356.00	-	311,356.00		
2	UNMETERED-COMMERCIAL	460-2	1,389.00	-	1,389.00		
3	UNMETERED-AVAILABLE LOT (RES)	460-1	18,221.00	-	18,221.00		
4	RESIDENTIAL	461-1	10,710,168.00	-	10,710,168.00		
5	COMMERCIAL	461-2	1,672,528.00	-	1,672,528.00		
6	INDUSTRIAL	461-3	439,097.00	-	439,097.00		
7	PUBLIC AUTHORITIES	461-4	312,186.00	-	312,186.00		
8	OTHER		-	-	-		
9	PUBLIC FIRE PROTECTION		-	-	-		
10	PRIVATE FIRE PROTECTION	462	509,173.00	-	509,173.00		
11	OTHER SALES -PUBLIC AUTH		-	-	-		
12	SALES FOR RESALE	466	190,642.00	-	190,642.00		
13	MISC SERV REV	471	-	-	-		
14	RECONNECTION FEE	471	21,371.00	-	21,371.00		
15			-		-		
16	Private fire Seneca		258.00	-	258.00		
17	LATE PAYMENT FEES	470	111,219.00	-	111,219.00		
18	BAD CHECK		3,287.00	-	3,287.00		
19	ACTIVATION FEE	471	30,715.00	-	30,715.00		
20			-	-	-		
21			-	-	-		
22	DISC	471	419,640.00	-	419,640.00		
23			-	-	-		
24	OTHER WATER	471	9,555.00	-	9,555.00		
25	ROUNDING		79.00	-	79.00		
26				-	-		
27	TOTAL OPERATING REVENUES		14,760,884.00	-	14,760,884.00	2,811,212.54	17,572,096.54
28							
29						0.19045	
30	EXPNESES ARE FOR TEST YEAR 1-1-2009 12-31-2009						
31	Purchased Water	602	291,362.00	(13,619.00)	277,743.00		277,743.00
32	Supervision & Eng. Labor	600-1	-		-		-
33	Supervision & Eng. Expenses	600-2	-		-		-
34	Operation Labor	601-1	-		-		-
35	Operation Expenses	601-2	14,889.00		14,889.00		14,889.00
36	Miscellaneous Labor	603-1	-		-		-
37	Miscellaneous Expenses	603-2	36,217.00		36,217.00		36,217.00
38	Rents	604	-		-		-
39							
40	TOTAL SOURCE OF SUPPLY		342,268.00	(13,619.00)	328,649.00	-	328,649.00
41							
42	Supervision & Eng. Labor	620-1	-		-		-
43	Supervision & Eng. Expenses	620-2	-		-		-
44	Pumping Labor	624-1	-		-		-
45	Pumping Expenses	624-2	16,253.00		16,253.00		16,253.00
46							
47	TOTAL PUMPING		16,253.00	-	16,253.00	-	16,253.00
48							

Date 11/16/2009

AQUA OHIO, INC.
LAKE DIVISION
NOTICE OF INTENT
12 MONTH INCOME STATEMENT ENDING December 31, 2009
CASE NO 09-1044-WW-AIR

WP NOI-1a

			(1) ANALYSIS	(2) Adjustments	(3) ***	(4) PROPOSED INCREASED	(5) AFTER INCREASE
1	POWER PURCHASED FOR PUMPING	623	727,851.00	-	727,851.00		727,851.00
2							
3	Supervision & Eng. Labor	640-1	-		-		
4	Supervision & Eng. Expenses	640-2	-		-		-
5	Operation Labor	642-1	360,125.00	-	360,125.00		360,125.00
6	Operation Expenses	642-2	172,006.00	(72,000.00)	100,006.00		100,006.00
7	Chemicals	641	219,435.00	-	219,435.00		219,435.00
8	Miscellaneous Labor	643-1	-		-		-
9	Miscellaneous Expenses	643-2	39,832.00	-	39,832.00		39,832.00
10							
11	TOTAL WATER TREATMENT		791,398.00	(72,000.00)	719,398.00	-	719,398.00
12							
13	Supervision & Eng. Labor	660-1	-	-	-		
14	Supervision & Eng. Expenses	660-2	-		-		
15	Storage Facilities Labor	661-1	-		-		
16	Storage Facilities Expenses	661-2	-		-		
17	Trans. & Dist. Lines Labor	662-1	426,977.00	20,447.00	447,424.00		
18	Trans. & Dist. Lines Expenses	662-2	900.00		900.00		
19	Meter Labor	663-1	-		-		
20	Meter Expenses	663-2	-		-		
21	Customer Installation Labor	664-1	-		-		
22	Customer Installation Expenses	664-2	-		-		
23	Miscellaneous Labor	665-1	-		-		
24	Miscellaneous Expenses	665-2	116,176.00		116,176.00		
25	Rents	666	99,998.00		99,998.00		
26							
27	TOTAL TRANS. & DISTRIBUTION		644,051.00	20,447.00	664,498.00	-	664,498.00
28							
29	Supervision Labor	901-1	-		-		
30	Supervision Expenses	901-2	-		-		
31	Meter Reading Labor	902-1	-		-		
32	Meter Reading Expense	902-2	-		-		
33	Customer Records & Coll. Labor	903-1	335,074.00	-	335,074.00		
34	Customer Records & Coll. Expenses	903-2	596,750.00	45,674.00	642,424.00		
35	Uncollectible Accounts	904	72,090.00	9,242.00	81,332.00	15,768.86	
36	Misc. Customer Acct. Labor	905-1	-		-		
37	Misc. Customer Acct. Expenses (Incl Transp)	905-2	134,858.00	(10,208.00)	124,650.00		
38	Data Processing		-				
39							
40	TOTAL CUSTOMER ACCOUNTING		1,138,772.00	44,708.00	1,183,480.00	15,768.86	1,199,248.86

Date 11/16/2009

AQUA OHIO, INC.
LAKE DIVISION
NOTICE OF INTENT
12 MONTH INCOME STATEMENT ENDING December 31, 2009
CASE NO 09-1044-WW-AIR

WP NOI-1b

			(1) ANALYSIS	(2) Adjustments	(3) ***	(4) PROPOSED INCREASED	(5) AFTER INCREASE
1	Admin & General Salaries	920-1	177,515.00		177,515.00		
2	Exp. of Employees in A/C 920	921-2	-		-		
3	Telephone	921-3	46,420.00		46,420.00		
4	Membership Fees	921-4	915.00		915.00		
5	Printing & Postage	921-5	8,205.00		8,205.00		
6	Utilities	921-6	75,960.00		75,960.00		
7	Misc. Supplies & Expenses	921-7	13,690.00		13,690.00		
8	Mgt. Supv. Fees & Expenses	923-2	-		-		
9	Legal Services	923-4	-		-		
10	Miscellaneous Services	923-5	22,044.00		22,044.00		
11	Property Insurance	924	20,048.00		20,048.00		
12	Liability Ins. Premiums	925-2	160,080.00		160,080.00		
13	Worker's Compesation	925-3	84,177.00	(5,051.00)	79,126.00		
14	Employee Welfare Expenses	926-2	3,177.00	-	3,177.00		
15	Employee Insurance Benefits	926-3	297,344.00	46,030.00	343,374.00		
16	Employee Pensions	926-4	390,730.00	92,849.00	483,579.00		
17	Employee Post Retirement Benefits	926-5	24,840.00	(708.00)	24,132.00		
18	Employee Thrift Plan	926-6	29,283.00		29,283.00		
19	Regulatory Commission Exp.	928	41,793.00	27,007.00	68,800.00		
20	Advertising	930-10	-		-		
21	Misc. General Expenses	930-20	1,005,681.00	39,590.00	1,045,271.00		
22	Rents	931	27,570.00	-	27,570.00		
23			-				
24							
25	**TOTAL ADM. & GENERAL**		2,429,472.00	199,717.00	2,629,189.00	-	2,629,189.00
26							
27	**TOTAL OPERATIONS EXPENSE**		6,090,065.00	179,253.00	6,269,318.00	15,768.86	6,285,086.86
28							
29	Supervision & Eng. Labor	610-1	-		-		
30	Supervision & Eng. Expenses	610-2	-		-		
31	Structures & Improv. Labor	611-1	-		-		
32	Structures & Improv. Expenses	611-2	-		-		
33	Reservoirs Labor	612-1	-		-		
34	Reservoirs Expenses	612-2	-		-		
35	Lake, River & Other Intake Labor	613-1	-		-		
36	Lake, River & Other Intake Expenses	613-2	-		-		
37	Wells & Springs Labor	614-1	-		-		
38	Wells & Springs Expenses	614-2	-		-		
39	Galleries & Tunnels Labor	615-1	-		-		
40	Galleries & Tunnels Expenses	615-2	-		-		
41	Supply Mains Labor	616-1	-		-		
42	Supply Mains Expenses	616-2	-		-		
43							
44	**TOTAL SOURCE OF SUPPLY**		-	-	-	-	-
45							
46	Supervision & Eng. Labor	630-1	-		-		
47	Supervision & Eng. Expenses	630-2	-		-		
48	Structures & Improv. Labor	631-1	-		-		
49	Structures & Improv. Expenses	631-2	-		-		
50	Pumping Equip. Labor	633-1	-		-		
51	Pumping Equip. Expenses	633-2	-		-		
52							
53	**TOTAL PUMPING**		-	-	-	-	-

Date 11/16/2009

AQUA OHIO, INC.
LAKE DIVISION
NOTICE OF INTENT
12 MONTH INCOME STATEMENT ENDING Decmber 31, 2009
CASE NO 09-1044-WW-AIR

WP NOI-1c

			(1) ANALYSIS	(2) Adjustments	(3) ***	(4) PROPOSED INCREASED	(5) AFTER INCREASE
1	Supervision & Eng. Labor	650-1	-		-		
2	Supervision & Eng. Expenses	650-2	-		-		
3	Structures & Improv. Labor	651-1	83,949.00		83,949.00		
4	Structures & Improv. Expenses	651-2	105,887.00		105,887.00		
5	Treatment Equipment Labor	652-1	-		-		
6	Treatment Equipment Expenses	652-2	28,049.00		28,049.00		
7							
8	TOTAL WATER TREATMENT		217,885.00	-	217,885.00	-	217,885.00
9							
10	Supervision & Eng. Labor	670-1	-		-		
11	Supervision & Eng. Expenses	670-2	-		-		
12	Structures & Improv. Labor	671-1	-		-		
13	Structures & Improv. Expenses	671-2	-		-		
14	Dist. Resv. & Standpipe Labor	672-1	-		-		
15	Dist. Resv. & Standpipe Expenses	672-2	255,692.00	41,868.00	297,560.00		
16	Trans. & Dist. Mains Labor	673-1	53,715.00		53,715.00		
17	Trans. & Dist. Mains Expenses	673-2	212,436.00		212,436.00		
18	Services Labor	675-1	8,085.00		8,085.00		
19	Services Expenses	675-2	-		-		
20	Meters Labor	676-1	-		-		
21	Meters Expenses	676-2	-		-		
22	Hydrants Labor	677-1	5,745.00		5,745.00		
23	Hydrants Expenses	677-2	6,323.00		6,323.00		
24							
25	TOTAL TRANS. & DISTRIBUTION		541,996.00	41,868.00	583,864.00	-	583,864.00
26							
27	Supervision Labor	932-1	-		-		
28	Structures & Improvements	932-2	-		-		
29	Office Furn. & Fixtures	932-3	-		-		
30	Miscellaneous Property	932-4	-		-		
31	A & G Corporate Office	932-5	-		-		
32					-		
33	TOTAL ADMIN. & GENERAL		-	-	-	-	-
34							
35	TOTAL MAINTENANCE EXPENSE		759,881.00	41,868.00	801,749.00	-	801,749.00
36							
37	TOTAL OPERATIONS AND MAINTENANCE		6,849,946.00	221,121.00	7,071,067.00	15,768.86	7,086,835.86

Date 11/16/2009

AQUA OHIO, INC.
LAKE DIVISION
NOTICE OF INTENT
12 MONTH INCOME STATEMENT ENDING Decmber 31, 2009
CASE NO 09-1044-WW-AIR

WP NOI 1d

			(1) ANALYSIS	(2) Adjustments	(3) ***	(4) PROPOSED INCREASED	(5) AFTER INCREASE
1	Property Tax	408-12	2,891,081.00	(3,457.00)	2,887,624.00		2,887,624.00
2	Excise	408-13	693,130.00	4,025.00	697,155.00	135,938.42	833,093.42
3	PUCO & OCC	408-14	20,948.00		20,948.00		20,948.00
4	Payroll Taxes	408-15	161,953.00	7,100.00	169,053.00		169,053.00
5	EPA License to Operate	408-17	35,349.00		35,349.00		35,349.00
6							
7	TOTAL TAXES (Other than income)		3,802,461.00	7,668.00	3,810,129.00	135,938.42	3,946,067.42
8							
9	Provision for Depreciation	403	1,997,358.00	(259,861.00)	1,737,497.00		1,737,497.00
10							
11	Amortization of Merger Related Costs	406	-	-	-		-
12							
13	Federal Income Taxes	409	303,508.00	5,685.98	309,193.98	930,826.64	1,240,020.62
14							
15	TOTAL OPERATING EXPENSES		12,953,273.00	(25,386.02)	12,927,886.98	1,082,534.12	14,010,421.10
16							
17	OPERATING INCOME		1,807,611.00	25,386.02	1,832,997.02	1,728,678.42	3,561,675.43
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35	RATE BASE		41,275,758.00		41,275,758.00		41,275,758.00
36							
37	RETURN ON RATE BASE		4.38%		4.44%		8.63%

AQUA OHIO,INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR

NARRATIVE EXPLANATION OF THE DEVELOPMENT
OF THE NOTICE OF INTENT PROPOSED RATES

(See WPNOI - 1, 1a,1b,1c and 1d)

The test year as shown in Column 1 of WPNOI 1, 1a, 1b, 1c and 1d is comprised of the April 2008 thru March 2009 revenue and actual expenses for January through June 2009 and budget expense July through December 2009. Column 1 is adjusted in Column 2 to provide an annualization of certain accounts. This annualization establishes an estimate of the financial position of the Lake Erie Division for the proposed test year ending December 31, 2009. The estimate is shown in Column 3 of WP NOI 1, 1a, 1b,1c and 1d.

The Date Certain (March 31, 2009) estimated Rate Base is $41,275,758 (Line 35 of WP NOI 1d). To determine the increase, the Rate Base is multiplied by the rate of return of 8.63% (Line 37 Column 5) to determine the proforma proposed operating income of $3,561,675 (Line 17 Column 5). The adjusted operating income of $1,832,997 (Line 17 Column 3) is subtracted from the proforma proposed operating income to obtain the net operating income increase of $1,728,678 (Line 17 Column 4). The operating revenue increase of $2,811,212 (Line 27 Column 4) is then determined by multiplying the net operating increase {$1,728,678} by the estimated revenue conversion factor of 1.626. The percent of increase, 19.045%, (Line 29 Column 4) is determined by dividing the operating revenue increase of $2,811,212 by the adjusted test year revenue of $14,760,884 (Line 27 Column 3).

The revenue increase is then applied to the customer tariff rates on an equal basis to obtain the proposed rates (Schedule E-1). A cost of service study will be completed and filed with the application and the recommended rates filed with it.

WPE-4a

AQUA OHIO WATER COMPANY
Lake Erie and Suburban Divisions
Case No. 09-1044-WW-AIR

Summary-Proposed

	No. Bills	Units	Consumption 100cf 1st Blk	2nd Blk	3rd Blk	Total	Revenue
Lake Erie East							
Residential	13,685	1,142	70,282	2,060	177	72,519	484,968
Commercial	1,610	135	8,999	4,321	12,230	25,550	125,001
Industrial	168	14	2,054	3,032	6,270	11,356	54,690
Public	246	22	2,213	3,291	7,600	13,104	57,755
Utiltiy	12	1	237	899	53,195	54,331	160,723
Total East	15,721	1,314	83,785	13,603	79,472	176,860	883,137
Auburn Lakes							
Residential	36	3	0	0	0	0	177,076
Total Auburn Lakes	36	3	0	0	0	0	177,076
Norlick							
Residential	1,308	109	0	0	0	0	47,088
Total Norlick	1,308	109	0	0	0	0	47,088
Senneca							
Residential	3,168	264	0	0	0	0	114,048
Res. Yard Hydrants	24	2	0	0	0	0	265
Commercial	36	3	0	0	0	0	1,764
Availability	3,180	265	0	0	0	0	0
1/2 Availability	0	0	0	0	0	0	0
Total Senneca	6,408	534	0	0	0	0	116,077
Lake Erie West							
Residential	338,918	28,247	2,309,430	164,513	28,432	2,502,375	12,659,572
Commercial	17,567	1,467	135,573	162,737	206,206	504,516	1,959,857
Industrial	1,117	96	12,870	29,227	100,383	142,480	481,541
Public	1,481	126	16,706	28,085	32,927	77,718	325,016
Utility	12	1	240	876	1,044	2,160	7,598
Total West	359,095	29,937	2,474,819	385,438	368,992	3,229,249	15,433,584
Other Utility:							
Painesville	0	0	11,720	0	0	11,720	12,306
Pine Crest	0	0	12,454	0	0	12,454	36,132
Lake County	0	0	0	0	0	0	0
Total Other Utility	0	0	24,174	0	0	24,174	48,438
Total Division							
Residential	360,319	30,032	2,379,712	166,573	28,609	2,574,894	13,483,018
Commercial	19,213	1,605	144,572	167,058	218,436	530,066	2,086,623
Industrial	1,285	110	14,924	32,259	106,653	153,836	536,230
Public	1,727	148	18,919	31,376	40,527	90,822	382,771
Utility	24	2	24,651	1,775	54,239	80,665	216,759
Total Division	382,568	31,897	2,582,778	399,041	448,464	3,430,283	16,705,401
			100 cf	100 cf	100 cf	100 cf	

09-1044-WW-AIR

WPE-4b

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE
BILLING ANALYSIS
FOR 12 MONTHS ENDED 12/31/09
AT PROPOSED RATES

WEST
(Includes Sheppard Hills)

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue	
Residential:					
5/8"	329,681	27,474	9.52	3,138,563	735.2941
1"	4,636	387	23.80	110,337	36.80688
1-1/2"	4,139	345	47.60	197,016	
2"	434	37	76.16	33,053	
3"	25	2	142.80	2,142	
4"	11	2	238.00	3,094	
Subtotal Customer Charges	338,918	28,247		3,484,206	
1st Blk (CCF)		2,309,430	3.7125	8,573,759	
2nd Blk		164,513	3.1555	519,121	
3rd Blk		28,432	2.9012	82,487	
Total Consumption Charages		2,502,375		9,175,367	
		100 cf			
Total Residential				12,659,572	
Commercial:					
5/8"	11,577	965	9.52	110,213	
1"	3,457	289	23.80	82,277	
1-1/2"	1,588	133	47.60	75,589	
2"	884	74	76.16	67,325	
3"	59	5	142.80	8,425	
6"	2	1	476.00	952	
Subtotal Commercial	17,567	1,467		344,781	
1st Blk (CCF)		135,572	3.7125	503,318	
2nd Blk		162,737	3.1555	513,517	
3rd Blk		206,206	2.9012	598,245	
Total Consumption Charages		504,516		1,615,076	
		100 cf			
Total Commercial				1,959,857	

09-1044-WW-AIR

Proposed – West

WPE-4c

Industrial:						
5/8"	341	29	9.52	3,246		
1"	278	24	23.80	6,616		
1-1/2"	232	20	47.60	11,043		
2"	206	18	76.16	15,689		
3"	36	3	142.80	5,141		
4"	12	1	238.00	2,856		
6"	12	1	476.00	5,712		
Subtotal Industrial	1,117	96		50,304		4156665
1st Blk (CCF)		12,870	3.7125	47,780		
2nd Blk		29,227	3.1555	92,226		
3rd Blk		106,383	2.9012	291,231		
Total Consumption Charages		142,480		431,237		
		100 cf				
Total Industrial				481,541		
Public:						
5/8"	309	26	9.52	2,942		
1"	356	30	23.80	8,473		
1-1/2"	278	24	47.60	13,233		
2"	476	40	76.16	36,252		
3"	24	2	142.80	3,427		
4"	16	2	238.00	3,570		
6"	22	2	476.00	10,948		
Subtotal Public	1,481	126		78,845		
1st Blk (CCF)		16,706	3.7125	62,021		
2nd Blk		28,085	3.1555	88,622		
3rd Blk		32,927	2.9012	95,528		
Total Consumption Charages		77,718		246,171		
		100 cf				
Total Public				325,016		
Sale for Resale:						
2"	12	1	76.16	914		
3"	0	0	142.80	0		
4"	0	0	0.00	0	Special Rate	
6"	0	0	0.00	0	Special Rate	
Subtotal Sale for Resale	12	1		914		
1st Blk (CCF)		240	3.7125	891		
2nd Blk		876	3.1555	2,764		
3rd Blk		1,044	2.9012	3,029		
Total Consumption Charages		2,160		6,684		
		100 cf				
Total Sales for Resale				7,598		

09-1044-WW-AIR

Proposed - West WPE 4d

Location	Current Rate	100 Cubic Ft	Current Revenue		Proposed Rate	Proposed Revenue
Painesville (52 W 34)	1.0500	11,720	12306	$	1.0500	12,306
No Meter Chg						
Pine Crest (52 W 35) Aqua lowest Vol rate	2.3977	12,484	29861		2.9012	36,132
Lake County (52 W 31) Contract Rate $ 1.21	1.2100	0	0	$	1.2100	0
		24,174				48,438

Total West	389,095	29,937		$ 15,482,021

09-1044-WW-AIR WPE-4e

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE
BILLING ANALYSIS
FOR 12 MONTHS ENDED 12/31/09
AT PROPOSED RATES

EAST
(Includes Seneca, Norlick & Auburn Lakes Condos)

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue	
Residential:					
5/8"	13,547	1,129	9.52	128,967	534.7594
1"	97	9	23.80	2,309	35.35836
1-1/2"	24	2	47.60	1,142	
2"	5	1	76.16	381	
3"	0	0	142.80	0	
4"	12	1	238.00	2,856	
Subtotal Residential	13,685	1,142		135,655	
1st Blk (CCF)		70,282	4.8296	339,434	
2nd Blk		2,060	4.5463	9,365	
3rd Blk		177	2.9012	514	
Total Consumption Charages		72,519		349,313	
		100 cf			
Total Residential				484,968	
Commercial:					
5/8"	1,175	98	9.52	11,186	
1"	295	35	23.80	7,021	
1-1/2"	107	9	47.60	5,093	
2"	24	2	76.16	1,828	
3"	9	1	142.80	1,285	
4"	0	0	238.00	0	
Subtotal Commercial	1,610	135		26,413	
1st Blk (CCF)		8,999	4.8296	43,462	
2nd Blk		4,321	4.5463	19,645	
3rd Blk		12,230	2.9012	35,482	
Total Consumption Charages		25,550		98,588	
		100 cf			
Total Commercial				125,001	

09-1044-WW-AIR
Proposed East WPE 4f

Industrial:					
5/8"	36	3	9.52	343	
1"	48	4	23.80	1,142	
1-1/2"	24	2	47.60	1,142	
2"	36	3	76.16	2,742	
3"	12	1	142.80	1,714	
4"	0	0	238.00	0	
6"	12	1	476.00	5,712	
Subtotal Industrial	168	14		12,795	179166
1st Blk (CCF)		2,054	4.8296	9,920	
2nd Blk		3,032	4.5463	13,784	
3rd Blk		6,270	2.9012	18,191	
Total Consumption Charages		11,356		41,895	
		100 cf			
Total Industrial				54,690	
Public:					
5/8"	108	9	9.25	999	
1"	37	4	18.64	690	
1-1/2"	12	1	34.28	411	
2"	48	4	53.05	2,546	
3"	18	2	96.84	1,743	
4"	23	2	159.41	3,666	
6"	0	0	315.83	0	
Subtotal Public	246	22		10,056	
1st Blk (CCF)		2,213	4.8296	10,688	
2nd Blk		3,291	4.5463	14,962	
3rd Blk		7,600	2.9012	22,049	
Total Consumption Charages		13,104		47,699	
		100 cf			
Total Public				57,755	
Sale for Resale:					
2"	0	0	53.05	0	
3"	12	1	96.84	1,162	
4"	0	0	159.41	0	
Subtotal Sale for Resale	12	1		1,162	
1st Blk (CCF)		237	4.8296	1,145	
2nd Blk		899	4.5463	4,087	
3rd Blk		53,195	2.9012	154,329	
Total Consumption Charages		54,331		159,561	
		100 cf			
Total Sales for Resale				160,723	

09-1044-WW-AIR

Proposed East WPE-4g

Seneca, Norlick & Auburn Lakes

Seneca				
Residential 5/8 "				
Seneca	3,168	264	36.0000	114,048
Avail Seneca	3,180	265	0.0000	0
Hydr Seneca	24	2	11.0500	265
1/2 Avail Seneca	0	0	0.0000	0
	6,372	531		114,313
Commercial 5/8 "	36	3	49.0000	1,764
Total Seneca	6,408	534		116,077
Norlick Residential	1,308	109	36.0000	47,088
Auburn Lakes Condo's *				
Woods at Auburn Lakes	12	1	6198.45	74,381
Auburn Lakes	12	1	6638.34	79,660
Auburn Crossing	12	1	1919.52	23,034
Total Auburn Lakes Condo's	36	3		177,076

* $ 39.99 per Unit per Month

Total Auburn Lakes Condo's

Total Flat Rate Customers

	7,752	646	340,241
Total East	23,473	1,960	$ 1,223,378

WPE-4h

AQUA OHIO WATER COMPANY
Lake Erie and Suburban Divisions
Case No. 09-1044 WW-AIR

Summary-Current Rate Pro Forma

	No. Bills	Units	Consumption 100cf 1st Blk	2nd Blk	3rd Blk	Total	Revenue
Lake Erie East							
Residential	13,685	1,142	70,282	2,060	177	72,519	$439,242
Commercial	1,610	135	8,999	4,321	12,230	25,550	109,529
Industrial	168	14	2,054	3,032	6,270	11,356	48,867
Public	246	22	3,213	3,291	7,600	13,104	54,672
Utiltiy	12	1	237	899	53,195	54,331	142,399
Total East	15,721	1,314	83,785	13,603	79,472	176,860	794,710
Auburn Lakes							
Residential	36	3	0	0	0	0	177,076
Total Auburn Lakes	36	3	0	0	0	0	177,076
Norlick							
Residential	1,308	109	0	0	0	0	39,240
Total Norlick	1,308	109	0	0	0	0	39,240
Senneca							
Residential	3,168	264	0	0	0	0	95,040
Res. Yard Hydrants	24	2	0	0	0	0	258
Commercial	36	3	0	0	0	0	1,389
Availability	3,180	265	0	0	0	0	18,221
1/2 Availability	0	0	0	0	0	0	0
Total Senneca	6,408	534	0	0	0	0	114,907
Lake Erie West							
Residential	338,918	28,247	2,309,430	164,513	28,432	2,502,375	10,271,003
Commercial	17,567	1,467	135,573	162,737	206,206	504,516	1,563,000
Industrial	1,117	96	12,870	29,227	100,383	142,480	390,230
Public	1,481	126	16,706	28,085	32,927	77,718	257,514
Utility	12	1	240	876	1,044	2,160	6,076
Total West	359,095	29,937	2,474,819	385,438	368,992	3,229,249	12,487,823
Other Utility:							
Painesville	0	0	11,720	0	0	11,720	12,306
Pine Crest	0	0	12,454	0	0	12,454	29,861
Lake County	0	0	0	0	0	0	0
Total Other Utility	0	0	24,174	0	0	24,174	42,167
Total Division							
Residential	360,319	30,032	2,379,712	166,573	28,609	2,574,894	11,040,080
Commercial	19,213	1,605	144,572	167,058	218,436	530,066	1,673,917
Industrial	1,285	110	14,924	32,259	106,653	153,836	439,097
Public	1,727	148	18,919	31,376	40,527	90,822	312,186
Utility	24	2	24,651	1,775	54,239	80,665	190,642
Total Division	382,568	31,897	2,582,778	399,041	448,464	3,430,283	13,655,923
			100 cf	100 cf	100 cf	100 cf	
SIC (3%)							404,365
Total Pro Forma Current Rates							$14,060,288

09-1044-WW-AIR WPE-4i

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION

TABLE

BILLING ANALYSIS

FOR 12 MONTHS ENDED 12/31/09

AT CURRENT RATES

WEST

(Includes Sheppard Hills)

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	329,681	27,474	8.00	2,637,448
1"	4,636	387	15.37	71,255
1-1/2"	4,139	345	30.61	126,695
2"	434	37	51.79	22,477
3"	15	2	112.82	1,692
4"	13	2	198.08	2,575
Subtotal Customer Charges	338,918	28,247		2,862,142
1st Blk (CCF)		2,309,430	2.9971	6,921,593
2nd Blk		164,512	2.5475	419,097
3rd Blk		28,433	2.3977	68,171
Total Consumption Charages		2,502,175		7,408,861
		100cf		
Total Residential				10,271,003
Commercial:				
5/8"	11,577	965	8.00	92,616
1"	3,457	289	15.37	53,134
1-1/2"	1,588	133	30.61	48,609
2"	884	74	51.79	45,782
3"	59	5	112.82	6,656
6"	2	1	441.96	884
Subtotal Commercial	17,567	1,467		247,681
1st Blk (CCF)		135,573	2.9971	406,326
2nd Blk		162,737	2.5475	414,573
3rd Blk		206,306	2.3977	494,420
Total Consumption Charages		504,616		1,315,319
		100 cf		
Total Commercial				1,563,000

09-1044-WW-AIR
Current - West

WPE-4j

Industrial:					
5/8"	341	29	8.00	2,728	
1"	278	24	15.37	4,273	
1-1/2"	232	20	30.61	7,102	
2"	206	18	51.79	10,669	
3"	36	3	112.82	4,062	
4"	12	1	198.08	2,377	
6"	12	1	441.96	5,304	
Subtotal Industrial	1,117	96		36,513	
1st Blk (CCF)		12,870	2.9971	38,573	
2nd Blk		29,227	2.5475	74,456	
3rd Blk		100,383	2.3977	240,688	
Total Consumption Charages		142,480		353,717	
		100 cf			
Total Industrial				390,230	
Public:					
5/8"	309	26	8.00	2,472	
1"	356	30	15.37	5,472	
1-1/2"	278	24	30.61	8,510	
2"	476	40	51.79	24,652	
3"	24	2	112.82	2,708	
4"	15	2	198.08	2,971	
6"	23	2	441.96	10,165	
Subtotal Public	1,481	126		56,949	
1st Blk (CCF)		16,706	2.9971	50,070	
2nd Blk		28,085	2.5475	71,547	
3rd Blk		32,927	2.3977	78,949	
Total Consumption Charages		77,718		200,565	
		100 cf			
Total Public				257,514	
Sale for Resale:					
2"	12	1	51.79	621	
3"	0	0	112.82	0	
4"	0	0	0.00	0	Special Rate
6"	0	0	0.00	0	Special Rate
Subtotal Sale for Resale	12	1		621	
1st Blk (CCF)		240	2.9971	719	
2nd Blk		876	2.5475	2,232	
3rd Blk		1,044	2.3977	2,503	
Total Consumption Charages		2,160		5,454	
		100 cf			
Total Sales for Resale				6,076	

09-1044-WW-AIR WPE-4K

Current west

Location	Current Rate	100 Cubic Ft	Current Revenue	Proposed Rate	Proposed Revenue	
Painesville (52 W 34)	$1.0500	11,720	12306	$ 1.0500	12,306	
No Meter Chg						
Pine Crest (52 W 35) Aqua lowest Vol rate	$2.3977	12,454	29861	2.4652	30,702	
Lake County (52 W 31) Contract Rate $ 1.21	$1.2100	0	0	$ 1.2100	0	
		24,174	42,167			0

Total West	359,095	29,937	$ 12,529,990

OG-1044-WW-AIR
Current-EAST

WPE-4L

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE
BILLING ANALYSIS
FOR 12 MONTHS ENDED 12/31/09
AT CURRENT RATES

EAST
(Includes Seneca, Norlick & Auburn Lakes Condos)

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	13,547	1,129	9.25	135,310
1"	97	9	17.78	1,725
1-1/2"	24	2	35.40	850
2"	5	1	59.88	299
3"	0	0	130.44	0
4"	12	1	229.03	2,748
Subtotal Residential	13,685	1,142		130,932
1st Blk (CCF)		70,282	4.2627	299,591
2nd Blk		2,060	4.0127	8,266
3rd Blk		177	2.5607	453
Total Consumption Charages		72,519		308,310
		100 cf		
Total Residential				439,242
Commercial:				
5/8"	1,175	98	9.25	10,869
1"	295	25	17.78	5,245
1-1/2"	107	9	35.40	3,788
2"	24	2	59.88	1,437
3"	8	1	130.44	1,174
4"	0	0	229.03	0
Subtotal Commercial	1,610	138		22,513
1st Blk (CCF)		8,999	4.2627	38,360
2nd Blk		4,321	4.0127	17,339
3rd Blk		12,230	2.5607	31,317
Total Consumption Charages		25,550		87,016
		100 cf		
Total Commercial				109,529

09-1044-WW-AIR

Current - East

WPE-4m

Industrial:

5/8"	36	3	9.25	333	
1"	48	4	17.78	853	
1-1/2"	24	2	35.40	850	
2"	36	3	59.88	2,156	
3"	12	1	130.44	1,565	
4"	0	0	229.03	0	
6"	12	1	511.02	6,132	
Subtotal Industrial	168	14		11,889	173461
1st Blk (CCF)		2,054	4.2627	8,756	
2nd Blk		3,032	4.0127	12,167	
3rd Blk		6,270	2.5607	16,056	
Total Consumption Charages		11,356		36,978	
		100 cf			
Total Industrial				48,867	

Public:

5/8"	108	9	9.25	999
1"	37	4	17.78	658
1-1/2"	12	1	35.40	425
2"	48	4	59.88	2,874
3"	18	2	130.44	2,348
4"	23	2	229.03	5,268
6"	0	0	511.02	0
Subtotal Public	246	22		12,572
1st Blk (CCF)		2,213	4.2627	9,433
2nd Blk		3,291	4.0127	13,206
3rd Blk		7,600	2.5607	19,461
Total Consumption Charages		13,104		42,100
		100 cf		
Total Public				54,672

Sale for Resale:

2"	0	0	59.88	0
3"	12	1	130.44	1,565
4"	0	0	229.03	0
Subtotal Sale for Resale	12	1		1,565
1st Blk (CCF)		237	4.2627	1,010
2nd Blk		899	4.0127	3,607
3rd Blk		53,195	2.5607	136,216
Total Consumption Charages		54,331		140,834
		100 cf		
Total Sales for Resale				142,399

09-1044-WW-AIR

Current-EAST

WPE-4n

Senneca, Norlick, & Auburn Hills Condos

Senneca				
Residential 5/8 "				
Senneca	3,168	264	30.00	95,040
Avail Senecca	3,180	265	5.73	18,221
Hydr Senneca	24	2	30.73	258
1/2 Avail Senecca	0	0	2.86	0
	6,372	531		113,519
Commercial 5/8 "	36	3	38.57	1,389
Total Senneca	6,408	534		114,907
Norlick Residential	1,308	109	30.00	39,240
Auburn Lakes Condo's *				
Woods at Auburn Lakes	12	1	6,198.45	74,381
Auburn Lakes	12	1	6,638.34	79,660
Auburn Crossing	12	1	1,919.52	23,034
Total Auburn Lakes Condo's	36	3		177,076

* $ 39.99 per Unit per Month

Total Auburn Lakes Condo's

Total Flat Rate Customers

			177,076
	7,752	646	331,223
Total East	23,473	1,960	$ 1,125,933

WPE-40

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
Calculation of Private Fire Protection Revenues
TABLE 11
Case No. 09-1044-WW-AIR

Current Rates

Description	Bill Count	Quanity (1)	Annual Rate	Pro Forma Revenue
East:				
Private Fire Hydrants	222	19	567.48	$10,508
4" Fire Lines	12	1	692.28	692
6" Fire Lines	134	11	944.88	10,572
Total East	368	31		21,772
West:				
Private Fire Hydrants	9418	785	458.88	360,144
4" Fire Lines	371	31	203.64	6,296
6" Fire Lines	2707	226	458.88	103,516
1 1/4" Hose Connection	290	24	19.80	479
1 1/2" Hose Connection	2988	249	28.56	7,111
2" Hose Connection	316	26	50.76	1,337
2 1/2" Hose Connection	1284	107	79.56	8,513
Total West	17,374	1,448		487,395
Total Lake Erie Division	17,742	1,479		$509,167
SIC				15,275
Total Including SIC				$524,442

Proposed Rates

Description	Bill Count	Quanity	Annual Rate	REVENUE
East:				
Private Fire Hydrants	222	19	584.40	$10,821
4" Fire Lines	12	1	713.04	713
6" Fire Lines	134	11	973.20	10,888
Total East	368	31		22,423
West:				
Private Fire Hydrants	9418	785	584.40	458,657
4" Fire Lines	371	31	272.02	8,410
6" Fire Lines	2707	226	612.97	138,276
1 1/4" Hose Connection	290	24	26.44	639
1 1/2" Hose Connection	2988	249	38.15	9,499
2" Hose Connection	316	26	67.80	1,785
2 1/2" Hose Connection	1284	107	106.27	11,371
Total West	17,374	1,448		628,637
Total Lake Erie Division	17,742	1,479		$651,060

(1) Not Rounded (Number of Bills/12)

INITIALS TCR
DATE 7/28/09

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
PROJECTED JURISDICTIONAL INCOME STATEMENTS

WPF-1

LINE NO.		TEST YEAR 12/31/09 ADJUSTED	FACTOR (WPF-1A)	PROJECTED YEAR 8/2010 TO 7/2011 @ CURRENT RATE	ADDITIONAL IF RATES APPROVED	PROJECTED YEAR 8/2010 TO 7/2011 @ PROPOSED RATES
1		(FROM C-2)		(TO F-1)	(FROM C-1)	(TO F-1A)
2						
3	REVENUE	14,760,877		14,760,877	2,811,133	17,572,010
4						
5						
6	OPERATING EXPENSES					
7						
8	O & M	7,073,191	19.6%	8,459,536	15,490	8,475,026
9	DEPRECIATION	1,737,497	10.4%	1,918,197		1,918,197
10	TAXES - OTHER	3,810,253	5.7%	4,027,437	132,797	4,160,234
11	FEDERAL INCOME TAX	309,211	Computed *	(321,375)	931,996	610,621
12						
13	TOTAL OPERATING EXPENSE	12,930,152		14,083,795	1,080,283	15,164,078
14						
15	OPERATING INCOME	1,830,725		677,082	1,730,850	2,407,932
16						
17	OTHER INCOME			0		0
18						
19	INCOME BEFORE DEBT EXPENSE	1,830,725		677,082	1,730,850	2,407,932
20						
21	DEBT EXPENSE	1,258,911	2.3%	1,287,866		1,287,866
22						
23	NET INCOME	571,814		(610,784)	1,730,850	1,120,066
24						
25						
26			PRE-TAX	(932,159)		
27			BOOK-TAX	(1,334,470)	(FROM C-4.1,1 OF 2 LINES 10+13)	
28						
29			TAXABLE INCOME	(2,266,629)		
30						
31			TIMES 35%	(793,320)		
32			ADD DEFERRED			
33			TAXES	471,945	(FROM C-4, 2 OF 2 LINE 19)	
34						
35			*	(321,375)		
36						

INITIALS TCR
DATE 7/28/09

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
PROJECTION FACTORS

WPF-1a

LINE NO.		ESTIMATED ANNUAL % INCREASE	[A]	ESTIMATED INCREASE OVER 17 MONTHS
1				(TO WPF-1)
2				
3	O & M EXPENSE	13.81%	17/12	19.6%
4				
5	DEPRECIATION EXPENSE	7.31%	17/12	10.4%
6				
7	TAXES - OTHER	3.99%	17/12	5.7%
8				
9	DEBT EXPENSE	1.60%	17/12	2.3%
10				
11				
12				
13				
14	[A] 1/1/2010 TO 7/31/2011 = 17 MONTHS			
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
OTHER PROJECTED RATE BASE ITEMS

INITIALS TCR
DATE 7/27/09

WPF-2a

LINE NO.				
1	DEFERRED ITC @ 3/31/09 (B-6, LINES 7 & 8)			18,806
2				
3	LESS AMORTIZATION 4/1/09 TO 1/31/2011 (22 MONTHS)	(WPB-6d1,6d2,6d3)		
4				
5	2009 AMORTIZATION OF DEFERRED ITC 1962 TO 1974.	1,852	TIMES 22/12	3,395
6	2009 AMORTIZATION OF DEFERRED ITC 1975.	766	* 49.70%*22/12	698
7	2009 AMORTIZATION OF DEFERRED ITC 1976 TO 1980.	4,813	TIMES 40%*22/12	3,530
8				
9	ESTIMATED DEFERRED ITC @ 1/31/2011			11,183
10				
11				
12	RELATED FACILITIES ACCOUNT 253-3			
13				
14	BALANCE @ 3/31/2009	6,865		
15	BALANCE @ 12/31/2006	7,765		
16				
17	27 MONTH INCREASE	(900)		
18				
19	MONTHLY INCREASE LINE 17 DIVIDED BY 27 MONTHS.	(33)		
20				
21	INCREASE THRU 1/31/2011 LINE 19 TIMES 22 MONTHS.	(726)		
22	ADD BALANCE @ 12/31/2006	6,865		
23				
24	PROJECTED BALANCE @ 1/31/2011	6,139	---------->	6,139
25	DEFERRED TAXES			
26				
27	DISTRICT ADR BALANCE @ 3/31/2009	101,414		
28	DISTRICT & ALLOCATED CORPORATE ACRS BALANCE @ 3/31/2009	1,197,592		
29	DISTRICT & ALLOCATED CORPORATE MACRS BALANCE @3/31/2009	2,815,545		
30	DISTRICT BALANCE ON CONTRIBUTED PROPERTY @ 3/31/2009	(4,163,364)		
31	PROJECTED INCREASE 4/1/09 TO 1/31/2011 (WPF-2b).	221,718		
32				
33		172,905	---------->	172,905
34				
35	TOTAL OTHER PROJECTED RATE BASE ITEMS TO F-2 AND F-2A.			190,227
36				

INITIALS TCR
DATE 7/27/09

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
PROJECTED DEFERRED TAXES

WPF-2b

LINE NO.		2009 DEFERRED				22/12 OF '09, '10 & '11 DEFERRED
1	DISTRICT ADR	(4,366)				(8,005)
2						
3	DISTRICT ACRS	(45,708)				(83,796)
4						
5	DISTRICT MACRS	86,828				159,182
6						
7	CORPORATE OFFICE ACRS	(13)				(23)
8						
9	CORPORATE OFFICE MACRS	41,513				76,107
10						
11	TOTAL LIBERALIZED DEPRECIATION	78,255				143,464
12						
13						
14						
15	OTHER: TAX ON CONTRIBUTED PROPERTY	0				0
16						
17						
18						
19						
20				221,718		
21						
22						
23				TO WPF-2a		
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						

INITIALS	TCR
DATE	7/27/2009

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
UTILITY PLANT IN SERVICE @ 3/31/09

WPF-2.2a

ACCT. NO. (A)	ACCOUNT TITLE (B)	ORIGINAL COST @ 3/31/09 (C)	CWIP @ 3/31/09 (D)	ADD 9/12 OF 2009 CONST. BUDG. (E)	ADD 2010, 1/12 2011 CONST. BUDG. (F)	PROJ. BAL. 1/2011 @ CURRENT RATES (G)	ADD IF RATES ARE APPROVED (H)	PROJ. BAL. 1/2011 @PROPOSED RATES (I)
			WPF-2.2d....x	WPF-2.2y	WPF-2.2ai	TO F-2.2	WPF-2.2	TO F-2.2A
	Intangible Plant:							
301	Organization	40,803.62						0.00
302	Franchises & Consents	145,694.57				145,694.57		145,694.57
303	Misc. Intangible Plant	111,625.64				111,625.64		111,625.64
Total	Intangible Plant	298,123.83	0.00	0.00	0.00	257,320.21	0.00	257,320.21
	Source of Supply Plant:							
310	Land & Land Rights	231,679.04				231,679.04		231,679.04
311	Structures Improvements	69,578.84				69,578.84		69,578.84
312	Collecting & Impounding Reservoirs					0.00		0.00
313	Lake, River & Other Intakes	1,141,059.81				1,141,059.81		1,141,059.81
314	Wells & Springs	40,785.95		1,500.00		42,285.95		42,285.95
316	Supply Mains	135,368.27				135,368.27		135,368.27
Total	Source of Supply Plant	1,618,471.91	0.00	1,500.00	0.00	1,619,971.91	0.00	1,619,971.91
	Pumping Plant:							
320	Land & Land Rights	4,893.66				4,893.66		4,893.66
321	Structures & Improvements	688,383.93				688,383.93		688,383.93
323	Other Power Production Equipment	493,408.88				493,408.88		493,408.88
325	Electric Pumping Equipment	2,634,127.23				2,634,127.23		2,634,127.23
328	Other Pumping Equipment					0.00		0.00
Total	Pumping Plant	3,820,813.70	0.00	0.00	0.00	3,820,813.70	0.00	3,820,813.70
	Water Treatment Plant:							
330	Land & Land Rights	270,785.31						0.00
331	Structures & Improvements	1,621,264.69		10,650.00		1,631,914.69		1,631,914.69
332	Water Treatment Equipment	8,687,235.58	7,484.31	79,144.00	922,083.00	9,695,946.89		9,695,946.89
Total	Water Treatment Plant	10,579,285.58	7,484.31	89,794.00	922,083.00	11,327,861.58	0.00	11,327,861.58

INITIALS	TCR
DATE	7/27/2009

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
UTILITY PLANT IN SERVICE @ 3/31/09

WPF-2.2b

ACCT. NO. (A)	ACCOUNT TITLE (B)	ORIGINAL COST @ 3/31/09 (C)	CWIP @ 3/31/09 (D)	ADD 9/12 OF 2009 CONST. BUDG. (E)	ADD 2010, 1/12 2011 CONST. BUDG. (F)	PROJ. BAL. 1/2011 @ CURRENT RATES (G)	ADD IF RATES ARE APPROVED (H)	PROJ. BAL. 1/2011 @PROPOSED RATES (I)
	Transmission & Distribution Plant:		WPF-2.2d...x	WPF-2.2y	WPF-2.2al	TO F-2.2	WPF-2.2	TO F-2.2A
340	Land & Land Rights	409,537.51				409,537.51		409,537.51
341	Structures & Improvements	546,324.96				546,324.96		546,324.96
342	Distribution Reservoirs and Standpipes	4,549,717.00	5,214.51	1,711.00	1,445,000.00	6,001,642.51		6,001,642.51
343	Transmission and Distribution Mains	44,730,209.85	280,915.58	283,125.00	2,916,750.00	48,211,000.43		48,211,000.43
345	Services	7,223,727.41	3,306.60	101,250.00	146,250.00	7,474,534.01		7,474,534.01
346	Meters	2,989,414.87	35,414.64	115,463.00	186,063.00	3,326,355.51		3,326,355.51
347	Meter Installations	2,294,673.20		115,462.00	186,063.00	2,596,198.20		2,596,198.20
348	Hydrants	5,166,356.57	30,597.48	48,000.00	69,333.00	5,314,287.05		5,314,287.05
Total	Transmission and Distribution Plant	67,909,961.37	355,448.81	665,011.00	4,949,459.00	73,879,880.18	0.00	73,879,880.18
	General Plant:							
389	Land & Land Rights					0.00		0.00
390	Structures & Improvements					0.00		0.00
390-1	Str. & Impr. - Leasehold	83,439.15				83,439.15		83,439.15
391-1	Office Furniture and Equipment	98,363.72		750.00		99,113.72		99,113.72
391-2	Office Furn. and Equip. - Data Processing	65,397.06		9,941.00		75,338.06		75,338.06
391-3	Office Furniture and Equip. - Computers	203,694.44	21,038.16	10,399.00		235,131.60		235,131.60
392	Transportation Equip. - Fully Depreciated	180,037.87				180,037.87		180,037.87
392-1	Transportation Equip. - Depreciable	604,869.89	65,072.73	40,500.00	97,500.00	807,942.62		807,942.62
393	Stores Equipment	5,159.18				5,159.18		5,159.18
394	Tools, Shop and Garage Equipment	305,874.81		41,700.00	21,667.00	369,241.81		369,241.81
395	Laboratory Equipment	78,475.06		3,000.00	2,708.00	84,183.06		84,183.06
396	Power Operated Equipment	609,914.91	151,522.80			761,437.71		761,437.71
397	Communication Equipment	588,579.33				588,579.33		588,579.33
398	Miscellaneous Equipment	40,866.27				40,866.27		40,866.27
399	Other Tangible Property					0.00		0.00
Total	General Plant	2,664,671.69	237,633.69	106,290.00	121,875.00	3,330,470.38	0.00	3,330,470.38
Total	District Utility Plant In Service	87,091,328.06	600,566.81	862,595.00	5,993,417.00	94,236,317.96	0.00	94,236,317.96

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
UTILITY PLANT IN SERVICE @ 3/31/09

INITIALS	TCR
DATE	7/27/2009

WPF-2.2c

ACCT. NO. (A)	ACCOUNT TITLE (B)	ORIGINAL COST @ 3/31/09 (C)	CWIP @ 3/31/09 (D)	ADD 9/12 OF 2009 CONST. BUDG. (E)	ADD 2010, 1/12 2011 CONST. BUDG. (F)	PROJ. BAL. 1/2011 @ CURRENT RATES (G)	ADD IF RATES ARE APPROVED (H)	PROJ. BAL. 1/2011 @PROPOSED RATES (I)
	Corporate Office Intangible Plant:		WPF-2.2d...x	WPF-2.2y	WPF-2.2ai	TO F-2.2	WPF-2.2	TO F-2.2A
303	Misc.Intangible Plant Corporate Office	2,142,314.60	65,908.95	244,038.38	443,375.66	2,895,637.59		2,895,637.59
Total	Corporate Office Intangible Plant	2,142,314.60	65,908.95	244,038.38	443,375.66	2,895,637.59	0.00	2,895,637.59
	Corporate Office General Plant:							
389	Land & Land Rights Corporate Office	232,699.45						
390	Structures & Improvements-Corporate Office	261,066.27		538	774			
390-1	Struc.& Imp.-Leasehold Corporate Office	358,140.68				358,140.68		358,140.68
391-1	Office Furniture and Equipment	66,658.02				66,658.02		66,658.02
391-2	Office Furn. and Equip. - Data Processing	138,977.61	836.81	1,942.30		141,756.72		141,756.72
391-3	Office Furniture and Equipment - Computers	89,372.31		1,823.57	6,959.55	98,155.43		98,155.43
392	Transp. Equip. Fully Depre Corporate Office					0.00		0.00
392-1	Transp. Equip. Depreciable Corporate Office					0.00		0.00
394	Tools, Shop and Garage Equip. Corp. Off.	27,185.63		881.77	1,330.87	29,398.26		29,398.26
395	Laboratory Equipment Corp. Off.	18,483.89				18,483.89		18,483.89
397	Communication Equip. Corp. Off.	37,882.92				37,882.92		37,882.92
398	Miscellaneous Equipment	3,349.72				3,349.72		3,349.72
Total	Corporate Office General Plant	1,233,816.50	836.81	5,183.61	9,064.52	753,825.64	0.00	753,825.64
Total	Corporate Office Property	3,376,131.10	66,745.75	249,221.99	452,440.18	3,649,463.23	0.00	3,649,463.23
Total	District and Corporate Office Property	90,487,459.18	667,312.56	1,111,816.99	6,445,857.18	97,885,781.19	0.00	97,885,781.19
	Advances and Contributions:							
252	Advances for Construction	153,563.00				153,563.00		153,563.00
271	Contributions in Aid of Construction	26,052,151.00				26,052,151.00		26,052,151.00
Total	Advances and Contributions	26,205,714.00			F	26,205,714.00		F 26,205,714.00

		Projected Reserve	Res.Bal. (B-3) @ 3/31/09	3/09 Accrual * 17 Months 4/1/09 - 8/31/2010		Reserve on '09,'10,'11 Additions		1/31/2011 @ Current Rates	If Rates Approved	1/31/2011 @ Proposed Rates
A	WPB-3a 410,221.64/3 * 17MONTHS									
B	WPB-3b 213,440.79/3 * 17MONTHS	District	18,630,866	2,324,589 A		174,060 C		21,129,514	0	21,129,514
C	WPF-2.2b (862,595+5,993,417) * 2.6388%	Corporate Office	2,919,335		1,209,498 B				E	
D	WPF-2.2c (249,221.99+452440.18) *08.919	Allocation % (B-7)	0.3354		0.3354		D			
E	WPF-2.2c 0 * 0.0%									
F	Const. Budgs. are net of Adv. and Contr. Therefore no Change	Allocated Total	979,145		405,666		62,584	1,447,395		1,447,396
		Total	19,610,010	2,324,589	405,666	174,060	62,584	22,576,909	0	22,576,909

WPF-2.2d

VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23010000000 - 23010099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
105 New Mains (Extensions at Cost)					
23010010446	427.38	0.00	427.38	0.00	Mulberry Street - Jefferson Vi
23010096380	0.00	0.00	0.00	0.00	C-Constr Time on COWC Mains
Totalfor Activity Group 105	427.38	0.00	427.38		
106 Lower,Replace and Relocate					
23010013335	5,018.49	(5,018.49)	0.00	0.00	C-LR Market btw E Satin&E Erie
Totalfor Activity Group 106	5,018.49	(5,018.49)	0.00		
110 Main Repl-SURCHARGE					
23010002660	130,452.01	(130,452.01)	0.00	0.00	E Satin, Chestnut to Market
23010008861	131,506.47	(131,506.47)	0.00	0.00	SR 307, Chestnut to Washington
23010011252	145,721.48	(145,721.48)	0.00	0.00	C-10-E JEFFERSON MAIN REPLAMNT
23010011709	5,939.50	(5,939.50)	0.00	0.00	S Elm @ Mulberry w/l
23010012111	69,888.86	(69,888.86)	0.00	0.00	C-54-BEECH STREET REPLACEMENT
23010020734	102,401.72	(102,401.72)	0.00	0.00	C-16-EAST ERIE MAIN REPLMNT
23010020784	0.00	0.00	0.00	1,011,000.00	SR 20, West St to Crowel
23010026627	0.00	0.00	0.00	50,000.00	C-Eagle Main Replacement
Totalfor Activity Group 110	585,910.04	(585,910.04)	0.00		
115 Tie-In Dead End Mains					
23010032984	17,245.99	(17,245.99)	0.00	0.00	C-16-CEDAR LOOP-DEAD END MAIN
Totalfor Activity Group 115	17,245.99	(17,245.99)	0.00		
130 Highway Relocations					
23010012291	2,216.45	(2,216.45)	0.00	0.00	D-HR E Jefferson @ Spruce
Totalfor Activity Group 130	2,216.45	(2,216.45)	0.00		
135 Valve Replacements					
23010000400	1,144.18	(1,144.18)	0.00	0.00	W Erie @ S Chestnut 4" valve r
23010015953	1,329.49	(1,329.49)	0.00	1,000.00	VR,Eastlawn @ S Cedar valve
23010019265	2,380.34	(2,380.34)	0.00	1,000.00	VR,N Eagle @ North Ave
23010019267	1,032.59	(1,032.59)	0.00	1,000.00	VR,N Elm @ W Walnut
23010019268	1,819.18	(1,819.18)	0.00	1,000.00	VR, W Walnut @ N Elm
23010019270	3,274.39	(3,274.39)	0.00	1,000.00	VR,E Walnut @ Chestnut
23010019640	1,732.10	(1,732.10)	0.00	1,100.00	VR,E Satin @ S Market 4" vavle
23010031153	5,490.58	(5,490.58)	0.00	3,100.00	VR-E Jefferson @ Chestnut 8 in
Totalfor Activity Group 135	18,202.85	(18,202.85)	0.00		
150 Contributions in Aid of Constr					
23010000007	0.00	0.00	0.00	0.00	Pre 2000 CIAC Blanket Activity
23010000071	59,202.63	(59,202.63)	0.00	0.00	C-SR-46 KING LIMINARE
23010025877	86,005.45	(86,005.45)	0.00	75,000.00	East Beech St Allotment
Totalfor Activity Group 150	145,208.08	(145,208.08)	0.00		
199 Other Main & Distr Sys Improvs					
23010025412	686.67	(686.67)	0.00	0.00	P-ROAMING SHORES INTERCONNECT

343

LSA 5,787.80*+
LSL 594,779.01 +
SC 199,003.44 x
0.3354=
66,745.75*
SC 66,745.75 +
003
667,312.56 *

WPF-2.2 e

VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23010000000 - 23010099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip		Estimate	Activity Description
199 Other Main & Distr Sys Improvs						
Totalfor Activity Group 199	686.67	(686.67)	0.00			
210 NON SURCHARGE ELIGIBLE METERS						
23010096438	1,536.07	(1,536.07)	0.00		0.00	S-RM,1"" Meters Ashtabula
23010096439	4,889.30	(4,889.30)	0.00		0.00	S-RM,2"" Meters Ashtabula
23010096440	1,429.02	(1,429.02)	0.00		0.00	S-RM,1.5"METERS ASHTABULA
23010096441	83,640.62	(83,284.34)	356.28	346	0.00	S-RM, 5/8"" X 3/4"" Meters Ash
Totalfor Activity Group 210	91,495.01	(91,138.73)	356.28			
299 OTHER METER PROJECTS						
23010029163	11,066.47	(11,066.47)	0.00		0.00	S-17-JEFFERSON VILLAGE METERNG
Totalfor Activity Group 299	11,066.47	(11,066.47)	0.00			
305 New Services						
23010012744	668.74	(668.74)	0.00		0.00	D-NS,New Services 1 1/2"" Asht
23010096450	35,299.81	(35,299.81)	0.00		0.00	D-NS,New Services 1"" Ashtabul
23010096451	3,709.75	(3,709.75)	0.00		0.00	D-NS,New Services 2"" Ashtabul
Totalfor Activity Group 305	39,678.30	(39,678.30)	0.00			
310 Renewal Services - Regular						
23010096463	64,481.93	(64,692.30)	(210.37)	345	0.00	D-RR,Replacement Services 1""
Totalfor Activity Group 310	64,481.93	(64,692.30)	(210.37)			
410 Replaced/Relocated Hydrants						
23010000300	1,377.91	(1,377.91)	0.00		0.00	W Ashtabula,49,replace hydrant
23010000302	1,664.58	(1,664.58)	0.00		0.00	E Pine, 78 upgrade hydrant
23010000303	1,552.37	(1,552.37)	0.00		0.00	N Chestnut @ E Beach Raise hyd
23010013925	1,278.99	(1,278.99)	0.00		0.00	HY,EASTLAWN @ ANSEL HYD REPLAC
23010014932	1,246.13	(1,246.13)	0.00		0.00	Replaced/Relocated Hydrants
23010020903	1,588.75	(1,588.75)	0.00		1,200.00	D-12-HY,295 W Liberty St
23010029223	996.48	(996.48)	0.00		1,100.00	HY-12-E. Main,666 replace hyd
23010034456	1,554.10	(1,554.10)	0.00		2,200.00	D-16-W Ashtabula,82 rplc hyd
Totalfor Activity Group 410	11,259.31	(11,259.31)	0.00			
420 Change 2way to 3way Hydrants						
23010013184	1,184.66	(1,184.66)	0.00		0.00	D-CH Eastwood Hyd
23010034755	1,255.29	(1,255.29)	0.00		1,155.00	D-16-Linda Lane,60,replace hyd
23010040369	4,292.82	(4,292.82)	0.00		3,780.00	D-16-W Walnut,138 replace hyd
Totalfor Activity Group 420	6,732.77	(6,732.77)	0.00			
515 Improvements(TPB)						
23010011239	51,466.79	(51,466.79)	0.00		4,500.00	Jefferson 2nd tank
23010026451	13,612.35	(13,612.35)	0.00		0.00	P-10-RAOMING SHORES TELEMETRY
Totalfor Activity Group 515	65,079.14	(65,079.14)	0.00			

WPF-2.2f

VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23010000000 - 23010099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
525 Tanks,Reservoir,Lagoons,Standp					
23010003240	5,214.51	0.00	5,214.51 342	0.00	E-JEFFERSON 2ND ELEV TANK 0.4
Totalfor Activity Group 525	5,214.51	0.00	5,214.51		
715 Office Equipment					
23010039018	931.15	(931.15)	0.00	0.00	S-15-OFFICE FAX/COPIER
Totalfor Activity Group 715	931.15	(931.15)	0.00		
720 IMPROVEMENTS					
23010021434	2,600.33	(2,600.33)	0.00	1,596.00	AQUA OHIO sign - Harp Depot
Totalfor Activity Group 720	2,600.33	(2,600.33)	0.00		
805 New Vehicles					
23010012199	68,019.97	(68,019.97)	0.00	0.00	Dump Truck - Ash
23010020736	94,664.05	(94,664.05)	0.00	0.00	D-VR-CREW TRUCK
23010035463	30,161.10	(30,161.10)	0.00	0.00	AS23 Dump Truck replacement
Totalfor Activity Group 805	192,845.12	(192,845.12)	0.00		
900 Information System Expenditure					
23010035475	17,294.46	(17,294.46)	0.00	0.00	Service Link Equipment Lake Sh
Totalfor Activity Group 900	17,294.46	(17,294.46)	0.00		
901 Working Tools					
23010006834	1,225.33	(1,225.33)	0.00	0.00	TS700 Cut-off Saw
23010008189	2,982.14	(2,982.14)	0.00	0.00	B-101 tap machine
23010012260	665.03	(665.03)	0.00	0.00	GA-52Cx Locator AS26
23010012361	3,656.42	(3,656.42)	0.00	0.00	Hudco HP250 2.5" mole
23010015509	1,898.49	(1,898.49)	0.00	0.00	Ditch Pump for AS28
23010015821	3,960.90	(3,960.90)	0.00	0.00	Hudco 2.5" mole
Totalfor Activity Group 901	14,388.31	(14,388.31)	0.00		
902 Safety Equipment					
23010031520	3,725.29	(3,725.29)	0.00	0.00	D-ST-16-SAFETY SIGNS & CONES
Totalfor Activity Group 902	3,725.29	(3,725.29)	0.00		
905 Retirements W/O Replacement					
23010003002	0.00	0.00	0.00	0.00	Green Rd Sale(300109059903002)
Totalfor Activity Group 905	0.00	0.00	0.00		
911 Security					
23010025872	0.00	0.00	0.00	0.00	P-10-TANK OVERFLOW CHECK VALVE
Totalfor Activity Group 911	0.00	0.00	0.00		
Grand Total For Company 23	1,301,708.05	(1,295,920.25)	5,787.80		

WPF-2.2g

VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
105 New Mains (Extensions at Cost)					
23015005439	17,694.02	(17,694.02)	0.00	0.00	SR 306 waterline restoration
23015012513	15,473.18	(15,473.18)	0.00	0.00	C-HEIDI ESTATES
23015028136	18,794.48	(18,794.48)	0.00	0.00	P-30-KEMPER HOUSE W/L
23015036653	52,611.61	(52,611.61)	0.00	0.00	C-27-COURTNEY LANE
23015039608	40,245.52	(40,245.52)	0.00	0.00	P-30-MOVINGWAY DRIVE
23015039689	48,792.50	(48,792.50)	0.00	0.00	P-30-NEWELL CREEK SUB DIV PH2
23015096382	39,273.61	0.00	39,273.61 343	0.00	C-Constr Time on COWC Mains
Totalfor Activity Group 105	232,884.92	(193,611.31)	39,273.61		
107 Install Mains-Company Expense					
23015012109	0.00	0.00	0.00	0.00	C-CHARDONWOOD CROSSING
23015035606	783,793.03	(783,793.03)	0.00	0.00	C-Jackson Dogwood Shafer Mento
Totalfor Activity Group 107	783,793.03	(783,793.03)	0.00		
108 Mains Partially Funded by CIAC					
23015007592	31,721.38	(31,721.38)	0.00	0.00	Becker Drive 8" waterline
23015011912	210,896.58	(210,896.58)	0.00	0.00	C-BILLINGS TO HILLCREST SR 306
23015012372	1,616.32	(1,616.32)	0.00	0.00	C-MORLEY ROAD TIE IN
23015016450	140,631.59	(140,631.59)	0.00	0.00	C-25-MORLEY-COL PRK TO KNGHTS
23015017438	49,095.57	(49,095.57)	0.00	0.00	C-27-DEERFIELD
23015017442	12,187.48	(12,187.48)	0.00	0.00	C-25-MNTAIN SIDE FARMS #2LOOPG
23015020313	73,984.04	(73,984.04)	0.00	15,000.00	MP,Perkins main ext
23015032368	140,782.34	(140,782.34)	0.00	0.00	C-25-MOUNTAINVIEW
23015035600	30,793.17	(30,793.17)	0.00	0.00	C-25-MORLEY RD EXT, S OF HOOSE
23015035675	0.00	0.00	0.00	0.00	C-32-URBAN AVENUE
23015040616	84,643.64	(84,643.64)	0.00	0.00	C-30-REYNOLDS ROAD
23015087129	0.00	0.00	0.00	0.00	C-BALDWIN RD-CANCELLED
23015099317	0.00	0.00	0.00	0.00	C-MP-KIRT CHARDON/FOX HILL W/L
Totalfor Activity Group 108	776,352.11	(776,352.11)	0.00		
109 Main Rplmnts-NON-SURCHRG ELGBL					
23015031588	73,081.40	(73,081.40)	0.00	0.00	C-31-MELODY MAIN REPL-SIC ELIG
23015031589	114,350.00	(114,350.00)	0.00	0.00	C-30-EISENHOWER/SAXON QIPS EIG
23015038440	20,013.75	(20,013.75)	0.00	14,000.00	C-31-Linden St replacement
23015039442	107,229.62	(107,229.62)	0.00	0.00	C-30-MENTOR PARK BLVD
Totalfor Activity Group 109	314,674.77	(314,674.77)	0.00		
110 Main Repl-SURCHARGE					
23015000405	9,559.96	(9,559.96)	0.00	0.00	Palmer, 33 Main Replacement
23015006658	7,067.28	(7,067.28)	0.00	0.00	Springwood,55 main replacement
23015008827	186,596.20	(186,596.20)	0.00	0.00	Andrews Road mentor on the lak
23015010425	182,000.04	(182,000.04)	0.00	132,000.00	MR-30-Jorden main replacement
23015010427	29,271.11	(29,271.11)	0.00	0.00	Dahlia Mentor on the Lake
23015010442	227,851.92	(227,851.92)	0.00	135,000.00	Midland replacement phase 2
23015010446	229,114.17	(229,114.17)	0.00	0.00	MR-30-Presley main relocate
23015010624	172,935.22	(172,935.22)	0.00	0.00	Eastmoor City of Mentor
23015011295	269,902.20	(269,902.20)	0.00	255,000.00	MR-30-Headlands main replace
23015011321	6,244.49	(6,244.49)	0.00	0.00	C-MR Westmoor & Midland
23015013138	39,468.47	(39,468.47)	0.00	0.00	Barbara Creek Crossing

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
110 Main Repl-SURCHARGE					
23015013140	245,008.90	(245,008.90)	0.00	0.00	Homewood - Rosemary to Willowb
23015013141	285,532.94	(285,532.94)	0.00	0.00	Dartmoor - Mentor Ave to SR 84
23015013144	9,442.83	0.00	9,442.83	0.00	Stratford - Mentor Ave to Barr
23015013145	291,962.92	(291,962.92)	0.00	0.00	Corduroy - Woodridge to Headla
23015016032	9,537.12	(9,537.12)	0.00	0.00	10180 Weathersfield 40' w/1 re
23015016628	44,618.70	0.00	44,618.70	0.00	Reynolds Rd @ SR 2 w/1 replace
23015016640	13,650.74	(13,650.74)	0.00	0.00	Hart Street
23015016833	21,594.74	(21,594.74)	0.00	0.00	Hart St @ Mentor Avenue
23015016835	36,396.01	(36,396.01)	0.00	0.00	Stockbridge @ Mentor 60' main
23015016942	67,644.28	0.00	67,644.28	0.00	Heisley Rd 380' w/1 replacemen
23015017440	158,052.15	(158,052.15)	0.00	0.00	C-30-JORDAN-WILLOWBRK TO RMBLR
23015017441	219,486.94	(219,486.94)	0.00	0.00	C-30-MDLSEX TO MNTR AVETO JOHN
23015017688	8,593.61	0.00	8,593.61	0.00	Mentor @ Plaza 6' main replacm
23015020760	24,530.43	0.00	24,530.43	0.00	Button Road - Concord Twp
23015020768	31,175.73	(31,175.73)	0.00	34,000.00	MR,Rambler south of Jordan
23015020772	141,468.89	(141,468.89)	0.00	0.00	Miami Road - Mentor on the Lak
23015020774	216,037.08	(216,037.08)	0.00	0.00	C-Andrews
23015020775	163,224.19	(163,224.19)	0.00	0.00	C-LINDEN-WOODLAND TO BUCKEYE
23015020776	276,412.97	(276,412.97)	0.00	0.00	C- Kirtland Chardon Road
23015020777	298,002.43	(298,002.43)	0.00	0.00	Stockbrige Waterline Repalcsma
23015020778	361,365.68	(361,365.68)	0.00	0.00	Cadle Avenue
23015020779	411,883.53	(411,883.53)	0.00	0.00	Fairfield Road City of Mentor
23015023071	44,813.50	(44,813.50)	0.00	0.00	C-30-HOYT ST REPLACEMENT
23015023072	96,498.72	(96,498.72)	0.00	0.00	C-30-VINE ST @ROUTE 2 REPLACE
23015023117	3,328.37	(3,328.37)	0.00	0.00	MR,Meister @ St Bede's
23015024797	23,682.10	(23,682.10)	0.00	20,000.00	MR,Forestview replacment
23015025739	51,375.96	(51,375.96)	0.00	20,000.00	MR, Davis Drive, MOTL
23015025867	106,036.89	(106,036.89)	0.00	0.00	C-28-HOBART WAT MAIN REPLMNT
23015025992	71,407.64	(71,407.64)	0.00	71,165.00	C-31-Manor Drive
23015026533	0.00	0.00	0.00	0.00	C-30-SR20 FAIRGROUNDS TO URBAN
23015026553	142,677.94	(142,677.94)	0.00	0.00	C-CORDUROY-LSB TO MARSH
23015026556	2,174,253.51	(2,174,253.51)	0.00	0.00	c-Lakeshore Bldv
23015026557	217,190.66	(217,190.66)	0.00	0.00	Fairview Avenue - City of Ment
23015026571	24,347.63	0.00	24,347.63	0.00	Mentor Ave - Reynolds to Plaza
23015026724	(13,598.48)	13,598.48	0.00	0.00	C-SHARON DRIVE
23015033988	47,628.35	(47,628.35)	0.00	0.00	C-30-CHARMAR REPLACEMENT
23015035604	527,475.88	(527,475.88)	0.00	0.00	C-Old JCR, Mentor to Button
23015035645	22,713.62	(22,713.62)	0.00	0.00	C-30-SR 306 @ I 90 W EXT RMP8"
23015037573	9,026.36	(9,026.36)	0.00	0.00	C-30-OHIO ST. 7539 MAIN REPLMT
23015038850	9,651.30	(9,651.30)	0.00	0.00	C-30-JEREMY,7465 MAIN REPLCMNT
Totalfor Activity Group 110	8,254,143.82	(8,074,966.34)	179,177.48		
115 Tie-In Dead End Mains					
23015017443	0.00	0.00	0.00	0.00	C-27-BRIRHILL LOOP TO STONE RG
23015020757	214.81	0.00	214.81	0.00	C-KNIGHTSBRIDGE TO HOLDEN CO
Totalfor Activity Group 115	214.81	0.00	214.81		
116 Tie-In Dead End Mains-SURCHARG					
23015008690	90,413.52	(90,413.52)	0.00	0.00	Brookfield Drive to South Mead
Totalfor Activity Group 116	90,413.52	(90,413.52)	0.00		

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
130 Highway Relocations					
23015010444	26,359.79	(26,359.79)	0.00	0.00	HR,HEISLEY RD,LAKE
23015011329	165,733.22	(165,733.22)	0.00	0.00	C-30-CHILLCOTHE RD SR20 T SR84
23015020753	1,363,278.74	(1,363,278.74)	0.00	0.00	C-32-RT-20-WELLSLEY TO FAIRGRN
23015020754	18,836.53	(18,836.53)	0.00	0.00	C-32-HAWTHORNE TO BUCKEY
23015023070	111,973.09	(111,973.09)	0.00	0.00	C-31-WEBER ST RELOCATION
23015027717	531.98	(531.98)	0.00	0.00	HR,I90-SR615,LAKE
23015033524	36,415.93	(36,415.93)	0.00	14,000.00	D-27-Chillicothe relocations
Totalfor Activity Group 130	1,723,129.28	(1,723,129.28)	0.00		
131 Reimbursed Highway Relocations					
23015014037	19,315.11	(19,315.11)	0.00	0.00	Rt 20 E of Urban 12" lowering
Totalfor Activity Group 131	19,315.11	(19,315.11)	0.00		
132 Highway Relocations-SURCHARGE					
23015002659	23,102.46	(23,102.46)	0.00	0.00	Garfield Rd @ Norton Parkway
23015002717	14,489.75	(14,489.75)	0.00	0.00	Mentor Ave main lowerings
23015008777	2,728.45	(2,728.45)	0.00	0.00	Clairmont @ Mentor main loweri
23015008846	3,576.35	(3,576.35)	0.00	0.00	Nye @ Mentor Ave main lowering
23015009043	4,312.77	(4,312.77)	0.00	0.00	Palmer, lower main
23015009164	11,313.62	(11,313.62)	0.00	0.00	Urban @ Mentor Ave main loweri
23015011708	4,900.10	(4,900.10)	0.00	0.00	LSB @ Brooks hyd relocations
23015020770	1,909.56	0.00	1,909.56	0.00	C-HAWK
Totalfor Activity Group 132	66,333.06	(64,423.50)	1,909.56		
135 Valve Replacements					
23015000275	1,703.13	(1,703.13)	0.00	0.00	Seaton Place Blow-Off
23015000276	1,456.46	(1,456.46)	0.00	0.00	Spring Creek, 308, repl blwoff
23015000401	1,221.52	(1,221.52)	0.00	0.00	Heisley @ Blackbrook 10" valve
23015000403	6,019.14	(6,019.14)	0.00	0.00	Corduroy,4880 replace 6" gate
23015000406	3,184.08	(3,184.08)	0.00	0.00	Little Mountain @ Blossom 8" v
23015000407	4,916.36	(4,916.36)	0.00	0.00	LSB, 7957 install 16" BFV
23015000408	2,182.38	(2,182.38)	0.00	0.00	Barbara, 8459 - new 8" valve
23015000410	1,098.99	(1,098.99)	0.00	0.00	Warrendale @ S Shandle valve r
23015000412	737.80	(737.80)	0.00	0.00	Emerald Ct 12" valve
23015002852	4,066.41	(4,066.41)	0.00	0.00	Reynolds @ Eric 2 valves
23015006984	1,072.56	(1,072.56)	0.00	0.00	Pebblehurst, 2110 install blow
23015020815	3,475.73	(3,475.73)	0.00	3,000.00	VR,Mentor @ Jackson replace
23015020901	0.00	0.00	0.00	1,600.00	D-30-VR,Collins @ Munson
23015029000	0.00	0.00	0.00	0.00	D-VR SR 20 @ JACKSON ST 12 V
23015034401	4,367.97	(4,367.97)	0.00	2,800.00	D-30-Chillicothe,7460 valve re
23015034758	2,271.71	(2,271.71)	0.00	2,300.00	D-30-Glen Lodge @ Lake Overlok
23015035735	7,959.93	(7,959.93)	0.00	3,350.00	D-30-Creekwood @ Hopkins
Totalfor Activity Group 135	45,734.17	(45,734.17)	0.00		
150 Contributions in Aid of Constr					
23015000007	0.00	0.00	0.00	0.00	Pre 2000 CIAC Blanket Activity
23015000070	112,269.72	(112,269.72)	0.00	0.00	C-ARIA'S WAY DEVELOPEMNT
23015000402	379,055.00	(379,055.00)	0.00	0.00	MARSHVIEW LANDING
23015001752	17,062.81	(17,062.81)	0.00	0.00	Plaza Blvd 7750

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Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
150 Contributions in Aid of Constr				
23015001793	43,356.54	(43,356.54)	0.00	0.00 Mountainside Farms Ph 3A & B
23015002294	45,313.18	(45,313.18)	0.00	0.00 Sandy Acres IV
23015002295	75,562.73	(75,562.73)	0.00	0.00 Foxwood Forest PH 2
23015002544	12,789.16	(12,789.16)	0.00	0.00 Norton Parkway
23015005525	164,453.05	(164,453.05)	0.00	0.00 Newell Creek Phase 4
23015007594	201,431.43	(201,431.43)	0.00	0.00 Chapin Falls City of Kirtland
23015007601	34,266.29	(34,266.29)	0.00	0.00 Reynolds Road Sheetz Gas Stati
23015007931	2,619.70	0.00	2,619.70	0.00 Precott Development
23015009035	97,668.67	(97,668.67)	0.00	0.00 Center Street Vilage ph 1
23015009124	54,894.80	(54,894.80)	0.00	0.00 Market Street - City of Mentor
23015010570	0.00	0.00	0.00	0.00 C-CI WHITEHILL SUBDIVISION
23015010571	20,802.59	(20,802.59)	0.00	0.00 C-CI ARDEN VILLAGE
23015010841	54,852.62	(54,852.62)	0.00	0.00 Springbrook lake - City of Men
23015011361	8,155.10	0.00	8,155.10	0.00 Newell Creek Phase 5 A
23015011362	9,015.99	0.00	9,015.99	0.00 Newell creek Phase 5 B
23015013513	12,247.94	(12,247.94)	0.00	0.00 C-CI Patriot Court Subdivision
23015016570	83,146.72	(83,146.72)	0.00	0.00 CI,ROCKINGHORSE PHASE 4
23015017402	26,005.20	(26,005.20)	0.00	0.00 Garfield Place Condos
23015017406	110,576.32	(110,576.32)	0.00	0.00 C-26-MOUNTAINSIDE FARMS PH 2
23015025408	67,578.16	(67,578.16)	0.00	61,400.00 CI-25-Brookfield Sub #3
23015026343	21,345.00	(21,345.00)	0.00	0.00 CI-29-Chardonwood cul-de-sac
23015029174	48,471.25	(48,471.25)	0.00	0.00 Contributions in Aid of Constr
23015029206	204,260.22	(204,260.22)	0.00	181,000.00 C-30-Newell Creek Phase 1
23015031667	100,617.20	(100,617.20)	0.00	0.00 C-25-STONE CREEK SUB DIVISION
23015034811	61,837.18	(61,837.18)	0.00	0.00 C-25-EASTON CREEK CONDOS,VILL
23015034815	49,506.50	(49,506.50)	0.00	0.00 C-25-Concord Farms
23015040140	412,217.47	(412,217.47)	0.00	0.00 C-30-MARSHVIEW LANDING
23015040542	72,765.88	(72,765.88)	0.00	0.00 C-30-NEWELL CREEK PHASE 3
23015040879	22,566.16	0.00	22,566.16	0.00 C-30-7793 MENTOR AVE
23015087127	112,579.15	(112,579.15)	0.00	0.00 D-LIITLE MOUNTAIN/CHARDONWOOD
23015091002	85,159.09	(85,159.09)	0.00	0.00 CI,WELLESLEY CHASE SUBD NO.2
23015096430	143,357.72	(125,801.93)	17,555.79	0.00 C-Custr Time Developer Mains
Totalfor Activity Group 150	2,967,806.54	(2,907,893.80)	59,912.74	343
160 Acquis. Revenue Producing Proj				
23015009022	21,393.53	(21,393.53)	0.00	0.00 Auburn Lakes System Acquisitio
Totalfor Activity Group 160	21,393.53	(21,393.53)	0.00	
198 Other Main/DistrSysImpr-SURCHG				
23015013625	63,375.21	(63,375.21)	0.00	0.00 DISTRIBUTION SYSTEM MODELING
Totalfor Activity Group 198	63,375.21	(63,375.21)	0.00	
199 Other Main & Distr Sys Improvs				
23015096435	0.00	0.00	0.00	0.00 E-Rec Net IntCost for OWDA '05
Totalfor Activity Group 199	0.00	0.00	0.00	
210 NON SURCHARGE ELIGIBLE METERS				
23015011333	476,971.38	(400,064.38)	76,907.00	0.00 S-ALL-METER REPLACEMENTS
23015034860	6,390.34	(6,390.34)	0.00	0.00 S-30-SHAMROCK DEVELPMENT METER

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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
210 NON SURCHARGE ELIGIBLE METERS					
23015096433	14,496.73	(14,451.88)	44.85	0.00	S-RM,2"" Meters Lake
23015096442	24,854.73	(24,624.18)	230.55	0.00	S-RM,1"" Meters Lake
23015096443	16,608.60	(16,608.60)	0.00	0.00	S-RM 2 Meters
23015096444	14,254.93	(13,627.04)	627.89	0.00	S-RM,3"" Meters Lake
23015096445	29,849.22	(29,849.22)	0.00	0.00	S-RM 1 1/2 Meters
23015096446	1,302,103.06	(1,344,854.99)	(42,751.93)	0.00	S-RM, 5/8"" x 3/4"" Meters Lak
Totalfor Activity Group 210	1,885,528.99	(1,850,470.63)	35,058.36		343
305 New Services					
23015096453	282,379.76	(281,299.29)	1,080.47	0.00	D-NS,New Services 1"" Lake
23015096454	24,855.30	(24,855.30)	0.00	0.00	D-NS,New Services 2"" Lake
23015099319	15,862.21	(15,862.21)	0.00	0.00	D-NS,New Services 1 1/2"" Lake
Totalfor Activity Group 305	323,097.27	(322,016.80)	1,080.47		345
310 Renewal Services - Regular					
23015011915	5,526.73	(5,526.73)	0.00	0.00	D-RR, Replacement Services 2"
23015096464	511,165.39	(508,728.89)	2,436.50	0.00	D-RR,Repalcement Services 1""
Totalfor Activity Group 310	516,692.12	(514,255.62)	2,436.50		345
405 New Hydrants					
23015039978	3,265.28	(3,265.28)	0.00	2,500.00	D-30-Ambleside,9133 new hyd
Totalfor Activity Group 405	3,265.28	(3,265.28)	0.00		
410 Replaced/Relocated Hydrants					
23015000284	1,361.20	(1,361.20)	0.00	0.00	Eagle,8245 replace fire hydran
23015000305	1,374.95	(1,374.95)	0.00	0.00	Southland,7511,replace hyd
23015000306	1,394.18	(1,394.18)	0.00	0.00	Dahlia,7597,replace hyd
23015000307	1,313.67	(1,313.67)	0.00	0.00	Southwood @ Mentor, upgrade hy
23015000308	1,532.98	(1,532.98)	0.00	0.00	Harbor,8299,upgrade hydrant
23015000311	2,759.48	(2,759.48)	0.00	0.00	Little Mountain,9370 replace h
23015000312	2,460.34	(2,460.34)	0.00	0.00	Euclid Chardon,9072,replace hy
23015000313	1,384.96	(1,384.96)	0.00	0.00	Shadowbrook,7455,replace hydra
23015000314	1,505.50	(1,505.50)	0.00	0.00	Hopkins,6017,replace hydrant
23015000315	1,488.71	(1,488.71)	0.00	0.00	Culver,7239,replace hydrant
23015000316	1,397.69	(1,397.69)	0.00	0.00	Coventry,300,replace hydrant
23015000319	1,686.81	(1,686.81)	0.00	0.00	Cambridge,6423,upgrade hyd
23015000326	1,580.40	(1,580.40)	0.00	0.00	Maple @ Hoyt Hyd replacement
23015000327	1,165.27	(1,165.27)	0.00	0.00	Jackson, 8755 upgrade to 3-way
23015000328	1,118.19	(1,118.19)	0.00	0.00	Jackson, 8787 upgrade to 3-way
23015000329	1,272.23	(1,272.23)	0.00	0.00	Jackson, 8817 upgrade to 3-way
23015000330	1,338.55	(1,338.55)	0.00	0.00	Jackson, 8877 upgrade to 3-way
23015000331	1,325.74	(1,325.74)	0.00	0.00	Jackson, 8837 upgrade to 3-way
23015000332	1,246.08	(1,246.08)	0.00	0.00	Jackson, 7004 upgrade to 3-way
23015000333	1,908.92	(1,908.92)	0.00	0.00	Jackson, 8686 upgrade to 3-way
23015000334	1,326.49	(1,326.49)	0.00	0.00	Sylvia @ Jackson upgrade to 3-
23015000335	754.98	(754.98)	0.00	0.00	Jackson,7243 upgrade to 3-way
23015000336	0.00	0.00	0.00	0.00	Jackson, 1940 replace hyd
23015000337	1,879.98	(1,879.98)	0.00	0.00	LSB,7722 replace fire hyd
23015000338	1,732.93	(1,732.93)	0.00	0.00	Acaia @ Mentor Ave replace fir

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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
410 Replaced/Relocated Hydrants					
23015000339	1,347.70	(1,347.70)	0.00	0.00	Seminole, 6185 replace hyd
23015000340	1,287.52	(1,287.52)	0.00	0.00	Munson,8032,upgrade hyd to 3-w
23015000341	1,378.97	(1,378.97)	0.00	0.00	Munson, 8056, upgrade hyd to 3
23015000342	1,385.51	(1,385.51)	0.00	0.00	Munson, 8195, upgrade hyd to 3
23015000343	1,393.64	(1,393.64)	0.00	0.00	Munson, 8375, upgrade hyd to 3
23015000344	2,241.86	(2,241.86)	0.00	0.00	Rockingham,7386,upgrade hyd to
23015000345	1,630.11	(1,630.11)	0.00	0.00	Fairgrounds @ SR 84, upgrade h
23015000346	2,365.96	(2,365.96)	0.00	0.00	Fairgrounds, 6580, upgrade hyd
23015000347	1,323.24	(1,323.24)	0.00	0.00	Mardon, 6357, upgrade hyd to 3
23015000348	1,454.41	(1,454.41)	0.00	0.00	Martinique,9700,upgrade hyd to
23015000349	1,322.31	(1,322.31)	0.00	0.00	Martinique,9726,upgrade hyd to
23015000350	1,552.52	(1,552.52)	0.00	0.00	Holly Park,7311,upgrade hyd to
23015000351	2,214.25	(2,214.25)	0.00	0.00	Holly Park,7365,upgrade hyd to
23015000352	2,224.75	(2,224.75)	0.00	0.00	Holly Park,7395,upgrde hyd to
23015000353	1,629.30	(1,629.30)	0.00	0.00	Wellesley, 66, Upgrade hyd to
23015000354	1,435.04	(1,435.04)	0.00	0.00	Wellesley, 28, upgrade hyd to
23015000355	0.00	0.00	0.00	0.00	Fairgrounds, 103, upgrade hyd
23015000356	2,025.76	(2,025.76)	0.00	0.00	Fairgropunds, 157, upgrade hyd
23015000357	1,974.70	(1,974.70)	0.00	0.00	Fairgrounds, 211, upgrade hyd
23015000358	1,305.67	(1,305.67)	0.00	0.00	Jordan,9292 replace hydrant
23015000359	1,650.22	(1,650.22)	0.00	0.00	Tall Oaks,6090 upgrade fire hy
23015000360	2,249.09	(2,249.09)	0.00	0.00	Tall Oaks,6098, upgrade hydran
23015000361	1,788.46	(1,788.46)	0.00	0.00	Holly,7534,upgrade fire hydran
23015000362	2,040.25	(2,040.25)	0.00	0.00	Holly,7644,upgrade fire hydran
23015000364	2,100.50	(2,100.50)	0.00	0.00	Reynolds,5992,upgrade fire hyd
23015000365	1,664.67	(1,664.67)	0.00	0.00	Thunderbird,6035,upgrade hydra
23015000366	1,973.53	(1,973.53)	0.00	0.00	Thunderbird,6227,upgrade hydra
23015000367	1,392.70	(1,392.70)	0.00	0.00	Clover,7440,replace fire hydra
23015000368	1,497.25	(1,497.25)	0.00	0.00	Hopkins @ Chillicothe hyd repl
23015000369	3,366.19	(3,366.19)	0.00	0.00	Mentor, 7272 replace fire hydr
23015000370	1,526.78	(1,526.78)	0.00	0.00	Mentor, 7123 replace fire hydr
23015000371	1,961.17	(1,961.17)	0.00	0.00	Prospect, 8456 replace fire hy
23015000372	1,708.53	(1,708.53)	0.00	0.00	Lafayette, 6496 replace fire h
23015000373	0.00	0.00	0.00	0.00	King Memorial, 7756 replace hy
23015000374	1,907.17	(1,907.17)	0.00	0.00	King Memorial, 7601 replace fi
23015000375	386.27	(386.27)	0.00	0.00	Chillicothe, 9058 raise hydran
23015000376	1,750.78	(1,750.78)	0.00	0.00	Brooks, 6498, replace hydrant
23015000378	1,475.24	(1,475.24)	0.00	0.00	Old JCR, 9880 Hyd watch valve
23015000379	1,007.55	(1,007.55)	0.00	0.00	St Clair, 7578 replace fire hy
23015000380	1,663.80	(1,663.80)	0.00	0.00	Eagle, 6915 replace fire hyd
23015000381	1,427.38	(1,427.38)	0.00	0.00	Chagrin, 5567 replace fire hyd
23015000382	308.68	(308.68)	0.00	0.00	Brookridge, 7301 raise fire hy
23015000383	1,399.83	(1,399.83)	0.00	0.00	Normandy, 50 upgrade hydrant
23015000384	1,367.56	(1,367.56)	0.00	0.00	Coventry, 151 upgrade hydrant
23015000385	2,003.96	(2,003.96)	0.00	0.00	Larchwood, 104 upgrade hydrant
23015000386	1,751.80	(1,751.80)	0.00	0.00	Hawthorne, 68 upgrade hydrant
23015000387	1,397.98	(1,397.98)	0.00	0.00	Clairmont, 15 upgrade hydrant
23015000388	1,332.38	(1,332.38)	0.00	0.00	S Dean, 20 upgrade hydrant
23015000389	1,847.21	(1,847.21)	0.00	0.00	Teal Cove, 7054 upgrade hydran
23015000390	1,848.78	(1,848.78)	0.00	0.00	Brightwood, 7060 upgrade hydra
23015000391	2,275.74	(2,275.74)	0.00	0.00	Brightwood, 7076 upgrade hydra
23015000392	2,402.43	(2,402.43)	0.00	0.00	Brightwood, 7092 upgrade hydra
23015000393	1,431.54	(1,431.54)	0.00	0.00	Kephart, 9190 upgrade hydrant

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
410 Replaced/Relocated Hydrants					
23015000394	2,271.34	(2,271.34)	0.00	0.00	Conover, 8180 upgrade hydrant
23015000395	1,402.59	(1,402.59)	0.00	0.00	Clifton, 8167 upgrade hydrant
23015000396	1,357.53	(1,357.53)	0.00	0.00	Yorkshire, 8216 upgrade hydran
23015000398	1,566.38	(1,566.38)	0.00	0.00	Orchid, 5610 upgrade hydrant
23015000399	1,703.90	(1,703.90)	0.00	0.00	Lauren J, 7516 upgrade hydrant
23015000400	1,664.99	(1,664.99)	0.00	0.00	Sharonlee, 7436 upgrade hydran
23015000501	1,543.10	(1,543.10)	0.00	0.00	Hopkins, 8824 upgrade hydrant
23015000504	1,695.85	(1,695.85)	0.00	0.00	St Clair, 7637 upgrade hydrant
23015000505	1,665.59	(1,665.59)	0.00	0.00	Oakrdige, 7971 upgrade hydrant
23015000506	1,561.67	(1,561.67)	0.00	0.00	Regency Woods, 9016 replace hy
23015000507	1,501.96	(1,501.96)	0.00	0.00	Edward, 6586 upgrade to 3-way
23015000508	2,179.61	(2,179.61)	0.00	0.00	Oarkdale, 6669 upgrade to 3-wa
23015000509	1,458.75	(1,458.75)	0.00	0.00	Hyde, 6057, upgrade to 3-way h
23015000510	1,456.64	(1,456.64)	0.00	0.00	Harrison, 6045, upgrade to 3-w
23015000511	1,827.30	(1,827.30)	0.00	0.00	Birchwood, 5837 upgrade to 3-w
23015000512	2,775.85	(2,775.85)	0.00	0.00	Birchwood, 5879, upgrade to 3-
23015000513	1,943.39	(1,943.39)	0.00	0.00	Brichford, 7989, upgrade to 3-
23015000514	638.12	(638.12)	0.00	0.00	Manor @ Andrews 12" hyd ext
23015000515	1,766.47	(1,766.47)	0.00	0.00	Forsythe, 9365 upgrade fire hy
23015000516	1,365.66	(1,365.66)	0.00	0.00	Roselawn, 7655,upgrade fire hy
23015000517	1,365.66	(1,365.66)	0.00	0.00	Roselawn, 7587,upgrade fire hy
23015000518	1,796.06	(1,796.06)	0.00	0.00	Hopkins, 5946, upgrade fire hy
23015000519	1,641.77	(1,641.77)	0.00	0.00	Hopkins, 6133, upgrade fire hy
23015000520	1,635.23	(1,635.23)	0.00	0.00	Milford, 9355, upgrade fire hy
23015000521	6,473.24	(6,473.24)	0.00	0.00	Andrews Rd, various hyd reloca
23015000522	1,553.05	(1,553.05)	0.00	0.00	Corduroy, 5162 replace hydrant
23015000523	2,126.00	(2,126.00)	0.00	0.00	Thunderbird, 6179 upgrade to 3
23015000524	1,431.44	(1,431.44)	0.00	0.00	Waite Hill, 6941 upgrade to 3-
23015000525	1,521.76	(1,521.76)	0.00	0.00	Smith 1st N of South Lane upgd
23015000526	1,794.04	(1,794.04)	0.00	0.00	LSB, 7051 upgrade to 3-way hyd
23015000527	1,631.71	(1,631.71)	0.00	0.00	Mentor, 7835 - replace fire hy
23015000528	1,419.89	0.00	1,419.89	0.00	JCR, 10448 replace fire hyd
23015000530	976.79	0.00	976.79	0.00	Headlands, 9498 & 9650 raise h
23015000531	2,225.58	0.00	2,225.58	0.00	Chillicothe, raise hydrants
2301500377	521.98	(521.98)	0.00	0.00	Center 100' N of Norton Parkwa
23015012460	1,737.75	(1,737.75)	0.00	0.00	D-HY Jackson 7110 replace hyd
23015013430	611.33	(611.33)	0.00	0.00	D-HY Tortugus 9235 watch valve
23015013441	1,344.46	(1,344.46)	0.00	0.00	Heisley Road @ Diamond Center
23015014041	11,048.96	(11,048.96)	0.00	0.00	Center St hydrant relocations
23015014964	7,673.60	(7,673.60)	0.00	6,400.00	D-LSB,8985 replace hydrant
23015016274	97.18	(97.18)	0.00	2,300.00	HY,Hart 7365 replace hyd
23015016613	2,447.35	(2,447.35)	0.00	1,272.00	Case hyd replace
23015019474	0.00	0.00	0.00	1,750.00	HY,Bellflower @ Oakdale replac
23015021549	1,719.25	(1,719.25)	0.00	1,300.00	HY,Tyler 8130 replace hyd
23015023111	1,153.30	(1,153.30)	0.00	1,200.00	32-HY,Mentor, 1655 replace hyd
23015023112	1,370.26	(1,370.26)	0.00	1,200.00	32-HY,Mentor @ Cheseapeak Cove
23015023115	792.36	(792.36)	0.00	1,150.00	HY, MOuntain Park, 7628
23015023116	1,273.51	(1,273.51)	0.00	1,200.00	HY,Normandy 115 replace hyd
23015025405	1,416.72	(1,416.72)	0.00	1,150.00	HY,Mountain Park, 7576
23015030695	1,129.66	(1,129.66)	0.00	1,200.00	HY,27,Euclid Chardon,9492 rep
23015030697	1,179.44	(1,179.44)	0.00	1,200.00	HY,27,Far Bar,8839 repalce hyd
23015030839	1,111.89	(1,111.89)	0.00	1,200.00	HY,32,Normandy,191 replace hyd
23015030951	978.18	(978.18)	0.00	0.00	D-29-KING MEMORIAL,8293 REP HY

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
410 Replaced/Relocated Hydrants					
23015032245	3,712.85	(3,712.85)	0.00	2,800.00	HY,30,Bellflower,7450 rpl hyd
23015034014	1,365.33	(1,365.33)	0.00	1,150.00	30-Evergreen @ Fox Mill, replc
23015035222	1,343.63	(1,343.63)	0.00	1,155.00	D-32-Buckeye,185 replace hyd
23015038479	1,355.02	(1,355.02)	0.00	0.00	D-30-JCR @ PLAZA,REPL HYDRANT
23015040592	1,493.15	(1,493.15)	0.00	0.00	D-28-CHLICTHE E OF GARFLD REPL
23015099730	0.00	0.00	0.00	0.00	D-HY JCR @ Lowridge
Totalfor Activity Group 410	229,524.94	(224,902.68)	4,622.26 348		
420 Change 2way to 3way Hydrants					
23015000300	1,181.99	(1,181.99)	0.00	0.00	Mentor,9664 upgrade fire hyd
23015000301	1,420.85	(1,420.85)	0.00	0.00	Mentor,9882, upgrade fire hyd
23015000302	1,387.68	(1,387.68)	0.00	0.00	Mentor,9486, upgrade fire hyd
23015000303	1,231.14	(1,231.14)	0.00	0.00	Mentor,9000, upgrade fire hyd
23015000304	2,468.68	(2,468.68)	0.00	0.00	Mentor,8780, upgrade fire hydr
23015000309	1,245.71	(1,245.71)	0.00	0.00	Evergreen,8781,upgrade hydrant
23015000310	1,313.88	(1,313.88)	0.00	0.00	Rosebud,8705,Upgrade hydrant
23015000317	1,757.75	(1,757.75)	0.00	0.00	Coventry,12,replace hydrant
23015000318	2,971.91	(2,971.91)	0.00	0.00	Curtis,6432 replace hydrant
23015000320	1,451.55	(1,451.55)	0.00	0.00	JCR, 9415 replace hydrant
23015000321	1,417.48	(1,417.48)	0.00	0.00	JCR, 9353 replace hydrant
23015000322	1,394.67	(1,394.67)	0.00	0.00	JCR, 9295 replace hydrant
23015000323	1,364.09	(1,364.09)	0.00	0.00	JCR, 9225 replace hydrant
23015000324	1,392.49	(1,392.49)	0.00	0.00	JCR, 9141 replace hydrant
23015000325	1,587.43	(1,587.43)	0.00	0.00	JCR, 9109 replace hydrant
23015001046	1,197.27	(1,197.27)	0.00	1,400.00	Blackbrook,9600,upgrade hyd
23015001050	1,765.63	(1,765.63)	0.00	1,400.00	Blackbrook,9646,upgrade hyd
23015001052	1,658.26	(1,658.26)	0.00	1,400.00	Blackbrook,590,upgrade hyd
23015001055	1,362.45	(1,362.45)	0.00	1,400.00	Heisley @ Blckbrook upgrade H
23015015185	1,258.19	(1,258.19)	0.00	1,330.00	D-Middlesex, 8102 replace hyd
23015015244	1,401.79	(1,401.79)	0.00	1,275.00	D-Stockbridge,7933 Hyd
23015019274	1,162.26	(1,162.26)	0.00	1,250.00	HY,Crossfield, 7425 replace
23015022889	1,101.52	(1,101.52)	0.00	1,200.00	27-CH,Joseph @ Elm
23015023143	1,197.45	(1,197.45)	0.00	1,200.00	27-CH,Markell,7702
23015023144	1,123.61	(1,123.61)	0.00	1,200.00	27-CH,Elm, 9132
23015023146	1,567.48	(1,567.48)	0.00	1,200.00	27-CH,Kirtland Chardon,8233
23015023147	1,191.35	(1,191.35)	0.00	1,200.00	D-27-CH, MAPLE,7772
23015031170	1,932.91	(1,932.91)	0.00	0.00	D-31-WEDGEWOOD,6043,CHG2W T 3W
23015032242	1,551.75	(1,551.75)	0.00	1,200.00	LSB,9229, Upgrade Hydrant
23015032243	1,381.94	(1,381.94)	0.00	1,200.00	LSB @ St Charles, Upgrade Hyd
23015032381	1,325.04	(1,325.04)	0.00	1,200.00	P-30LSB @ LINKS, UPGRADE HYDRT
23015032382	1,221.04	(1,221.04)	0.00	1,200.00	Stockbridge @ Mentor,Upgrade
23015032383	1,717.55	(1,717.55)	0.00	1,200.00	Hendricks @ Arden,Upgrade Hyd
23015032385	1,191.44	(1,191.44)	0.00	1,200.00	Patterson,6880,Upgrade Hyd
23015032386	1,452.82	(1,452.82)	0.00	1,200.00	Chillicothe,7061,Upgrade Hyd
23015032387	1,337.45	(1,337.45)	0.00	1,200.00	Mentor,9090,Upgrade Hyd
23015032389	1,262.77	(1,262.77)	0.00	1,200.00	Hopkins,7584,Upgrade Hyd
23015032390	0.00	0.00	0.00	1,200.00	Jackson,7262,Upgrade Hyd
23015032392	1,355.04	(1,355.04)	0.00	1,200.00	Hopkins,6784,Upgrade Hyd
23015034201	1,463.64	(1,463.64)	0.00	0.00	D-27-OVERLOOK,8832, 2W T 3W
23015034458	1,181.35	(1,181.35)	0.00	0.00	D-31-CAMPBELL,6043,CHG 2W T 3W
23015034459	1,427.45	(1,427.45)	0.00	0.00	D-31-FERN,7667 CHG 2W TO 3W
23015034460	1,932.31	(1,932.31)	0.00	0.00	D-31-HOLLY,7596,UPGRD 2W T 3W

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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
420 Change 2way to 3way Hydrants					
23015034519	1,177.33	(1,177.33)	0.00	0.00	D-30-HARBOR DR,8345, UPG 2WT3W
23015034520	2,930.80	(2,930.80)	0.00	0.00	D-32-BLACKWOOD,641@FIDDLERS WY
23015034537	0.00	0.00	0.00	0.00	D-27-KIRTLAND CHARDN,8233.2W3W
23015034542	1,016.01	(1,016.01)	0.00	0.00	D-27-JOSEPH,7704 2W TO 3W
23015034543	1,436.78	(1,436.78)	0.00	0.00	D-57-RUSSLEHURST,7790 2W T 3W
23015034544	1,091.52	(1,091.52)	0.00	0.00	D-27-RUSSELHURST,7710 2W T 3W
23015034584	1,195.82	(1,195.82)	0.00	0.00	D-27-CHARLESDERRY,8102, 2W T3W
23015034585	1,250.22	(1,250.22)	0.00	0.00	D-27-GLENPACK,8041, 2W T 3W
23015034586	1,137.17	(1,137.17)	0.00	0.00	D-27-RUSSELHURST,7890,2W T 3W
23015034753	2,224.32	(2,224.32)	0.00	1,200.00	D-30-Tall Oaks,6144,repalce hy
23015034756	1,175.22	(1,175.22)	0.00	1,200.00	D-30-Firwood,6259,repalce hyd
23015034956	5,734.29	(5,734.29)	0.00	6,500.00	D-32-Stratford hyd upgrade (4)
23015035320	1,806.98	(1,806.98)	0.00	1,155.00	D-30-Ohio,7445 upgrade hyd
23015035672	1,134.63	(1,134.63)	0.00	1,155.00	D-30-Brooks,6256 upgrade hyd
23015035674	1,372.69	(1,372.69)	0.00	1,155.00	D-30-Campbell,6187 upgrade hyd
23015035680	2,504.95	(2,504.95)	0.00	0.00	D-30-PARKER,7580,UPGD & MOVEHY
Totalfor Activity Group 420	88,497.79	(88,497.79)	0.00		
440 Repl/Relo Hyd-SURCHARGE ELIG					
~~23015000532~~	1,450.72	0.00	1,450.72	0.00	Wilmington, 77 upgrade hyd
23015000533	1,766.39	0.00	1,766.39	0.00	Biltmoor, 7514 Upgrade hyd
23015000534	1,488.70	0.00	1,488.70	0.00	Beaver Creek, 7710 upgrade hyd
23015000535	1,627.54	0.00	1,627.54	0.00	Meadowbrook, 6231 upgrade hyd
23015000536	1,580.33	0.00	1,580.33	0.00	Grenway @ Center, upgrade hyd
23015000537	1,488.70	0.00	1,488.70	0.00	Meadowbrook, 6175 upgrade hyd
23015000539	2,330.86	0.00	2,330.86	0.00	Wake Robin, 4760 upgrade hyd
23015000540	1,488.70	0.00	1,488.70	0.00	Hallnorth, 8530 upgrade hyd
23015000541	1,488.70	0.00	1,488.70	0.00	Hallnorth, 8481 upgrade hyd
23015000543	1,505.44	0.00	1,505.44	0.00	Acacia, 7523 upgrade hyd
23015000544	2,369.50	0.00	2,369.50	0.00	Acacia, 7573 upgrade hyd
23015000546	1,766.39	0.00	1,766.39	0.00	Hopkins, 6219 upgrade hyd
23015000547	1,488.70	0.00	1,488.70	0.00	Hickory, 5636 upgrade hyd
23015000548	1,399.32	0.00	1,399.32	0.00	SR 306 @ Charlesderry hyd valv
23015000552	2,394.13	0.00	2,394.13	0.00	Brooksdale, 5006, replace fire
23015000553	341.10	0.00	341.10	0.00	East Ave, 8743 replace hyd
Totalfor Activity Group 440	25,975.22	0.00	25,975.22		
510 Automated Distr. Controls(TPB)					
23015009155	4,384.17	(4,384.17)	0.00	0.00	Shepard Hills SCADA
23015014098	6,785.11	(6,785.11)	0.00	0.00	P-SCADA IMPROVEMENTS-LAKE
23015015912	4,081.66	(4,081.66)	0.00	0.00	P-28-REPLMNT VFD MTERO BOOSTER
Totalfor Activity Group 510	15,250.94	(15,250.94)	0.00		
514 Boosters					
23015001765	209,098.00	(209,098.00)	0.00	0.00	Install generator.
Totalfor Activity Group 514	209,098.00	(209,098.00)	0.00		
515 Improvements(TPB)					
23015007599	630.30	(630.30)	0.00	0.00	Lowlift #3 screen replacement

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Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
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	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
515 Improvements(TPB)					
23015008514	5,796.82	(5,796.82)	0.00	0.00	Clearwell access
23015008515	2,120.15	(2,120.15)	0.00	0.00	Backup SCADA PC
23015009468	64,766.02	(64,766.02)	0.00	0.00	AUBURN LAKES MISC IMPROVEMENTS
23015011226	5,509.85	(5,509.85)	0.00	0.00	#4 lowlift pump extension
23015011247	4,137.06	(4,137.06)	0.00	0.00	P-FILTER CAPPING
23015011307	25,695.82	(25,695.82)	0.00	0.00	Auburn Lakes SCADA
23015011311	56,038.60	(56,038.60)	0.00	0.00	P-RESIDUALS HANDLING
23015011335	0.00	0.00	0.00	0.00	IT,BAXTER TANK,LAKE
23015012865	4,249.98	(4,249.98)	0.00	0.00	P-DAY TANK AND SCALE REPLACEMN
23015013413	52,047.11	(52,047.11)	0.00	0.00	WTP Boiler Replacement
23015013476	9,814.94	(9,814.94)	0.00	0.00	Plant water line replacement
23015013711	79,428.52	(79,428.52)	0.00	0.00	P-SCADA UPGRADE LAKE
23015014951	19,172.43	(19,172.43)	0.00	0.00	P-31-REPLMT TIMBERS ON INTAKE
23015015467	22,447.80	(22,447.80)	0.00	0.00	P-SLUDGE COLLECTOR SHOE REPLAC
23015015595	15,094.05	(15,094.05)	0.00	0.00	WTP Low Lift #2 Pump Replaceme
23015015598	10,277.70	(10,277.70)	0.00	0.00	Low Lift #2 pump VFD Replaceme
23015017608	10,801.54	(10,801.54)	0.00	0.00	Norlick Backup Generator
23015020747	4,693.61	(4,693.61)	0.00	0.00	P-31-AUTMTED W HIGH SERV VALVE
23015026472	1,089,809.08	(1,089,809.08)	0.00	0.00	E-26-LAKE ERIE CLLEGE TNK 400K
23015026563	151,069.65	(151,069.65)	0.00	0.00	Mentor Low Lift Pump Replmnt
23015026750	51,158.53	(51,158.53)	0.00	0.00	LOW LIFT ELECTRICAL IMPROVEMEN
23015033200	17,594.40	(17,594.40)	0.00	0.00	E-27-LAKLND TANK LAND EASEMENT
23015033533	63,720.35	(63,720.35)	0.00	0.00	E-31-INTAKE FREEZING MITIGATIO
23015035631	50,057.21	(50,057.21)	0.00	0.00	Shepherd Hills WTP Piping Imp.
23015035633	77,437.76	(77,437.76)	0.00	0.00	E-INTAKE FRAZILE ICE MITIGATI
23015037638	4,579.44	(4,579.44)	0.00	0.00	P-94-WELL DISCHARGE LINE REPMT
23015099658	2,877.11	(2,877.11)	0.00	0.00	P-54-IT,TREATMENT PLANT TILE R
Totalfor Activity Group 515	1,901,025.83	(1,901,025.83)	0.00		
517 Pumping Equipment (Water)					
23015004729	9,115.26	(9,115.26)	0.00	0.00	Kirtland Booster Motors
Totalfor Activity Group 517	9,115.26	(9,115.26)	0.00		
520 Equipment(TPB)					
23015000970	9,420.45	(9,420.45)	0.00	0.00	Baster Booster Station Imp
23015007637	9,621.20	(9,621.20)	0.00	0.00	Replace four filter turbidimet
23015011518	35,799.16	(35,799.16)	0.00	0.00	Auburn Lakes backup power
23015015673	2,655.89	(2,655.89)	0.00	0.00	Billings Booster PLC Replaceme
23015016061	2,363.86	(2,363.86)	0.00	0.00	Spare Alum Feed Pump
23015016924	29,819.82	(29,819.82)	0.00	0.00	P-31-SLUDGE COLLECTOR REBUILD
23015021567	6,151.42	(6,151.42)	0.00	0.00	P-31-LOWLIFT VALVE AUTOMATION
23015028668	5,994.85	(5,994.85)	0.00	0.00	P-27-REPLACEMENT VFDS-BOOSTERS
23015030712	1,469.44	(1,469.44)	0.00	0.00	P-31-BACKUP COAGULANT PUMP
23015032045	1,333.04	(1,333.04)	0.00	0.00	P-31-LOWLIFT REPLT EXHAUST FAN
23015032307	3,099.50	(3,099.50)	0.00	0.00	P-31-KIRTLAND BSTR N PUMP REBU
23015034624	3,091.40	(3,091.40)	0.00	3,100.00	P-31-Floc pump replacement
23015035634	17,623.26	(17,623.26)	0.00	0.00	Sylvia 5mg tank repairs
23015035653	944.69	(944.69)	0.00	0.00	P-27-2 HP VFP REPLMNT-BILLINGS
23015035788	11,171.68	(11,171.68)	0.00	0.00	P-27-BILLINGS BOOSTER RTU REPL
23015040206	13,170.43	(13,170.43)	0.00	0.00	P-31-SPARE PLANT MAIN BREAKER

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
520 Equipment(TPB)					
Totalfor Activity Group 520	153,730.09	(153,730.09)	0.00		
521 Wells					
23015012234	20,808.31	(20,808.31)	0.00	0.00	P-Auburn Lakes Well #1 Pump
Totalfor Activity Group 521	20,808.31	(20,808.31)	0.00		
525 Tanks,Reservoir,Lagoons,Standp					
23015016611	14,448.57	(14,448.57)	0.00	0.00	E-METRO TANK IMPROVEMENTS
Totalfor Activity Group 525	14,448.57	(14,448.57)	0.00		
599 Other(TPB)					
23015021876	9,323.25	(9,323.25)	0.00	15,000.00	OT-30-Station Tank fill line
Totalfor Activity Group 599	9,323.25	(9,323.25)	0.00		
605 Chlorination Enhancements(LT)					
23015015030	228,056.60	(220,572.29)	7,484.31 332	0.00	Chlorine Gas Scrubber
Totalfor Activity Group 605	228,056.60	(220,572.29)	7,484.31		
610 Treatment Equipment(LT)					
23015011068	10,799.01	(10,799.01)	0.00	0.00	Dry Chemical feeder
23015011301	8,844.70	(8,844.70)	0.00	0.00	Filter Turbidimeter replacemen
23015031572	1,685.71	(1,685.71)	0.00	0.00	P-31-REPL(2) FLOW TRANSMITTERS
23015033043	2,428.23	(2,428.23)	0.00	0.00	P-31-STREAMING CRRENT DET PROB
23015096379	735.54	(735.54)	0.00	0.00	P-FLOC SLIDE GATE REPL (6)
Totalfor Activity Group 610	24,493.19	(24,493.19)	0.00		
615 Laboratory Equipment(LT)					
23015008577	157.25	(157.25)	0.00	0.00	Lab freezer
23015011303	6,804.15	(6,804.15)	0.00	0.00	P-31-LAB EQUIPMENT-REPL OR NEW
Totalfor Activity Group 615	6,961.40	(6,961.40)	0.00		
715 Office Equipment					
23015007628	467.65	(467.65)	0.00	0.00	Plant Copy Machine replacement
23015013103	5,408.32	(5,408.32)	0.00	0.00	Canon 2018i copier
23015033400	397.54	(397.54)	0.00	0.00	S-30-OFFICE SAFE
Totalfor Activity Group 715	6,273.51	(6,273.51)	0.00		
720 IMPROVEMENTS					
23015019658	7,470.16	(7,470.16)	0.00	6,800.00	D-30-Lunch room remodel
23015021479	2,042.00	(2,042.00)	0.00	1,923.00	AQUA OHIO sign - WTP
23015021511	2,884.92	(2,884.92)	0.00	2,160.00	AQUA OHIO sign - Office
Totalfor Activity Group 720	12,397.08	(12,397.08)	0.00		
799 Other Building/Maintnence Work					
23015000233	5,790.64	(5,790.64)	0.00	0.00	P-SHEPERD HILL PLANT ROOF

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip		Estimate	Activity Description
799 Other Building/Maintnence Work						
23015011623	2,391.55	(2,391.55)	0.00		0.00	Operations room carpeting repl
Totalfor Activity Group 799	8,182.19	(8,182.19)	0.00			
805 New Vehicles						
23015011350	18,580.73	(18,580.73)	0.00		0.00	D-NV BACKHOE TRAILER 40DT REPL
23015015098	4,947.89	(4,947.89)	0.00		0.00	D-NV,DUMP TRUCK #6
23015015100	84,223.08	(84,223.08)	0.00	396	0.00	VR-LC34 Crew Truck Willhoite
23015020783	151,522.80	0.00	151,522.80	392-1	0.00	WTP Long Reach Track Hoe
23015020844	23,095.75	0.00	23,095.75	392-1	0.00	LC18 2001 Astro Van - Moose
23015020845	23,095.75	0.00	23,095.75	392-1	0.00	LC21 2002 Astro Van - Peterson
23015020846	18,881.23	0.00	18,881.23	392-1	0.00	LC 25 2002 S10 Pickup - Papo
23015035637	36,307.76	(36,307.76)	0.00	392-1	0.00	LC125 vehicle replacement
23015035638	37,799.32	(37,799.32)	0.00		0.00	LC24 vehicle replacement
23015039712	25,487.85	(25,487.85)	0.00		0.00	D-30-TRUCK # 122 REPLACEMENT
23015040888	30,894.33	(30,894.33)	0.00		0.00	D-30-LC19 truck replacement
Totalfor Activity Group 805	454,836.49	(238,240.96)	216,595.53			
810 Mechanical Equipment						
23015013898	155,424.84	(155,424.84)	0.00		0.00	P-PORTABLE GENERATORS-LAKE
Totalfor Activity Group 810	155,424.84	(155,424.84)	0.00			
900 Information System Expenditure						
23015001274	4,481.94	(4,481.94)	0.00		0.00	Tape Backup
23015009601	2,759.69	(2,759.69)	0.00		0.00	Data Switches
23015011369	13,950.58	(13,950.58)	0.00		0.00	I-30-DESKTOP PCs (2)
23015011370	4,121.09	(4,121.09)	0.00		0.00	I-31-LAPTOPS PC'S (2)
23015011372	4,481.41	(4,481.41)	0.00		4,300.00	I-Cisco Router
23015013171	907.81	(907.81)	0.00		0.00	Server UPS
23015013501	9,961.60	(9,961.60)	0.00		0.00	IS,SERVER REPLACEMENT
23015013843	5,710.87	(5,710.87)	0.00		5,600.00	IS,FIREWALL & PC
23015014067	820.13	(820.13)	0.00	391-3	0.00	22" Computer Monitor - CS Mana
23015014782	867.81	0.00	867.81		0.00	Desktop PCs
23015026793	2,199.35	(2,199.35)	0.00		2,025.00	IS,HP LJ 4200N printer
23015035646	34,557.45	(34,557.45)	0.00		0.00	Service Link Lake County
23015035692	4,125.22	(4,125.22)	0.00		0.00	Router
Totalfor Activity Group 900	88,944.95	(88,077.14)	867.81			
901 Working Tools						
23015001782	1,461.38	(1,461.38)	0.00		0.00	ditch pump for #4
23015001784	642.20	(642.20)	0.00		0.00	line locator LC30
23015002185	1,664.27	(1,664.27)	0.00		0.00	Hydrant pressure relief valves
23015002623	855.20	(855.20)	0.00		0.00	tap machine for AC
23015002850	4,953.26	(4,953.26)	0.00		0.00	FC200 Field Service Processor
23015008085	4,864.49	(4,864.49)	0.00		0.00	FC200r Service Handheld
23015008088	1,529.95	(1,529.95)	0.00		0.00	Ditch Pump for LC34
23015008156	936.35	(936.35)	0.00		0.00	LC122 - Line locator
23015009174	2,186.41	(2,186.41)	0.00		0.00	8" shell cutter head
23015009267	949.79	(949.79)	0.00		0.00	GA-52CX Locator for Constructi
23015009289	339.91	(339.91)	0.00		0.00	Pressure Recorder 24hr, 200 ps

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
901 Working Tools					
23015012261	665.02	(665.02)	0.00	0.00	GA-52Cx locator LC31
23015012280	1,309.38	(1,309.38)	0.00	0.00	Stihl TS700 cut off saw
23015012347	1,495.13	(1,495.13)	0.00	0.00	Satellite Line tracer & Locato
23015013130	684.44	(684.44)	0.00	0.00	GA-52Cx locator of LC34
23015013842	4,793.85	(4,793.85)	0.00	0.00	D-WT,3" VERMEER MOLE
23015014036	6,362.98	(6,362.98)	0.00	0.00	Meter Reading Versa Probes
23015015594	2,121.28	(2,121.28)	0.00	0.00	Portable 2" Diaphram Sludge Pu
23015016569	1,122.03	(1,122.03)	0.00	1,095.00	Steam Thawer
23015016571	14,539.33	(14,539.33)	0.00	12,921.00	Cl-12 Tapping Machine
23015016938	716.63	(716.63)	0.00	0.00	8" hub for large tap machine
23015019842	20,170.35	0.00	20,170.35 591-3	0.00	Servicelink 6 Laptops & 5 crad
23015025426	651.66	(651.66)	0.00	630.00	WT,GA-52CX locator s/n 211465
23015025735	2,423.80	(2,423.80)	0.00	650.00	WT,31-Lagoon Boat
23015028939	1,160.98	(1,160.98)	0.00	1,135.00	D-30-WT,Bore Machine Motor
23015030057	1,682.84	(1,682.84)	0.00	1,650.00	D-30-WT,Shoring pump buckets-2
23015030966	1,594.74	(1,594.74)	0.00	1,500.00	D-30-WT-Air hammers (2)
23015032333	1,771.48	(1,771.48)	0.00	1,740.00	WT,Mole striker
23015035753	4,583.80	(4,583.80)	0.00	4,500.00	D-30-2.5" Vermeer Mole
23015037571	421.07	(421.07)	0.00	0.00	D-30-HYDRALIC PIPE CUTTERS-PUM
23015038844	9,960.93	(9,960.93)	0.00	0.00	S-30-METER READING PROBES
23015039566	3,878.11	(3,878.11)	0.00	3,800.00	D-30-2.5" Mole truck #4
23015039567	764.61	(764.61)	0.00	0.00	D-30-LINE TRACE # 8
23015039609	814.84	(814.84)	0.00	0.00	D-30-METAL LOCATOR GAS2X
23015040519	275.33	(275.33)	0.00	0.00	D-30-SOIL SAMPLER AUGER
Totalfor Activity Group 901	104,347.82	(84,177.47)	20,170.35		
902 Safety Equipment					
23015013672	4,361.19	(4,361.19)	0.00	0.00	MULTI GAS MONITORS 2
23015028943	4,463.43	(4,463.43)	0.00	4,500.00	SE,Arrow Board
23015031214	5,916.64	(5,916.64)	0.00	0.00	D-ST-30-SAFETY CONES & SIGNS
Totalfor Activity Group 902	14,741.26	(14,741.26)	0.00		
903 Purchases/Disposals					
23015011356	191,495.77	(191,495.77)	0.00	0.00	M-LP Plant Land
Totalfor Activity Group 903	191,495.77	(191,495.77)	0.00		
905 Retirements W/O Replacement					
23015011004	0.00	0.00	0.00	0.00	1996 Ford Aerostar-Retire Only
23015011453	0.00	0.00	0.00	0.00	Retire '92 Ford Aerostar Van
23015011485	0.00	0.00	0.00	0.00	Retire '93 Chevy S-10 Pickup
Totalfor Activity Group 905	0.00	0.00	0.00		
911 Security					
23015012867	2,400.00	(2,400.00)	0.00	0.00	SECURITY LADDER LAKE SHORE LAK
23015014955	33,578.53	(33,578.53)	0.00	0.00	P-TANK LADDER MODIFICATIONS
23015014957	11,312.99	(11,312.99)	0.00	0.00	P-METRO TANK FENCING
23015015664	2,953.08	(2,953.08)	0.00	0.00	P-30-VULNERABILITY ASSESSMENT
23015022567	6,823.62	(6,823.62)	0.00	0.00	P-31-CHLORINE ROOM SECURITY
23015026414	6,036.49	(6,036.49)	0.00	0.00	P-31-FRONT GATE OPERATOR REPL

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23015000000 - 23015099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
911 Security					
23015032439	445.35	(445.35)	0.00	281.00	D-30-Auto Door locks @ Office
23015033111	4,291.81	(4,291.81)	0.00	0.00	P-31-LOWLIFT SECURITY CAMERA
23015033201	3,386.65	(3,386.65)	0.00	0.00	P-30-TANK FENCING UPGRADES
23015034387	13,783.05	(13,783.05)	0.00	0.00	P-25-BOOSTER/TANK LIGHTING
23015034960	11,801.08	(11,801.08)	0.00	0.00	P-31-CHLORINE SHUTDOWN DEVICE
23015035632	2,239.56	(2,239.56)	0.00	0.00	Fencing on Wells
23015039784	1,332.47	(1,332.47)	0.00	0.00	P-31-DIESEL FULE TANKS-EMERGNY
Totalfor Activity Group 911	100,384.68	(100,384.68)	0.00		
Grand Total For Company 23	22,161,485.52	(21,566,706.51)	594,779.01		

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23090000000 - 23090099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
110 Main Repl-SURCHARGE					
23090009285	5,757.86	(5,757.86)	0.00	0.00	C- INSPECTOR LAPTOP COMPUTERS
Totalfor Activity Group 110	5,757.86	(5,757.86)	0.00		
599 Other(TPB)					
23090012243	46,314.80	(46,314.80)	0.00	0.00	Corporate Office Improvements
Totalfor Activity Group 599	46,314.80	(46,314.80)	0.00		
710 Office Furniture					
23090025733	2,346.86	(2,346.86)	0.00	0.00	GF-71-OFFICE CHAIRS(6) ENG DEP
Totalfor Activity Group 710	2,346.86	(2,346.86)	0.00		
715 Office Equipment					
23090006813	112,523.31	(112,523.31)	0.00	0.00	Ohio Cash Remittance Machine
23090016448	437.31	(437.31)	0.00	0.00	64-DIGITAL CAMERA
23090022899	4,373.27	(4,373.27)	0.00	0.00	P-63-BOARDMAN OFFICE SIGN
23090028059	2,167.82	(2,167.82)	0.00	0.00	F-64-CAMERAS, BAGS AND ACCESSR
23090028064	349.92	(349.92)	0.00	0.00	P-64-DIGITAL CAMERA W ACCESS.
Totalfor Activity Group 715	119,851.63	(119,851.63)	0.00		
720 IMPROVEMENTS					
23090013717	24,156.83	(24,156.83)	0.00	0.00	IP,REPL RUBBER ROOF,OHIO CORP
23090029207	0.00	0.00	0.00	0.00	S-63-SHRUB REMOVAL SERVICE CTR
23090039698	8,528.00	(8,528.00)	0.00	0.00	P-63-REMODL ROOM S8 CORP OFFIC
Totalfor Activity Group 720	32,684.83	(32,684.83)	0.00		
799 Other Building/Maintnence Work					
23090023175	13,729.76	(13,729.76)	0.00	0.00	M-63-REPLACE ATRIUM SKYLIGHT
23090031215	2,285.56	(2,285.56)	0.00	0.00	P-64-INTERIOR SIGN & EXT LGHT
Totalfor Activity Group 799	16,015.32	(16,015.32)	0.00		
900 Information System Expenditure					
23090000937	4,380.11	(4,380.11)	0.00	0.00	Printer for Accounting
23090002428	27,839.02	(27,839.02)	0.00	0.00	Strategic Infrastructure
23090002610	8,170.70	(8,170.70)	0.00	0.00	Desktop PCs
23090003532	25,036.90	(25,036.90)	0.00	0.00	BUILDING SECURITY SYSTEM (OH)
23090006817	123,328.61	(123,328.61)	0.00	0.00	Service Link Technical Assessm
23090007143	9,357.71	(9,357.71)	0.00	0.00	Corp Cisco Switch
23090007674	31,635.81	(31,635.81)	0.00	0.00	Consulting; Exchange
23090008109	9,282.96	(9,282.96)	0.00	0.00	COE 2007
23090008159	8,177.88	(8,177.88)	0.00	0.00	P-Autocad Software Upgrade V20
23090008212	25,551.56	(25,551.56)	0.00	0.00	CIS Archive Purge
23090008325	12,456.99	(12,456.99)	0.00	0.00	IS Security Project
23090008543	79,847.78	(79,847.78)	0.00	0.00	Lawson Licensing
23090008881	109,968.31	(109,968.31)	0.00	0.00	Banner Interfaces
23090008914	28,453.37	(28,453.37)	0.00	0.00	Banner Reports
23090009456	17,406.80	(17,406.80)	0.00	0.00	Engineering Scanner - OH
23090011742	116,830.93	(116,830.93)	0.00	29,742.00	IS-64-,FINACIAL SYS-POWER PLNT

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23090000000 - 23090099999 Date Range 12/31/00 - 03/31/09
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	Expenditures	Closed To Plant	Open Cwip		Estimate	Activity Description
900 Information System Expenditure						
23090011743	38,587.94	(38,587.94)	0.00		0.00	SOFT COSTS POWERPLAN
23090011748	58,312.55	(58,312.55)	0.00		0.00	IS,REAL ESTATE TRACKING SYSTEM
23090011760	23,795.71	(23,795.71)	0.00		0.00	E-WaterGEMS Software
23090011782	67,477.05	(67,477.05)	0.00		0.00	IS,HYPERION FINANCIAL SYS,OHIO
23090011791	8,910.02	(8,910.02)	0.00		0.00	PowerPlant Phase1 - Hard Cost
23090011809	11,525.06	(11,525.06)	0.00		0.00	E-63-ENGINEERING SOFTWARE
23090011816	7,824.74	(7,824.74)	0.00		0.00	I-63-DESCKTOP PC'S (2)
23090011817	23,776.73	(23,776.73)	0.00		0.00	I-63-LAPTOP PC'S (2)
23090011828	138,020.41	(138,020.41)	0.00		0.00	PowerPlant Phase1 - Soft Cost
23090011829	32,054.10	(32,054.10)	0.00		0.00	Lawson Financial Implementatio
23090011849	2,547.76	(2,547.76)	0.00		0.00	WQIS (SUPPORT AND SERVERS)
23090011869	41,437.57	(41,437.57)	0.00		0.00	FIS-63-UPGRADE PROCESSOR
23090011961	48,542.67	(48,542.67)	0.00		0.00	Internet Redesign
23090012002	18,037.51	(18,037.51)	0.00		0.00	Tape Drive for Lawson System
23090012049	3,661.34	(3,661.34)	0.00		0.00	User Provisioning Project
23090012173	46,313.44	(46,313.44)	0.00		0.00	IS-63-INP,REPL PBX SYS-MERLIN
23090012311	58,784.32	(58,784.32)	0.00		0.00	Virtual Technology
23090012770	107,544.94	(107,544.94)	0.00		0.00	IBM System P 570
23090012806	19,711.73	(19,711.73)	0.00		0.00	IBM DS4800 Disk System
23090012867	18,886.95	(18,886.95)	0.00		0.00	Communications planning and su
23090012908	4,280.87	(4,280.87)	0.00		0.00	MPLS Data Comm
23090012962	336,553.01	(335,555.24)	997.77	303	0.00	CIS Modifications and Enhancem
23090012995	37,160.40	(37,160.40)	0.00		0.00	BANNER Reports 2008
23090013029	16,433.72	(16,433.72)	0.00		0.00	CIS Defect/Issue Tracking 2008
23090013198	8,290.15	(8,290.15)	0.00		0.00	Juniper Firewall
23090013384	7,759.62	(7,759.62)	0.00		0.00	BlueCoat Proxy Servers
23090013502	664.15	(664.15)	0.00		0.00	Service Link Test Equipment 20
23090013554	413.21	(413.21)	0.00		0.00	SSH Secure FTP server for DMZ
23090013713	22,683.81	(22,683.81)	0.00		0.00	Service Link Test Lead
23090013765	(232.71)	232.71	0.00		0.00	IVR\Auto attendant programming
23090013850	35,104.36	(35,104.36)	0.00		0.00	Service Link Program Changes
23090013944	150,342.56	(150,342.56)	0.00		0.00	Service Order Process
23090014180	5,003.77	(5,003.77)	0.00		0.00	CIS Bill Extract and Print Cha
23090014929	7,029.26	(7,029.26)	0.00		0.00	21st Century Project
23090015527	2,724.78	(2,724.78)	0.00		0.00	Thin Client Technology
23090015623	50,427.23	(50,427.23)	0.00		0.00	Enterprise Reporting - WEBI
23090015835	1,189.80	(1,189.80)	0.00		0.00	Network Management Tools
23090015951	1,805.27	(1,805.27)	0.00		0.00	RAS Security Software
23090016117	5,445.72	(5,445.72)	0.00		0.00	COE 2008
23090016388	55,444.98	(55,444.98)	0.00		0.00	FIS-IBM Power 6
23090016440	2,273.63	(2,273.63)	0.00		0.00	Vulnerability Detection Softwa
23090016529	3,718.32	(3,718.32)	0.00		0.00	NetMotion
23090016660	3,934.76	(3,934.76)	0.00		0.00	Unified Thin Wireless
23090016701	16,957.23	(16,957.23)	0.00		0.00	Lawson Upgrade Phase 1
23090016848	5,685.50	(5,685.50)	0.00		0.00	Records Project
23090016970	3,779.68	(3,779.68)	0.00		0.00	E-Autocad 2009 Subscription
23090017146	257.11	0.00	257.11	391-2	0.00	ACO - Data Comm
23090017160	3,549.86	(3,549.86)	0.00		0.00	ACO - PCs
23090017500	38,717.69	(38,717.69)	0.00		0.00	Avaya 8700
23090017537	9,545.77	(9,545.77)	0.00		0.00	UPS for OH Data Center
23090017574	8,422.97	(8,422.97)	0.00		0.00	San Switch for OH Data Center
23090018113	21,715.42	0.00	21,715.42	303	0.00	Rate Case Banner Support
23090018188	594.04	0.00	594.04	303	0.00	CIS - Accounting KC 4 & 5

WPF-2.2 W

VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23090000000 - 23090099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

900 Information System Expenditure

	Expenditures	Closed To Plant	Open Cwip		Estimate	Activity Description
23090018322	2,340.51	0.00	2,340.51	303	0.00	Aqua Internet Phase 2
23090018465	1,302.26	0.00	1,302.26		0.00	Service Link Related 2009
23090018828	984.93	0.00	984.93		0.00	COE - Office 2007
23090018865	5,916.44	0.00	5,916.44		0.00	Disaster Recovery Project
23090018888	2,828.78	0.00	2,828.78		0.00	PowerPlant Phase 3
23090018996	16,475.56	0.00	16,475.56		0.00	Disk Based Back up Solutions
23090019014	15,140.73	0.00	15,140.73		0.00	Lawson Version 9 Upgrade - Har
23090019073	3,492.61	0.00	3,492.61		0.00	FIS Improvements - 2009
23090019134	3,903.21	0.00	3,903.21		0.00	Exchange v2007 Upgrade
23090019155	2,237.84	0.00	2,237.84	391-2	0.00	Network Core Data Switch
23090019259	8,302.20	0.00	8,302.20	303	0.00	Server Migration - VMware
23090019347	2,838.32	0.00	2,838.32		0.00	Tele - Consulting and Support
23090019421	119.71	0.00	119.71		0.00	Tele - IVR\Auto Attendant Upda
23090019646	1,505.13	0.00	1,505.13		0.00	Network Security Tools
23090019726	17,641.73	0.00	17,641.73		0.00	Lawson Version 9 Upgrade - Sof
23090019783	20,420.04	0.00	20,420.04		0.00	PowerPlant Phase 3 - Soft
23090020324	31,129.20	0.00	31,129.20		0.00	Oracle Compliance
23090020624	2,454,058.76	(2,454,058.76)	0.00		0.00	MERITAGE-64- CALL CENTER
23090020625	144,163.10	(144,163.10)	0.00		0.00	SOFT COSTS MERITAGE
23090020639	38,859.90	0.00	38,859.90		0.00	CIS - Modifications - 2009
23090020738	35,585.79	(35,585.79)	0.00		0.00	C-63-REWIRE OFFICE W CAT6 CABL
23090021521	36,563.80	(36,563.80)	0.00		0.00	P-64-AIR CONDTNR FOR BRDMN COM
23090021663	3,669.90	(3,669.90)	0.00		0.00	P-63-HP LASER JET PRINTER
23090021729	10,753.10	(10,753.10)	0.00		0.00	VISUAL NETWORKS
23090021767	46,931.80	(46,931.80)	0.00		0.00	SECURITY PROJECT
23090021805	9,612.47	(9,612.47)	0.00		0.00	SOFTWARE DISTRIBUTION SYSTEM
23090021816	19,048.21	(19,048.21)	0.00		0.00	REMOTE ACCESS THIN CLIENT
23090021859	18,188.10	(18,188.10)	0.00		0.00	VERITAS,BACKUP LIBRARY SYSTEM
23090021907	19,515.51	(19,515.51)	0.00		0.00	EMC UPGRADE DISK
23090022136	1,531.26	(1,531.26)	0.00		0.00	HR EQUIPAY MODULE
23090022159	887.08	(887.08)	0.00		0.00	iVANTAGE UPGRADE
23090022191	23,572.65	(23,572.65)	0.00		0.00	BANNER REPORT CONVERSION
23090022248	16,512.27	(16,512.27)	0.00		0.00	LAWSON PORTAL
23090022321	1,891.93	(1,891.93)	0.00		0.00	HARDWARE FOR POWERPLANT-IMAGE
23090022331	2,274.42	(2,274.42)	0.00		0.00	PAYROLL MODIFICATIONS
23090022583	17,126.54	(17,126.54)	0.00		0.00	HYPERION BUSINESS INITIATIVES
23090025407	19,200.32	(19,200.32)	0.00		0.00	I-63-HYPERION STRATEGIC FINANC
23090027174	181,793.21	(181,793.21)	0.00		29,715.00	IS,MICROSOFT ENTERPRISE AGRMNT
23090028152	1,447.10	(1,447.10)	0.00		0.00	P-63-DESKTOP COMPUTER P KUSKY
23090029540	213,222.04	(213,222.04)	0.00		0.00	LAWSON CONVERSION-64-OHIO
23090031074	14,069.14	(14,069.14)	0.00		0.00	P-64-CALL CENTER HARDWARE
23090035809	5,370.32	(5,370.32)	0.00		0.00	FIREWALL ENTERPRISE MANAGER
23090035906	4,740.47	(4,740.47)	0.00		0.00	MODULAR MESSAGING
23090035969	6,249.52	(6,249.52)	0.00		0.00	REMOTE CONTROL SOFTWARE
23090035993	7,617.34	(7,617.34)	0.00		0.00	CHANGE MANAGEMENT SYSTEM
23090036124	508,380.87	(508,380.87)	0.00		0.00	BANNER CIS RELATED PROJECTS
23090036125	13,032.30	(13,032.30)	0.00		0.00	SOFT COSTS BANNER CIS
23090036142	99,375.21	(99,375.21)	0.00		0.00	FIS Improvements
23090036143	67,980.87	(67,980.87)	0.00		0.00	SOFT COSTS FIS IMPROVEMENT
23090038541	342,137.22	(342,137.22)	0.00		0.00	DELOITTE
23090038787	5,369.08	(5,369.08)	0.00		0.00	HELP DESK SOFTWARE-63
23090039589	0.00	0.00	0.00		0.00	LAWSON SYSTEM INTEGRATION
23090039601	51,805.89	(51,805.89)	0.00		0.00	LAWSON SECURITY ASSESSMENT

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VC203 Cwip Report Date 04/13/09 Company 23 AQUA OHIO INC.
Activity Range 23090000000 - 23090099999 Date Range 12/31/00 - 03/31/09
Activity Grp 095 - 999

	Expenditures	Closed To Plant	Open Cwip	Estimate	Activity Description
900 Information System Expenditure					
23090039644	0.00	0.00	0.00	0.00	PROJECT MERITAGE FIS
23090040375	8,288.92	(8,288.92)	0.00	0.00	C-63-HP DESIGN JET PLOTTER
23090040551	8,833.76	(8,833.76)	0.00	0.00	P-63-NIKON DTM-352-SERIES & EQ
23090096497	141,429.40	(141,429.40)	0.00	0.00	IS PRCH HYPERION SFTWR BGT DPT
Totalfor Activity Group 900	7,018,822.69	(6,819,819.25)	199,003.44		
903 Purchases/Disposals					
23090007101	1,586,477.70	(1,586,477.70)	0.00	0.00	Purchase Ohio's Corporate Offi
Totalfor Activity Group 903	1,586,477.70	(1,586,477.70)	0.00		
905 Retirements W/O Replacement					
23090020051	0.00	0.00	0.00	0.00	Retire 1996 Ford Taurus
23090020061	0.00	0.00	0.00	0.00	Retirements W/O Replacement
Totalfor Activity Group 905	0.00	0.00	0.00		
Grand Total For Company 23	8,828,271.69	(8,629,268.25)	199,003.44		

INITIALS TCR
DATE 7/27/09

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
2009 & 2010 CONSTRUCTION BUDGET

WPF-2.2y

LINE NO.	DISTRICT	ACCOUNT NO.	BALANCE OF '09 CONSTRUCTION BUDGET (9/12) (A)	2010 CONSTRUCTION BUDGET (B)	CORPORATE OFFICE ALLOCATION SCH. B-6 (C)	TOTAL (D)
			(WPF-2.2z-ah)	(WPF-2.2z-ah)		
		314	1,500		N/A	1,500
1		325			N/A	0
2		331	10,650		N/A	10,650
3		332	79,144	920,000	N/A	999,144
4		341			N/A	0
5		342	1,711	1,445,000	N/A	1,446,711
6		343	283,125	2,886,000	N/A	3,169,125
7		345	101,250	135,000	N/A	236,250
8		346	115,463	171,750	N/A	287,213
9		347	115,462	171,750	N/A	287,212
10		348	48,000	64,000	N/A	112,000
11		391-1	750		N/A	750
12		391-2	9,941		N/A	9,941
13		391-3	10,399		N/A	10,399
14		392-1	40,500	90,000	N/A	130,500
15		394	41,700	20,000	N/A	61,700
16		395	3,000	2,500	N/A	5,500
17		397			N/A	0
18		398			N/A	0
19					N/A	0
20						
21	TOTAL DISTRICT		862,595	5,906,000		6,768,595
22						
23		303	727,604	1,237,330	33.54%	659,039
24		390	1,598	2,130	33.54%	1,250
25		391-1			33.54%	0
26	CORPORATE	391-2	5,791		33.54%	1,942
27	OFFICE	391-3	5,437	20,114	33.54%	8,570
28		392-1			33.54%	0
29		394	2,629	3,463	33.54%	2,043
30		397			33.54%	0
31						
32	TOTAL CORP. OFF.		743,059	1,263,037		672,844
33						
34	REMAINING 2009 & 2010 BUDGET		1,605,653	7,169,037		7,441,439
35						

WPF-2.2-2

Aqua America - Ohio

Capital Budget Summary Report

Plan Year: 2009 Version: 2009 WORKING VERSION

Co/Dept	FP Number	FP Description	2009	2010	2011	2012	2013	Total
Project Group: 0110-MAIN REPL,SURCHARGE								
23/230150	FP23015011298	C-MAIN REPLACEMENTS	$0	$0	$87,000	$1,000,000	$1,000,000	$2,087,000
23/230150	FP23015013138	Barbara Creek Crossing	$0	$0	$0	$0	$0	$0
23/230150	FP23015013141	Dartmoor - Mentor Ave to SR 84	$0	$0	$0	$0	$0	$0
23/230150	FP23015013145	Corduroy - Woodridge to Headlands	$0	$0	$0	$0	$0	$0
23/230150	FP23015014994	BEAVER CREEK - SR84 TO CUL DE SAC	$0	$176,000	$0	$0	$0	$176,000
23/230150	FP23015014995	BLACKBROOK - HEISLEY TO ENG. OFFICE	$0	$220,000	$0	$0	$0	$220,000
23/230150	FP23015014996	CREEKWOOD - HOPKINS TO STONEWOOD	$0	$209,000	$0	$0	$0	$209,000
23/230150	FP23015014997	CUMBERLAND/CURTISS - LOCKWOOD - CDS	$0	$407,000	$0	$0	$0	$407,000
23/230150	FP23015014998	FERN - LAKE TO SR 306	$0	$115,500	$0	$0	$0	$115,500
23/230150	FP23015014999	HART - MENTOR TO STATION	$277,300	$0	$0	$0	$0	$277,300
23/230150	FP23015015000	JCR - BAXTER TANKS TO BUTTON	$0	$288,000	$0	$0	$0	$288,000
23/230150	FP23015015001	PARKWOOD - MUNSON TO MENTOR PARK	$200,000	$0	$0	$0	$0	$200,000
23/230150	FP23015015002	REYNOLDS - TYLER TO SR 2	$0	$255,000	$0	$0	$0	$255,000
23/230150	FP23015015003	SHAMROCK - REYNOLDS TO LAKE	$0	$115,500	$0	$0	$0	$115,500
23/230150	FP23015015004	STATION/MAPLE - MAPLE TO BABCOCK BS	$0	$264,000	$0	$0	$0	$264,000
23/230150	FP23015015005	WILLOWBROOK - ROSEMARY TO CDS	$0	$341,000	$0	$0	$0	$341,000
23/230150	FP23015015006	WOODRIDGE - FOREST TO CORDUROY	$0	$286,000	$0	$0	$0	$286,000
23/230150	FP23015020753	C-32-RT-20-WELLSLEY TO FAIRGRN	$3,200	$0	$0	$0	$0	$3,200
23/230150	FP23015020760	C-BUTTON-OLD JCR TO JCR	$0	$340,000	$0	$0	$0	$340,000
23/230150	FP23015020780	C-CASE-MENTOR TO KNOWLEN	$0	$0	$413,000	$0	$0	$413,000
	343	Project Group 0110-MAIN REPL,SURCHARGE Totals:	$480,500	$3,017,000	$500,000	$1,000,000	$1,000,000	$5,997,500
Project Group: 0115-TIE-IN DEAD END MAINS								
23/230150	FP23015020757	C-KNIGHTSBRIDGE TO HOLDEN CO	$0	$0	$0	$0	$0	$0
23/230150	FP23015026547	C-FOXWOOD TO PINEHURST	$0	$0	$0	$0	$0	$0
		Project Group 0115-TIE-IN DEAD END MAINS Totals:	$0	$0	$0	$0	$0	$0
Project Group: 0132-HIGHWAY RELOC-SURCHARGE								
23/230150	FP23016020828	Meridge Relocation	$30,000	$0	$0	$0	$0	$30,000
	343	ject Group 0132-HIGHWAY RELOC-SURCHARGE Totals:	$30,000	$0	$0	$0	$0	$30,000
Project Group: 0136-VALVE REPLACEMENT-SURCHAR								
23/230100	FP23010015401	D-VALVE REPLACEMENTS	$0	$0	$0	$0	$0	$0

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Aqua America - Ohio

Capital Budget Summary Report

Plan Year: 2009 Version: 2009 WORKING VERSION

Co/Dept	FP Number	FP Description	2009	2010	2011	2012	2013	Total
Project Group: 0136-VALVE REPLACEMENT-SURCHAR								
23/230150	FP23015011325	D-VALVE REPLACEMENTS	$18,000	$20,000	$20,000	$20,000	$20,000	$98,000
	343	Group 0136-VALVE REPLACEMENT-SURCHARGE Totals:	$18,000	$20,000	$20,000	$20,000	$20,000	$98,000
Project Group: 0150-CIAC								
23/230100	FP23010011269	M-DEVELOPER REFUNDS	$3,000	$3,000	$3,000	$3,000	$3,000	$15,000
23/230100	FP23010016629	M-CONTRIBUTIONS	($4,000)	($4,000)	($4,000)	($4,000)	($4,000)	($20,000)
23/230150	FP23015016632	M-CONTRIBUTIONS (RELATED FACI	($150,000)	($150,000)	($150,000)	($150,000)	($150,000)	($750,000)
	343	Project Group 0150-CIAC Totals:	($151,000)	($151,000)	($151,000)	($151,000)	($151,000)	($755,000)
Project Group: 0210-NON-SURCHARGE ELIGIBLE METE								
23/230100	FP23010011268	S-METERS NEW	$0	$1,500	$1,500	$1,500	$1,500	$6,000
23/230100	FP23010011267	S-METER REPLACEMENTS	$22,500	$21,000	$21,000	$21,000	$21,000	$106,500
23/230150	FP23015011333	S-METER REPLACEMENTS	$285,400	$274,000	$274,000	$274,000	$274,000	$1,381,400
23/230150	FP23015011334	S-METERS NEW	$0	$47,000	$47,000	$47,000	$47,000	$188,000
23/230400	FP23040035506	NL-METERS	$0	$0	$0	$85,000	$0	$85,000
23/230410	FP23016035482	SL-METERS IN PITS	$0	$0	$0	$175,000	$0	$175,000
	346/347	roup 0210-NON-SURCHARGE ELIGIBLE METERS Totals:	$307,900	$343,500	$343,500	$603,500	$343,500	$1,941,900
Project Group: 0305-NEW SERVICES								
23/230100	FP23010011243	D-SERVICES-NEW	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000
23/230150	FP23015011322	D-SERVICES NEW	$40,000	$40,000	$40,000	$40,000	$40,000	$200,000
	345	Project Group 0305-NEW SERVICES Totals:	$45,000	$45,000	$45,000	$45,000	$45,000	$225,000
Project Group: 0310-RENEWAL SERVS - REGULAR								
23/230100	FP23010011244	D-SERVICE RENEWALS	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000
23/230150	FP23015011323	D-SERVICE RENEWALS	$85,000	$85,000	$85,000	$85,000	$85,000	$425,000
	345	roject Group 0310-RENEWAL SERVS - REGULAR Totals:	$90,000	$90,000	$90,000	$90,000	$90,000	$450,000
Project Group: 0440-REPL/RELO HYDNTS-(SURCHARGI								
23/230100	FP23010016404	D-HYDRANT REPLACEMENTS	$4,000	$4,000	$4,000	$4,000	$4,000	$20,000
23/230150	FP23015016405	D-HYDRANT REPLACEMENTS	$60,000	$60,000	$60,000	$60,000	$60,000	$300,000
	348	Group 0440-REPL/RELO HYDNTS-(SURCHARGE) Totals:	$64,000	$64,000	$64,000	$64,000	$64,000	$320,000

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Aqua America - Ohio

Capital Budget Summary Report

Plan Year: 2009 Version: 2009 WORKING VERSION

Co/Dept	FP Number	FP Description	2009	2010	2011	2012	2013	Total
Project Group: 0512-TREATMENT PLANTS								
23/230150	FP23015022207	Roof Repairs and Inspection	$3,200	$0	$0	$0	$0	$3,200
	331	Project Group 0512-TREATMENT PLANTS Totals:	$3,200	$0	$0	$0	$0	$3,200
Project Group: 0515-IMPROVEMENTS OTHER (TPB)								
23/230150	FP23015009468	AUBURN LAKES MISC IMPROVEMENTS	$0	$350,000	$5,000	$5,000	$0	$360,000
23/230150	FP23015015605	Low Lift #2 Pump&Motor Replacement	$0	$250,000	$0	$0	$0	$250,000
23/230150	FP23015017679	Chlorine Analyzer @ LEC Tank	$2,000	$0	$0	$0	$0	$2,000
23/230150	FP23015020265	Auburn Lakes WTp Design-2010 constr	$25,000	$0	$0	$0	$0	$25,000
23/230150	FP23015020275	Norlick Plant Design	$10,000	$0	$0	$0	$0	$10,000
23/230150	FP23015020781	Low Lift Pump #1 Rebuild	$25,000	$0	$0	$0	$0	$25,000
23/230150	FP23015021011	E-Add Zn Ortho Tanks	$5,000	$0	$0	$0	$0	$5,000
23/230150	FP23015035629	P-LOWLIFT AUTOMATIC TRAVELING	$0	$0	$0	$100,000	$0	$100,000
23/230400	FP23040008789	Norlick WTP&Electrical Improvements	$0	$100,000	$0	$0	$0	$100,000
	332	oject Group 0515-IMPROVEMENTS OTHER (TPB) Totals:	$67,000	$700,000	$5,000	$105,000	$0	$877,000
Project Group: 0517-PUMPING EQUIPMENT-WATER								
23/230150	FP23015010466	E-BABCOCK SMALLEST PUMP REPLA	$0	$0	$0	$0	$0	$0
23/230150	FP23015010467	P-BAXTER BOOSTER CAPACITY INC	$0	$0	$0	$0	$0	$0
23/230150	FP23015011314	E-HIGH SERVICE #7 PUMP	$0	$0	$0	$0	$0	$0
		oject Group 0517-PUMPING EQUIPMENT-WATER Totals:	$0	$0	$0	$0	$0	$0
Project Group: 0520-EQUIPMENT (TPB)								
23/230150	FP23015021012	E-Auburn Lakes Electrical Imp.	$11,000	$0	$0	$0	$0	$11,000
	331	Project Group 0520-EQUIPMENT (TPB) Totals:	$11,000	$0	$0	$0	$0	$11,000
Project Group: 0521-WELLS								
23/230150	FP23015012234	P-Auburn Lakes Well #6 Pump	$2,000	$0	$0	$0	$0	$2,000
	314	Project Group 0521-WELLS Totals:	$2,000	$0	$0	$0	$0	$2,000
Project Group: 0525-TANKS/RESVRS/STANDPIPES								
23/230100	FP23010003240	E-JEFFERSON 2ND ELEV TANK 0.4 MG	$0	$1,445,000	$0	$0	$0	$1,445,000
23/230150	FP23015010457	E-LAKELAND 2ND TANK (ELEVATED	$0	$0	$0	$0	$0	$0
23/230150	FP23015014992	ALDER 2ND TANK	$0	$0	$0	$0	$0	$0
23/230150	FP23015016611	E-METRO TANK IMPROVEMENTS	$2,281	$0	$0	$0	$0	$2,281

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Co/Dept	FP Number	FP Description	2009	2010	2011	2012	2013	Total
Project Group: 0525-TANKS/RESVRS/STANDPIPES								
23/230150	FP23015035630	E-METRO 2ND TANK	$0	$0	$0	$0	$0	$0
	342	roject Group 0525-TANKS/RESVRS/STANDPIPES Totals:	$2,281	$1,445,000	$0	$0	$0	$1,447,281
Project Group: 0605-CHLORINATION ENHANCEMENTS								
23/230150	FP23015015030	P-CHLORINE CONVERSION TO HYPO.	$9,325	$0	$0	$0	$0	$9,325
	332	ct Group 0605-CHLORINATION ENHANCEMENTS Totals:	$9,325	$0	$0	$0	$0	$9,325
Project Group: 0610-TREATMENT EQUIPMENT (LT)								
23/230150	FP23015010459	P-FLOCULATOR REPLACEMENT	$0	$200,000	$0	$0	$0	$200,000
23/230150	FP23015011301	P-MISC PLANT PROJECTS	$0	$20,000	$20,000	$20,000	$20,000	$80,000
23/230150	FP23015020749	E-SLUDGE LAGOON #3	$0	$0	$0	$250,000	$0	$250,000
23/230150	FP23015020884	Raw water pH & Turbidity meters	$6,400	$0	$0	$0	$0	$6,400
23/230150	FP23015020886	Fluoride Analyzer	$6,200	$0	$0	$0	$0	$6,200
23/230150	FP23015020888	Filter Effluent Turbimeters (6)	$13,700	$0	$0	$0	$0	$13,700
23/230150	FP23015020890	Settled Water Chlorine Analyzer	$2,900	$0	$0	$0	$0	$2,900
	332	roject Group 0610-TREATMENT EQUIPMENT (LT) Totals:	$29,200	$220,000	$20,000	$270,000	$20,000	$559,200
Project Group: 0615-LAB EQUIPMENT (LT)								
23/230150	FP23015011303	P-LAB EQUIPMENT	$2,500	$2,500	$2,500	$2,500	$2,500	$12,500
23/230150	FP23015020892	Lab - Disolved Oxygen (DO) meter	$1,500	$0	$0	$0	$0	$1,500
	395	Project Group 0615-LAB EQUIPMENT (LT) Totals:	$4,000	$2,500	$2,500	$2,500	$2,500	$14,000
Project Group: 0699-OTHER LAB/TREATMENT WORK								
23/230150	FP23015010460	P-HIGH SERVICE HEADER REPLACE	$0	$0	$0	$0	$0	$0
23/230150	FP23015015400	E-2ND INTAKE	$0	$0	$0	$0	$0	$0
		ject Group 0699-OTHER LAB/TREATMENT WORK Totals:	$0	$0	$0	$0	$0	$0
Project Group: 0715-OFFICE EQUIPMENT								
23/230150	FP23015011336	S-OFFICE EQUIPMENT	$0	$0	$0	$0	$0	$0
23/230150	FP23015022564	Cordless phone for WTP Operators	$1,000	$0	$0	$0	$0	$1,000
	391-1	Project Group 0715-OFFICE EQUIPMENT Totals:	$1,000	$0	$0	$0	$0	$1,000
Project Group: 0805-NEW VEHICLES								
23/230100	FP23010035460	D-AS62-BACKHOE	$0	$0	$0	$0	$0	$0

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Co/Dept	FP Number	FP Description	2009	2010	2011	2012	2013	Total
Project Group: 0805-NEW VEHICLES								
23/230100	FP23010035461	D-LC8-3500HD PICKUP	$0	$0	$0	$0	$0	$0
23/230100	FP23010035462	D-AS61-BACKHOE	$0	$0	$0	$0	$0	$0
23/230100	FP23010035474	D-LC131-DUMP TRUCK	$0	$0	$0	$0	$0	$0
23/230150	FP23015011310	L-VR-DIVISION MANAGER	$0	$0	$0	$24,000	$0	$24,000
23/230150	FP23015011318	L-VR-DISTRIBUTION MANAGER	$0	$25,000	$0	$0	$0	$25,000
23/230150	FP23015015103	L-VR-CONSTRUCTION COORDINATOR	$0	$0	$0	$25,000	$0	$25,000
23/230150	FP23015016187	D-LC30-UTILITY TRUCK- BUTT	$0	$0	$0	$0	$0	$0
23/230150	FP23015016188	D-LC31-UTILITY TRUCK-MAHER	$0	$0	$0	$0	$0	$0
23/230150	FP23015016190	D-LC34-GANG TRUCK WILLHOITE	$0	$0	$0	$0	$0	$0
23/230150	FP23015016191	D-LC36-UTILITY TRUCK-CLARKSON	$0	$0	$0	$0	$0	$0
23/230150	FP23015016192	D-LC37-UTILITY TRUCK-JESCHENIG	$0	$0	$0	$0	$0	$0
23/230150	FP23015016194	D-LC21 VAN-ASHT. VALVE	$0	$0	$0	$0	$0	$0
23/230150	FP23015016196	95 INTRNT'L BACK HOE TRAILER	$0	$0	$0	$0	$0	$0
23/230150	FP23015016198	98 INTERNT'L BACK HOE TRAILER	$0	$0	$0	$0	$0	$0
23/230150	FP23015016947	Vehicle and Equipment Replacement	$0	$90,000	$90,000	$190,000	$190,000	$560,000
23/230150	FP23015020783	~~WTP Long Reach Track Hoe~~ 396 (IN CWIP)	$151,523	$0	$0	$0	$0	$151,523
23/230150	FP23015020844	LC18 2001 Astro Van - Hoose 392-1 (IN CWIP)	$25,000	$0	$0	$0	$0	$25,000
23/230150	FP23015020845	LC21 2002 Astro Van - Peterson	$25,000	$0	$0	$0	$0	$25,000
23/230150	FP23015020846	Meter Reading Vibe - Maher	$20,000	$0	$0	$0	$0	$20,000
23/230150	FP23015022211	LC 25 2002 S10 Pickup - Papo 392-1	$19,000	$0	$0	$0	$0	$19,000
23/230150	FP23015026499	L-VR-PRODUCTION MANAGER LC 33	$0	$0	$0	$25,000	$0	$25,000
23/230150	FP23015035623	L-VR-SERVICE PETERSON 392-1	$20,000	$0	$0	$0	$0	$20,000
23/230150	FP23015035624	L-VR-S-METER READING-PAPO 392-1	$18,000	$0	$0	$0	$0	$18,000
23/230150	FP23015035639	D-LC43-BACKHOE	$0	$0	$0	$0	$0	$0
23/230150	FP23015035640	D-LC129-DUMP TRUCK	$0	$0	$0	$0	$0	$0
23/230150	FP23015035641	D-LC128-GANG TRUCK	$0	$0	$0	$0	$0	$0
23/230150	FP23015035642	D-LC20-CREW TRUCK 392-1	$35,000	$0	$0	$0	$0	$35,000
23/230150	FP23015035643	D-LC130-WTP MECHANIC	$0	$0	$0	$0	$0	$0
		Project Group 0805-NEW VEHICLES Totals:	~~$313,523~~ 92,000	$115,000	$90,000	$264,000	$190,000	$972,523
Project Group: 0815-LEASED VEHICLES-NOT FOR WOS								
23/230150	FP23015016168	L-Z-REVERSAL OF LEASED VEHICL	($38,000)	($25,000)	$0	($74,000)	$0	($137,000)

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Co/Dept	FP Number	FP Description	2009	2010	2011	2012	2013	Total
Project Group: 0815-LEASED VEHICLES-NOT FOR WOS								
23/230150	FP23015026650	L-VR-SERVICE HOOSE	$0	$0	$0	$0	$0	$0
392-1		l Group 0815-LEASED VEHICLES-NOT FOR WOS Totals:	($38,000)	($25,000)	$0	($74,000)	$0	($137,000)
Project Group: 0900-INFORMATION SYSTEM EXP								
23/230100	FP23010014740	Laptop PCs 391-3	$5,040	$0	$0	$0	$0	$5,040
23/230100	FP23010021251	Nortel Device for Ashtabula Office 391-2	$500	$0	$0	$0	$0	$500
23/230150	FP23015014782	Desktop PCs	$0	$0	$0	$0	$0	$0
23/230150	FP23015014812	Network Infrastructure Enhancements	$0	$0	$0	$0	$0	$0
23/230150	FP23015015037	Replace Network Server-Mentor 391-2	$10,654	$0	$0	$0	$0	$10,654
23/230150	FP23015020832	PC purchases in 2009 391-3	$6,925	$0	$0	$0	$0	$6,925
23/230150	FP23015022551	Back Up SCADA PC 391-3	$1,900	$0	$0	$0	$0	$1,900
23/230150	FP23015022552	UPS Batteries 391-2	$2,100	$0	$0	$0	$0	$2,100
		Project Group 0900-INFORMATION SYSTEM EXP Totals:	$27,119	$0	$0	$0	$0	$27,119
Project Group: 0901-WORKING TOOLS								
23/230150	FP23015011326	D-SHOP/SAFETY TOOLS & EQUIPME	$3,400	$15,000	$15,000	$15,000	$15,000	$63,400
23/230150	FP23015017964	GA-52Cx locator - Customer Service	$725	$0	$0	[illegible]	[illegible]	$725
23/230150	FP23015019835	GA52-Cx - meter readers(2 locators)	$1,500	$0	$0			$1,500
23/230150	FP23015019837	VersaProbe - 2 units (bluetooth)	$4,600	$0	$0			$4,600
23/230150	FP23015019839	FC200 handheld units - 2	$9,000	$0	$0			$9,000
23/230150	FP23015019842	Servicelink 6 Laptops & 5 cradles	$22,000	$0	$0			$22,000
23/230150	FP23015020831	SOAP - Service Link Equipment	$10,000	$0	$0			$10,000
23/230150	FP23015020873	Backhoe forks for unloading	$1,600	$0	$0			$1,600
23/230150	FP23015035644	S-SERVICE DEPARTMENT EQUIPMEN	$2,775	$5,000	$5,000	$5,000	$5,000	$22,775
394		Project Group 0901-WORKING TOOLS Totals:	$55,600	$20,000	$20,000	$20,000	$20,000	$135,600
Project Group: 0903-LAND PURCHASES/DISPOSALS								
23/230150	FP23015007134	E-Leasehold Improvements	$0	$0	$0	$0	$0	$0
		ject Group 0903-LAND PURCHASES/DISPOSALS Totals:	$0	$0	$0	$0	$0	$0
		Total for Aqua America - Ohio	~~$1,371,648~~ 1,150,125	$5,906,000	$1,049,000	$2,259,000	$1,844,000	$12,229,648
		Grand Total	~~$1,371,648~~ 1,150,125	$5,906,000	$1,049,000	$2,259,000	$1,844,000	$12,229,648

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Plan Year: 2009 Version: 2009 WORKING VERSION

Co/Dept	FP Number	FP Description		2009	2010	2011	2012	2013	Total
Project Group: 0110-MAIN REPL,SURCHARGE									
23/230900	FP23090009285	C- INSPECTOR LAPTOP COMPUTERS		$0	$0	$0	$0	$0	$0
		Project Group 0110-MAIN REPL,SURCHARGE Totals:		$0	$0	$0	$0	$0	$0
Project Group: 0112-GRAVITY MAINS-SEWER									
23/230900	FP23090009462	NS, Sewer connection		$0	$0	$0	$0	$0	$0
		Project Group 0112-GRAVITY MAINS-SEWER Totals:		$0	$0	$0	$0	$0	$0
Project Group: 0799-OTHER BUILDING MAINT WORK									
23/230900	FP23090004831	CUST SERV DISP AREA RENOVATIONS		$0	$0	$0	$0	$0	$0
23/230900	FP23090011810	,Perform bldg maintenance		$2,131	$2,131	$2,131	$2,131	$2,131	$10,654
23/230900	FP23090035476	E-SERVICE CENTER LANDSCAPING		$0	$0	$0	$0	$0	$0
	390	ject Group 0799-OTHER BUILDING MAINT WORK Totals:		$2,131	$2,131	$2,131	$2,131	$2,131	$10,654
Project Group: 0815-LEASED VEHICLES-NOT FOR WOS									
23/230900	FP23090011815	,,Replace Corporate vehicles		$28,350	$28,350	$28,350	$0	$0	$85,050
23/230900	FP23090035478	L-REVERSAL OF LEASED VEHICLES		($28,350)	($28,350)	($28,350)	$0	$0	($85,050)
		t Group 0815-LEASED VEHICLES-NOT FOR WOS Totals:		$0	$0	$0	$0	$0	$0
Project Group: 0900-INFORMATION SYSTEM EXP									
23/230900	FP23090003356	Aqua Spread - FIS		$0	$0	$0	$0	$0	$0
23/230900	FP23090003399	Aqua Spread - CIS		$0	$0	$0	$0	$0	$0
23/230900	FP23090003431	Aqua Spread - IS		$0	$0	$0	$0	$0	$0
23/230900	FP23090011809	Engineering Software - OH	303	$5,327	$5,327	$5,327	$5,327	$5,327	$26,635
23/230900	FP23090014884	Aqua Spread - PowerPlant		$0	$0	$0	$0	$0	$0
23/230900	FP23090017146	ACO - Data Comm	303	$3,728	$4,231	$630	$630	$630	$9,847
23/230900	FP23090017160	ACO - PCs	391-3	$5,969	$9,381	$4,195	$4,814	$9,512	$33,871
23/230900	FP23090017172	ACO - Printers	391-3	$1,280	$846	$433	$433	$846	$3,838
23/230900	FP23090017203	ACO - Networking		$0	$1,238	$1,238	$0	$0	$2,476
23/230900	FP23090018113	Rate Case Banner Support	303	$27,061	$0	$0	$0	$0	$27,061
23/230900	FP23090018150	CIS - Compensating Controls		$1,598	$0	$0	$0	$0	$1,598
23/230900	FP23090018186	CIS - Accounting KC 4 & 5		$25,463	$0	$0	$0	$0	$25,463
23/230900	FP23090018225	HR Spectrum Upgrade		$2,237	$0	$0	$0	$0	$2,237
23/230900	FP23090018240	Banner 4.2 Planning		$59,556	$0	$0	$0	$0	$59,556
23/230900	FP23090018282	Service Order Automation - SOAP		$164,924	$0	$0	$0	$0	$164,924

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Project Group: 0900-INFORMATION SYSTEM EXP								
23/230900	FP23090018322	Aqua Internet Phase 2	$30,257	$0	$0	$0	$0	$30,257
23/230900	FP23090018363	InfoStream Enhancements	$10,015	$0	$0	$0	$0	$10,015
23/230900	FP23090018465	Service Link Modifications - 2009	$9,406	$0	$0	$0	$0	$9,406
23/230900	FP23090018474	Microsoft EA Software	$35,584	$0	$0	$0	$0	$35,584
23/230900	FP23090018544	Water Quality System Study	$10,974	$0	$0	$0	$0	$10,974
23/230900	FP23090018780	Work Management App Study	$16,514	$0	$0	$0	$0	$16,514
23/230900	FP23090018828	COE - Office 2007	$4,421	$0	$0	$0	$0	$4,421
23/230900	FP23090018851	Consulting - Data Communications	$2,024	$0	$0	$0	$0	$2,024
23/230900	FP23090018865	Disaster Recovery Project	$35,398	$0	$0	$0	$0	$35,398
23/230900	FP23090018888	PowerPlant Phase 3 - Hard	$3,622	$0	$0	$0	$0	$3,622
23/230900	FP23090018951	Spectrum Interface to Lawson	$7,564	$0	$0	$0	$0	$7,564
23/230900	FP23090018996	Disk Based Back up Solutions	$15,359	$0	$0	$0	$0	$15,359
23/230900	FP23090019014	Lawson Version 9 Upgrade - Hard	$89,600	$0	$0	$0	$0	$89,600
23/230900	FP23090019073	FIS Improvements - 2009	$27,487	$0	$0	$0	$0	$27,487
23/230900	FP23090019074	Enterprise Audio\Video Conferencing	$8,630	$0	$0	$0	$0	$8,630
23/230900	FP23090019134	Exchange v2007 Upgrade	$20,349	$0	$0	$0	$0	$20,349
23/230900	FP23090019155	Network Core Data Switch	$7,721	$0	$0	$0	$0	$7,721
23/230900	FP23090019178	Network Management Tools - 2009	$10,121	$0	$0	$0	$0	$10,121
23/230900	FP23090019210	Tele - CCE Upgrade	$4,300	$0	$0	$0	$0	$4,300
23/230900	FP23090019259	Server Migration - VMware	$11,928	$0	$0	$0	$0	$11,928
23/230900	FP23090019277	Tele - CMS Upgrade	$3,462	$0	$0	$0	$0	$3,462
23/230900	FP23090019347	Tele - Consulting and Support	$17,792	$0	$0	$0	$0	$17,792
23/230900	FP23090019383	Service Desk Reporting Software	$1,705	$0	$0	$0	$0	$1,705
23/230900	FP23090019421	Tele - IVR\Auto Attendant Updates	$10,121	$0	$0	$0	$0	$10,121
23/230900	FP23090019490	Tele - NICE Upgrade	$7,671	$0	$0	$0	$0	$7,671
23/230900	FP23090019538	Information Security Policies	$3,303	$0	$0	$0	$0	$3,303
23/230900	FP23090019557	Tele - LLD Study	$2,024	$0	$0	$0	$0	$2,024
23/230900	FP23090019617	IT Security IPS Devices	$10,228	$0	$0	$0	$0	$10,228
23/230900	FP23090019632	Network Penetration Testing	$10,654	$0	$0	$0	$0	$10,654
23/230900	FP23090019646	Network Security Tools	$10,228	$0	$0	$0	$0	$10,228
23/230900	FP23090019660	Security Log Management	$0	$0	$0	$0	$0	$0
23/230900	FP23090019674	Security Mgmt Software	$9,162	$0	$0	$0	$0	$9,162
23/230900	FP23090019686	Syslog and SNMP Server	$7,721	$0	$0	$0	$0	$7,721

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Co/Dept	FP Number	FP Description		2009	2010	2011	2012	2013	Total
Project Group: 0900-INFORMATION SYSTEM EXP									
23/230900	FP23090019726	Lawson Version 9 Upgrade - Soft	303	$38,461	$0	$0	$0	$0	$38,461
23/230900	FP23090019783	PowerPlant Phase 3 - Soft		$69,784	$0	$0	$0	$0	$69,784
23/230900	FP23090020324	Oracle Compliance		$31,130	$0	$0	$0	$0	$31,130
23/230900	FP23090020432	Service Link Test Lead - 2009		$16,000	$0	$0	$0	$0	$16,000
23/230900	FP23090020498	Service Link DBA		$20,600	$0	$0	$0	$0	$20,600
23/230900	FP23090020639	CIS - Modifications - 2009		$46,345	$0	$0	$0	$0	$46,345
23/230900	FP23090020782	Eng - Large Sheet Copier - 2010	391-3	$0	$9,887	$0	$0	$0	$9,887
23/230900	FP23090021513	WESB GUI Interface Upgrade	303	$2,200	$0	$0	$0	$0	$2,200
23/230900	FP23090022277	NetMotion Additional Licenses		$2,400	$0	$0	$0	$0	$2,400
23/230900	FP23090022496	APAR-Production Availability Report		$5,700	$0	$0	$0	$0	$5,700
23/230900	FP23090036540	Unidentified IS Projects-Future Yrs		$0	$1,226,534	$1,008,022	$1,047,456	$1,043,847	$4,325,859
23/230900	FP23090036799	Laptop PC for Leak Detection - 2011	391-3	$0	$0	$3,004	$0	$0	$3,004
		Project Group 0900-INFORMATION SYSTEM EXP Totals:		$985,109	$1,257,444	$1,022,849	$1,058,860	$1,060,162	$5,384,223
Project Group: 0901-WORKING TOOLS									
23/230900	FP23090035479	E-LEAK DETECTION TOOLS		$2,504	$2,461	$5,061	$2,461	$2,461	$14,948
23/230900	FP23090035480	E-SAFETY TOOLS		$1,001	$1,001	$1,001	$1,001	$1,001	$5,007
	394	Project Group 0901-WORKING TOOLS Totals:		$3,505	$3,463	$6,062	$3,463	$3,463	$19,955
		Total for Aqua America - Ohio		$990,746	$1,263,037	$1,031,042	$1,064,253	$1,065,755	$5,414,832
		Grand Total		$990,746	$1,263,037	$1,031,042	$1,064,253	$1,065,755	$5,414,832

990,745.00 x
9.00%
12.00=
743,058.75*

1,031,042.00 x
1.00%
12.00=
85,920.17*

INITIALS TCR
DATE 7/27/09

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
2011 CONSTRUCTION BUDGET

WPF-2.2ai

LINE NO.	DISTRICT	ACCOUNT NO.	2011 CONSTRUCTION BUDGET (A)	LESS: IF RATES NOT GRANTED (B)	COLUMN (A)-(B) (C)	1/12 OF COLUMN (C) 2011 @ PRESENT (D)	ADD: 1/12 OF COLUMN (B) IF RATES GRANTED (E)
			(WPF-2.2z-ah)				
1		303			0	0	0
2		313			0	0	0
3		321			0	0	0
4		325			0	0	0
5		330			0	0	0
6		332	25,000		25,000	2,083	0
7		341			0	0	0
8		342			0	0	0
9		343	369,000		369,000	30,750	0
10		345	135,000		135,000	11,250	0
11		346	171,750		171,750	14,313	0
12		347	171,750		171,750	14,313	0
13		348	64,000		64,000	5,333	0
14		391-1			0	0	0
15		391-3			0	0	0
16		392-1	90,000		90,000	7,500	0
17		394	20,000		20,000	1,667	0
18		395	2,500		2,500	208	0
19		396			0	0	0
20		397			0	0	0
21		398			0	0	0
22							
23	TOTAL DISTRICT		1,049,000	0	1,049,000	87,417	0
24							
25						CORPORATE OFFICE	
26						ALLOCATION & 1/12	
27	CORPORATE	303	1,015,217		1,015,217	28,375	0
28	OFFICE	390	2,131		2,131	60	0
29		391-3	7,632		7,632	213	0
30		394	6,062		6,062	169	0
31							
32	TOTAL CORP. OFF.		1,031,042	0	1,031,042	28,817	0
33							
34	TOTAL DISTRICT & CORPORATE OFFICE		2,080,042	0	2,080,042	116,234	0
35							

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
PROPOSED CAPITAL STRUCTURE

INITIAL:	TCR
DATE	7/28/09

WPF-3

LINE NO.	DESCRIPTION	BALANCE @ 3/31/09 (A)	2009 TRANSACTIONS DEBIT (B)	2009 TRANSACTIONS CREDIT (C)	BALANCE @ 12/31/09 (D)	2010 & 2011 TRANSACTIONS THRU 1/31/2011 DEBIT (E)	2010 & 2011 TRANSACTIONS THRU 1/31/2011 CREDIT (F)	1/31/2011 @ CURRENT RATES (G)	ADJUSTMENTS FOR PROPOSED RATES DEBIT (H)	ADJUSTMENTS FOR PROPOSED RATES CREDIT (I)	1/31/2011 @ PROPOSED RATES (J)
1	LONG TERM DEBT	53,235,000	794,500	0	52,440,500	794,500		51,646,000			51,646,000
2			(A)	(C)		(B)					
3											
4											
5	COMMON EQUITY	52,808,059	2,632,000	3,945,331	54,121,390	2,074,966	6,115,297	58,161,721	1,817,393	2,596,275	58,940,604
6			(F)	(E)		(I)	(H)		(K)	(J)	
7											
8											
9	SHORT TERM DEBT	9,800,000	2,500,000	300,000	7,600,000	0		7,600,000			7,600,000
10				(D)		(G)					
11											
12											
13	COST OF LONG TERM DEBT										
14											
15	EXISTING LONG TERM DEBT		53,235,000								
16	09 SINKING FUND		(794,500)								
17	10 SINKING FUND		(794,500)								
18											
19			51,646,000	6.27%	3,238,204						
20											
21	NEW ISSUE		0	0.00%	0						
22											
23											
24			51,646,000		3,238,204						
25											
26											
27	WEIGHTED COST			6.27%							
28											
29											
30											
31											
32											
33											

(A) SINKING FUND PAYMENTS 794,500.
(B) SINKING FUND PAYMENTS 794,500
(C) REFINANCING OF SHORT TERM DEBT/ NEW ISSUE .
(D) ADDITIONAL SHORT TERM DEBT.
(E) 2008 INCOME / ADD EQUITY 365,024 — 3,945,331

(F) 2008 DIVIDENDS . — 2,632,000
(G) BALANCE @ 12/31/10 : — 7,600,000
BALANCE @ 1/1/10 : — 7,600,000

2010 INCREASE — 0

22 MONTHS INCREASE 22/12 — 0
1.833333

(H) 2009 BUDGETED INCOME : — 3,335,617

22 MONTHS INCREASE 22/12 — 6,115,297

(I) 2009 BUDGETED DIVIDEND : — 1,131,800

22 MONTHS INCREASE 22/12 — 2,074,966

FILE APPLICATION 10/30/09
RATES IN NINE MONTHS 8/30/10

(J) PROPOSED INCREASE IN OPERATING INCOME (C-1). — 1,730,850

4/1/07 TO 9/30/08 IS 18 MONTHS — * 18/12

2,596,275

(K) PROPOSED DIVIDENDS
OPER.INC.(J) — 2,596,275
DIVD. RATE — 70.00%

1,817,393

AQUA OHIO, Inc
Lake Erie Division
AFUDC for Three Year Capital Budget
Case No. 09-1044-WW-AIR

11/18/09
11:17 AM

WPS-S.1b

Interest rate per July 2009.	1.530%	divided by	12	Months	0.1275%
AFUDC Calculation Period	4	Months (average)			

Example of Actual AFUDC Calculation vs a Calculation based on a Lump Sum Payment or Budget.

LUMP SUM		ACTUAL			
400,000			payment 1	/–	100,000
X 0.1275%	monthly rate from above			/	0.1275%
510		payment 2		100,000	128
4	calculation period from above			200,000	
2,040	--\		/–	0.1275%	255
	\		/		
	\		100,000		
	\	/–	300,000		
	\	/	0.1275%		383
	\	/			
	\	100,000			
	\	400,000			
	\	0.1275%			510
	\			/–	1,276
	\			/	
	\ 1,300			--/	
	\	=	0.6500 (a)		
		– 2,000			

(a) Apply this ratio to lump sum budget calculations results on S-1 pages 1-9.

le	S-1	COL H	200,000	
			0.1275%	*
			4	*
			1,020	
			0.6500	*
			700	Rounded to nearest 100