Large Filing Separator Sheet

Case Number: 09-1044-WW-AIR

File Date: 12/11/09

Section: 1

Number of Pages: 200

Description of Document: Application

FILE

General Application for
Change in Utility Rates
Before Public Utilities Commission
Of Ohio

Case No. 09-1044-WW-AIR

Date: December 11, 2009

Exact Company Name: Aqua Ohio, Inc.

RECEIVED-DOCKETING DIV
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PUCO

Company Official to be contacted pertaining to rate case matters:

Robert A. Kopas
6650 South Avenue
Boardman, Ohio 44512
Phone: (330)-726-8151, ext. 50772
Fax: (330)-726-8003

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

Address:
CHESTER, WILLCOX & SAXBE, LLP
65 East State Street, Suite 1000
Columbus, Ohio 43215-3413
Phone: (614)-221-4000
Fax: (614)-221-4012

Approved Test Year: Beginning January 1, 2009 and ending December 31, 2009

Approved Date Certain: March 31, 2009

* * * FOR COMMISSION USE ONLY * * *

Date Received by Commission:

Docket Number Assigned:

Received by:

Date Accepted:

Accepted by:

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
Aqua Ohio, Inc. for Authority to	)	Case No. 09-1044-WW-AIR
Increase its Rates and Charges in its	)	
Lake Erie Division	)	

APPLICATION FOR INCREASE IN RATES

To the honorable Public Utilities Commission of Ohio:

Applicant, Aqua Ohio, Inc. (hereinafter referred to as "Aqua"), respectfully represents:

1) Aqua is a corporation duly organized and existing under the laws of the State of Ohio and is authorized to engage in the business of providing water service to customers in the service territory of its Lake Erie Division as set forth in Aqua's Lake Erie Division, P.U.C.O. Tariff No. 1.

2) Aqua is a public utility and a water-works company as those terms are defined in the Ohio Revised Code Sections 4905.02 and 4905.03(A)(8) and is regulated by and under the jurisdiction of this Commission.

3) Aqua is making this application to increase the rates charged in its Lake Erie Division. The service area for Aqua's Lake Erie Division is set forth in Aqua's Lake Erie Division P.U.C.O. Tariff No. 1, Section 5.

4) The schedules of water service rates now charged by Aqua's Lake Erie Division, and on file with the Commission have been in effect since May 2008, when those rates were approved in Case No. 07-564-WW-AIR. Those rates and charges were based on 2006-2007 revenues and expenses.

5) The proposed rates for Aqua's Lake Erie Division are based upon an application encompassing a Test Year of twelve months ending December 31, 2009 and will produce a rate of return of approximately 8.63% on the proposed rate base in Aqua's Lake Erie Division.

6) Pre-notification was made on November 3, 2009 in accordance with Ohio Revised Code Section 4909.43(B) and Ohio Administrative Code ("O.A.C.") Rule 4901-7-01, Appendix A; Chapter 1.

7) Aqua's Lake Erie Division urgently requires additional revenues to enable that Division to continue to render reliable and efficient utility service. Aqua's Lake Erie Division proposes to obtain additional revenues through reasonable and equitable increases and adjustments in its rates and charges for water service.

8) After approval of the proposed increases, adjustments and changes, Aqua's Lake Erie Division rates and charges will be just and reasonable and will provide not more than a fair and reasonable rate of return on the value of Aqua's Lake Erie Division water service properties actually used and useful for the convenience of the public.

9) Filed herewith and made a part hereof are those exhibits, schedules and documents required by Revised Code Section 4909.18 and Appendix A to Rule 4901-7-01 of the Ohio Administrative Code, the Commissioner's Standard Filing Requirements for large utilities.

WHEREFORE, Aqua prays that the Commission:

a) Find that the rates and charges now being charged by Aqua's Lake Erie Division and for water services are insufficient to provide it with reasonable compensation for the services rendered and are unjust and unreasonable;

b) Find and determine that the rates and charges herein proposed are just and reasonable and approve the same;

c) Approve the filing of the proposed schedule sheets contained in Schedule E-1 filed herewith and made a part hereof, modified to reflect such revisions thereof as may become effective, pursuant to the orders of this Commission;

d) Order that said proposed schedule sheets become effective forthwith;

e) Approve the withdrawal of the present schedule sheets contained in Schedule E-2 filed herewith and made a part hereof;

f) Grant such other and further relief as Aqua's Lake Erie Division is reasonably entitled to in the premises.

Respectfully submitted,

John W. Bentine (0016388)
Trial Counsel
Mark S. Yurick (0039176)
CHESTER, WILLCOX & SAXBE, LLP
65 E. State Street, Suite 1000
Columbus, Ohio 43215-3413
Phone: (614) 221-4000
Fax: (614) 221-4012
Email: jbentine@cwslaw.com
myurick@cwslaw.com
Attorneys for Aqua Ohio, Inc.

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
Aqua Ohio, Inc.	)	Case No. 09-1044-WW-AIR
For Authority to Increase it Rates	)	
And Charges in the Lake Erie Division	)	

VERIFICATION PAGE

STATE OF OHIO)
COUNTY OF MAHONING) SS:

Robert G. Liptak and Robert A. Kopas, being first duly sworn, say that they are, respectively, President and Vice President of Finance of Aqua Ohio, Inc., and that the facts and statements in this Application to Increase Rates and Charges for the Lake Erie Division of Aqua Ohio, Inc., is true and accurate to the best of their knowledge.

Robert G. Liptak
President

Robert A. Kopas
Vice President-Finance

Sworn to before me and subscribed in my presence by Robert G. Liptak and Robert A. Kopas this 10th day of December, 2009.

Theodore C. Russell II
Notary Public

THEODORE C. RUSSELL II, Notary Public
State of Ohio
My Commission Expires July 6, 2013

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
Aqua Ohio, Inc.	)	Case No. 09-1044-WW-AIR
for Authority to Increase it Rates	)	
And Charges in its Lake Erie Division	)	

EXHIBITS REQUIRED BY REVISED CODE SECTION 4909.18

Ohio Revised Code ("R.C") Section 4909.18 requires that Aqua Ohio, Inc., (hereinafter "Aqua") file certain exhibits with its Application to Increase Rates. The Standard Filing Requirements mandate the submission of the identical information (in a different format) as the exhibits required by R.C. §4909.18. Therefore, the information constituting Exhibits A through F has been filed as part of the Standard Filing Requirements attached to the Application.

Below are given the references to the Standard Filing Requirements' schedules made by Aqua which comply with the exhibits specified by R.C. 4909.18

Exhibits Referenced in R.C. Section 4909.18	Schedule Reference in the Standard Filing Requirements
A	B-2.1 et seq.
B	C-11.2
C	C-1
D	C-11.1
E	S-3
F	All other schedules in Schedules A, B, C, D, E, F And S Series

Section A

REVENUE REQUIREMENT

Company:	AQUA OHIO, INC. LAKE ERIE DIVISION
Case No.	09-1044-WW-AIR
Test Year:	January 1, 2009 through December 31, 2009
Date Certain:	March 31, 2009

A-1 Overall Financial Summary

Section B

RATE BASE

Company:	AQUA OHIO, INC. LAKE ERIE DIVISION
Case No.	09-1044-WW-AIR
Test Year:	January 1, 2009 through December 31, 2009
Date Certain:	March 31, 2009

Section C

OPERATING INCOME

Company:	AQUA OHIO, INC. LAKE ERIE DIVISION
Case No.	09-1044-WW-AIR
Test Year:	January 1, 2009 through December 31, 2009
Date Certain:	March 31, 2009

C-7	Customer Service, Sales Promotion, and Miscellaneous Advertising Expense
C-8	Rate Case Expense
C-9	Operation and Maintenance Payroll Costs
C-9.1	Corporate Payroll Analysis
C-10	Computation of the Gross Revenue Conversion Factor
C-11.1	Comparative Balance Sheet for the Most Recent Five Calendar Years
C-11.2	Comparative Income Statement for the Most Recent Five Calendar Years
C-11.3	Comparative Income Statements-Schedule of Other Income
C-12.1	Revenue Statistics – Total Company
C-12.2	Revenue Statistics – Jurisdictional
C-12.3	Revenue Statistics – Total Company
C-12.4	Revenue Statistics – Jurisdictional
C-13	Analysis of Reserve for Uncollectible Accounts

Section D

RATE OF RETURN

Company:	AQUA OHIO, INC. LAKE ERIE DIVISION
Case No.	09-1044-WW-AIR
Test Year:	January 1, 2009 through December 31, 2009
Date Certain:	March 31, 2009

Section E

RATES AND TARIFFS

Company:	AQUA OHIO, INC. LAKE ERIE DIVISION
Case No.	09-1044-WW-AIR
Test Year:	January 1, 2009 through December 31, 2009
Date Certain:	March 1, 2009

Section F

PROJECTED FINANCIAL DATA

Company:	AQUA OHIO, INC. LAKE ERIE DIVISION
Case No.	09-1044-WW-AIR
Test Year:	January 1, 2009 through December 31, 2009
Date Certain:	March 31, 2009

F-1	Projected Income Statement (Jurisdictional)
F-1A	Projected Jurisdictional Income Statement (Proposed Rates)
F-2	Projected Jurisdictional Rate Base Summary
F-2A	Projected Jurisdictional Rate Base Summary (Proposed Rates)
F-2.2	Projected Plant in Service by Major Property Grouping
F-2.2	Projected Plant in Service by Major Property Grouping (Current Rates)
F-2.2A	Projected Plant in Service by Major Property Grouping (Proposed Rates)
F-3	Projected Capital Structure (Current Rates)
F-3A	Projected Capital Structure (Proposed Rates)
F-4	Projected Statement of Changes in Financial Position (Total Company-Current Rates)
F-4A	Projected Statement of Changes in Financial Position (Total Company-Proposed Rates)

Section S

SUPPLEMENTAL FILING REQUIREMENTS

Company:	AQUA OHIO, INC. LAKE ERIE
Case No.	09-1044-WW-AIR
Test Year:	January 1, 2009 through December 31, 2009
Date Certain:	March 31, 2009

S-1	Most Recent Three Year Capital Expenditures Budget
S-2.1	Total Company Income Statement (Most Recent Three Year Projection)
S-2.2	Total Company Balance Sheet (Most Recent Three Year Projection)
S-2.3	Total Company Source of Funds Statement (Most Recent Three Year Projection)
S-3	Proposed Notice for Newspaper Publication

PUBLIC UTILITIES COMMISSION OF OHIO

GENERAL APPLICATION FOR CHANGE IN UTILITY RATES BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO	Case No.: 09-1044-WW-AIR Date: December 11, 2009

Company Name:	Aqua Ohio, Inc. Lake Shore Division
Address:	6650 South Avenue Boardman, Ohio 44512
Company Official to be Contacted Pertaining to Rate Case Matters:	Robert A. Kopas Vice President-Chief Financial Officer
Telephone:	Area Code: 330 Number: 726-8151
Attorney for Applicant:	John W. Bentine Mark S. Yurick
Address:	Chester, Willcox & Saxbe, LLP 65 E. State Street, Suite 1000 Columbus, Ohio 43215
Telephone:	Area Code: 614 Number: 221-4000
Approved Test Year:	December 31, 2009
Approved Date Certain:	March 31, 2009

Section A

Revenue Requirements

Company:	AQUA OHIO, INC. Lake Erie Division
Test Year:	December 31, 2009
Date Certain:	March 31, 2009
Case No.:	Case No. 09-1044-WW-AIR

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

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

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

LINE NO.	RATE BASE COMPONENT (A)	SUPPORTING SCHEDULE REFERENCE (B)	COMPANY PROPOSED AMOUNT (C)
1	Rate base as of date certain	B-1	$41,275,758
2	Operating Income	C-1	$1,830,725
3	Earned rate of return (2 / 1)		4.44%
4	Rate of return	D-1	8.63%
5	Required operating income (1 x 4)		$3,562,098
6	Operating income deficiency (5 - 2)		$1,731,373
7	Gross revenue conversion factor	C-10	1.6241
8	Revenue deficiency (6 x 7)		$2,811,923
9	Revenue increase requested		$2,811,133
10	Test year adjusted operating revenues	C-1	$14,760,877
11	Revenue requirement (9 + 10)		$17,572,010

Section B

Rate Base

(Large Utilities)

Company:	AQUA OHIO, INC. Lake Erie Division
Test Year:	For the year ended December 31, 2009
Date Certain:	March 31, 2009
Case No.:	09-1044-WW-AIR

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

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

Schedule B-1

Witness Responsible:
T. C. RUSSELL

LINE NO.	RATE BASE COMPONENT (A)	SUPPORTING SCHEDULE REFERENCE (B)	COMPANY PROPOSED AMOUNT (C)
1	Plant in Service	B-2, B-2.1	$90,637,229
2			
3			
4	Less: Depreciation Reserve	B-3	19,563,184
5			
6	Net Plant in Service		71,074,045
7			
8			
9	Plus: Construction Work in Progress	B-4	0
10			
11	Plus: Working Capital	B-5	0
12			
13	Less: Contributions in Aid of Construction	B-6	26,052,151
14			
15	Less: Advances for Construction	B-6	146,698
16			
17	Less: Customers' Advances - Related Facilities	B-6	6,865
18			
19	Less: Other Items	B-6	3,592,573
20			
21	JURISDICTIONAL RATE BASE		$41,275,758
			==========

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Major Property Groupings
AS OF MARCH 31, 2009

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

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

LINE No.	MAJOR PROPERTY GROUPINGS (A)	TOTAL DISTRICT (B)	ALLOCATION % (C)	ALLOCATED TOTAL (D=BxC)	ADJUSTMENTS (E)	ADJUSTED JURISDICTION (F)
1	Intangible Plant	$317,854.19	100.00%	$317,854.19	($19,730.36)	$298,123.83
2						
3	Source of Supply Plant	2,060,171.57	100.00%	2,060,171.57	(441,699.66)	1,618,471.91
4						
5	Pumping Plant	3,820,813.70	100.00%	3,820,813.70	0	3,820,813.70
6						
7	Water Treatment Plant	10,579,285.58	100.00%	10,579,285.58	0	10,579,285.58
8						
9	Transmission and Distribution Plant	67,909,961.37	100.00%	67,909,961.37	0	67,909,961.37
10						
11	General Plant	3,034,441.21	100.00%	3,034,441.21	0	3,034,441.21
12						
13	Total District	$87,722,527.62		$87,722,527.62	($461,430.02)	$87,261,097.60
14						
15						
16						
17	Corporate Office Intangible Plant	$6,387,342.28	33.54%	$2,142,314.60	$0.00	$2,142,314.60
18						
19	Corporate Office General Plant	3,678,641.93	33.54%	1,233,816.50	0	1,233,816.50
20						
21	Total Corporate Office	$10,065,984.21		$3,376,131.10	$0.00	$3,376,131.10
22						
23						
24	Total District and Corporate Office	$97,788,511.83		$91,098,658.72	($461,430.02)	$90,637,228.70
25						

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Intangible Plant:						
2							
3	301	Organization	$60,533.98	100.00%	$60,533.98	($19,730.36)	$40,803.62
4							
5	302	Franchises & Consents	145,694.57	100.00%	145,694.57		145,694.57
6							
7	303	Misc. Intangible					
8		Plant	111,625.64	100.00%	111,625.64		111,625.64
9							
10	Total	Intangible Plant	$317,854.19		$317,854.19	($19,730.36)	$298,123.83
11							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Source of Supply Plant:						
2							
3							
4	310	Land & Land Rights	$378,122.00	100.00%	$378,122.00	($146,442.96)	$231,679.04
5							
6	311	Structures & Improvments	69,578.84	100.00%	69,578.84		69,578.84
7							
8	312	Collecting & Impounding					
9		Reservoirs	0.00	100.00%	0.00		0.00
10							
11	313	Lake, River & Other					
12		Intakes	1,426,524.73	100.00%	1,426,524.73	(285,464.92)	1,141,059.81
13							
14	314	Wells & Springs	40,785.95	100.00%	40,785.95		40,785.95
15							
16	316	Supply Mains	145,160.05	100.00%	145,160.05	(9,791.78)	135,368.27
17							
18	Total	Source of Supply Plant	$2,060,171.57		$2,060,171.57	($441,699.66)	$1,618,471.91

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Pumping Plant:						
2							
3	320	Land & Land Rights	$4,893.66	100.00%	$4,893.66		$4,893.66
4							
5	321	Structures & Improvements	688,383.93	100.00%	688,383.93		688,383.93
6							
7	323	Other Power Production					
8		Equipment	493,408.88	100.00%	493,408.88		493,408.88
9							
10	325	Electric Pumping					
11		Equipment	2,634,127.23	100.00%	2,634,127.23		2,634,127.23
12							
13	328	Other Pumping Equipment	0.00	100.00%	0.00		0.00
14							
15	Total	Pumping Plant	$3,820,813.70		$3,820,813.70	$0.00	$3,820,813.70
16							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Schedule B-2.1

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Water Treatment Plant:						
2							
3	330	Land & Land Rights	$270,785.31	100.00%	$270,785.31		$270,785.31
4							
5	331	Structures & Improvements	1,621,264.69	100.00%	1,621,264.69		1,621,264.69
6							
7	332	Water Treatment Equipment	8,687,235.58	100.00%	8,687,235.58		8,687,235.58
8							
9	Total	Water Treatment Plant	$10,579,285.58		$10,579,285.58	$0.00	$10,579,285.58
10							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Transmission & Distribution Plant:						
2							
3	340	Land & Land Rights	$409,537.51	100.00%	$409,537.51		$409,537.51
4							
5	341	Structures & Improvements	546,324.96	100.00%	546,324.96		546,324.96
6							
7	342	Distribution Reservoirs					
8		and Standpipes	4,549,717.00	100.00%	4,549,717.00		4,549,717.00
9							
10	343	Transmission and					
11		Distribution Mains	44,730,209.85	100.00%	44,730,209.85		44,730,209.85
12							
13	345	Services	7,223,727.41	100.00%	7,223,727.41		7,223,727.41
14							
15	346	Meters	2,989,414.87	100.00%	2,989,414.87		2,989,414.87
16							
17	347	Meter Installations	2,294,673.20	100.00%	2,294,673.20		2,294,673.20
18							
19	348	Hydrants	5,166,356.57	100.00%	5,166,356.57		5,166,356.57
20							
21	Total	Transmission and					
22		Distribution Plant	$67,909,961.37		$67,909,961.37	$0.00	$67,909,961.37

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	General Plant:						
2							
3	389	Land & Land Rights	$0.00	100.00%	$0.00		$0.00
4							
5	390	Structures & Improvements	0.00	100.00%	0.00		0.00
6							
7	390-1	Structures & Improvements					
8		Leasehold Improvements	83,439.15	100.00%	83,439.15		83,439.15
9							
10	391-1	Office Furniture and					
11		Equipment	98,363.72	100.00%	98,363.72		98,363.72
12							
13	391-2	Office Furniture and					
14		Equipment - Data Proc.	65,397.06	100.00%	65,397.06		65,397.06
15							
16	391-3	Office Furniture and					
17		Equipment - Computers	203,694.44	100.00%	203,694.44		203,694.44
18							
19	392	Transportation Equip.					
20		Fully Depreciated	133,211.86	100.00%	133,211.86		133,211.86
21							
22	392-1	Transportation Equip.					
23		Depreciable	669,942.62	100.00%	669,942.62		669,942.62

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Schedule B-2.1
Page 7 of 10
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	393	Stores Equipment	$5,159.18	100.00%	$5,159.18		$5,159.18
2							
3							
4	394	Tools, Shop and Garage					
5		Equipment	305,874.81	100.00%	305,874.81		305,874.81
6							
7	395	Laboratory Equipment	78,475.06	100.00%	78,475.06		78,475.06
8							
9	396	Power Operated Equip.	761,437.71	100.00%	761,437.71		761,437.71
10							
11	397	Communication Equipment	588,579.33	100.00%	588,579.33		588,579.33
12							
13	398	Miscellaneous Equipment	40,866.27	100.00%	40,866.27		40,866.27
14							
15							
16	Total	General Plant	$3,034,441.21		$3,034,441.21	$0.00	$3,034,441.21
17							
18							
19							
20	Total	Tangible Plant	$87,404,673.43		$87,404,673.43	($441,699.66)	$86,962,973.77
21							
22							
23							
24	Total	District	$87,722,527.62		$87,722,527.62	($461,430.02)	$87,261,097.60

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant In Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Service Center Intangible Plant:						
2							
3	303	Misc. Intangible Plant					
4		Service Center	$6,387,342.28	33.54%	$2,142,314.60		$2,142,314.60
5							
6							
7	Total	Service Center					
8		Intangible Plant	$6,387,342.28		$2,142,314.60	$0.00	$2,142,314.60
9							
10							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	Service Center General Plant:						
2							
3	389	Land & Land Rights					
4		Service Center	$693,796.81	33.54%	$232,699.45		$232,699.45
5							
6	390	Structure & Improvemts					
7		Service Center	778,372.91	33.54%	261,066.27		261,066.27
8							
9	390-1	Structure & Improvemts					
10		Leasehold Improvemts					
11		Service Center	1,067,801.68	33.54%	358,140.68		358,140.68
12							
13	391-1	Office Furniture and					
14		Equipment					
15		Service Center	198,741.86	33.54%	66,658.02		66,658.02
16							
17	391-2	Office Furniture and					
18		Equipment - Data Proc.					
19		Service Center	414,363.76	33.54%	138,977.61		138,977.61
20							
21	391-3	Office Furniture and					
22		Equipment - Computers					
23		Service Center	266,464.85	33.54%	89,372.31		89,372.31
24							
25	392	Transportation Equip.					
26		Fully Depreciated					
27		Service Center	0.00	33.54%	0.00		0.00
28							
29							
30							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Plant in Service by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	392-1	Transportation Equip.					
2		Depreciable					
3		Service Center	$0.00	33.54%	0		0
4							
5	394	Tools, Shop and Garage					
6		Equipment					
7		Service Center	81,054.36	33.54%	27,185.63		27,185.63
8							
9	395	Laboratory Equipment					
10		Service Center	55,109.98	33.54%	18,483.89		18,483.89
11							
12	397	Communication Equipment					
13		Service Center	112,948.49	33.54%	37,882.92		37,882.92
14							
15	398	Miscellaneous Equipment					
16		Service Center	9,987.23	33.54%	3,349.72		3,349.72
17							
18	Total	Service Center					
19		General Plant					
20			$3,678,641.93		$1,233,816.50	$0.00	$1,233,816.50
21							
22							
23	Total	Corporate Office					
24			$10,065,984.21		$3,376,131.10	$0.00	$3,376,131.10
25							
26							
27	Total	District and					
28		Corporate Office					
29			$97,788,511.83		$91,098,658.72	($461,430.02)	$90,637,228.70

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Proposed Adjustments to Plant in Service
AS OF MARCH 31, 2009

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

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

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	WORKING PAPER REFERENCE NO. (F)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
1	301	Organization	(19,730.36)	100.00%	(19,730.36)		Staff exclusion from Case
2							No. 07-0564-WW-AIR of legal fees
3							in association with the acquistion of
4							Norlick and Seneca.
5							
6	310	Land & Land Rights	(146,442.96)	100.00%	(146,442.96)		Staff exclusion from Case
7							No. 03-2290-WW-AIR of Suburban
8							District (Shepard Hills) well field land
9							cost.
10							
11	313	Lake & Other Intakes	(285,464.92)	100.00%	(285,464.92)		Staff exclusion from Case
12							No. 95-1076-WW-AIR of Lake Shore
13							Ashtabula District Green Road Plant
14							cost.
15							
16	316	Supply Mains	(9,791.78)	100.00%	(9,791.78)		Staff exclusion from Case
17							No. 95-1076-WW-AIR of Lake Shore
18							Ashtabula District Green Road Plant
19							cost.
20							
21		Total	(461,430.02)	100.00%	(461,430.02)		
22							
23							
24							
25							
26							
27							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Intangible Plant:								
2									
3	301	Organization	$31,385.26	$29,148.72					$60,533.98
4									
5	302	Franchises & Consents	172,096.70	0.00	(26,402.13)				$145,694.57
6									
7	303	Misc. Intangible							
8		Plant	61,621.28	63,375.21	(13,370.85)				111,625.64
9									
10	Total	Intangible Plant	$265,103.24	$92,523.93	($39,772.98)	$0.00			$317,854.19
11									

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Source of Supply Plant:								
2									
3	310	Land & Land Rights	$206,989.96	$171,132.04					$378,122.00
4									
5	311	Structures & Imprvmts	10,186.50	59,392.34					69,578.84
6									
7	312	Collecting & Impounding							
8		Reservoirs	0.00						0.00
9									
10	313	Lake, River & Other							
11		Intakes	1,305,840.75	120,683.98					1,426,524.73
12									
13	314	Wells & Springs	27,688.44	13,624.60	(527.09)				40,785.95
14									
15	316	Supply Mains	145,160.05						145,160.05
16									
17	Total	Source of Supply Plant	$1,695,865.70	$364,832.96	($527.09)	$0.00			$2,060,171.57
18									

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Pumping Plant:								
2									
3	320	Land & Land Rights	4,893.66						4,893.66
4									
5	321	Structures & Imprvmts	657,733.06	35,799.16	(5,148.29)				688,383.93
6									
7	323	Other Power Production							
8		Equipment	493,408.88						493,408.88
9									
10	325	Electric Pumping							
11		Equipment	2,555,835.03	86,859.55	(8,567.35)				2,634,127.23
12									
13	328	Other Pumping Equipment	0.00						0.00
14									
15	Total	Pumping Plant	$3,711,870.63	$122,658.71	($13,715.64)	$0.00			$3,820,813.70
16									

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Water Treatment Plant:								
2									
3	330	Land & Land Rights	$270,785.31						$270,785.31
4									
5	331	Structures & Imprvmts	1,531,812.59	113,994.02	(24,541.92)				1,621,264.69
6									
7	332	Water Treatment Equip.	8,345,546.85	366,061.77	(24,373.04)				8,687,235.58
8									
	Total	Water Treatment Plant	$10,148,144.75	$480,055.79	($48,914.96)	$0.00			$10,579,285.58

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3b, c, d, e, f, g, h, i, k, l, m.

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Transmission & Distrib. Plant								
2									
3	340	Land & Land Rights	$331,268.99	$78,343.52	($75.00)				$409,537.51
4									
5	341	Structures&Improvements	515,117.25	31,207.71					546,324.96
6									
7	342	Distribution Reservoirs							
8		and Standpipes	4,474,510.18	78,432.58	(3,225.76)				4,549,717.00
9									
10	343	Transmission and							
11		Distribution Mains	40,908,389.06	4,122,348.40	(300,527.61)				44,730,209.85
12									
13	345	Services	5,983,475.93	1,371,796.45	(131,544.97)				7,223,727.41
14									
15	346	Meters	2,728,765.69	367,387.05	(106,737.87)				2,989,414.87
16									
17	347	Meter Installations	1,487,430.77	856,608.23	(49,365.80)				2,294,673.20
18									
19	348	Hydrants	4,669,459.61	555,289.30	(58,392.34)				5,166,356.57
20									
21	Total	Transmission and							
22		Distribution Plant	$61,098,417.48	$7,461,413.24	($649,869.35)	$0.00			$67,909,961.37

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	General Plant:								
2									
3	389	Land & Land Rights	0.00						0.00
4									
5	390	Structures & Improvemnt	0.00						0.00
6									
7	390-1	Structures & Improvemnt							
8		Leasehold Improvemnts	83,439.15						83,439.15
9									
10	391-1	Office Furniture and							
11		Equipment	122,090.21	5,408.32	(29,134.81)				98,363.72
12									
13	391-2	Office Furniture and							
14		Equipment - Data Proc.	63,492.88	3,667.50	(1,763.32)				65,397.06
15									
16	391-3	Office Furniture and							
17		Equipment - Computers	207,819.84	55,262.89	(59,388.29)				203,694.44
18									
19	392	Transportation Equip.							
20		Fully Depreciated	260,363.42		(235,162.58)	108,011.02	Transfer	392-1	133,211.86
21									
22	392-1	Transportation Equip.							
23		Depreciable	526,044.92	330,283.12	(78,374.40)	(108,011.02)	Transfer	392	669,942.62

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

						TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	393	Stores Equipment	$5,159.18						$5,159.18
2									
3	394	Tools, Shop and Garage							
4		Equipment	316,715.38	26,097.27	(36,937.84)				305,874.81
5									
6	395	Laboratory Equipment	78,317.81	157.25					78,475.06
7									
8	396	Power Operated Equip.	628,984.91	155,522.80	(23,070.00)				761,437.71
9									
10	397	Communication Equipment	539,352.64	50,217.24	(990.55)				588,579.33
11									
12	398	Miscellaneous Equipment	41,506.02		(639.75)				40,866.27
13									
14									
15	Total	General Plant	$2,873,286.36	$626,616.39	($465,461.54)	$0.00			$3,034,441.21
16									
17									
18									
19	Total	Tangible Plant	$79,527,584.92	$9,055,577.09	($1,178,488.58)	$0.00			$87,404,673.43
20									
21									
22									
23	Total	District	$79,792,688.16	$9,148,101.02	($1,218,261.56)	$0.00			$87,722,527.62
24									

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Service Center Intangible								
2	Plant:								
3									
4	303	Misc. Intangible Plant							
5		Service Center	$2,363,154.76	$4,939,544.38	($915,356.86)				$6,387,342.28
6									
7									
8	Total	Service Center							
9		Intangible Plant	$2,363,154.76	$4,939,544.38	($915,356.86)	$0.00			$6,387,342.28
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Schedule B-2.3

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	Service Center General Plant:								
2	389	Land & Land Rights							
3		Service Center	854,419.59		(160,622.78)				693,796.81
4									
5	390	Structure & Improvemts							
6		Service Center	727,838.91	50,534.00					778,372.91
7									
8	390-1	Structure & Improvemts							
9		Leasehold Improvemts							
10		Service Center	1,067,801.68						1,067,801.68
11									
12	391-1	Office Furniture and							
13		Equipment							
14		Service Center	203,472.28		(4,730.42)				198,741.86
15									
16	391-2	Office Furniture and							
17		Equipment - Data Proc.							
18		Service Center	211,761.79	269,734.92	(67,132.95)				414,363.76
19									
20	391-3	Office Furniture and							
21		Equipment - Computers							
22		Service Center	240,243.37	104,285.06	(78,063.58)				266,464.85
23									
24	392	Transportation Equip.							
25		Fully Depreciated							
26		Service Center	0.00						0.00

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Gross Additions, Retirements and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS AMOUNT (F)	EXPLAN. OF TRANSF. (G)	OTHER ACCTS. INVOLV. (H)	ENDING BALANCE (I)
1	392-1	Transportation Equip.							
2		Depreciable							
3		Service Center	0.00						0.00
4									
5	394	Tools, Shop and Garage							
6		Equipment							
7		Service Center	106,551.69		(25,497.33)				81,054.36
8									
9	395	Laboratory Equipment							
10		Service Center	55,109.98						55,109.98
11									
12	397	Communication Equipment							
13		Service Center	77,222.09	37,376.02	(1,649.62)				112,948.49
14									
15	398	Miscellaneous Equipment							
16		Service Center	11,172.12		(1,184.89)				9,987.23
17									
18	Total	Service Center							
19		General Plant	$3,555,593.50	$461,930.00	($338,881.57)	$0.00			$3,678,641.93
20									
21									
22									
23	Total	Service Center	$5,918,748.26	$5,401,474.38	($1,254,238.43)	$0.00			$10,065,984.21
24									
25	Total	District and Service Center	$85,711,436.42	$14,549,575.40	(2,472,499.99)	$0.00			$97,788,511.83

* From Schedule B-2.3, Total District Ending Balance, Column (I), Case No's. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Leased Property
(Total District)
AS OF MARCH 31, 2009

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

Schedule B-2.4
Page 1 of 1
Witness Responsible:
T. C. RUSSELL

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

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
AS OF MARCH 31, 2009

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

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

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

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

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances: TOTAL DISTRICT (D)	Reserve Balances: ALLOCATION % (E)	Reserve Balances: ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Intangible Plant:							
2								
3	301	Organization	$60,533.98	$7,800.24	100.00%	7,800.24		$7,800.24
4								
5	302	Franchises & Consents	$145,694.57	$148,876.34	100.00%	148,876.34		$148,876.34
6								
7	303	Misc. Intangible						
8		Plant	111,625.64	47,649.93	100.00%	47,649.93		47,649.93
9								
10	Total	Intangible Plant	$317,854.19	$204,326.51		$204,326.51	$0.00	$204,326.51
11								

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

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

Witness Responsible:
T. C. RUSSELL

				Reserve Balances				
LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Source of Supply Plant:							
2								
3	310	Land & Land Rights	$378,122.00		100.00%			
4								
5	311	Structures & Improv.	69,578.84	21,136.75	100.00%	21,136.75		21,136.75
6								
7	312	Collecting & Impounding						
8		Reservoirs	0.00	0.00	100.00%	0.00		0.00
9								
10	313	Lake, River & Other						
11		Intakes	1,426,524.73	875,548.61	100.00%	875,548.61		875,548.61
12								
13	314	Wells & Springs	40,785.95	21,388.78	100.00%	21,388.78		21,388.78
14								
15	316	Supply Mains	145,160.05	35,274.86	100.00%	35,274.86		35,274.86
16								
17	Total	Source of Supply Plant	$2,060,171.57	$953,349.00		$953,349.00	$0.00	$953,349.00
18								

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

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

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

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Pumping Plant:							
2								
3	320	Land & Land Rights	$4,893.66		100.00%			
4								
5	321	Structures & Improv.	688,383.93	235,946.22	100.00%	235,946.22		235,946.22
6								
7	323	Other Power Production						
8		Equipment	493,408.88	149,826.29	100.00%	149,826.29		149,826.29
9								
10	325	Electric Pumping						
11		Equipment	2,634,127.23	643,230.17	100.00%	643,230.17		643,230.17
12								
13	328	Other Pumping Equipment	0.00	0.00	100.00%	0.00		0.00
14								
15	Total	Pumping Plant	$3,820,813.70	$1,029,002.68		$1,029,002.68	$0.00	$1,029,002.68
16								

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

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

Witness Responsible:
T. C. RUSSELL

				Reserve Balances				
LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Water Treatment Plant:							
2								
3	330	Land & Land Rights	$270,785.31		100.00%			
4								
5	331	Structures & Improve.	$1,621,264.69	$508,725.72	100.00%	$508,725.72		$508,725.72
6								
7	332	Water Treatment Equip.	8,687,235.58	3,784,950.70	100.00%	3,784,950.70		3,784,950.70
8								
9	Total	Water Treatment Plant	$10,579,285.58	$4,293,676.42		$4,293,676.42	$0.00	$4,293,676.42
10								

OHIO WATER SERVICE COMPANY
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Reserve for Accumulated Depreciation
AS OF MARCH 31, 2009

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

Schedule B-3

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Transmission & Distribution Plant:							
2								
3	340	Land & Land Rights	$409,537.51		100.00%			
4								
5	341	Structures & Improvements	546,324.96	100,929.42	100.00%	100,929.42		100,929.42
6								
7	342	Distribution Reservoirs						
8		and Standpipes	4,549,717.00	1,242,174.22	100.00%	1,242,174.22		1,242,174.22
9								
10	343	Transmission and						
11		Distribution Mains	44,730,209.85	3,750,847.75	100.00%	3,750,847.75		3,750,847.75
12								
13	345	Services	7,223,727.41	2,703,947.62	100.00%	2,703,947.62		2,703,947.62
14								
15	346	Meters	2,989,414.87	1,353,332.00	100.00%	1,353,332.00		1,353,332.00
16								
17	347	Meter Installations	2,294,673.20	223,148.29	100.00%	223,148.29		223,148.29
18								
19	348	Hydrants	5,166,356.57	917,170.25	100.00%	917,170.25		917,170.25
20								
21	Total	Transmission and						
22		Distribution Plant	$67,909,961.37	$10,291,549.55		$10,291,549.55	$0.00	$10,291,549.55

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

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

Schedule B-3

Witness Responsible:
T. C. RUSSELL

				Reserve Balances				
LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	General Plant:							
2								
3	389	Land & Land Rights	$0.00		100.00%			
4								
5	390	Structures & Improvemnt	0.00	0.00	100.00%	0.00		0.00
6								
7	390-1	Structures & Improvemnt						
8		Leasehold Improvemnts	83,439.15	83,439.15	100.00%	83,439.15		83,439.15
9								
10	391-1	Office Furniture and						
11		Equipment	98,363.72	41,789.29	100.00%	41,789.29		41,789.29
12								
13	391-2	Office Furniture and						
14		Equipment - Data Proc.	65,397.06	53,977.84	100.00%	53,977.84		53,977.84
15								
16	391-3	Office Furniture and						
17		Equipment - Computers	203,694.44	225,069.11	100.00%	225,069.11		225,069.11
18								
19	392	Transportation Equip.						
20		Fully Depreciated	133,211.86	133,211.86	100.00%	133,211.86		133,211.86
21								
22	392-1	Transportation Equip.						
23		Depreciable	669,942.62	259,067.53	100.00%	259,067.53		259,067.53

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

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	393	Stores Equipment	$5,159.18	$7,008.63	100.00%	$7,008.63		$7,008.63
2								
3	394	Tools, Shop and Garage						
4		Equipment	305,874.81	126,711.56	100.00%	126,711.56		126,711.56
5								
6	395	Laboratory Equipment	78,475.06	63,959.33	100.00%	63,959.33		63,959.33
7								
8	396	Power Operated Equip.	761,437.71	381,062.56	100.00%	381,062.56		381,062.56
9								
10	397	Communication Equipment	588,579.33	403,726.54	100.00%	403,726.54		403,726.54
11								
12	398	Miscellaneous Equipment	40,866.27	33,111.53	100.00%	33,111.53		33,111.53
13								
14								
15	Total	General Plant	$3,034,441.21	$1,812,134.93		$1,812,134.93	$0.00	$1,812,134.93
16								
17								
18								
19	Total	District Property	$87,722,527.62	$18,584,039.09		$18,584,039.09	$0.00	$18,584,039.09
20								

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

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances: TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Service Center Intangible Plant:							
2								
3	303	Misc. Intangible Plant						
4		Service Center	$6,387,342.28	$1,360,735.36	33.54%	$456,390.64		$456,390.64
5								
6								
7	Total	Service Center						
8		Intangible Plant	$6,387,342.28	$1,360,735.36		$456,390.64		$456,390.64
9								

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

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Service Center General Plant:							
2								
3	389	Land & Land Rights						
4		Service Center	$693,796.81		33.54%			
5								
6	390	Structure & Improvemts						
7		Service Center	778,372.91	42,879.83	33.54%	14,381.89		14,381.89
8								
9	390-1	Structure & Improvemts						
10		Leasehold Improvemts						
11		Service Center	1,067,801.68	965,463.58	33.54%	323,816.49		323,816.49
12								
13	391-1	Office Furniture and						
14		Equipment						
15		Service Center	198,741.86	140,405.81	33.54%	47,092.11		47,092.11
16								
17	391-2	Office Furniture and						
18		Equipment - Data Proc.						
19		Service Center	414,363.76	57,607.83	33.54%	19,321.67		19,321.67
20								
21	391-3	Office Furniture and						
22		Equipment - Computers						
23		Service Center	266,464.85	245,846.12	33.54%	82,456.79		82,456.79
24								
25	392	Transportation Equip.						
26		Fully Depreciated						
27		Service Center	0.00	0.00	33.54%	0.00		0.00
28								

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

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
1	Service Center General Plant:							
2								
3	392-1	Transportation Equip.						
4		Depreciable						
5		Service Center	$0.00	$0.00	33.54%	$0.00		$0.00
6								
7	394	Tools, Shop and Garage						
8		Equipment						
9		Service Center	81,054.36	38,037.07	33.54%	12,757.63		12,757.63
10								
11	395	Laboratory Equipment						
12		Service Center	55,109.98	48,894.74	33.54%	16,399.30		16,399.30
13								
14	397	Communication Equipment						
15		Service Center	112,948.49	15,752.07	33.54%	5,283.24		5,283.24
16								
17	398	Miscellaneous Equipment						
18		Service Center	9,987.23	3,712.99	33.54%	1,245.34		1,245.34
19								
20	*Total*	*Service Center*						
21		General Plant						
22			$3,678,641.93	$1,558,600.04		$522,754.45	$0.00	$522,754.45
23								
24	Total	Service Center						
25			$10,065,984.21	$2,919,335.40		$979,145.09	$0.00	$979,145.09
26								
27	Total	District and						
28		Service Center						
			$97,788,511.83	$21,503,374.49		$19,563,184.18	$0.00	$19,563,184.18

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Adjustments to the Reserve for
Accumulated Depreciation
AS OF MARCH 31, 2009

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

Schedule B-3.1
Page 1 of 1
Witness Responsible:
T. C. RUSSELL

LINE NO.	ADJUSTMENT TITLE (A)	TOTAL DISTRICT ADJUSTMENT (B)	ALLOCATION % (C)	JURIS-DICTIONAL ADJUSTMENT (D=BxC)	WORKING PAPER REF. NO. (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (F)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						

Not Applicable

No Adjustments to the Reserve for Accumulated Depreciation

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Schedule B-3.2
Page 1 of 11
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ADJUSTED JURISDICTION RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Intangible Plant:													
2														
3	301	Organization	$40,803.62	$7,800.24	(a)	$6,053.40	--	20	--	(a)	$6,053.40	--	20	--
4														
5	302	Franchises & Consents	$145,694.57	$148,876.34	(a)	$795.12	--	20	--	(a)	795.12	--	20	--
6														
7	303	Misc. Intangible												
8		Plant	111,625.64	47,649.93	20.00%	5,382.84	--	5 / 10 / 20	--	(a)	5,382.84	--	5	--
9														
10	Total	Intangible Plant	$298,123.83	$204,326.51		$12,231.36					$12,231.36			
11														

(a) Actual

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Schedule B-3.2
Page 2 of 11
Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ADJUSTED JURISDICTION RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1		Source of Supply Plant:												
2														
3	310	Land & Land Rights	$231,679.04	$0.00	--	--	--	--	--	--	0.00	--		--
4														
5	311	Structures & Improvements	69,578.84	21,136.75	1.52%	1,057.60	--	66	--	3.00%	2,087.37	--	33	--
6														
7	312	Collecting & Impounding												
8		Reservoirs	0.00	0.00	1.18%	0.00	--	85	--	2.10%	0.00	--	48	--
9														
10	313	Lake, River & Other												
11		Intakes	1,141,059.81	875,648.61	1.64%	18,713.38	--	61	--	2.49%	28,412.39	--	45	--
12														
13	314	Wells & Springs	40,785.95	21,388.78	5.48%	2,235.07	--	18	--	3.98%	1,623.28	--	25	--
14														
15	316	Supply Mains	135,368.27	35,274.86	1.33%	1,800.40	--	75	--	1.50%	2,030.62	--	67	--
16														
17	Total	Source of Supply Plant	$1,618,471.91	$953,349.00		$23,806.45					$34,153.56			
18														

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Pumping Plant:													
2														
3	320	Land & Land Rights	$4,893.66	$0.00	--	--	--	--	--	--		--	--	--
4														
5	321	Structures & Improvements	688,383.93	235,946.22	2.44%	$16,796.57	--	41	--	2.18%	15,006.77	--	46	--
6														
7	323	Other Power Production												
8		Equipment	493,408.68	149,826.29	3.03%	14,950.29	--	33	--	3.50%	17,269.31	--	29	--
9														
10	325	Electric Pumping												
11		Equipment	2,634,127.23	643,230.17	3.28%	86,399.37	--	30	--	2.83%	74,545.80	--	35	--
12														
13	328	Other Pumping Equipment	0.00	0.00	0.00%	0.00	--	--	--	--		--	--	--
14														
	Total	Pumping Plant	$3,820,813.70	$1,029,002.68		$118,146.23					$106,821.88			

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	---ADJUSTED JURISDICTION--- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Water Treatment Plant:													
2														
3	330	Land & Land Rights	$270,785.31	$0.00	--	--	--	--	--	--	--	--	--	--
4														
5	331	Structures & Improvements	1,621,264.69	508,725.72	2.53%	41,018.00	--	40	--	3.96%	64,202.08	--	26	--
6														
7	332	Water Treatment Equipment	8,687,235.58	3,784,950.70	3.00%	260,617.07	--	33	--	2.62%	227,605.57	--	38	--
8														
9	Total	Water Treatment Plant	$10,579,285.58	$4,293,676.42		$301,635.07					$291,807.65			
10														

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ADJUSTED JURISDICTION RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Transmission & Distribution Plant:													
2														
3	340	Land & Land Rights	$409,537.51	$0.00	--	--	--	--	--			--	--	--
4														
5	341	Structures & Improvements	548,324.98	100,929.42	2.50%	13,658.12	--	40	--	2.33%	12,729.37	--	43	--
6														
7	342	Distribution Reservoirs												
8		and Standpipes	4,549,717.00	1,242,174.22	2.06%	93,724.17	--	48	--	2.28%	103,733.55	--	44	--
9														
10	343	Transmission and												
11		Distribution Mains	44,730,209.85	3,750,847.75	1.69%	755,940.55	--	59	--	1.50%	670,953.15	--	67	--
12														
13	345	Services	7,223,727.41	2,703,947.62	3.75%	270,889.78	--	27	--	2.51%	181,315.56	--	47	--
14														
15	346	Meters	2,989,414.87	1,353,332.00	4.72%	141,100.38	--	21	--	3.51%	104,928.46	--	26	--
16														
17	347	Meter Installations	2,294,673.20	223,148.29	2.75%	63,103.51	--	38	--	4.35%	99,818.28	--	23	--
18														
19	348	Hydrants	5,166,356.57	917,170.25	2.44%	126,059.10	--	41	--	1.57%	81,111.80	--	64	--
20														
21	Total	Transmission and												
22		Distribution Plant	$67,909,961.37	$10,291,549.55		$1,464,475.61					$1,254,590.17			
23														

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	General Plant:													
2														
3	389	Land & Land Rights	$0.00	$0.00	--	--	--	--	--	--	--	--	--	--
4														
5	390	Structures & Improvemnt	0	0	2.53%	$0.00	--	40	--	2.10%	0.00	--	48	--
6														
7	390-1	Structures & Improvemnt												
8		Leasehold Improvemnts	83,439.15	83,439.15	(a)	0.00	--		--	(a)	0	--		--
9														
10	391-1	Office Furniture and												
11		Equipment	98,363.72	41,769.29	4.95%	4,869.00	--	20	--	3.59%	3,531.26	--	27	--
12														
13	391-2	Office Furniture and												
14		Equipment - Data Proc.	65,397.06	53,977.84	12.50%	8,174.63	--	8	--	9.12%	5,964.21	--	8	--
15														
16	391-3	Office Furniture and												
17		Equipment - Computers	203,694.44	225,069.11	20.00%	40,738.89	--	5	--	12.10%	24,647.03	--	9	--
18														
19	392	Transportation Equip.												
20		Fully Depreciated	133,211.86	133,211.86	0.00%	(b)	--	0	--	0.00%	(b)	--	0	--
21														
22	392-1	Transportation Equip.												
23		Depreciable	669,942.62	259,067.53	(a)	86,435.88	--	7	--	10.00%	66,994.26	--	10	--

(a) Actual Depreciation
(b) Fully Depreciated

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Schedule B-3.2

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	-----ADJUSTED JURISDICTION----- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	393	Stores Equipment	$6,159.18	$7,008.63	5.00%	257.96	--	20	--	3.00%	154.78	--	33	--
2														
3	394	Tools, Shop and Garage												
4		Equipment	305,874.81	128,711.56	5.94%	18,168.96	--	17	--	3.85%	11,776.18	--	26	--
5														
6	395	Laboratory Equipment	78,475.06	63,959.33	5.88%	4,614.33	--	17	--	3.62%	2,840.80	--	27	--
7														
8	396	Power Operated Equip.	761,437.71	381,062.56	7.00%	42,694.04	--	14	--	5.32%	40,508.49	--	19	--
9					(a)	(a)								
10	397	Communication Equipment	588,579.33	403,726.54	10.00%	58,857.93	--	10	--	6.15%	36,197.63	--	13	--
11														
12	398	Miscellaneous Equipment	40,866.27	33,111.53	6.67%	2,725.78	--	15	--	5.32%	2,174.09	--	18	--
13														
14														
15	Total	General Plant	$3,034,441.21	$1,812,134.93		$267,537.40					$194,788.73			
16														
17														
18														
19	Total	Tangible Plant	$86,962,973.77	$18,379,712.58		$2,175,600.76					$1,882,161.99			
20														
21														
22														
23	Total	District	$87,261,097.60	$18,584,039.09		$2,187,832.12					$1,894,393.35			

(a) Actual

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	—ADJUSTED JURISDICTION— PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Service Center Intangible Plant:													
2														
3	303	Misc. Intangible Plant												
4		Service Center	$2,142,314.60	$456,390.64	(a)	$227,590.77	--	5 / 10 / 20	--	(a)	$227,590.77	--	5 / 10 / 20	--
5														
6														
7	Total	Service Center Intangible												
8		Plant	$2,142,314.60	$456,390.64		$227,590.77					$227,590.77			
9														

(a) Actual

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	----ADJUSTED JURISDICTION---- PLANT INVESTMENT (C)	RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Service Center General Plant:													
2														
3	389	Land & Land Rights												
4		Service Center	$232,699.45	$0.00	--	--	--	--	--	--	--	--	--	--
5														
6	390	Structure & Improvemts												
7		Service Center	261,066.27	14,381.89	2.53%	6,604.98	--	40	--	2.10%	5,482.39	--	48	--
8														
9	390-1	Structure & Improvemts												
10		Leasehold Improvemts												
11		Service Center	358,140.68	323,816.49	(a)	921.16	--	(a)	--	(a)	921.16	--	(a)	--
12														
13	391-1	Office Furniture and												
14		Equipment												
15		Service Center	66,658.02	47,092.11	4.95%	3,299.57	--	20	--	3.59%	2,393.02	--	27	--
16														
17	391-2	Office Furniture and												
18		Equipment - Data Proc.												
19		Service Center	138,977.61	19,321.67	12.50%	17,372.20	--	8	--	9.12%	12,674.76	--	8	--
20														
21	391-3	Office Furniture and												
22		Equipment - Computers												
23		Service Center	89,372.31	82,456.79	20.00%	17,874.46	--	5	--	12.10%	10,814.05	--	9	--
24														
25	392	Transportation Equip.												
26		Fully Depreciated												
27		Service Center	0.00	0.00	0.00%	(b)	--	0	--	0.00%	(b)	--	0	--

(a) Actual
(b) Fully Depreciated

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ADJUSTED JURISDICTION RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Service Center General Plant													
2														
3	392-1	Transportation Equip.												
4		Depreciable												
5		Service Center	$0.00	$0.00	(a)	0	--	7	--	10.00%	0.00	--	10	--
6														
7	394	Tools, Shop and Garage												
8		Equipment												
9		Service Center	27,185.63	12,757.63	5.94%	1,614.83	--	17	--	3.85%	1,046.65	--	26	--
10														
11	395	Laboratory Equipment												
12		Service Center	18,483.89	16,399.30	5.88%	1,086.85	--	17	--	3.62%	669.12	--	27	--
13														
14	397	Communication Equipment												
15		Service Center	37,882.92	5,283.24	10.00%	3,788.29	--	10	--	6.15%	2,329.80	--	13	--
16														
17	398	Miscellaneous Equipment												
18		Service Center	3,349.72	1,245.34	6.67%	223.43	--	15	--	5.32%	178.21	--	18	--
19														
20	Total	Service Center												
21		General Plant	$1,233,816.50	$522,754.45		$52,785.77					$36,509.16			
22														
23														
24	Total	Service Center	$3,376,131.10	$979,145.09		$280,376.54					$264,099.93			
25														
26														
27	Total	District and												
		Service Center	$90,637,228.70	$19,563,184.18		$2,468,208.66					$2,158,493.28			

(a) Actual

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ADJUSTED JURISDICTION RESERVE BALANCE (D)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)	PROPOSED % ACCRUAL RATE (J)	CALCULATED DEPRECIATION EXPENSE (K=CxJ)	% NET SALVAGE (L)	AVERAGE SERVICE LIFE (M)	CURVE FORM (N)
1	Less: Contributed Property:													
2	313	Lake River & Other Intakes	$58,527.00	--	1.64%	959.84	--	61	--	2.49%	1,457.32	--	45	--
3														
4	321	Struct & Imprv.	112,421.00	--	2.44%	2,743.07	--	41	--	2.18%	2,450.78	--	46	--
5														
6	325	Elec. Pumping Equip.	190,320.00	--	3.28%	6,242.50	--	30	--	2.83%	5,386.06	--	35	--
7														
8	331	Struct & Imprv.	179,636.60	--	2.53%	4,544.81	--	40	--	3.96%	7,113.61	--	26	--
9														
10	332	Water Treatment Equip.	825,200.18	--	3.00%	24,756.01	--	33	--	2.62%	21,620.24	--	38	--
11														
12	340	Land & Land Rights	1,651.25	--		0.00	--	--	--		0.00	--	--	--
13														
14	342	Distr. Res. & Standpipes	251,995.61	--	2.06%	5,191.11	--	49	--	2.28%	5,745.50	--	44	--
15														
16	343	Trans. & Distr. Mains	21,643,357.51	--	1.69%	365,772.74	--	59	--	1.50%	324,650.36	--	67	--
17														
18	345	Services	785,511.46	--	3.75%	29,456.68	--	27	--	2.51%	19,716.34	--	47	--
19														
20	348	Hydrants	2,001,530.01	--	2.44%	48,837.33	--	41	--	1.57%	31,424.02	--	64	--
21														
22	390	Struct & Impr.	2,000.00	--	2.53%	50.60	--	40	--	2.10%	42.00	--	48	--
23														
24														
25														
26														
27	Total	Contributed Property	$26,052,150.62	$0.00		$488,554.69					$419,606.23			
28														
29														
30	Grand Total		$64,585,078.08	$19,663,184.18		$1,979,653.97					$1,738,887.05			

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Intangible Plant:										
2											
3	301	Organization	$2,330.88	$5,469.36		$0.00					$7,800.24
4											
5	302	Franch.& Consents	$170,226.62	$5,051.85		($26,402.13)					$148,876.34
6											
7	303	Misc. Intangible									
8		Plant	54,288.36	6,732.42		(13,370.85)					47,649.93
9											
10											
11	Total	Intangible Plant	$226,845.86	$17,253.63	$0.00	($39,772.98)	$0.00	$0.00			$204,326.51

* From Schedule B-3, Adjusted Jurisdiction, Column (H), Case Nos. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Source of Supply Plant:										
2											
3	310	Land & Land Rights		$0.00		$0.00					$0.00
4											
5	311	Struct.& Imprvmts	363.35	20,773.40		0.00					21,136.75
6											
7	312	Collecting & Imp.									
8		Reservoirs	0.00	0.00		0.00					0.00
9											
10	313	Lake,River &									
11		Other Intakes	838,880.13	36,668.48		0.00					875,548.61
12											
13	314	Wells & Springs	15,367.35	6,548.52		(527.09)					21,388.78
14											
15	316	Supply Mains	31,110.34	4,164.52		0.00					35,274.86
16											
17	Total	Source of Supply Plant									
18		Plant	$885,721.17	$68,154.92	$0.00	($527.09)	$0.00	$0.00			$953,349.00
19											

* From Schedule B-3, Adjusted Jurisdiction, Column (H), Case Nos. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

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

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Pumping Plant:										
2											
3	320	Land & Land Rights		0.00		0.00					0.00
4											
5	321	Struct. & Improv.	218,239.43	22,855.08		(5,148.29)					235,946.22
6											
7	323	Other Power Prod.									
8		Equipment	116,188.08	33,638.21		0.00					149,826.29
9											
10	325	Electric Pumping									
11		Equipment	471,645.48	180,152.04		(8,567.35)					643,230.17
12											
13	328	Other Pumping Eqp	0.00	0.00		0.00					0.00
14											
15											
16	Total	Pumping Plant	$806,072.99	$236,645.33	$0.00	($13,715.64)	$0.00	$0.00			$1,029,002.68
17											

* From Schedule B-3, Adjusted Jurisdiction, Column (H), Case Nos. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

								TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Water Treatment Plant:										
2											
3	330	Land & Land Rights		$0.00		$0.00					$0.00
4											
5	331	Struct.& Improve.	434,364.41	98,903.23		(24,541.92)					508,725.72
6											
7	332	Water Treatment									
8		Equipment	3,288,709.14	520,614.60		(24,373.04)					3,784,950.70
9											
10	Total	Water Treatment									
11		Plant	$3,723,073.55	$619,517.83	$0.00	($48,914.96)	$0.00	$0.00			$4,293,676.42
12											

* From Schedule B-3, Adjusted Jurisdiction, Column (H), Case Nos. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3k, l, m, WPB-3.3.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Transmission & Distrib. Plant										
2											
3	340	Land & Land Rights		$75.00		($75.00)					$0.00
4											
5	341	Struct.& Imprvmts	70,887.79	30,041.63		0.00					100,929.42
6											
7	342	Distr. Reservoirs									
8		and Standpipes	1,044,797.01	200,602.97		(3,225.76)					1,242,174.22
9											
10	343	Transmission and									
11		Distr. Mains	3,203,935.19	850,768.13	535.67	(300,527.61)	(3,863.63)				3,750,847.75
12											
13	345	Services	2,342,224.25	497,774.93		(131,544.97)	(4,506.59)				2,703,947.62
14											
15	346	Meters	1,148,326.92	298,480.64	13,260.31	(106,737.87)					1,353,332.00
16											
17	347	Meter Install.	154,969.24	117,544.85		(49,365.80)					223,148.29
18											
19	348	Hydrants	803,778.78	165,416.11	6,367.70	(58,392.34)					917,170.25
20											
21	Total	Transmission and									
22		Distr. Plant	$8,768,921.18	$2,160,704.26	20163.68	($649,869.35)	($8,370.22)	$0.00			$10,291,549.55

* From Schedule B-3, Adjusted Jurisdiction, Column (H), Case Nos. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3n, WPB-3.3a.

Schedule B-3.3
Page 6 of 10
Witness Responsible:
T. C. RUSSELL

								TRANSFERS/RECLASSIFICATIONS			
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	General Plant:										
2											
3	389	Land & Land Rights		$0.00		$0.00					$0.00
4											
5	390	Struct.& Imprvmnt		0.00		0.00					0.00
6											
7	390-1	Struct.& Imprvmnt									
8		Leasehold Imprvts	83,439.15	0.00		0.00					83,439.15
9											
10	391-1	Office Furniture									
11		and Equipment	58,557.97	12,366.13		(29,134.81)					41,789.29
12											
13	391-2	Office Furniture&									
14		Equip-Data Proc.	37,654.16	18,087.00		(1,763.32)					53,977.84
15											
16	391-3	Office Furniture&									
17		Equip-Computers	241,177.44	43,279.96		(59,388.29)					225,069.11
18											
19	392	Transport. Equip.									
20		Fully Depreciated	260,363.42	0.00		(235,162.58)		108,011.02		392-1	133,211.86
21											
22	392-1	Transport. Equip.									
23		Depreciable	259,423.83	186,029.12		(78,374.40)		(108,011.02)		392	259,067.53

* From Schedule B-3, Adjusted Jurisdiction, Column (H), Case Nos. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-2.3o, WPB-3.3.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	393	Stores Equipment	$7,008.63	$0.00		$0.00					$7,008.63
2											
3	394	Tools, Shop and									
4		Garage Equipment	121,403.01	41,981.39	265.00	(36,937.84)					126,711.56
5											
6	395	Laboratory Equip.	53,581.65	10,377.68		0.00					63,959.33
7											
8	396	Power Oper. Equip	312,811.30	91,321.26		(23,070.00)					381,062.56
9											
10	397	Communication Eqp	279,362.73	125,354.36		(990.55)					403,726.54
11											
12	398	Miscellaneous Eqp	27,564.83	6,186.45		(639.75)					33,111.53
13											
14											
15	Total	General Plant	$1,742,348.12	$534,983.35	265	($465,461.54)	$0.00	$0.00			$1,812,134.93
16											
17											
18											
19	Total	Tangible Plant	$15,926,137.01	$3,620,005.69	20428.68	(1,178,488.58)	($8,370.22)	$0.00			$18,379,712.58
20											
21											
22											
23	Total	District	$16,152,982.87	$3,637,259.32	20428.68	(1,218,261.56)	($8,370.22)	$0.00			$18,584,039.09
24											

* From Schedule B-3, Adjusted Jurisdiction, Column (H), Case Nos. 07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Service Center Intangible										
2	Plant:										
3											
4	303	Misc.Intang Plant									
5		Service Center	$1,173,291.90	$1,102,800.32		($915,356.86)					$1,360,735.36
6											
7											
8	Total	Service Center									
9		Intangible Plant	$1,173,291.90	$1,102,800.32	$0.00	($915,356.86)	$0.00	$0.00			$1,360,735.36
10											
11											

* From Schedule B-3, Adjusted Jurisdiction, Column (D), Case No.07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	Corporate Office General Plant:										
2	389	Land & Land Rights									
3		Service Center		$160,622.78		($160,622.78)					$0.00
4											
5	390	Struct & Imprvmts									
6		Service Center		42,879.83		0.00					42,879.83
7											
8	390-1	Struct & Imprvmts									
9		Leasehold Imprvmt									
10		Service Center	959,252.44	6,211.14		0.00					965,463.58
11											
12	391-1	Office Furniture									
13		and Equipment									
14		Service Center	122,486.24	22,649.99		(4,730.42)					140,405.81
15											
16	391-2	Office Furniture&									
17		Equip-Data Proc.									
18		Service Center	37,860.81	86,879.97		(67,132.95)					57,607.83
19											
20	391-3	Office Furniture&									
21		Equip - Computer									
22		Service Center	197,392.02	126,517.68		(78,063.58)					245,848.12
23											
24	392	Transport. Equip.									
25		Fully Depreciated									
26		Service Center	0.00	0.00		0.00					0.00

* From Schedule B-3, Adjusted Jurisdiction, Column (D), Case No.07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve Accruals,Retirements,and Transfers
FROM JANUARY 1, 2007 TO MARCH 31, 2009

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB2.3u.

Witness Responsible:
T. C. RUSSELL

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)*	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS AMOUNT (H)	EXPL. OF TRAN. (I)	OTHER ACCTS. INVOL. (J)	ENDING BALANCE (K)
1	392-1	Transport. Equip.									
2		Depreciable									
3		Service Center	$1,815.71	($1,815.71)		$0.00					$0.00
4											
5	394	Tools, Shop and									
6		Garage Equipment									
7		Service Center	49,293.79	14,240.61		(25,497.33)					38,037.07
8											
9	395	Laboratory Equip									
10		Service Center	43,253.28	5,641.46		0.00					48,894.74
11											
12	397	Communication Eqp									
13		Service Center	1,149.04	16,252.65		(1,649.62)					15,752.07
14											
15	398	Miscellaneous Eqp									
16		Service Center	3,221.18	1,676.70		(1,184.89)					3,712.99
17											
18	Total	Service Center									
19		General Plant	$1,415,724.51	$481,757.10	0	($338,881.57)	$0.00	$0.00			$1,558,600.04
20											
21											
22	Total	Service Center	$2,589,016.41	$1,584,557.42	0	($1,254,238.43)	$0.00	$0.00			$2,919,335.40
23											
24	Total	District and									
25		Service Center	$18,741,999.28	$5,221,816.74	$20,428.68	($2,472,499.99)	($8,370.22)	$0.00			$21,503,374.49

* From Schedule B-3, Adjusted Jurisdiction, Column (D), Case No.07-0564-WW-AIR

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Depreciation Reserve and Expense for Lease Property
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. RUSSELL

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

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

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

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

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

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Construction Work in Progress - Percent Complete (Time)
AS OF MARCH 31, 2009

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

Schedule B-4.1

Witness Responsible:
T. C. Russell

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

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Construction Work in Progress - Percent Complete (Dollars)
AS OF MARCH 31, 2009

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

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

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

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

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

Witness Responsible:
T. C. Russell

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

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

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

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

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

Not Applicable

No working capital included in section B-Rate Base

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Certain Deferred Credits and Accumulated Deferred Income Taxes
AS OF MARCH 31, 2009

Data: (X)Actual ( )Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPB-6a,b,c,d25,e.

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

LINE NO.	ACCT. NO. (A)	DESCRIPTION (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	JURISDICTION (E)
1	252	Customers' Advances for Construction	$146,698.13	100.00%	$146,698.13
2	253-3	Related Facilities	6,865.01	100.00%	6,865.01
3	271	Contributions in Aid of Construction	26,052,150.62	100.00%	26,052,150.62
4			=============		============
5	255	Investment Tax Credits:			
6					
7		Pre-1971 3% Credits	8.95	100.00%	8.95
8		1971 4% Credit	18,796.52	100.00%	18,796.52
9		1975 6% Add'l Credit	21,967.69	100.00%	21,967.69
10		1981 10% Credit on Recovery Property	133,092.39	100.00%	133,092.39
11		ITC Benefits Sold	–	100.00%	–
12					
13		TOTAL Investment Tax Credits	173,865.55		173,865.55
14			=============		============
15	283	Deferred Income Taxes:			
16					
17		Accelerated Amortization	–	100.00%	–
18		Liberalized Depreciation	7,737,131.34	100.00%	7,737,131.34
19		ACRS Tax Benefits Sold	–	100.00%	–
20		Other	(4,163,363.63)	100.00%	(4,163,363.63)
21					
22		TOTAL Deferred Income Taxes	3,573,767.71		3,573,767.71
23			=============		============
24		Total Other Items Carried Forward to B-1			
25		Pre-1971 3% Credit from line 7	8.95	100.00%	8.95
26		1971 4% Credit from Line 8	18,796.52	100.00%	18,796.52
27		Liberalized Depre. from Line 22	3,573,767.71	100.00%	3,573,767.71
28					
29		TOTAL Other Rate Base Items	3,592,573.18		3,592,573.18
			=============		============

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

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Adjustments to Other Rate Base Items
AS OF MARCH 31, 2009

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

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

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	Total Company Adjustment (C)	Allocation (D)	Jurisdictional Adjustment (E)
1					
2					
3			Not Applicable		
4					
5					
6			No Adjustments to Other Rate Base Items		
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
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AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Contributions in Aid of Construction by Accounts and Subaccounts
AS OF MARCH 31, 2009

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

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

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	Total Jurisdiction (C)	Allocation (D)	Allocated Total (E)	Adjustments (E)	Adjusted Jurisdiction (F)
1	313	Lake River & Other Intakes	58,527.00	100.00%	58,527.00		58,527.00
2							
3	321	Struct & Impr.	112,421.00	100.00%	112,421.00		112,421.00
4							
5	325	Electric Pumping Equipment	190,320.00	100.00%	190,320.00		190,320.00
6							
7	331	Struct & Impr.	179,636.60	100.00%	179,636.60		179,636.60
8							
9	332	Water Treatment Equip.	825,200.18	100.00%	825,200.18		825,200.18
10							
11	340	Land & Land Rights	1,651.25	100.00%	1,651.25		1,651.25
12							
13	342	Distr. Res. & Standpipes	251,995.61	100.00%	251,995.61		251,995.61
14							
15	343	Trans. & Distr. Mains	21,643,357.51	100.00%	21,643,357.51		21,643,357.51
16							
17	345	Services	785,511.46	100.00%	785,511.46		785,511.46
18							
19	348	Hydrants	2,001,530.01	100.00%	2,001,530.01		2,001,530.01
20							
21	390	Struct & Impr.	2,000.00	100.00%	2,000.00		2,000.00
22							
23							
24							
25							
26	Total	Contributed Property	26,052,150.62		26,052,150.62	0.00	26,052,150.62
27							
28							
29							

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Jurisdictional Allocation Factors
Rate Base
AS OF MARCH 31, 2009

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

Schedule B-7

Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOCATION FACTOR (C)	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION (D)
1	303	Service Center		
2		Misc. Intangible Plant	33.54%	Net Property
3				
4	390	Service Center		
5		Structures and Improvements	33.54%	Net Property
6				
7	390-1	Service Center		
8		Structures & Improvements - Leaseholds	33.54%	Net Property
9				
10	391-1	Service Center		
11		Furniture and Equipment	33.54%	Net Property
12				
13	391-2	Service Center		
14		Furniture & Equipment - Data Processing	33.54%	Net Property
15				
16	391-3	Service Center		
17		Furniture and Equipment - Computers	33.54%	Net Property
18				
19	392	Service Center		
20		Transportation Equipment - Fully Depr.	33.54%	Net Property
21				
22	392-1	Service Center		
23		Transportation Equipment	33.54%	Net Property
24				
25	394	Service Center		
26		Tools, Shop and Garage Equipment	33.54%	Net Property
27				
28	395	Service Center		
29		Laboratory Equipment	33.54%	Net Property
30				
31	397	Service Center		
32		Communication Equipment	33.54%	Net Property

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Jurisdictional Allocation Factors
Rate Base / Operating Income
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. Russell

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOCATION FACTOR (C)	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION (D)
1	398	Service Center		
2		Miscellaneous Equipment	33.54%	Net Property
3				
4	Operating Income:			
5				
6				
7	Various	Service Center operating expenses	36.83%	A formula based on customers
8				B-7.1, page 1, line 5.
9				
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AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Jurisdiction Allocation Statistics
AS OF MARCH 31, 2009

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

Schedule B-7.1

Witness Responsible:
T. C. Russell

LINE NO.	ALLOCATION FACTOR (A)	STATISTIC TOTAL COMPANY (B)	ADJUSTMENT TO TOTAL COMPANY STATISTIC (C)	ADJUSTED STATISTIC FOR TOTAL COMPANY (D=B+C)	STATISTIC FOR RATE AREA (E)	ALLOCATION FACTOR (F=E/D)
1	** R A T E B A S E **					
2	Net Plant	$118,706,682.62		$118,706,682.62	$39,808,508.07	33.54%
3						=======
4	** O P E R A T I O N S **					
5	Customers in 2009	87,010		87,010	32,046	36.83%
6						=======
7						
8						
9						
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11						
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AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Explanation of Changes in Allocation Procedures-Rate Base
AS OF MARCH 31, 2009

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

Witness Responsible:
T. C. Russell

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

AQUA OHIO, INC.
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Water Data
For the Twelve Months Ended October 31, 2009

Data: (X)Months Actual ( )Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: *WPB-8a,b,c,d,e,f,g.*

Witness Responsible:
L. S. KREIDER

LINE NO.	DESCRIPTION	Lake Shore Lake	Lake Lake Shore Ashtabula	Shepard Hills	Total (MG)
1	Annual nominal plant capacity	6,570.0	227.7	94.6	6,892.3
2	Total water pumped (output)	2,907.6	146.2	18.5	3,072.3
3	Total metered sales	2,462.7	134.0	16.9	2,613.6
4	Total non-metered sales	0.7	0.0	0.0	0.7
5	Difference between output and sales (2) - (3) - (4)	444.2	12.2	1.6	458.0
6	Company and municipal use - normal operations	1.0	0.0	0.0	1.0
7	Company use - maintenance/hydrant flushing	10.5	0.6	0.2	11.3
8	Other company use - main breakage, etc.	65.9	0.4	0.0	66.3
9	Unaccounted for water (5 - 6 - 7 - 8)	366.8	11.2	1.4	379.4
10	Unaccounted for water percentage (9) divided by (2)	12.6%	7.7%	7.6%	12.3%

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

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

Schedule B-9
Page 1 of 1
Witness Responsible:
T. C. Russell

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

Not Applicable

No Mirrored CWIP Allowances in This Case

Section C

Operating Income

(Large Utilities)

Company:	AQUA OHIO, INC. Lake Erie Division
Test Year:	December 31, 2009
Date Certain:	March 31, 2009
Case No.:	Case No. 09-1044-WW-AIR

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Jurisdictional Proforma Income Statement
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).:

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

LINE NO.	DESCRIPTION (A)	ADJUSTED REVENUE & EXPENSES (B)	PROPOSED INCREASE (C)	PROFORMA REVENUE & EXPENSES (D=B+C)
1	Operating Revenues	$14,760,877	$2,811,133	$17,572,010
2				
3				
4	Operating Expenses:			
5	Operation & Maintenance	7,073,191	15,490	7,088,681
6	Depreciation and Amortization	1,737,497		1,737,497
7	Taxes - Other	3,810,253	132,797	3,943,050
8				
9	Operating Expenses before Income Taxes	12,620,941	148,287	12,769,228
10				
11	Income Taxes	309,211	931,996	1,241,207
12				
13	Total Operating Expenses	12,930,152	1,080,283	14,010,435
14				
15				
16	Net Operating Income	$1,830,725	$1,730,850	$3,561,575
17				
18				
19	Rate Base	$41,275,758		$41,275,758
20				
21				
22	Rate of return	4.44%		8.63%
23				
24				(1)

25 (1) This rate of return is strictly a mathematical calculation made in accordance with the procedures set forth
26 in the Standard Filing Requirements. This is not to be construed as the Company's determination of a fair and
27 reasonable rate of return. The Company's rate of return is included in its rate of return testimony.

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Adjusted Test Year Operating Income
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).:

Witness Responsible:
R.A. Hideg

LINE NO.	DESCRIPTION (A)	UNADJUSTED REVENUE & EXPENSES (B)	ADJUSTMENTS (C)	ADJUSTED REVENUE & EXPENSES (D)
1	Operating Revenues			
2				
3	Metered Sales Revenues	$13,789,586	($133,663)	$13,655,923
4	Unmetered Sales Revenue	509,440	($273)	509,167
5	Other Operating Revenues	462,890	$132,897	595,787
6				
7	Total Operating Revenues	14,761,916	(1,039)	14,760,877
8				
9	Operating Expenses			
10				
11	Purchased Water	291,362	0	291,362
12	Other Operation and Maintenance	6,558,584	223,245	6,781,829
13				
14	Total Operations and Maintenance	6,849,946	223,245	7,073,191
15				
16	Depreciation	1,997,358	(259,861)	1,737,497
17	Amortization of Merger Related Costs	0	$0	0
18	Taxes Other Than Income Taxes	3,802,462	7,791	3,810,253
19	Income Taxes	303,508	5,703	309,211
20				
21	Total Operating Expenses	12,953,274	(23,122)	12,930,152
22				
23	Net Operating Income	$1,808,643	$22,083	$1,830,725

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

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 1 of 8

Schedule C-2.1

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	461-1	Residential	$11,082,475	100%	$11,082,475	None
2	461-2	Commercial	1,762,606	100%	1,762,606	None
3	461-3	Industrial	447,829	100%	447,829	None
4	461-4	Public Authorities	298,520	100%	298,520	None
5	462	Private Fire Protection	509,440	100%	509,440	None
6	466	Other Water Utilities	198,155	100%	198,155	None
7	470	Late Payment Fees	112,782	100%	112,782	None
8	471	Miscellaneous Water Revenue	350,108	100%	350,108	None
9	474	Miscellaneous	0	100%	0	None
10						
11		TOTAL OPERATING REVENUES	14,761,916	100%	14,761,916	
12						
13						
14	602	Purchased Water	291,362	100%	291,362	None
15	600-1	Supervision & Eng. Labor	0	100%	0	None
16	600-2	Supervision & Eng. Expenses	0	100%	0	None
17	601-1	Operation Labor	0	100%	0	None
18	601-2	Operation Expenses	14,689	100%	14,689	None
19	603-1	Miscellaneous Labor	0	100%	0	None
20	603-2	Miscellaneous Expenses	36,217	100%	36,217	None
21	604	Rents	0	100%	0	None
22						
23		TOTAL SOURCE OF SUPPLY	342,268	100%	342,268	None
24						

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

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 2 of 8

Schedule C-2.1
Page 2 of 8
Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	620-1	Supervision & Eng. Labor	0	100%	0	None
2	620-2	Supervision & Eng. Expenses	0	100%	0	None
3	624-1	Pumping Labor	0	100%	0	None
4	624-2	Pumping Expenses	16,253	100%	16,253	None
5						
6		TOTAL PUMPING	16,253	100%	16,253	None
7						
8						
9	623	POWER PURCHASED FOR PUMPING	727,851	100%	727,851	None
10						
11						
12	640-1	Supervision & Eng. Labor	0	100%	0	None
13	640-2	Supervision & Eng. Expenses	0	100%	0	None
14	642-1	Operation Labor	360,125	100%	360,125	None
15	642-2	Operation Expenses	172,006	100%	172,006	None
16	641	Chemicals	219,435	100%	219,435	None
17	643-1	Miscellaneous Labor	0	100%	0	None
18	643-2	Miscellaneous Expenses	39,832	100%	39,832	None
19						
20		TOTAL WATER TREATMENT	791,399	100%	791,399	None

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

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 3 of 8

Schedule C-2.1
Page 3 of 8
Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	660-1	Supervision & Eng. Labor	0	100%	0	None
2	660-2	Supervision & Eng. Expenses	0	100%	0	None
3	661-1	Storage Facilities Labor	0	100%	0	None
4	661-2	Storage Facilities Expenses	0	100%	0	None
5	662-1	Trans. & Dist. Lines Labor	426,977	100%	426,977	None
6	662-2	Trans. & Dist. Lines Expenses	900	100%	900	None
7	663-1	Meter Labor	0	100%	0	None
8	663-2	Meter Expenses	0	100%	0	None
9	664-1	Customer Installation Labor	0	100%	0	None
10	664-2	Customer Installation Expenses	0	100%	0	None
11	665-1	Miscellaneous Labor	0	100%	0	None
12	665-2	Miscellaneous Expenses	116,175	100%	116,175	None
13	666	Rents	99,998	100%	99,998	None
14						
15		TOTAL TRANS. & DISTRIBUTION	644,051	100%	644,051	None
16						
17						
18	901-1	Supervision Labor	0	100%	0	None
19	901-2	Supervision Expenses	0	100%	0	None
20	902-1	Meter Reading Labor	0	100%	0	None
21	902-2	Meter Reading Expense	0	100%	0	None
22	903-1	Customer Records & Coll. Labor	335,074	100%	335,074	None
23	903-2	Customer Records & Coll. Expenses	596,750	100%	596,750	None
24	904	Uncollectible Accounts	72,090	100%	72,090	None
25	905-1	Misc. Customer Acct. Labor	0	100%	0	None
26	905-2	Misc. Customer Acct. Expenses	134,859	100%	134,859	None
27						
28		TOTAL CUSTOMER ACCOUNTING	1,138,773	100%	1,138,773	None
29						

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

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 4 of 8

Schedule C-2.1

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	920-1	Admin & General Salaries	177,515	100%	177,515	None
2	921-2	Exp. of Employees in A/C 920	0	100%	0	None
3	921-3	Telephone	46,420	100%	46,420	None
4	921-4	Membership Fees	915	100%	915	None
5	921-5	Printing & Postage	8,205	100%	8,205	None
6	921-6	Utilities	75,960	100%	75,960	None
7	921-7	Misc. Supplies & Expenses	13,690	100%	13,690	None
8	923-2	Mgt. Supv. Fees & Expenses	0	100%	0	None
9	923-4	Legal Services	0	100%	0	None
10	923-5	Miscellaneous Services	22,044	100%	22,044	None
11	924	Property Insurance	20,048	100%	20,048	None
12	925-2	Liability Ins. Premiums	160,080	100%	160,080	None
13	925-3	Worker's Compensation	84,177	100%	84,177	None
14	926-2	Employee Welfare Expenses	3,177	100%	3,177	None
15	926-3	Employee Insurance Benefits	297,344	100%	297,344	None
16	926-4	Employee Pensions	390,730	100%	390,730	None
17	926-5	Employee Postretirement Benefits	24,840	100%	24,840	None
18	926-6	Employee Thrift Plan	29,283	100%	29,283	None
19	928	Regulatory Commission Exp.	41,793	100%	41,793	None
20	930-10	Advertising	0	100%	0	None
21	930-20	Misc. General Expenses	1,005,679	100%	1,005,679	None
22	931	Rents	27,570	100%	27,570	None
23				100%	0	
24						
25		TOTAL ADM. & GENERAL	2,429,470	100%	2,429,470	None
26						
27		TOTAL OPERATIONS EXPENSE	6,090,065	100%	6,090,065	None

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

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 5 of 8

Witness Responsible:
R.A. Hideg

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

AQUA OHIO, INC.
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

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

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	650-1	Supervision & Eng. Labor	0	100%	0	None
2	650-2	Supervision & Eng. Expenses	0	100%	0	None
3	651-1	Structures & Improv. Labor	83,949	100%	83,949	None
4	651-2	Structures & Improv. Expenses	105,887	100%	105,887	None
5	652-1	Treatment Equipment Labor	0	100%	0	None
6	652-2	Treatment Equipment Expenses	28,049	100%	28,049	None
7						
8		TOTAL WATER TREATMENT	217,885	100%	217,885	None
9						
10						
11	670-1	Supervision & Eng. Labor	0	100%	0	None
12	670-2	Supervision & Eng. Expenses	0	100%	0	None
13	671-1	Structures & Improv. Labor	0	100%	0	None
14	671-2	Structures & Improv. Expenses	0	100%	0	None
15	672-1	Dist. Resv. & Standpipe Labor	0	100%	0	None
16	672-2	Dist. Resv. & Standpipe Expenses	255,692	100%	255,692	None
17	673-1	Trans. & Dist. Mains Labor	53,715	100%	53,715	None
18	673-2	Trans. & Dist. Mains Expenses	212,437	100%	212,437	None
19	675-1	Services Labor	8,085	100%	8,085	None
20	675-2	Services Expenses	0	100%	0	None
21	676-1	Meters Labor	0	100%	0	None
22	676-2	Meters Expenses	0	100%	0	None
23	677-1	Hydrants Labor	5,745	100%	5,745	None
24	677-2	Hydrants Expenses	6,323	100%	6,323	None
25						
26		TOTAL TRANS. & DISTRIBUTION	541,996	100%	541,996	None
27						

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

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPC-2.1a, 7 of 8

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	932-1	Supervision Labor	0	100%	0	None
2	932-2	Structures & Improvements	0	100%	0	None
3	932-3	Office Furn. & Fixtures	0	100%	0	None
4	932-4	Miscellaneous Property	0	100%	0	None
5		A & G Corporate Office	0	100%	0	None
6						
7		TOTAL ADMIN. & GENERAL	0	100%	0	None
8						
9		TOTAL MAINTENANCE EXPENSE	759,881	100%	759,881	None
10						
11		TOTAL OPERATIONS AND MAINTENANCE EXPENSE	6,849,946	100%	6,849,946	None
12						
13						
14	408-12	Property Tax	2,891,081	100%	2,891,081	None
15	408-13	Excise	693,130	100%	693,130	None
16	408-14	PUCO & OCC	20,948	100%	20,948	None
17	408-15	Payroll Taxes	161,954	100%	161,954	None
18	408-17	EPA License to Operate	35,349	100%	35,349	None
19				100%	0	None
20						
21		TOTAL TAXES (Other than Income)	3,802,462	100%	3,802,462	None
22						

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

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

Witness Responsible:
R.A. Hideg

LINE NO.	ACCOUNT NUMBER (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL DISTRICT (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E)	ALLOCATION CODE DESCRIPTION (F)
1	403	Provision for Depreciation	1,997,358	100%	1,997,358	None
2						
3	406	Amortization of Related Merger Costs	0	100%	0	None
4						
5	409	Federal Income Taxes	303,508	100%	303,508	None
6						
7		TOTAL OPERATING EXPENSES	12,953,274	100%	12,953,274	None
8						
9		OPERATING INCOME	1,808,643	100%	1,808,643	None
10						
11						
12						
13						
14						
15						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Summary of Jurisdictional Adjustments to Operating Income
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).:

Schedule C-3

Witness Responsible:
R.A. Hideg

LINE NO.	SCHEDULE REFERENCE	TITLE OF ADJUSTMENT (A)	AMOUNT (B)
		Operating Revenue Adjustments	
1	C-3.1	Metered Sales Revenue	($133,663)
2	C-3.2	Unmetered Sales Revenue	(273)
3	C-3.3	Late Payment & Miscellaneous	132,897
4		Total Revenue Adjustments	($1,039)
5			
6		Operating Expense Adjustments	
7		Operations and Maintenance	
8	C-3.4	Wages Annualized	$50,506
9	C-3.5	Uncollectible Accounts Receivable	9,242
10	C-3.6	Rate Case Expense	27,007
11	C-3.7	Tank Painting Amortization	41,868
12	C-3.8	Hospitalization Adjustment	42,620
13	C-3.9	Postretirement Benefit Adjustment	(1,583)
14	C-3.10	Pension Cost Adjustment	106,665
15	C-3.11	Billing Adjustment	47,797
16	C-3.12	Operating Contract adjustment	(15,259)
17	C-3.13	Purchased Water Adjustment	(13,618)
18	C-3.14	Sludge Adjustment	(72,000)
19			
20			
21			
22			
23		Total Operations and Maintenance	$223,245
24			
25	C-3.15	Depreciation	($259,861)
26			
27			
28		Taxes Other Than Income	
29	C-3.16	Property Tax Annualized	($3,457)
30	C-3.17	Excise Tax Annualized	4,148
31	C-3.18	Payroll Taxes Annualized	7,100
32		Total Taxes Other Than Income	$7,791
33			
34	C-3.19	Income Taxes	$5,703
35			
36		Total Expense Adjustments	($23,122)

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Revenue Annualization
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).:

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

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust metered sales revenues as presented on C-2.1 to revenues			
2	based on the current rates in effect and consumption presented on E-4.			
3				
4		E-4	C-2.1	
5				
6	Revenues:			
7	Residential	$11,040,080	$11,082,475	($42,395)
8	Commercial	1,673,917	$1,762,606	(88,689)
9	Industrial	439,097	$447,829	(8,732)
10	Public	312,186	$298,520	13,666
11	Sales for Resale	190,643	198,155	(7,512)
12				
13		$13,655,923	$13,789,586	
14				
15				
16				
17				
18				
19	Total Adjustment			($133,663)
20				
21	Jurisdictional allocation percentage			100%
22				
23	Jurisdictional amount			($133,663)

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Revenue Annualization
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).:

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

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust unmetered sales revenues as presented on C-2.1 to revenues			
2	based on the current rates in effect and consumption presented on E-4.			
3				
4		E-4	C-2.1	
5				
6	Revenues:			
7	Private Fire Protection	$509,167	$509,440	($273)
8				
9				
10		$509,167	$509,440	
11				
12				
13				
14				
15				
16				
17				
18				
19	Total Adjustment			($273)
20				
21	Jurisdictional allocation percentage			100%
22				
23	Jurisdictional amount			($273)

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Revenue Annualization
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).:

Schedule C-3.3

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust late payment fee and miscellaneous revenues as presented on C-2.1 to			
2	revenues based on the current rates in effect and consumption presented on E-4.			
3				
4		E-4	C-2.1	
5				
6	Revenues:			
7	Late Payment Fee	$111,219	$112,782	($1,563)
8	System Improvement Charge	419,640	275,439	144,201
9	Miscellaneous	64,928	74,669	(9,741)
10		$595,787	$462,890	
11				
12				
13				
14				
15				
16				
17				
18				
19	Total Adjustment			$132,897
20				
21	Jurisdictional allocation percentage			100%
22				
23	Jurisdictional amount			$132,897

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Wage Annualization
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-3.4 thru WPC-3.4d

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To reflect hourly wage adjustments effective 4/01/2009			
2	per the Union Contract and a salary wages			
3	effective 4/1/2009			
4		Lake Erie	Service	
5		Division	Center	Total
6	Annualized Labor Expense	$1,704,856	$1,444,685	
7				
8	Lake Erie Division Allocation	100.00%	34.61%	
9				
10	Total Labor Annualized Expense	1,704,856	500,005	
11				
12	O&M Allocation Percentage	86.32%	100.00%	
13				
14	Total O&M Labor Expense	1,471,632	500,005	$1,971,637
15				
16	Test Year Labor Expense	1,451,185	469,946	1,921,131
17				
18	Labor Expense Adjustment	20,447	30,059	$50,506
19				
20				
21	Jurisdictional allocation percentage			100%
22				
23	Jurisdictional amount			$50,506

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Uncollectible Accounts Annualization
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).:

Schedule C-3.5

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To adjust uncollectible accounts expense to reflect	
2	adjusted test year operating revenue and the charge off rate.	
3		
4	Adjusted test year revenue (E-4)	$14,760,877
5		
6	Net charge off rate (C-10)	0.5510%
7		
8	Adjusted test year uncollectible accounts	
9	expense Line 4 (Col B) X Line 6	81,332
10		
11	Test year uncollectible accounts	
12	expense (a/c 904) C-2.1	72,090
13		
14		
15		
16		
17		
18		
19	Total Adjustment	$9,242
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	$9,242

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

Schedule C-3.6

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To adjust rate case expense as presented on C-2.1 to the	
2	estimated rate case expense for Case No. 09-1044-WW-AIR	
3	as presented on C-8.	
4		
5	Estimated "current" rate case expense (C-8)	$172,000
6	Amortization period (years)	2.50
7		
8	Estimated annual rate case expense	68,800
9	Test year rate case expense (WPC- 2.1a page 4 of 8)	41,793
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total Adjustment	$27,007
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	$27,007

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Tank Painting
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-3.7a

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1	To adjust test year for tank painting cost.		
2			
3	Tank painting cost per WPC-3.8a	$297,560	
4	Tank painting cost included		
5	in C-2.1, Column C, account 672-2.	255,692	$41,868
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Adjustment		$41,868
20			
21	Jurisdictional allocation percentage		100%
22			
23	Jurisdictional amount		$41,868

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Employee Insurance Expense Adjustment
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-3.8 & WPC-3.8a

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)	
1	To annualize Hospitalization, Life and LTD			
2				
3		Lake Erie	Service	
4		Division	Center	Total
5	Annualized Employee Insurance Expense	$365,292	$155,193	
6				
7	Lake Erie Division Allocation	94.00%	34.61%	
8				
9	Total Annualized Expense	343,374	53,712	
10				
11	O&M Allocation Percentage	100.00%	100.00%	
12				
13	Total O&M Employee Insurance Expense	343,374	53,712	$397,086
14				
15	Test Year Employee Insurance Expense	297,344	57,122	354,466
16				
17	Employee Insurance Expense Adjustment	46,030	(3,410)	$42,620
18				
19				
20	Jurisdictional allocation percentage			100%
21				
22	Jurisdictional amount			$42,620
23				

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Postretirement Benefit Adjustment
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-3.9

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust the Postretirement Benefit Expense to the latest			
2	Acturial Report	Lake Erie	Service	
3		Division	Center	
4	Postretirement Benefit Expense	$83,000	$83,000	
5				
6	Lake Erie Division / Service Center Allocation	30.93%	15.46%	
7				
8	Total Annualized Expense	25,672	12,832	
9				
10	Lake Erie Division Allocation	94.00%	34.61%	
11				
12	Total Lake Erie Division Postretirement Exp	24,132	4,441	$28,573
13				
14	O&M Expense Ratio	100.00%	100.00%	100.00%
15				
16	O&M Postretirement Expense	24,132	4,441	$28,573
17				
18	Test Year Postretirement Expense	24,840	5,316	30,156
19				
20		(708)	(875)	(1,583)
21				
22	Jurisdictional allocation percentage			100%
23				
	Jurisdictional amount			($1,583)

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Pension Expense
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-3.10

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)			AMOUNT (B)
1	To adjust the Pension Expense to the latest			
2	Acturial Report	Lake Erie	Service	
3		Division	Center	
4	Pension Expense	$1,639,929	$1,639,929	
5				
6	Lake Erie Division / Service Center Allocation	31.37%	18.93%	
7				
8	Total Annualized Expense	514,446	310,439	
9				
10	Lake Erie Division Allocation	94.00%	34.61%	
11				
12	Total Lake Erie Division Pension Exp	483,579	107,443	$591,022
13				
14	O&M Expense Ratio			100.00%
15				
16	O&M Pension Expense			591,022
17				
18	Test Year Pension Expense			484,357
19				
20				106,665
21				
22	Jurisdictional allocation percentage			100%
23				
24	Jurisdictional amount			$106,665

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

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1			
2	Number of customer bills E-4		400,310
3			
4	Cost of envelope billing	0.4564	
5	Cost of post card billing	0.3370	
6	Increased cost of envelope billing		0.1194
7			
8	Increased cost of envelope billing		47,797
9			
10	Jurisdictional allocation percentage		100%
11			
12	Jurisdictional amount		47,797
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operating Contracts
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-3.12

Schedule C-3.12
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1	Transportation expense WPC 3.12	170,133	
2			
3	Operating contract adjustment	94%	
4			
5	Lake Erie Division transportation	159,925	
6			
7	Test Year Expense	170,133	
8			
9	**Transportation adjustment**	(10,208)	
10			
11	Workers Comp expense WPC 3.12	84,177	
12			
13	Operating contract adjustment	94%	
14			
15	Lake Erie Division workers comp	79,126	
16			
17	Test Year Expense	84,177	
18			
19	**Workers Comp adjustment**	(5,051)	
20			
21			
22			
23	**Total operating contract adjustment**	(15,259)	
24			

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Purchased Water
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- 3.13

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1	To adjust test year for purchased water increase.		
2			
3	Purchasae Water cost per WPC-3.13	$277,744	
4	Purchase Water cost included		
5	in C-2.1, Column C, account 602.	291,362	($13,618)
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Adjustment		($13,618)
20			
21	Jurisdictional allocation percentage		100%
22			
23	Jurisdictional amount		($13,618)

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Sludge
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-3.14

Schedule C-3.14
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1	To adjust test year for purchased water increase.		
2			
3	Sludge cost per WPC-3.14	$45,000	
4	Purchase Water cost included		
5	in WPC-2.1a page 2 of 8 account 602.	117,000	($72,000)
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Adjustment		($72,000)
20			
21	Jurisdictional allocation percentage		100%
22			
23	Jurisdictional amount		($72,000)
24			

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

Schedule C-3.15
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To record additional depreciation as presented	
2	on C-2.1, Page 8 of 8, Line 1, Column E to depreciation	
3	on plant investment as calculated in B-3.2.	
4		
5	Depreciation expense B-3.2	$1,737,497
6	Depreciation expense C-2.1	1,997,358
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total Adjustment	($259,861)
20		
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	($259,861)
24		

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Property Tax Adjustment
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-3.16a to WPC-3.16n

Schedule C-3.16

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
1	To adjust property tax as shown on C-2, Page 7 of 8, Line 14,		
2	Column E, for the latest known property tax rates.		
3			
4	Property tax per WPC-3.10a	$2,887,624	
5	Property tax expense included in C-2.1,		
6	Column E, Page 7 of 8, Account 408-12	2,891,081	($3,457)
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Adjustment		($3,457)
20			
21	Jurisdictional allocation percentage		100%
22			
23	Jurisdictional amount		($3,457)

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

Schedule C-3.17
Page 1 of 1
Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)	
	To adjust the excise tax as shown on C-2.1, page 7 of 8, Column E,		
2	Line 15 to reflect the current tax rate and test year revenue.		
3			
4	Total test year operating revenues (E-4)	$14,760,877	
5			
6	Less bad debts (C-3.5)	81,332	
7			
8		$14,679,545	
9			
10	Excise tax at 4.75%	4.75%	
11			
12		697,278	
13	Excise tax in test year (C-2.1)	693,130	
14			
15			
16			
17			
18			
19	Total Adjustment		$4,148
20			
21	Jurisdictional allocation percentage		100%
22			
23	Jurisdictional amount		$4,148

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Payroll 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-3.18 to WPC-3.18b

Witness Responsible:
R.A. Hideg

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To adjust payroll taxes	
2		
3	OASDI tax per WPC 3.18	$165,007
4	Federal unempl;oyment per WPC 3.18a	1,654
5	State Unemployment per WPC 3.18b	2,392
6		
7	Total	169,053
8		
9	Test year expense WPC 2.1	161,953
10		
11	Test year adjustment	7,100
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Federal Income Tax Adjustment
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).:

Witness Responsible:
R.A. Hideg

LINE NO.		PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To record the tax effect of all adjustments summarized on C-3 and to		
2	record Federal income taxes at the statutory rate of 35%.		
3	C-2	Operating income	$1,808,643
4	C-2	Add FIT	303,508
5		Pre-tax operating income	2,112,151
6	C-3	Revenues	(1,039)
7	C-3	Operations and Maintenance	(223,245)
8	C-3	Depreciation and Merger Costs Amortization	259,861
9	C-3	Taxes other than income	(7,791)
10		Adjusted pre-tax operating income	2,139,936
11	C-4	Jurisdictional interest expense	(1,258,911)
12	C-4	Jurisdictional book to tax adjustment	(1,345,986)
13	C-4	Other reconciling items	0
14		Adjusted taxable income	($464,961)
15			
16		Tax at 35%	($162,736)
17	C-4	Less investment tax credit	(20,378)
18	C-4	Deferred FIT	492,325
19			$309,211
20		FIT on C-2 above	303,508
21			
22	Total Adjustment		$5,703
23	Jurisdictional allocation percentage		100%
24			
25	Jurisdictional amount		$5,703
26			

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Adjusted Jurisdictional Federal Income Taxes
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).:

Witness Responsible:
R. A. Hideg

		AT CURRENT RATES			AT PROPOSED RATES	
LINE NO.	DESCRIPTION (A)	UNADJUSTED (B)	SCHEDULE C-3 ADJUSTMENTS (C)	ADJUSTED (D)	PRO FORMA ADJUSTMENTS (E)	PROFORMA (F)
1	Operating income before FIT	$2,112,151	$27,785	$2,139,936	$2,662,846	$4,802,782
2						
3	Reconciling items:					
4	Interest charges	(1,258,911)		(1,258,911)		(1,258,911)
5						
6	Tax accelerated depreciation	(3,083,483)		(3,083,483)		(3,083,483)
7						
8	Book depreciation	1,997,358	(259,861)	1,737,497		1,737,497
9						
10	Excess of tax over book	(1,086,125)	(259,861)	(1,345,986)	0	(1,345,986)
11						
12	Other reconciling items:					
13	Misc Deferred Items	($248,351)	248,351	0		0
14						
15	Total reconciling items	(2,593,387)	(11,510)	(2,604,897)	0	(2,604,897)
16						
17	Taxable income	(481,236)	16,275	(464,961)	2,662,846	2,197,885
18						
19	Federal income taxes:					
20	Federal tax liability at 35%	(168,439)	5,703	(162,736)	931,996	769,260
21						
22	Investment tax credits (A)	0		0		0
23						
24	Federal income taxes - current	($168,439)	$5,703	($162,736)	$931,996	$769,260
25						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Adjusted Jurisdictional Federal Income Taxes
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).:

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

		AT CURRENT RATES			AT PROPOSED RATES	
LINE NO.	DESCRIPTION (A)	UNADJUSTED (B)	SCHEDULE C-3 ADJUSTMENTS (C)	ADJUSTED (D)	PRO FORMA ADJUSTMENTS (E)	PROFORMA (F)
1	Deferred income taxes:					
2	Tax accelerated depreciation	$3,083,483		$3,083,483		$3,083,483
3						
4	Tax straight-line depreciation	1,676,846	0	1,676,846		1,676,846
5						
6	Excess of accelerated over					
7	straight-line depreciation	1,406,637	0	1,406,637	0	1,406,637
8						
9	Deferred income tax at 35%					
10	resulting from depreciation	492,323	0	492,323	0	492,323
11						
12	Investment tax credit deferred	0	0	0		0
13						
14	Amortization of prior years ITC	(20,378)	0	(20,378)		(20,378)
15						
16	Investment tax credit - net	(20,378)	0	(20,378)	0	(20,378)
17						
18						
19	Total deferred income taxes	471,945	0	471,945	0	471,945
20						
21						
22	Total Federal Income taxes	$303,508	$5,703	$309,211	$931,996	$1,241,207
23						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Development of Jurisdictional Federal Income Taxes
(Operating Income Before Adjustments)
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-4

Schedule C-4.1

Witness Responsible:
R. A. Hldeg

LINE NO.	ACCOUNT TITLE (A)	TOTAL DISTRICT (B)	ALLOCATION % (C)	JURISDICTION (D)	ALLOCATION CODE EXPLANATION (E)
1	Operating income before FIT	$2,112,151	100%	$2,112,151	None
2					
3	Reconciling items:				
4	Interest charges	(1,258,911)	100%	(1,258,911)	None
5					
6	Tax accelerated depreciation	(3,083,483)	100%	(3,083,483)	None
7					
8	Book depreciation	1,997,358	100%	1,997,358	None
9					
10	Excess of tax over book	(1,086,125)	100%	(1,086,125)	None
11					
12	Other reconciling items:				
13	Misc Deferred Items	(248,345)	100%	(248,345)	None
14					
15	Total reconciling items	(2,593,381)	100%	(2,593,381)	None
16					
17	Taxable income	(481,230)	100%	(481,230)	None
18					
19	Federal income taxes:				
20	Federal tax liability at 35%	(168,437)	100%	(168,437)	None
21					
22	Investment tax credits	0	100%	0	None
23					
24	Federal income taxes - current	($168,437)	100%	($168,437)	None
25					

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Development of Jurisdictional Federal Income Taxes
(Operating Income Before Adjustments)
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-4

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

LINE NO.	ACCOUNT TITLE (A)	TOTAL DISTRICT (B)	.OCATION % (C)	ALLOCATION CODE JURISDICTIO (D)	KPLANATION (E)
1	Deferred income taxes:				
2	Tax accelerated depreciation	$3,083,483	100%	$3,083,483	None
3					
4	Tax straight-line depreciation	1,676,846	100%	1,676,846	None
5					
6	Excess of accelerated over				
7	straight-line depreciation	1,406,637	100%	1,406,637	None
8					
9	Deferred income tax at 35%				
10	resulting from depreciation	492,323	100%	492,323	None
11					
12	Investment tax credit deferred	0	100%	0	None
13					
14	Amortization of prior years ITC	(20,378)	100%	(20,378)	None
15					
16	Investment tax credit - net	(20,378)	100%	(20,378)	None
17					
18					
19	Total deferred income taxes	471,945	100%	471,945	None
20					
21					
22	Total Federal income taxes (L-24 pg 1)+(L-19 pg 2)	$303,508	100%	$303,508	None
23					

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Social and Service Club Dues
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).:

Witness Responsible:
R. A. Hideg

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

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Charitable Contributions
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).:

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

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

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Customer Service,Sales Promotion, and
Miscellaneous Advertising Expense
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).:

Witness Responsible:
R. A. Hideg

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

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Rate Case Expense (Jurisdiction)
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).:

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

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

LINE NO.	ITEM OF EXPENSE (A)	CURRENT CASE ESTIMATED (B)	MOST RECENT PRIOR CASE ACTUAL (C)	MOST RECENT PRIOR CASE ESTIMATE (D)	NEXT MOST RECENT CASE ACTUAL (E)	NEXT MOST RECENT CASE ESTIMATE (F)	JUSTIF. OF SIGNIFICANT CHANGE (G)
1	Legal	$70,000	$75,872	$60,000	$13,227	$50,000	
2	Corporate rate group	10,000	0	10,000	19,932	25,000	
3	Rate of return studies	5,000		5,000	0	5,000	
4	Cost of service studies	25,000	26,205	22,000	15,995	15,000	
5	Depreciaiton Study	35,000					
6	Printing and postage	22,000	22,473	20,000	16,574	20,000	
7	Miscellaneous	5,000	407	5,000	3,748	5,000	
8							
9	Total	$172,000	$124,957	$122,000	$69,476	$120,000	
10		==========	===========	===========	===========	===========	
11							
12		SCHEDULE OF RATE CASE AMORTIZATION					
13-15	RATE CASE	TOTAL EXPENS TO BE AMORTIZED	OPINION/ ORDER DATE	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE	WRITE-OFFS DURING TEST YEAR	
16							
17	Current (estimated)	$172,000	--	--	None	None	
18	Most recent	124,957	May 14, 2008	3 Year	58,788	0	
19	Next most recent	69,476	Oct 20, 2004	3 Year	69,476	--	
20	Next most recent	100,342	Oct. 9, 2002	2 Year	100,342	--	
21	Next most recent	82,948	Sep. 7, 1994	1 Year	82,948	--	
22	Next most recent	66,956	Aug. 5, 1993	1 Year	66,956	--	
23	Next most recent	50,101	Mar. 7, 1991	1 Year	50,101	--	
24	Next most recent	34,803	Jan. 26, 1983	1 Year	34,803	--	
25						$0	

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Operation and Maintenance Payroll Costs
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).:

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

		OPERATION AND MAINTENANCE EXPENSE				
LINE NO.	DESCRIPTION (A)	LEW DISTRICT UNADJUSTED (B)	ALLOCATION % (C)	JURIS-DICTIONAL UNADJUSTED (D)	ADJUSTMENTS (E)	JURIS-DICTIONAL ADJUSTED (F)
1	Payroll Costs:					
2	Labor	$1,451,185	Direct	$1,451,185	$0	$1,451,185
3						
4	Employee Benefits:					
5	Pension	390,730	Direct	390,730	$92,849	483,579
6	Post Retirement	24,840	Direct	24,840	(708)	24,132
7	Hospitalization, Life and Disability	297,344	Direct	297,344	46,030	343,374
8						
9	Total Benefits	712,914	Direct	712,914	138,171	851,085
10						
11						
12	Payroll Taxes:	161,953	Direct	161,953	7,100	169,053
13						
14						
15	Total Payroll Costs	$2,326,052		$2,326,052	$145,271	$2,471,323
16						
17						
18						
19						
20						
21						
22						
23						
24						

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

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

Schedule C-9.1
Page 1 of 4
Witness Responsible:
R. A Hideg

LINE NO.	DESCRIPTION (A)	MOST RECENT FIVE CALENADAR YEARS 2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
1	Manhours:						
2	Straight-Time Hours	29,840	31,748	34,027	33,760	32,740	31,200
3	Overtime Hours						
4							
5	Total Manhours	29,840	31,748	34,027	33,760	32,740	31,200
6							
7	Ratio of Overtime Hours to						
8	Straight-Time Hours	0.0%	0.0%	0.0%	0.00%	0.00%	0.0%
9							
10							
11	Labor Dollars:						
12	Straight-time dollars	$1,022,360	$1,117,545	$1,240,045	$1,240,889	$1,264,597	$1,251,949
13	Overtime dollars						
14							
15	Total labor dollars	$1,022,360	$1,117,545	$1,240,045	$1,240,889	$1,264,597	$1,251,949
16							
17	Ratio of overtime dollars to						
18	straight-time dollars	0.0%	0.0%	0.0%	0.00%	0.0%	0.0%
19							
20	O&M labor dollars	$1,022,360	$1,117,545	$1,240,045	$1,240,889	$1,264,597	$1,251,949
21	Ratio of O&M labor dollars to						
22	total labor dollars	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
23							

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

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

Witness Responsible:
R. A Hideg

LINE NO.	DESCRIPTION (A)	MOST RECENT FIVE CALENADAR YEARS 2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
1	Total employee benefits	$247,528	$364,412	$343,094	$346,072	$333,565	$568,924
2	Employee benefits expensed	$247,528	$364,412	$343,094	346,072	333,565	568,924
3							
4	Ratio of employee benefits expensed						
5	to total employee benefits	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6							
7							
8	Total payroll taxes	(1)	(1)	(1)	(1)	(1)	(1)
9	Payroll taxes expensed						
10							
11	Ratio of payroll taxes expensed						
12	to total payroll taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13							
14							
15	Average employee levels	15	16	16	16	15	15
16	Year end employee levels	15	16	16	16	14	15
17							
18							
19							
20							
21							
22	(1) Total Company Payroll Taxes are allocated to the Divisions monthly, based on the number of employees excluding Service Center Employees						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-0144-WW-AIR
Lake Erie Division Payroll Analysis

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

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

LINE NO.	DESCRIPTION (A)	MOST RECENT FIVE CALENADAR YEARS 2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
1	Manhours:						
2	Straight-Time Hours	66,478	65,929	65,968	56,931	53,515	58,414
3	Overtime Hours	3,322	4,033	2,950	3,453	3,570	3,324
4							
5	Total Manhours	69,800	69,962	68,918	60,384	57,085	61,738
6							
7	Ratio of Overtime Hours to						
8	Straight-Time Hours	5.0%	6.1%	4.5%	6.1%	6.7%	5.7%
9							
10							
11	Labor Dollars:						
12	Straight-time dollars	$1,484,724	$1,540,472	$1,592,105	$1,448,778	$1,444,552	1,579,280
13	Overtime dollars	133,416	160,918	113,159	136,845	145,915	125,576
14							
15	Total labor dollars	$1,618,140	$1,701,390	$1,705,264	$1,585,623	$1,590,467	$1,704,856
16							
17	Ratio of overtime dollars to						
18	straight-time dollars	9.0%	10.5%	7.1%	9.5%	10.1%	8.0%
19							
20	O&M labor dollars	$1,436,890	$1,507,310	$1,479,803	$1,361,672	$1,351,015	1,451,185
21	Ratio of O&M labor dollars to						
22	total labor dollars	88.8%	88.6%	86.8%	85.9%	84.9%	85.1%
23							

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

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

Witness Responsible:
R. A Hideg

	MOST RECENT FIVE CALENADAR YEARS					
DESCRIPTION (A)	2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	TEST YEAR (G)
Total employee benefits	$570,043	$645,753	$663,334	$545,867	$543,313	$851,085
Employee benefits expensed	$570,043	$645,753	$663,334	$545,867	$543,313	$851,085
Ratio of employee benefits expensed to total employee benefits	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total payroll taxes	$184,017	$165,418	$173,364	$172,428	$171,118	$169,053
Payroll taxes expensed	$184,017	$165,418	$173,364	$172,428	$171,118	$169,053
Ratio of payroll taxes expensed to total payroll taxes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Average employee levels	36	36	35	30	29	30
Year end employee levels	36	36	35	30	29	30

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended December 31, 2009

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

Schedule C-10

Witness Responsible:
R. A Hideg

LINE NO.	DESCRIPTION (A)			% OF INCREMENTAL GROSS REVENUES (B)	
1	Operating revenues	100.0000%			
2					
3	Less:				
4					
5	Uncollectible Accounts	0.5510%		0.5510%	
6					
7	Revenue After Uncollectibles				99.4490%
8					
9	State Excise Tax at 4.75%	99.4490%	x 4.75%	4.7238%	
10					
11	Income Before Federal Income Tax				94.7252%
12					
13	Federal Income Tax at 35%	94.7252%	x 35%	33.1538%	
14					
15	Income After Federal Income Tax				61.5714%
16					
17					
18	Operating Income Percentage				61.5714%
19					
20	Gross revenue conversion factor	100.00% / 61.7521% =		1.6241	
21	(100% / Operating Income Percentage)				

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Comparative Balance Sheets
As of June 30, 2009 and December 31, 2004-2008

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

Schedule C-11.1

Witness Responsible:
R.A. Hideg

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	6/30/09 (B)	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)
1	Plant and property	$88,041,535	$87,300,994	$83,404,923	$79,911,384	$72,048,005	$67,509,682
2	Construction work in progress	502,021	428,077	1,197,778	136,168	416,804	513,392
3							
4	Total	88,543,556	87,729,071	84,602,701	80,047,552	72,464,809	68,023,075
5	Less - Reserve for depreciation	19,036,797	18,223,852	17,545,580	16,152,983	14,978,026	13,562,575
6							
7	NET PROPERTY, PLANT, ETC.	69,506,759	69,505,219	67,057,121	63,894,569	57,486,783	54,460,500
8							
9							
10							
11							
12							
13	TOTAL INVESTMENT AND FUND ACCOUNTS	0	0	0	0	0	0
14							
15							
16	Cash and cash equivalents	1,300	1,300	1,300	1,300	1,300	1,281
17	Customer accounts receivable	1,084,654	1,020,697	935,961	709,414	777,442	780,878
18	Reserve for bad debts-Cr.	(70,586)	(67,311)	(79,315)	(58,005)	(67,763)	(35,771)
19	Accrued utility revenues	601,895	602,689	432,565	492,247	381,065	525,500
20	Material and supplies	290,704	289,723	291,162	336,743	271,288	225,510
21	Prepaid taxes, insurance etc.	520,490	424,410	393,532	430,160	443,308	316,768
22	Other current and accrued assets	0	0	0	0	0	1,243
23							
24							
25							
26							
27							
28	TOTAL CURRENT AND ACCRUED ASSETS	2,428,458	2,271,508	1,975,205	1,911,860	1,806,640	1,815,409
29							

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Comparative Balance Sheets
As of June 30, 2009 and December 31, 2004-2008

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

Schedule C-11.1

Witness Responsible:
R.A. Hideg

LINE NO.	DESCRIPTION (A)	6/30/09 (B)	MOST RECENT FIVE CALANDAR YEARS 2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)
1	Unamortized debt discount and exp.	0	0	0	0	0	0
2	Construction Funds Held in Escrow	-	-	0	0	0	0
3	Unamortized Rate Case Costs	108,307	125,943	52,516	19,186	42,209	82,774
4	Other deferred debits	1,102,919	1,264,234	1,307,670	1,168,535	1,103,382	1,169,385
5							
6							
7							
8							
9	TOTAL DEFERRED DEBITS	1,211,226	1,390,177	1,360,186	1,187,721	1,145,591	1,252,159
10							
11							
12	TOTAL ASSETS	$73,146,442	$73,166,904	$70,392,512	$66,994,150	$60,439,014	$57,528,068
13							

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Comparative Balance Sheets
As of June 30, 2009 and December 31, 2004-2008

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

Schedule C-11.1

Witness Responsible:
R.A. Hideg

LINE NO.	DESCRIPTION (A)	6/30/09 (B)	MOST RECENT FIVE CALANDAR YEARS 2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)
1	Common capital stock	$0	$0	$0	$0	$0	$0
2	Paid in surplus	0	0	0	0	0	0
3	Earned surplus	0	0	0	0	0	0
4							
5	TOTAL CAPITAL STOCK AND SURPLUS	0	0	0	0	0	0
6							
7							
8	First mortgage bonds	0	0	0	0	0	0
9							
10							
11							
12	Ohio Water Development Bonds	0	0	0	0	0	0
13							
14	TOTAL LONG TERM DEBT	0	0	0	0	0	0
15							
16	TOTAL CAPITALIZATION	0	0	0	0	0	0
17							
18							
19	Notes payable to banks	0	0	0	0	0	-
20	Accounts payable	4,764	(15)	(515)	0	0	1,502
21	Cust. deposits and accr. interest	-	-	-	1,641	5,214	17,984
22	Taxes accrued - general	1,498,470	2,825,214	2,507,820	2,215,023	2,152,269	41,680
23	Taxes accrued - income	0	0	0	0	0	0
24	Interest accrued - long term debt	0	0	0	0	0	0
25	Other current and accrued liab.	300,978	249,122	261,638	242,796	857,012	676,343
26							
27							
28	TOTAL CURRENT AND ACCRUED LIAB.	1,804,212	3,074,320	2,768,942	2,459,460	3,014,495	737,509
29							

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Comparative Balance Sheets
As of June 30, 2009 and December 31, 2004-2008

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

Schedule C-11.1

Witness Responsible:
R.A. Hideg

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	6/30/09 (B)	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)
1	Customers advances for construction	153,334	153,563	154,930	177,641	178,356	67,479
2	Other deferred credits	0	0	0	0	248,938	248,938
3	Unearned revenues						
4							
5	TOTAL DEFERRED CREDITS	153,334	153,563	154,930	177,641	427,294	316,417
6							
7							
8	Reserve for investment tax credit	0	0	0	0	0	0
9	Deferred Federal income taxes	5,522,089	5,365,809	4,818,337	4,676,123	4,514,342	5,486,852
10							
11							
12	TOTAL RESERVES	5,522,089	5,365,809	4,818,337	4,676,123	4,514,342	5,486,852
13							
14							
15	CONTRIBUTIONS IN AID OF CONSTRUCTION	26,074,463	26,038,793	24,983,033	23,841,292	23,079,865	22,717,560
16							
17	From Accounts only in AU 900 - Service Center	39,592,344	38,534,419	37,667,270	35,839,634	29,403,018	28,269,729
18	TOTAL LIABILITIES	$73,146,442	$73,166,904	$70,392,512	$66,994,150	$60,439,014	$57,528,068
19							

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Comparative Income Statements
As of June 30, 2009 and December 31, 2004-2008

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

Schedule C-11.2
Page 1 of 1
Witness Responsible:
R.A. Hideg

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	6/30/09 (B) 12 months ended	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)
1	Operating revenues	$14,137,217	$13,472,636	$12,357,317	$11,399,070	$11,790,743	$11,502,786
2							
3							
4	Operating expenses:						
5	Operations	$5,503,482	$5,198,269	$5,163,799	$4,604,758	$4,875,394	$4,795,745
6	Maintenance	651,263	607,635	627,524	507,035	586,868	506,362
7	General taxes	3,672,351	3,770,569	3,304,938	2,924,239	2,884,961	2,854,740
8	Depreciation	2,323,686	2,236,701	2,022,718	1,820,064	1,710,347	1,721,298
9	Federal income taxes	198,947	51,221	238,386	314,122	333,576	336,768
10							
11	Total operating expenses	12,349,728	11,864,395	11,357,364	10,170,218	10,391,146	10,214,912
12							
13							
14	Net operating income	1,787,489	1,608,241	999,953	1,228,853	1,399,598	1,287,873
15	Other income	6,882	17,082	83,446	177,272	33,077	1,565,783
16							
17	Income before fixed charges	1,794,371	1,625,323	1,083,398	1,406,125	1,432,675	2,853,657
18	Fixed charges	1,111,024	1,136,020	1,189,177	1,095,604	928,632	1,104,044
19							
20							
21	Net income	$683,347	$489,302	($105,778)	$310,521	$504,043	$1,749,613
22							

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Comparative Income Statements
Schedule of Other Income
As of June 30, 2009 and December 31, 2004-2008

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

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

			MOST RECENT FIVE CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	6/30/09 (B) 12 months ended	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)
1	Rental income	$0	$0	$0	$0	$0	$0
2	Other interest income	10,515	22,123	90,094	261,559	51,416	21,451
3	Royalty income	0	0	0	0	0	0
4	Miscellaneous	(7,543)	(553)	8,289	18,114	7,148	27,334
5	Gain on sale of property	15,720	15,720	41,848	5,656	1,082	2,368,433
6	Donations	(9,003)	(11,011)	(11,853)	(12,595)	(8,759)	(8,323)
7							
8	FIT on Other income	(2,807)	(9,198)	(44,932)	(95,462)	(17,810)	(843,112)
9							
10		$6,882	$17,082	$83,446	$177,272	$33,077	$1,565,783

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Revenue Statistics - Total Company
2004 - 2008 Actual,Test Year Ending December 31, 2009, and 2009 - 2013 Projected

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

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

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

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Revenue Statistics - Lake Erie Division
2004 - 2008 Actual,Test Year Ending December 31, 2009, and 2009 - 2013 Projected

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

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

		MOST RECENT FIVE CALANDAR YEARS						FIVE PROJECTED CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	6/30/2009 (G)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)
1	Revenues by Customer Class:											
2	Residential	$8,467	$8,616	$8,177	$8,813	$10,118	$11,040	$11,040	$11,040	$11,040	$11,040	$11,040
3	Commercial	1,604	1,573	1,474	1,455	1,582	1,674	1,674	1,674	1,674	1,674	1,674
4	Industrial	473	488	401	391	420	439	439	439	439	439	439
5	Other	237	244	227	229	278	312	312	312	312	312	312
6												
7	Total	10,781	10,921	10,279	10,888	12,398	13,465	13,465	13,465	13,465	13,465	13,465
8												
9	Number of Customers											
10	by Class: (Average)											
11	Residential	29,097	28,426	28,805	29,114	29,395	29,468	29,484	29,484	29,484	29,484	29,484
12	Commercial	2,011	1,919	1,911	1,805	1,723	1,737	1,737	1,737	1,737	1,737	1,737
13	Industrial	116	104	104	105	107	107	106	106	106	106	106
14	Other	133	137	137	138	141	145	146	146	146	146	146
15												
16	Total	31,357	30,586	30,957	31,162	31,366	31,457	31,473	31,473	31,473	31,473	31,473
17												
18	Number of Customers											
19	by Class: (Year- End)											
20	Residential	28,132	28,719	28,890	29,338	29,451	29,484	29,484	29,484	29,484	29,484	29,484
21	Commercial	1,917	1,921	1,900	1,709	1,737	1,737	1,737	1,737	1,737	1,737	1,737
22	Industrial	104	104	104	106	107	106	106	106	106	106	106
23	Other	137	137	137	138	144	146	146	146	146	146	146
24												
25	Total	30,290	30,881	31,031	31,291	31,439	31,473	31,473	31,473	31,473	31,473	31,473
26												
27	Average Sales per Customers:											
28	Residential	$291	$303	$284	$303	$344	$375	$374	$374	$374	$374	$374
29	Commercial	798	820	771	806	918	964	964	964	964	964	964
30	Industrial	4,078	4,692	3,856	3,724	3,925	4,103	4,142	4,142	4,142	4,142	4,142

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Revenue Statistics - Total Cpmpany
2004 - 2008 Actual,Test Year Ending December 31, 2009, and 2009 - 2013 Projected

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

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

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

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Revenue Statistics - Lake Erie Division
2004 - 2008 Actual,Test Year Ending December 31, 2009, and 2009 - 2013 Projected

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

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

		MOST RECENT FIVE CALANDAR YEARS						FIVE PROJECTED CALANDAR YEARS				
LINE NO.	DESCRIPTION (A)	2004 (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	6/30/2009 (G)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)
1	Sales by Customer Class 1000 cubic feet											
2	Residential	288,252	290,443	258,524	285,674	254,862	257,489	257,489	257,489	257,489	257,489	257,489
3	Commercial	66,527	65,449	59,154	57,552	53,153	53,006	53,006	53,006	53,006	53,006	53,006
4	Industrial	23,525	23,887	18,839	18,395	15,881	15,384	15,384	15,384	15,384	15,384	15,384
5	Other	17,053	17,583	16,442	18,089	17,340	17,149	17,149	17,149	17,149	17,149	17,149
6												
7	Total	395,357	397,362	352,959	379,710	341,236	343,028	343,028	343,028	343,028	343,028	343,028
8												
9	Number of Customers											
10	by Class: (Average)											
11	Residential	29,097	28,426	28,805	29,114	29,395	29,468	29,484	29,484	29,484	29,484	29,484
12	Commercial	2,011	1,919	1,911	1,805	1,723	1,737	1,737	1,737	1,737	1,737	1,737
13	Industrial	116	104	104	105	107	107	106	106	106	106	106
14	Other	133	137	137	138	141	145	146	146	146	146	146
15												
16	Total	31,357	30,586	30,957	31,162	31,366	31,457	31,473	31,473	31,473	31,473	31,473
17												
18	Number of Customers											
19	by Class: (Year- End)											
20	Residential	28,132	28,719	28,890	29,338	29,451	29,484	29,484	29,484	29,484	29,484	29,484
21	Commercial	1,917	1,921	1,900	1,709	1,737	1,737	1,737	1,737	1,737	1,737	1,737
22	Industrial	104	104	104	106	107	106	106	106	106	106	106
23	Other	137	137	137	138	144	146	146	146	146	146	146
24												
25	Total	30,290	30,881	31,031	31,291	31,439	31,473	31,473	31,473	31,473	31,473	31,473
26												
27	Average Sales per Customers:											
28	Residential	9,907	10,218	8,975	9,812	8,670	8,738	8,733	8,733	8,733	8,733	8,733
29	Commercial	33,082	34,106	30,954	31,885	30,849	30,516	30,516	30,516	30,516	30,516	30,516
30	Industrial	202,802	229,683	181,144	175,190	148,421	143,776	145,132	145,132	145,132	145,132	145,132

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Analysis of Reserve for Uncollectible Accounts
2006 - 2007 and the Twelve Months Ended December 31, 2008

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

Witness Responsible:
R.A. Hideg

LINE NO.	DESCRIPTION (A)	MOST RECENT THREE CALANDAR YEARS 2006 (B)	2007 (C)	2008 (D)	9/30/2009 (E)
1	Reserve at Beginning of Year	$67,762	$58,003	$79,313	$67,309
2					
3	Current Year's Provision	(15,963)	13,677	(12,004)	3,275
4					
5	Recoveries	6,204	7,633	0	0
6					
7	Amount Charged Against Reserve	0	0	0	0
8					
9	Reserve at End of Year	58,003	79,313	67,309	70,584
10					
11	Net Write Off Ratio [(7)-(5)]/(9)	-10.70%	-9.62%	0.00%	0.00%
12					
13	Uncollectible Expense/Provision Ratio (3)/(9)	-27.52%	17.24%	-17.83%	4.64%
14					
15					
16	**NOTE Regarding Lines 11 and 13:**				
17	**It would be coincidental if lines 11 and 13 were the same. Line 9 is based on a**				
18	**review of the Receivables. There is no logical explanation as to the difference**				
19	**between the net write off and the current year provision.**				
20	**Starting in 2006 accounts written off get charged directly to expense.**				
21	**Starting in 2008 recoveries were charged directly to expense**				

Section D

Rate of Return

(Large Utilities)

Company:	AQUA OHIO, INC. Lake Erie Division
Test Year:	December 31, 2009
Date Certain:	March 31, 2009
Case No.:	Case No. 09-1044-WW-AIR

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Rate of Return Summary

Date of Capital Structure: June 30, 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-1a thru WPD-1b

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

LINE NO.	CLASS OF CAPITAL (A)	REFERENCE (B)	($) AMOUNT (C)	% of TOTAL (D)	(%) COST (E)	WEIGHTED COST (%) (F)
1	Long-term debt	D-3	$49,914,801	48.57%	6.27%	3.05%
2						
3	Preferred stock	D-4	--	--	--	--
4						
5	Common equity	WPD-1a	52,844,976	51.43%	10.85%	5.58%
6						
7	Total capital		$102,759,777	100.00%		8.63%
8						
9						
10	Accumulated deferred					
11	investment tax credit	WPD-1b	$549,565			
12						
13						
14	Accumulated deferred income taxes					
15	(accelerated amortization)	WPD-1b	$12,044,280			
16						
17						
18	Accumulated deferred income taxes					
19	(other property)	WPD-1b	$4,540,236			
20						
21						
22						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Embedded Cost of Short-Term Debt

Date of Short-Term Debt: June 30, 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-2

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

LINE NO.		ISSUE (A)	DUE (B)	AMOUNT OUTSTANDING (C)	INTEREST RATE (D)	INTEREST REQUIRE-MENT (E)
1		03/19/09	04/16/09	$900,000	1.81938%	$16,374
2		03/02/09	04/20/09	1,600,000	1.81313%	29,010
3		03/02/09	04/01/09	700,000	1.82000%	12,740
4		03/02/09	04/01/09	500,000	1.82000%	9,100
5		03/02/09	04/01/09	700,000	1.82000%	12,740
6		03/02/09	04/01/09	300,000	1.82000%	5,460
7		03/19/09	04/20/09	4,200,000	1.27500%	53,550
8		03/23/09	04/22/09	900,000	1.27500%	11,475
9						
10						
11						
12						
13						
14				$9,800,000 (1)		$150,449
15						
16						
17	Cost of Short Term Debt (E/C)					1.54%
18						
19	(1) Agrees with General Ledger					
20						
21						
22						

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Embedded Cost of Long-Term Debt

Date of Long-Term Debt: June 30, 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-3

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

LINE NO.	DEBT ISSUE & COUPON RATE (A)		DATE ISSUED (B)	MATURITY DATE (C)	PRINCIPAL AMOUNT (D)	FACE AMOUNT OUTSTANDING (E)	UNAMORT. PREMIUM OR DISC. (F)	UNAMORT. DEBT EXPENSE (G)	CARRYING VALUE (H)	ANNUAL INTEREST COST (I)
1	Bonds:									
2	9-1/2%	Series due 2013	04-01-88	04-01-13	9,000,000	4,055,000		6,828	4,048,172	388,159
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
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
5	5.0%	OWDA due 2032	12-01-02	12-01-32	5,530,000	5,530,000		592,327	4,937,673	301,798
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
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
8										
9										
10										
11										
12										
13										
14										
15										
16						53,235,000		3,320,199	49,914,801	3,130,443
17										
18										
19	Embedded Cost of Long-Term Debt (I/H) (1)									6.27%
20										
21										
22										
23	(1) Adjustment is made for sinking fund provisions									
24	in the Company cost of capital testimony.									

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Embedded Cost of Preferred Stock

Date of Preferred Stock: June 30, 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

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

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

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

Date : June 30 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-5a

Witness Responsible:
R.A.Kopas

LINE NO.	DESCRIPTION (A)	6/30/2009 (B)	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)	2003 (H)	2002 (I)	2001 (J)	2000 (K)	1999 (L)
1	PLANT DATA:											
2	Gross plant in service by											
3	major property groupings											
4												
5	Intangible	7,973,132	8,276,243	6,964,959	3,154,281	2,343,016	2,157,248	1,934,173	1,774,631	1,750,073	1,607,188	1,547,413
6	Source of Supply	12,442,308	12,289,371	12,255,561	10,975,433	10,343,589	8,273,283	8,162,107	7,621,322	7,609,970	7,265,915	6,928,888
7	Pumping Plant	9,213,854	9,176,204	9,021,261	8,837,272	7,962,683	7,714,566	7,385,138	6,632,622	7,163,370	6,410,700	6,055,806
8	Water Treatment	26,309,280	26,500,609	25,466,847	25,207,929	24,409,456	23,767,870	24,165,202	24,069,821	23,548,838	23,435,975	23,095,220
9	Transmission and Distribution	192,273,107	191,022,197	182,933,009	172,097,354	161,652,366	152,094,514	148,140,717	137,064,436	136,673,300	128,453,291	111,557,001
10	General	12,484,963	11,589,075	11,323,462	11,095,544	8,995,395	8,879,397	8,626,494	8,851,098	9,053,029	8,667,560	8,357,733
11	Completed Const. Not Classified		0	0	0	0	0	0	0	0	0	0
12	Property Held for Future Use		0	0	26,877	25,566	24,354	23,802	22,621	206,990	279,030	192,929
13	Non Utility Property	204,453	204,453	204,453	204,453	204,452	204,453	204,453	281,744	148,014	75,000	0
14												
15	Sub-Total	260,901,097	259,058,152	248,169,552	231,599,143	215,836,523	202,915,685	198,642,086	186,318,295	186,153,584	174,194,659	157,734,990
16												
17	Construction Work in Progress	3,730,046	4,173,110	5,833,453	5,718,000	4,207,066	3,877,459	2,921,521	5,815,036	4,083,265	2,257,075	3,640,116
18												
19	Total	264,631,143	263,231,262	254,003,005	237,317,143	220,043,589	206,793,144	201,563,607	192,133,331	190,236,849	176,451,734	161,375,106
20												
21	Percentage of construction											
22	expenditures financed internally	45%	32%	12%	24%	33%	42%	28%	22%	19%	44%	48%
23												
24												
25	Data from schedule of Fixed Capital											
26												

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

Date : June 30 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).:

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

LINE NO.	DESCRIPTION (A)	6/30/2009 (B)	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)	2003 (H)	2002 (I)	2001 (J)	2000 (K)	1999 (L)
1	Capital Structure: ($000 based upon											
2	year end accounts)											
3	Short-term debt	$9,800	$9,800	$7,800	$3,900	$2,050	$0	$3,000	$4,800	$4,850	$2,710	$0
4	Long-term debt	53,234	53,729	54,758	55,548	56,613	46,647	47,682	48,956	50,761	40,036	41,395
5	Preferred stock		-	-	-	-	-	-	-	-	-	-
6	Common equity	52,845	52,529	51,216	48,917	46,006	43,024	39,679	35,264	39,645	37,325	35,665
7												
8	Total Capital Structure	$115,879	$116,058	$113,774	$108,365	$104,669	$89,671	$90,361	$88,820	$95,256	$80,071	$77,060
9												
10	Condensed Income Statement Data:											
11	Operating revenues	$40,677	$40,129	$39,097	$38,016	$38,092	$36,427	$35,266	$38,042	$36,340	$33,302	$33,909
12	Operating expenses (excluding FIT)	34,501	33,354	31,250	29,205	29,047	27,683	26,804	27,797	26,760	23,549	23,698
13	Federal income tax (current)	730	927	1,636	2,028	1,934	2,085	2,015	2,896	2,605	2,489	2,516
14	Federal income tax and investment											
15	tax credits (deferred) (net)		-	-	-	-	-	-	-	-	-	-
16												
17	Operating income	5,446	5,848	6,211	6,783	7,111	6,659	6,447	7,349	6,975	7,264	7,695
18	AFUDC	65	116	218	215	262	154	249	297	238	141	12
19	Other income (Net)	903	974	1,317	1,375	1,468	2,635	844	4,921	895	298	65
20												
21	Income available for fixed charges	6,414	6,938	7,746	8,373	8,841	9,448	7,540	12,567	8,108	7,703	7,772
22	Interest charges	3,242	3,358	3,529	3,457	3,118	3,114	3,278	3,601	3,444	3,179	3,237
23												
24	Net income	3,172	3,580	4,217	4,916	5,723	6,334	4,262	8,966	4,664	4,524	4,535
25	Preferred dividends											
26												
27	Earnings avail. for common equity	$3,172	$3,580	$4,217	$4,916	$5,723	$6,334	$4,262	$8,966	$4,664	$4,524	$4,535
28												
29	AFDC- % earn. avail. for common equity	2.05%	3.24%	5.17%	4.37%	4.58%	2.43%	5.84%	3.31%	5.10%	3.12%	0.26%
30												

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

Date : June 30 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-5a thru WPD-5e

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

LINE NO.	DESCRIPTION (A)	6/30/2009 (B)	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)	2003 (H)	2002 (I)	2001 (J)	2000 (K)	1999 (L)
1	Cost of Capital:											
2	Embedded cost of long-term debt (1)	5.61%	5.65%	5.70%	5.76%	5.83%	6.47%	6.53%	6.76%	7.08%	7.60%	7.66%
3												
4	Fixed Charge Coverage:											
5	Pre-tax interest coverage	1.37	1.50	1.86	2.22	2.70	3.16	2.06	3.88	2.11	3.11	3.17
6	Pre-tax interest coverage (exc IDC)	1.35	1.46	1.80	2.16	2.62	3.11	1.98	3.80	2.04	3.07	3.17
7	After-tax interest coverage	0.96	1.03	1.07	1.31	1.61	1.39	1.21	1.32	1.29	2.23	2.39
8	Indenture provision coverage - FMB	4.54	5.14	5.71	6.45	6.10	4.59	4.56	3.83	4.27	5.26	5.35
9	Indenture provision coverage - OWDA	2.08	2.31	2.77	3.34	3.97	3.41	3.62	3.04	4.66	7.49	8.35
10	After-tax fixed charge coverage	0.96	1.03	1.07	1.31	1.61	1.39	1.21	1.32	1.29	2.23	2.39
11												
12	Stock and Bond Ratings											
13												
14	Common Stock Related Data:											
15	Shares outstanding - year end	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800
16	Shares outstanding - weighted											
17	average (monthly)	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800	259,800
18	Earnings per share - weighted ave	$12.21	$13.78	$16.23	$18.92	$22.03	$24.38	$16.40	$34.51	$17.95	$17.41	$17.46
19	Dividends paid per share	$9.31	$10.13	$9.67	$11.30	$10.78	$12.15	$0.00	$52.95	$16.37	$11.55	$17.71
20	Dividends declared per share	$9.31	$10.13	$9.67	$11.30	$10.78	$12.15	$0.00	$52.95	$16.37	$11.55	$17.71
21	Dividend payout ratio	76.23%	73.52%	59.60%	59.75%	48.92%	49.84%	0.00%	153.43%	91.18%	66.34%	101.43%
22	Market price	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23												
24	Book value per share (year end)	$203.41	$202.19	$197.14	$188.29	$177.08	$165.60	$152.73	$135.74	$152.60	$143.67	$137.28
25												
26												
27	(1) The effective embedded cost is not shown. Only the interest charges related to the principal amounts in use are used.											
28												

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

Date : June 30 2009
Type of Filing: (X)Original ( )Updated ( )Revised
Work Paper Reference No(s).: WPD-5a thru WPD-5e

Witness Responsible:
R.A.Kopas

LINE NO.	DESCRIPTION (A)	6/30/2009 (B)	2008 (C)	2007 (D)	2006 (E)	2005 (F)	2004 (G)	2003 (H)	2002 (I)	2001 (J)	2000 (K)	1999 (L)
1	Rate of Return Measures:											
2	Return on common equity (average)	6.20%	6.90%	8.42%	10.36%	12.86%	15.32%	11.38%	23.94%	12.12%	12.40%	13.92%
3	Return on total capital (average)	2.67%	3.00%	3.39%	4.25%	5.19%	4.81%	4.43%	5.22%	5.08%	9.41%	9.65%
4	Return on net plant in service											
5	(average) - Total Company	3.64%	4.06%	4.82%	5.68%	6.24%	6.41%	6.71%	7.46%	7.13%	5.01%	5.51%
6												
7	Other Financial and Operating Data:											
8	Composite depreciation rates	3.21%	3.10%	2.99%	2.95%	3.02%	2.98%	3.12%	3.28%	3.29%	3.36%	3.43%
9												
10												
11												
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14												
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18												
19												
20												
21												
22												
23												

Section E

Rates and Tariffs

(Large Utilities)

Company:	Aqua Ohio, Inc. Lake Erie Division
Test Year:	December 31, 2009
Date Certain:	March 31, 2009
Case No.:	09-1044-WW-AIR

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Scored Copy of Proposed Tariff Schedules

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s).

Witness Responsible:
R. Hideg

See the following Lake Erie Division proposed tariff schedules

Schedule E-1 Pg 1 of 2

Aqua Ohio, Inc. Lake Erie Division	Proposed P.U.C.O. TARIFF NO. 1	Section 4-1 Second Revised Sheet No. 1 Canceling First Sheet No. 1

DIVISION A - MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month	
Customer Charge for a 5/8" meter	$9.52	
Customer Charge for a 5/8" x 3/4" meter.	$9.52	
Customer Charge for a 1" meter	$23.80	
Customer Charge for a 1-1/2" meter	$47.60	
Customer Charge for a 2" meter	$76.16	I
Customer Charge for a 3" meter	$142.80	
Customer Charge for a 4" meter	$238.00	
Customer Charge for a 6" meter	$476.00	

VOLUMETRIC RATES	Per 10 Cu. Ft.	
For the first 2,000 cubic feet or any part thereof per month	$0.37125	
For the next 8,000 cubic feet per month	$0.31555	
For all consumption over 10,000 cubic feet per month	$0.29012	I

	Per 100 Gallon	
For the first 14,960 gallons or any part thereof per month	$0.49632	
For the next 59,840 gallons per month	$0.42186	
For all consumption over 74,800 gallons per month	$0.38786	

BULK WATER RATE

The customer will be charged a flat fee of three dollars and forty-eight cents ($3.48) per load in addition to the following volumetric rates:

Per Load	Per 100 Gallons	
First 14,960 Gallons	$0.49632	I
Next 59,840 Gallons	$0.42186	
Over 74,800 Gallons	$0.38786	

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of twenty-one dollars and thirty-seven cents ($21.37) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing. I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, First Revised Sheet No. 4, Item 13 (c), and Section 3-6, Original Sheet No. 4, Item 11 (a) are:

Reconnection Fee during regular business hours	$48.28	I
Reconnection Fee other than during regular business hours	$135.60	

ACCOUNT ACTIVATION CHARGE

An account activation charge of twenty-five dollars and fifty-seven cents ($25.57) will be charged for a service connection during the Company's regular business hours. I

ISSUED: EFFECTIVE:

Issued by Robert A. Kopas, Vice-President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No. 09-1044-WW-AIR

DIVISION B -PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month	
1-1/4" Hose Connection	$2.20	
1-1/2" Hose Connection	$3.18	
2" Hose Connection	$5.65	I
2-1/2" Hose Connection	$8.86	
Private Fire Hydrant	$48.70	

AUTOMATIC SPRINKLERS

Size of Connection	Per Month	
2"	$5.73	
4"	$22.67	I
6"	$51.08	

SYSTEM IMPROVEMENT SURCHARGE (SIC)

R

ISSUED: EFFECTIVE:

Issued by Robert A. Kopas, Vice-President, Aqua Ohio, Inc
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No. 09-1044-WW-AIR

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Scored Copy of Proposed Tariff Schedules

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s).

Schedule E-1a

Witness Responsible:
R. Hideg

See the following former Lake Erie East Division proposed tariff schedules

Rates for customers in the former Aqua Ohio, Inc. Lake Erie East Division

DIVISION A - MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month	
Customer Charge for a 5/8" meter	$9.52	I
Customer Charge for a 5/8" x 3/4" meter	$9.52	
Customer Charge for a 1" meter	$23.80	
Customer Charge for a 1 1/2" meter	$47.60	I
Customer Charge for a 2" meter	$76.16	
Customer Charge for a 3" meter	$142.80	
Customer Charge for a 4" meter	$238.00	I
Customer Charge for a 6" meter	$476.00	R

The customer charge is applicable to all customers regardless of consumption.

VOLUMETRIC RATES	Base Rate	Purchased Water Rate	Total Volumetric Rate	
			Per 10 Cu. Ft.	I
For the first 2,000 cubic feet or any part thereof per month	0.352790	0.130170	$0.48296	
For the next 8,000 cubic feet per month	0.324460	0.130170	$0.45463	
For all consumption over 10,000 cubic feet per month	0.159950	0.130170	$0.29012	I
			Per 100 Gallon	I
For the first 14,960 gallons or any part thereof per month	0.471640	0.174020	$0.64566	
For the next 59,840 gallons per month	0.433770	0.174020	$0.60779	
For all consumption over 74,800 gallons per month	0.213840	0.174020	$0.38786	I

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of twenty-one dollars and thirty-seven cents ($21.37) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing. I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, First Revised Sheet No. 4, Item 13 (c), and Section 3-6, Original Sheet No. 4, Item 11 (a) are:

Reconnection Fee during regular business hours	$48.28	I
Reconnection Fee other than during regular business hours	$135.60	

ACCOUNT ACTIVATION CHARGE

An account activation charge of twenty-five dollars and fifty-seven cents ($25.57) will be charged for a service connection during the Company's regular business hours. I

Schedule E-1a pg 2 of 2

Proposed

Aqua Ohio,Inc
Lake Erie Division

P.U.C.O. TARIFF NO. 1

Section 4-4
Fourth Revised Sheet No.2
Canceling Third Revised Sheet No.2

DIVISION B -PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connectior	$13.37
1-1/2" Hose Connectior	$17.01
2" Hose Connection	$20.68
2-1/2" Hose Connectior	$24.30
Private Fire Hydrant	$48.70

I

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2"	$40.56
4"	$59.42
6"	$81.10

I

DIVISION C -PUBLIC FIRE PROTECTION SERVICE RATE SCHEDULE

No charges shall be made for public fire protection, and there shall be no fire hydrant rentals charged.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

R

ISSUED: EFFECTIVE:

Issued by Robert A. Kopas, Vice-President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated, for Case No. 09-1044-WW-AIR

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Scored Copy of Proposed Tariff Schedules

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s).

Witness Responsible:
R. Hideg

See the following former Norlick and Seneca Divisions proposed tariff schedules

Aqua Ohio, Inc.
Lake Erie Division

Schedule E-1b pg 1 of 3
Proposed

Section 4-2
Fourth Revised Sheet No. 1
Canceling Third Revised Sheet No. 1

P.U.C.O. TARIFF NO. 1

Water Rates for customers in the former Norlick Place Water Company
Located in Norlick Place Subdivision, Center Township, Williams County, Ohio

CUSTOMER CHARGE

Flat rate unmetered service per customer, monthly .... $36.00 I

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of twenty-one dollars and thirty-seven cents ($21.37) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, First Revised Sheet No. 4, Item 13 (c), and Section 3-6, Original Sheet No. 4, Item 11 (a) are:

Reconnection Fee during regular business hours .... $48.28 I
Reconnection Fee other than during regular business hours .... $135.60 I

ACCOUNT ACTIVATION CHARGE

An account activation charge of twenty-five dollars and fifty-seven cents ($25.57) will be charged for a service connection during the Company's regular business hours. I

SYSTEM IMPROVEMENT SURCHARGE (SIC)

R

ISSUED: EFFECTIVE:

Issued by Robert A Kopas, Vice-President, Aqua Ohio,Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No. 09-1044-WW-AIR

Schedule E-1b pg 2 of 3

Proposed

Water Rates for customers in the former Seneca Utilities, Inc. Water Company
Located in Lake Seneca Subdivision, Bridgewater Township, Williams County, Ohio

Rates and Charges For Unmetered Service

	Monthly Charge	
Residential	$36.00	I
Commercial	$49.00	I
Yard Hydrant	$11.05	

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of twenty-one dollars and thirty-seven cents ($21.37) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing. I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, First Revised Sheet No. 4, Item 13 (c), and Section 3-6, Original Sheet No. 4, Item 11 (a) are:

Reconnection Fee during regular business hours	$48.28	I
Reconnection Fee other than during regular business hours	$135.60	I

ACCOUNT ACTIVATION CHARGE

An account activation charge of twenty-five dollars and fifty-seven cents ($25.57) will be charged for a service connection during the Company's regular business hours. I

SYSTEM IMPROVEMENT SURCHARGE (SIC)

R

ISSUED: EFFECTIVE:

Issued by Robert A. Kopas, Vice-President, Aqua Ohio,Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No. 09-1044-WW-AIR

Method of Billing

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Scored Copy of Current Tariff Schedules

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s).

Witness Responsible:
R. Hideg

See the following Lake Erie Division current tariff schedules

Schedule E-2 Pg 1 of 2

Aqua Ohio, Inc.
Lake Erie Division

Current

Section 4-1
First Revised Sheet No. 1
Canceling Original Sheet No. 1

P.U.C.O. TARIFF NO. 1

DIVISION A - MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	$8.00
Customer Charge for a 5/8" x 3/4" meter.	$8.00
Customer Charge for a 1" meter	$15.37
Customer Charge for a 1-1/2" meter	$30.61
Customer Charge for a 2" meter	$51.79
Customer Charge for a 3" meter	$112.82
Customer Charge for a 4" meter	$198.08
Customer Charge for a 6" meter	$441.96

I

VOLUMETRIC RATES	Per 10 Cu. Ft.
For the first 2,000 cubic feet or any part thereof per month	$0.29971
For the next 8,000 cubic feet per month	$0.25475
For all consumption over 10,000 cubic feet per month	$0.23977

I

	Per 100 Gallon
For the first 14,960 gallons or any part thereof per month	$0.40067
For the next 59,840 gallons per month	$0.34064
For all consumption over 74,800 gallons per month	$0.32055

I

BULK WATER RATE

The customer will be charged a flat fee of zero dollars ($0.00) per load in addition to the following volumetric rate:

Per Load	Per 100 Gallons
First 14,960 Gallons	$0.40067
Next 59,840 Gallons	$0.34064
Over 74,800 Gallons	$0.32055

I

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of sixteen dollars and thirty-three cents ($16.33) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 4, Item 12 (c), and Section 3-6, Original Sheet No. 4, Item 10 (a) are:

Reconnection Fee during regular business hours	$43.00
Reconnection Fee other than during regular business hours	$130.00

I

ACCOUNT ACTIVATION CHARGE

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

ISSUED: May 15, 2008 EFFECTIVE: May 15,2008

Issued by Walter J. Pishkur, President, Aqua Ohio,Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated May 14, 2008 for Case No. 07-564-WW-AIR

Schedule E-2 Pg 2 of 2
Current

DIVISION B -PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connectior	$1.65
1-1/2" Hose Connectior	$2.38
2" Hose Connection	$4.23
2-1/2" Hose Connectior	$6.63
Private Fire Hydrant	$38.24

I

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2"	$4.25
4"	$16.97
6"	$38.24

I

SYSTEM IMPROVEMENT SURCHARGE (SIC) (Increase)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.00% will apply to all bills issued after April 30,2009.

R

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Scored Copy of Current Tariff Schedules

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s).

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

See the following former Lake Erie East Division current tariff schedules

Schedule E-2 a pg 1 of 2
Current

Rates for customers in the former Aqua Ohio, Inc. Lake Erie East Division

DIVISION A - MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month	
Customer Charge for a 5/8" meter	$9.25	S
Customer Charge for a 5/8" x 3/4" meter	$9.25	
Customer Charge for a 1" meter	$17.78	I
Customer Charge for a 1 1/2" meter	$35.40	
Customer Charge for a 2" meter	$59.88	
Customer Charge for a 3" meter	$130.44	C
Customer Charge for a 4" meter	$229.03	
Customer Charge for a 6" meter	$511.02	R

The customer charge is applicable to all customers regardless of consumption.

VOLUMETRIC RATES	Base Rate	Purchased Water Rate	Total Volumetric Rate	
			Per 10 Cu. Ft.	
For the first 2,000 cubic feet or any part thereof per month	0.296100	0.130170	$0.42627	I
For the next 8,000 cubic feet per month	0.271100	0.130170	$0.40127	
For all consumption over 10,000 cubic feet per month	0.125900	0.130170	$0.25607	
			Per 100 Gallon	
For the first 14,960 gallons or any part thereof per month	0.395890	0.174020	$0.56991	I
For the next 59,840 gallons per month	0.362470	0.174020	$0.53649	
For all consumption over 74,800 gallons per month	0.168310	0.174020	$0.34233	

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of sixteen dollars and thirty-three cents ($16.33) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 4, Item 12 (c), and Section 3-6, Original Sheet No. 4, Item 10 (a) are:

Reconnection Fee during regular business hours	$43.00	I
Reconnection Fee other than during regular business hours	$130.00	

ACCOUNT ACTIVATION CHARGE

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

Schedule E-2a Pg 2 of 2
Current

DIVISION B -PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connectior	$12.99
1-1/2" Hose Connectior	$16.52
2" Hose Connection	$20.08
2-1/2" Hose Connectior	$23.60
Private Fire Hydrant	$47.29

I

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2"	$39.38
4"	$57.69
6"	$78.74

I

DIVISION C -PUBLIC FIRE PROTECTION SERVICE RATE SCHEDULE

No charges shall be made for public fire protection, and there shall be no fire hydrant rentals charged.

SYSTEM IMPROVEMENT SURCHARGE (SIC) (Increase)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.00% will apply to all bills issued after April 30,2009.

R

ISSUED: April 30,2009 EFFECTIVE: April 30,2009

Issued by Robert A. Kopas, Vice President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated, April 29,2009 for Case No. 08-1239-WW-SIC

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Scored Copy of Current Tariff Schedules

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s).

Schedule E-2b

Witness Responsible:
R. Hideg

See the following former Norlick Division current tariff schedules

Water Rates for customers in the former Norlick Place Water Company
Located in Norlick Place Subdivision, Center Township, Williams County, Ohio

CUSTOMER CHARGE

Flat rate unmetered service per customer, monthly........ $30.00 I

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of sixteen dollars and thirty-three cents ($16.33) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 4, Item 12 (c), and Section 3-6, Original Sheet No. 4, Item 10 (a) are:

Reconnection Fee during regular business hours .... $43.00 I
Reconnection Fee other than during regular business hours........ $130.00

ACCOUNT ACTIVATION CHARGE

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

SYSTEM IMPROVEMENT SURCHARGE (SIC) (Increase)

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.00% will apply to all bills issued after April 30,2009.

R

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Scored Copy of Current Tariff Schedules

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Papers Reference No(s).

Schedule E-2c

Witness Responsible:
R. Hideg

See the following former Seneca Division current tariff schedules

Schedule E-2c pg 1 of 2

Current - Seneca

Water Rates for customers in the former Seneca Utilities, Inc. Water Company
Located in Lake Seneca Subdivision, Bridgewater Township, Williams County, Ohio

Rates and Charges For Unmetered Service

	Monthly Charge	
Residential	$30.00	I
Commercial	$38.57	I
Yard Hydrant	$10.73	I
Availability	$5.73	R

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of sixteen dollars and thirty-three cents ($16.33) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the company returns the dishonored payment or may be included on the customer's next billing I

RECONNECTION FEE:

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 4, Item 12 (c), and Section 3-6, Original Sheet No. 4, Item 10 (a) are:

Reconnection Fee during regular business hours	$43.00	I
Reconnection Fee other than during regular business hours	$130.00	I

ACCOUNT ACTIVATION CHARGE

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

SYSTEM IMPROVEMENT SURCHARGE (SIC) (Increase)

In addition to the charges provided for in this tariff for all rates and charges for unmetered services, a surcharge of 3.00% will apply to all bills issued after April 30,2009. R

ISSUED: April 30,2009 EFFECTIVE: April 30,2009

Issued by Robert A. Kopas, Vice President, Aqua Ohio,Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated April 29,2009 for Case No. 08-1239-WW-SIC

Method of Billing

A house on one lot will be charged one residential fee.

A house on one lot and owning one or more unimproved lots at any location will be charged one residential fee and one availability fee for the first unimproved lot only. Subsequent lots acquired by the same owner shall not be charged additional availability fees.

A house on one lot and owning one-half of adjoining lot will be charged one residential and one-half availability fee.

A house on one lot and owning one-half adjoining lot and one or more lots at any location will be charged one residential fee and one availability fee for the first unimproved lot only. Subsequent lots acquired by the same owner shall not be charged additional availability fees.

A house and adjoining building structure crossing a common lot line will be charged one residential fee. An adjoining structure on an adjacent lot must complement the residence and render such lot undevelopable as another residence.

A house and adjoining building structure crossing a common lot line and owning one or more unimproved lots at any location will be charged one residential fee and one availability fee for the first unimproved lot only. An adjoining structure on an adjacent lot must complement the residence and render such lot undevelopable as another residence. Subsequent lots acquired by the same owner shall not be charged additional availability fees.

A yard hydrant on one lot will be charged one yard hydrant fee.

A yard hydrant on one lot and owning one or more unimproved lots at any location will be charged one yard hydrant fee and one availability fee for the first unimproved lot only. Subsequent lots acquired by the same owner shall not be charged additional availability fees.

Owning one or more unimproved lots at any location will be charged one availability fee for the first unimproved lot only. Subsequent lots acquired by the same owner shall not be charged additional availability fees.

Customers that are commercial users will be charged one commercial fee.

To qualify for any of these rates the title must be recorded in the exact same name.

Any combination of ownership will be billed separately, unless specifically listed as otherwise in this section.

For the purposes of this section of the tariff, Availability Fee shall be the fee due and owing for the billing period for each unimproved lot where there is a distribution line abutting the unimproved lot. If the same owner owns more than one unimproved lot, then the owner shall only be charged one Availability Fee

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Narrative Rationale for Tariff Changes

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).: WPNOI-1,1a,1b,1c,1d,1e

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

LINE NO.	RATE (A)	TYPE (B)	EXPLANATION OF CHANGE (C)	RATIONALE FOR CHANGE (D)	DATA REFERENCE (E)
1	Division A	Measured, Metered or	Increase all Lake Erie Division rates.	1. Increase operating income	WPNOI - 1, 1a,1b,1c,1d &1e
2		Unmetered		to produce a reasonable	
3		Service		rate of return. (1)	
4					
5	Division B	Private Fire	Increase rates	1. Increase operating income	
6		Protection		to produce a reasonable	
7				rate of return. (1)	

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

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

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Fixed Charges Rationale

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

Witness Responsible:
Dave Monie

LINE NO. | METHODOLOGY UTILIZED (A)

The existing three block declining rate structure incorporating a customer charge based upon meter size was approved by the Commission in Case No. 07-564-WW-AIR. A cost of service study was submitted with that case.

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

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

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Cost of Service Study

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

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

LINE NO.	
1	
2	
3	
4	
5	
6	Cost of Service Study Bound Separately
7	
8	
9	
10	

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Class and Schedule Revenue Summary

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).: WPE-4a,b,c,d,e,f,g,h,i,j,k,l,m,n,o

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

				PROPOSED ANNUALIZED					CURRENT ANNUALIZED			
LINE NO.	RATE CODE (A)	CLASS/ DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES 100 CF (D)	PRPSD. RATE (E)	PROPOSED TOTAL REVENUE (F)	% OF REVENUE TO TOTAL (G)	MOST CURRENT RATE (H)	CURRENT ANNUALIZED TOTAL REVENUE (I)	TOTAL % OF REVENUE TO TOTAL (J)	DOLLAR INCREASE (K)	REVENUE % INCREASE L=(F-I)/I
1	A	Residential	360,319	2,574,894	$5.236	13,483,017	76.7	$4.288	$11,040,080	74.8	$2,442,937	
2		Weather Adj		0		0	0.0		0	0.0	0	
3												
4		Res Subtotal	360,319	2,574,894	$5.236	13,483,017	76.7	$4.288	11,040,080	74.8	2,442,937	22.1
5		Commercial	19,213	530,066	$3.937	2,086,622	11.9	$3.158	1,673,918	11.3	412,704	24.7
6		Industrial	1,285	153,836	$3.486	536,231	3.1	$2.854	439,097	3.0	97,134	22.1
7		Public	1,727	90,822	$4.215	382,771	2.2	$3.437	312,186	2.1	70,585	22.6
8		Sale for Resale	24	80,665	$2.687	216,759	1.2	$2.363	190,642	1.3	26,117	13.7
9		Total Metered &										
10		Unmetered Sales	382,568	3,430,283	$4.870	16,705,400	95.1	$3.981	13,655,923	92.5	3,049,477	22.3
11												
12	B	Private Fire										
13		Protection	17,742	N/A		651,060	3.7		509,167	3.4	141,893	27.9
14												
15		Late Payment										
16		Fees	N/A	N/A		131,238	0.7		111,219	0.8	20,019	18.0
17												
18		SIC	N/A	N/A		0	0.0		419,640	2.8	(419,640)	(100.0)
19							0.0					
20												
21		Miscellaneous	N/A	N/A		84,312	0.4		64,928	0.3	19,384	29.9
22												
23												
24		Total	400,310	3,430,283		$17,572,010	100.0		$14,760,877	100.0	$2,811,133	19.0
25												
26												

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Actual Test Year at Actual Rates

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

Schedule E-4.3
Page 1 of 1
Witness Responsible:
R. Hideg

Not available at time of filing.

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Typical Bill Comparison

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

Schedule E-5
Page 1 of 4
Witness Responsible:
R. Hideg

Lake Erie Division -west & sh

		RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
		Per one hundred cubic feet								
1	For the first 2,000 c.f.									
2	or any part thereof	3.0870	3.7125	0.625	20.26%					
3	For the next 8,000 c.f.	2.6239	3.1555	0.532	20.26%					
4	For all over 10,000 c.f.	2.4696	2.9012	0.432	17.46%					
5										
6		Customer Charge								
7	Meter Size									
8	5/8"	$8.24	$9.62	1.28	15.53%					
9	5/8x3/4"	$8.24	$9.52	1.28	15.53%					
10	1"	15.83	23.80	7.97	50.34%					
11	1-1/2"	31.53	47.60	16.07	50.98%					
12	2"	53.34	76.16	22.82	42.77%					
13	3"	116.20	142.80	26.60	22.89%					
14	4"	204.02	238.00	33.98	16.65%					
15	6"	455.22	476.00	20.78	4.57%					
16										
17	5/6" & 5/8" x 3/4" Meter		Residential and Commercial			0	8.24	9.52	1.28	15.53
18						100	11.33	13.23	1.90	16.77
19						200	14.41	16.95	2.54	17.63
20						400	20.59	24.37	3.78	18.36
21	[redacted]						30.94	36.82	5.88	19.00
22						600	32.94	39.22	6.28	19.06
23						900	36.02	42.93	6.91	19.18
24						1,000	39.11	46.66	7.54	19.28
25						1,500	54.55	65.21	10.66	19.54
26						2,000	69.98	83.77	13.79	19.71
27						3,000	96.22	115.33	19.11	19.86
28						5,000	148.70	178.44	29.74	20.00
29						7,500	214.30	257.32	43.02	20.07
30						10,000	279.89	336.21	56.32	20.12
31						12,500	341.64	408.74	67.10	19.64
32						15,000	403.38	481.27	77.89	19.31
33						17,500	465.12	553.80	88.68	19.07
34						20,000	526.86	626.33	99.47	18.88
35						25,000	650.34	771.39	121.05	18.61
36						38,500	983.74	1,163.05	179.31	18.23
37										
38										

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Typical Bill Comparison

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

Schedule E-5

Witness Responsible:
R. Hideg

Lake Erie Division -west & sh

		RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
1	1" Meter									
2						0	15.83	23.80	7.97	50.34
3						200	22.00	31.23	9.23	41.95
4						500	31.27	42.36	11.09	35.46
5						800	40.53	53.50	12.97	32.00
6						1,000	46.70	60.93	14.23	30.47
7						2,000	77.57	98.05	20.48	26.40
8						2,700	95.94	120.14	24.20	25.22
9						4,000	130.05	161.16	31.11	23.92
10						5,000	156.29	192.72	36.43	23.31
11						7,500	221.89	271.60	49.71	22.40
12						10,000	287.48	350.49	63.01	21.92
13						12,500	349.23	423.02	73.79	21.13
14						15,000	410.97	495.55	84.58	20.58
15						17,500	472.71	568.08	95.37	20.17
16						20,000	534.45	640.61	106.16	19.86
17						25,000	657.93	785.67	127.74	19.42
18						30,000	781.41	930.73	149.32	19.11
19						35,000	904.89	1,075.79	170.90	18.89
20						40,000	1,028.37	1,220.85	192.48	18.72
21						45,100	1,154.32	1,368.81	214.49	18.58
22										
23	1 1/2" Meter									
24						0	31.53	47.60	16.07	50.98
25						1,000	62.40	84.73	22.33	35.79
26						1,500	77.84	103.29	25.45	32.70
27						1,770	86.17	113.31	27.14	31.50
28						2,000	93.27	121.85	28.58	30.64
29						5,000	171.99	216.52	44.53	25.89
30						7,500	237.59	295.40	57.81	24.33
31						9,300	284.82	352.20	67.38	23.66
32						10,000	303.18	374.29	71.11	23.46
33						12,000	352.58	432.31	79.73	22.61
34						15,000	426.67	519.35	92.68	21.72
35						20,000	550.15	664.41	114.26	20.77
36						30,000	797.11	954.53	157.42	19.75
37						50,000	1,291.04	1,534.77	243.73	18.88
38						75,000	1,908.44	2,260.07	351.63	18.43
39						100,000	2,525.85	2,985.37	459.52	18.19

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Typical Bill Comparison

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
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Witness Responsible:
R. Hideg

Lake Erie Division -west & sh

LINE NO.	RATE BLOCK LIMITS (A)	RATE DATA: MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	BILL DATA - ALL METERS - NON MULTI UNIT: LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
1	2" Meter									
2						0	53.34	76.16	22.82	42.77
3						2,000	115.08	150.41	35.33	30.70
4						2,500	128.20	166.19	37.99	29.63
5						3,300	149.19	191.43	42.24	28.31
6						5,000	193.80	245.08	51.28	26.46
7						10,000	324.99	402.85	77.86	23.96
8						15,000	448.48	547.91	99.43	22.17
9						20,000	571.96	692.97	121.01	21.16
10						30,000	818.92	983.09	164.17	20.05
11						40,000	1,065.88	1,273.21	207.33	19.45
12						50,000	1,312.85	1,563.33	250.48	19.08
13						75,000	1,930.25	2,288.63	358.38	18.57
14						100,000	2,547.66	3,013.93	466.27	18.30
15						125,000	3,165.07	3,739.23	574.16	18.14
16						140,000	3,535.51	4,174.41	638.90	18.07
17						148,100	3,735.56	4,409.41	673.86	18.04
18						151,000	3,807.17	4,493.54	686.37	18.03
19										
20	3" Meter									
21						0	116.20	142.80	26.60	22.89
22						2,000	177.94	217.05	39.11	21.98
23						2,500	191.06	232.83	41.77	21.86
24						5,000	256.66	311.72	55.06	21.45
25						8,500	348.50	422.16	73.66	21.13
26						10,000	387.85	469.49	81.64	21.05
27						15,000	511.34	614.55	103.21	20.18
28						20,000	634.82	759.61	124.79	19.66
29						25,000	758.30	904.67	146.37	19.30
30						40,000	1,128.74	1,339.85	211.11	18.70
31						50,000	1,375.71	1,629.97	254.26	18.48
32						75,000	1,993.11	2,355.27	362.16	18.17
33						100,000	2,610.52	3,080.57	470.05	18.01
34										
35										
36										
37										
38										

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Typical Bill Comparison

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
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Witness Responsible:
R. Hideg

Lake Erie Division -west & sh

		RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
1	4" Meter									
2						0	204.02	238.00	33.98	16.65
3						2,000	265.76	312.25	46.49	17.49
4						5,000	344.48	406.92	62.44	18.13
5						10,000	475.67	564.69	89.02	18.71
6						29,000	944.90	1,115.92	171.02	18.10
7						50,000	1,463.53	1,725.17	261.64	17.88
8						60,000	1,710.49	2,016.29	304.80	17.82
9						70,000	1,957.45	2,305.41	347.96	17.78
10						80,000	2,204.42	2,595.53	391.11	17.74
11						100,000	2,698.34	3,175.77	477.43	17.69
12						125,000	3,316.75	3,901.07	585.32	17.65
13						150,000	3,933.16	4,626.37	693.21	17.62
14						175,000	4,550.57	5,351.67	801.10	17.60
15						200,000	5,167.97	6,076.97	909.00	17.59
16						215,000	5,538.42	6,512.15	973.73	17.58
17										
18										
19	6" Meter									
20						585,000	15,001.34	17,571.63	2,570.29	17.13
21						624,000	15,890.41	18,616.06	2,725.65	17.15
22						649,000	16,507.82	19,341.36	2,833.54	17.16
23						668,000	16,977.05	19,892.59	2,915.54	17.17
24						678,000	17,224.01	20,182.71	2,958.70	17.18
25						686,000	17,421.58	20,414.80	2,993.22	17.18
26						691,000	17,545.06	20,559.86	3,014.80	17.18
27						705,700	17,908.10	20,986.34	3,078.24	17.19
28						740,000	18,755.18	21,981.45	3,226.27	17.20
29						744,500	18,866.31	22,112.00	3,245.69	17.20
30						764,000	19,347.89	22,677.74	3,329.85	17.21
31						765,000	19,372.59	22,706.75	3,334.16	17.21
32						871,500	22,002.75	25,796.53	3,793.78	17.24
33										
34										
35										
36										
37										
38										

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
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Data: (6) Months Actual & (6) Months Estimated
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Witness Responsible:
R. Hideg

Former Lake Erie East Division

LINE NO.	RATE BLOCK LIMITS (A)	RATE DATA: MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	BILL DATA - ALL METERS - NON MULTI UNIT: LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
		Per one hundred cubic feet								
1	For the first 2,000 c.f.									
2	or any part thereof	4.3906	4.8296	0.439	10.00%					
3	For the next 8,000 c.f.	4.1331	4.5463	0.413	10.00%					
4	For all over 10,000 c.f.	2.6376	2.9012	0.264	10.00%					
5										
6		Customer Charge								
7	Meter Size									
8	5/8"	$9.53	$9.52	(0.01)	-0.08%					
9	5/8x3/4"	$9.53	$9.52	(0.01)	-0.08%					
10										
11	1"	18.31	23.80	5.49	29.96%					
12	1-1/2"	36.46	47.60	11.14	30.55%					
13	2"	61.68	76.16	14.48	23.48%					
14	3"	134.35	142.80	8.45	6.29%					
15	4"	235.90	238.00	2.10	0.89%					
16	6"	526.35	476.00	(50.35)	-9.57%					
17										
18	5/8" & 5/8" x 3/4" Meter		Residential and Commercial			0	9.53	9.52	(0.01)	(0.08)
19						100	13.92	14.35	0.43	3.11
20						200	18.31	19.18	0.87	4.77
21						400	27.09	28.84	1.75	6.47
22						[illegible]	33.01	35.35	2.34	7.10
23						800	44.65	48.16	3.51	7.87
24						900	49.05	52.99	3.94	8.04
25						1,000	53.44	57.82	4.38	8.20
26						1,500	75.39	81.96	6.57	8.72
27						2,000	97.34	106.11	8.77	9.01
28						3,000	138.67	151.58	12.91	9.31
29						5,000	221.33	242.50	21.17	9.57
30						7,500	324.66	356.16	31.50	9.70
31						10,000	427.99	469.82	41.83	9.77
32						12,500	493.93	542.35	48.42	9.80
33						15,000	559.66	614.68	55.02	9.83
34						17,500	625.80	687.41	61.61	9.85
35						20,000	691.74	759.94	68.20	9.86
36						25,000	823.62	905.00	81.38	9.88
37						38,500	1,179.68	1,296.66	116.98	9.92
38										

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Typical Bill Comparison

Data: (6) Months Actual & (6) Months Estimated
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Witness Responsible:
R. Hideg

Former Lake Erie East Division

		RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
1	1" Meter									
2						0	18.31	23.80	5.49	29.98
3						200	27.09	33.46	6.37	23.50
4						500	40.26	47.95	7.69	19.09
5						800	53.43	62.44	9.01	16.86
6						1,000	62.22	72.10	9.88	15.87
7						2,000	106.12	120.39	14.27	13.44
8						2,600	139.19	156.76	17.57	12.62
9						4,000	188.78	211.32	22.54	11.94
10						5,000	230.11	256.78	26.67	11.59
11						7,500	333.44	370.44	37.00	11.10
12						10,000	436.77	484.10	47.33	10.84
13						12,500	502.71	556.63	53.92	10.73
14						15,000	568.64	629.16	60.52	10.64
15						17,500	634.58	701.69	67.11	10.57
16						20,000	700.52	774.22	73.70	10.52
17						25,000	832.40	919.28	86.88	10.44
18						30,000	964.27	1,064.34	100.07	10.38
19						35,000	1,096.15	1,209.40	113.25	10.33
20						40,000	1,228.02	1,354.46	126.44	10.30
21						45,100	1,362.54	1,502.42	139.88	10.27
22										
23	1 1/2" Meter									
24						0	36.46	47.60	11.14	30.55
25						1,000	80.37	95.90	15.53	19.32
26						1,500	102.32	120.04	17.72	17.32
27						1,770	114.17	133.08	18.91	16.56
28						2,500	144.94	166.92	21.98	15.16
29						5,000	248.26	280.58	32.32	13.02
30						7,500	351.59	394.24	42.65	12.13
31						8,100	376.39	421.52	45.13	11.99
32						10,000	454.92	507.90	52.98	11.65
33						12,000	507.67	565.92	58.25	11.47
34						16,000	586.79	652.96	66.17	11.28
35						20,000	718.67	798.02	79.35	11.04
36						30,000	982.42	1,088.14	105.72	10.76
37						50,000	1,509.93	1,668.38	158.45	10.49
38						75,000	2,169.31	2,393.68	224.37	10.34
39						100,000	2,828.69	3,118.98	290.29	10.26

Aqua Ohio, Inc.
Lake Erie Division
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Former Lake Erie East Division

		RATE DATA				BILL DATA - ALL METERS - NON MULTI UNIT				
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
1	2" Meter									
2						0	61.68	76.16	14.48	23.48
3						2,000	149.49	172.75	23.26	15.56
4						2,500	170.16	196.48	26.32	14.88
5						3,300	203.22	231.85	28.63	14.09
6						5,000	273.48	309.14	35.66	13.04
7						10,000	480.14	536.46	56.32	11.73
8						13,000	559.26	623.49	64.23	11.49
9						16,000	638.39	710.53	72.14	11.30
10						22,000	796.64	884.60	87.96	11.04
11						24,000	849.39	942.62	93.23	10.98
12						26,000	902.14	1,000.65	98.51	10.92
13						28,000	954.89	1,058.67	103.78	10.87
14						31,000	1,034.02	1,145.71	111.69	10.80
15						34,000	1,113.14	1,232.74	119.60	10.74
16						37,000	1,192.27	1,319.78	127.51	10.70
17						40,000	1,271.39	1,406.82	135.43	10.65
18						42,000	1,324.14	1,464.84	140.70	10.63
19										
20	3" Meter									
21						0	134.35	142.80	8.45	6.29
22						2,000	222.16	239.39	17.23	7.76
23						2,500	242.83	262.12	19.29	7.94
24						5,000	346.15	375.78	29.63	8.56
25						8,500	490.81	534.90	44.09	8.98
26						10,000	552.81	603.10	50.29	9.10
27						12,000	605.56	661.12	55.56	9.17
28						16,000	711.06	777.17	66.11	9.30
29						18,000	763.81	835.19	71.38	9.34
30						23,000	895.69	980.25	84.56	9.44
31						26,000	974.81	1,067.29	92.48	9.49
32						29,000	1,053.94	1,164.32	100.38	9.52
33						32,000	1,133.06	1,241.36	108.30	9.56
34										
35										
36										
37										
38										

Aqua Ohio, Inc.
Lake Erie Division
Case No. 09-1044-WW-AIR
Typical Bill Comparison

Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
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Witness Responsible:
R. Hideg

Former Lake Erie East Division

LINE NO.	RATE BLOCK LIMITS (A)	RATE DATA: MOST CURRENT RATE (B)	RATE DATA: PRPSD. RATE (C)	RATE DATA: DOLLAR INCREASE (D)	RATE DATA: % INCREASE (E)	BILL DATA - ALL METERS - NON MULTI UNIT: LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
1	4" Meter									
2						0	235.90	238.00	2.10	0.89
3						2,500	344.38	357.32	12.94	3.76
4						5,000	447.70	470.98	23.28	5.20
5						10,000	654.36	698.30	43.94	6.71
6						14,000	759.86	814.34	54.48	7.17
7						16,000	865.36	930.39	65.03	7.51
8						21,000	944.49	1,017.43	72.94	7.72
9						24,000	1,023.61	1,104.46	80.85	7.90
10						28,000	1,129.11	1,220.51	91.40	8.09
11						30,000	1,181.86	1,278.54	96.68	8.18
12						34,000	1,287.36	1,394.58	107.22	8.33
13						36,000	1,340.11	1,452.61	112.50	8.39
14						38,000	1,392.86	1,510.63	117.77	8.46
15						40,000	1,445.61	1,568.66	123.05	8.51
16						42,000	1,498.36	1,626.68	128.32	8.56
17										
18										
19	6" Meter									
20						1,000	570.26	524.30	(45.96)	(8.06)
21						4,000	696.82	663.52	(33.30)	(4.78)
22						7,000	820.82	799.91	(20.91)	(2.55)
23						10,000	944.81	936.30	(8.51)	(0.90)
24						12,000	997.56	994.32	(3.24)	(0.32)
25						16,000	1,103.06	1,110.37	7.31	0.66
26						18,000	1,155.81	1,168.39	12.58	1.09
27						20,000	1,208.56	1,226.42	17.86	1.48
28						23,000	1,287.69	1,313.45	25.76	2.00
29						25,000	1,340.44	1,371.48	31.04	2.32
30						27,000	1,393.19	1,429.50	36.31	2.61
31						30,000	1,472.31	1,516.54	44.23	3.00
32						33,000	1,551.44	1,603.57	52.13	3.36
33										
34										
35										
36										
37										
38										

Aqua Ohio, Inc.
Lake Erie Division
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Data: (6) Months Actual & (6) Months Estimated
Type of Filing: (x) Original ( ) Updated ( ) Revised
Work Paper Reference No(s).:

Witness Responsible:
R. Hideg

Former Norlick Division

		RATE DATA								
LINE NO.	RATE BLOCK LIMITS (A)	MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
		Flat Rate-Unmetered								
1										
2	Monthly flat rate unmetered	30.90	36.00	5.10	16.50%					
3										
4										
5										
6										
7										
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10										
11										
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Aqua Ohio, Inc.
Lake Erie Division
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Witness Responsible:
R. Hideg

Former Seneca Division

LINE NO.	RATE BLOCK LIMITS (A)		RATE DATA: MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
			Monthly Unmetered Service								
1											
2	Residential		30.90	36.00	5.10	16.50%					
3	Commercial		39.73	49.00	9.27	23.34%					
4	Yard Hydrant		11.05	11.05	(0.00)	-0.02%					
5	Availability	Eliminated	5.90	0.00	(5.90)	-100.00%					
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
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Aqua Ohio, Inc.
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Case No. 09-1044-WW-AIR
Typical Bill Comparison

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

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

Auburn Lakes

LINE NO.	RATE BLOCK LIMITS (A)	RATE DATA MOST CURRENT RATE (B)	PRPSD. RATE (C)	DOLLAR INCREASE (D)	% INCREASE (E)	LEVEL OF USAGE (F)	CURRENT BILL (G)	PROPOSED BILL (H)	DOLLAR INCREASE (I)	% INCREASE (J=I-G)
		Monthly Unmetered Service per Unit								
1	Special Contract									
2	Auburn Lakes Condominium Association	$39.99	$39.99	$0.00	0.00%					
3	Woods at Auburn Lakes	$39.99	$39.99	$0.00	0.00%					
4	Auburn Crossing	$39.99	$39.99	$0.00	0.00%					
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

Section F

Projected Financial Data

(Large Utilities)

Company:	Aqua Ohio, Inc Lake Erie Division
Case No.:	09-1044-WW-AIR

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Projected Jurisdictional Income Statement
(Current Rates)

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

Witness Responsible:
R. A. Hideg

LINE NO.	DESCRIPTION (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	PROJECTED JURISDICTIONAL OPERATING INCOME (F)
1	Revenue		WPF-1			$14,760,877
2						
3						
4	Operating Expenses:					
5	Operations & Maintenance					8,459,536
6	Depreciation					1,918,197
7	Taxes - Other					4,027,437
8	Federal Income Tax					(321,375)
9						
10	Total Operating Expense					14,083,795
11						
12						
13	Operating Income					677,082
14						
15	Other Income					0
16						
17	Income Before Debt Expense					677,082
18						
19	Debt Expense					1,287,866
20						
21						
22	Net Income (Loss)					($610,784)
23						==============
24						

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Projected Jurisdictional Income Statement
(Proposed Rates)

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

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

LINE NO.	DESCRIPTION (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	PROJECTED JURISDICTIONAL OPERATING INCOME (F)
1	Revenue		WPF-1			$17,572,010
2						
3						
4	Operating Expenses:					
5	Operations & Maintenance					8,475,026
6	Depreciation					1,918,197
7	Taxes - Other					4,160,234
8	Federal Income Tax					610,621
9						
10	Total Operating Expense					15,164,078
11						
12						
13	Operating Income					2,407,932
14						
15	Other Income					0
16						
17	Income Before Debt Expense					2,407,932
18						
19	Debt Expense					1,287,866
20						
21						
22	Net Income (Loss)					$1,120,066
23						==============
24						

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Projected Jurisdictional Rate Base Summary
(Current Rates)

Projected Date Certain: January 31, 2011
Work Paper Reference No(s).: WPF-2a, 2.2a, 2.2c

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

LINE NO.	RATE BASE COMPONENT (A)	REFERENCE TO SUPPORTING SCHEDULE/WP (B)	COMPANY PROJECTED AMOUNT (C)
1	Plant in Service	F-2.2	$97,885,781
2			
3	Less Reserve for accumulated depreciation	WPF-2.2c	22,576,909
4			
5	Net plant in service		75,308,872
6			
7	Plus construction work in progress		
8	seventy-five per cent complete		
9			
10	Plus working capital allowance		0
11			
12	Less contributions in aid of construction	WPF-2.2c	26,205,714
13			
14	Less other items	WPF-2a	190,227
15			
16			
17	Jurisdictional rate base		$48,912,931
18			
19			
20			
21			
22			
23			
24			

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Projected Jurisdictional Rate Base Summary
(Proposed Rates)

Projected Date Certain: January 31, 2011
Work Paper Reference No(s).: WPF-2a, 2.2a, 2.2c

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

LINE NO.	RATE BASE COMPONENT (A)	REFERENCE TO SUPPORTING SCHEDULE/WP (B)	COMPANY PROJECTED AMOUNT (C)
1	Plant in Service	F-2.2A	$97,885,781
2			
3	Less Reserve for accumulated depreciation	WPF-2.2c	22,576,909
4			
5	Net plant in service		75,308,872
6			
7	Plus construction work in progress		
8	seventy-five per cent complete		
9			
10	Plus working capital allowance		0
11			
12	Less contributions in aid of construction	WPF-2.2c	26,205,714
13			
14	Less other items	WPF-2a	190,227
15			
16			
17	Jurisdictional rate base		$48,912,931
18			
19			
20			
21			
22			
23			
24			

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Projected Plant in Service
by Major Property Grouping
(Current Rates)

Projected Date Certain: January 31, 2011
Work Paper Reference No(s).: WPF-2.2a, b, c

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

		PROJECTED PLANT IN SERVICE				
LINE NO.	MAJOR PROPERTY GROUPING (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	ALLOCATED TOTAL (F)
1	Intangible Plant	$257,320		100%		$257,320
2						
3	Source of Supply Plant	1,619,972		100%		1,619,972
4						
5	Pumping Plant	3,820,814		100%		3,820,814
6						
7	Water Treatment Plant	11,327,862		100%		11,327,862
8						
9	Trans. and Dist. Plant	73,879,880		100%		73,879,880
10						
11	General Plant	3,330,470		100%		3,330,470
12						
13	Corporate Office Intangible Plant	2,895,638		100%		2,895,638
14						
15	Corporate Office General Plant	753,826		100%		753,826
16						
17						
18	Total Property as of 1/31/2011	$97,885,781				$97,885,781
19						
20						
21						
22						
23						
24						

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Projected Plant in Service
by Major Property Grouping
(Proposed Rates)

Projected Date Certain: January 31, 2011
Work Paper Reference No(s).: WPF-2.2a, b, c

Witness Responsible:
R. A. Hideg

		PROJECTED PLANT IN SERVICE				
LINE NO.	MAJOR PROPERTY GROUPING (A)	TOTAL DISTRICT (B)	WORKING PAPER REFERENCE FOR ASSUMPTIONS (C)	ALLOCATION PERCENTAGE (D)	ALLOCATION PERCENTAGE REFERENCE (E)	ALLOCATED TOTAL (F)
1	Intangible Plant	$257,320		100%		$257,320
2						
3	Source of Supply Plant	1,619,972		100%		1,619,972
4						
5	Pumping Plant	3,820,814		100%		3,820,814
6						
7	Water Treatment Plant	11,327,862		100%		11,327,862
8						
9	Trans. and Dist. Plant	73,879,880		100%		73,879,880
10						
11	General Plant	3,330,470		100%		3,330,470
12						
13	Corporate Office Intangible Plant	2,895,638		100%		2,895,638
14						
15	Corporate Office General Plant	753,826		100%		753,826
16						
17						
18	Total Property as of 1/31/2011	$97,885,781				$97,885,781
19						
20						
21						
22						
23						
24						

AQUA OHIO, INC
LAKE ERIE DIVISION
CASE NO. 09-1044-WW-AIR
Projected Capital Structure
(Current Rates)

Projected Date Certain: January 31, 2011
Projected Period from 8/1/2010 to 7/31/2011
Work Paper Reference No(s).: WPF-3

Schedule F-3

Witness Responsible:
R. A. Hideg

LINE NO.	CLASS OF CAPITAL (A)	WORKING PAPER REFERENCE (B)	AMOUNT (C)	UTILITY PROJECTED % OF TOTAL (D)	COST (E)	WEIGHTED COST (F=DxE)
1	Long-term debt	WPF-3	$51,646,000	47.03%	6.27%	2.95%
2						
3						
4	Total Debt		$51,646,000	47.03%	6.27%	2.95%
5						
6	Preferred Stock			0.00%		
7						
8	Common Equity		58,161,721	52.97%	10.75%	5.69%
9						
10						
11	Total capital		$109,807,721	100.00%		8.64%
12						
13						
14	Short-term debt		$7,600,000		5.91%	
15						
16						
17						
18						
19						