

LARGE FILING SEPARATOR SHEET

CASE NUMBER *11-4161-WS-AIR*

FILE DATE *AUG 01 2011*

SECTION *1 of 2*

NUMBER OF PAGES *200*

DESCRIPTION OF DOCUMENT

APPLICATION

FILE

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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In the Matter of the Application of Ohio)
American Water Company to Increase Its)
Rates in Its Entire Service Area for Water)
Service and Sewer Service.)

Case No. 11-4161-WS-ALP

APPLICATION TO INCREASE WATER AND SEWER RATES

Exact Company Name: Ohio American Water Company

Mailing Address: 365 East Center Street
Marion, Ohio 43302

Company Official To Be
Contacted Pertaining To
Rate Case Matters: Gary M. VerDouw
Director of Rates - Eastern Division
727 Craig Road
St. Louis, MO 63141
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Approved Test Year: January 1, 2011 to December 31, 2011

Approved Date Certain: April 30, 2011

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Technician SM Date Processed AUG 01 2011

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio	)	
American Water Company to Increase Its	)	Case No. 11-4161-WS-AIR
Rates in Its Entire Service Area for Water	)	
Service and Sewer Service.	)	

APPLICATION TO INCREASE WATER AND SEWER RATES

Ohio American Water Company ("Ohio American") respectfully requests authority to increase its water and sewer service rates in its entire service area. In support of this Application, Ohio American states:

1. Ohio American is an Ohio corporation, a public utility as defined in R.C. 4905.02, a water-works company as defined in R.C. 4905.03(A)(8) and a sewage disposal company as defined in 4905.03(A)(14). Ohio American's principal place of business is Marion, Ohio.

2. This application is made pursuant to R.C. 4909.18 and related sections of the Ohio Revised Code to increase water rates in Ohio American's entire service area, comprised of seven districts:

- (1) Ashtabula,
- (2) Franklin County (includes service areas known as Blacklick Water Service Area located in portions of Madison and Truro Townships; Huber Ridge Water Service Area located in portions of Blendon Township; Lake Darby Water Service Area located in portions of Prairie and Brown Townships; Timberbrook Water Service Area located in portions of Norwich Township; and Worthington Hills Water Service Area located in portions of Sharon and Perry Township),
- (3) Lawrence County,
- (4) Mansfield,
- (5) Marion (includes unincorporated portions of Washington Township and Canaan Township in Morrow County, Pike County Service Area (Lake White), and Preble County Service Area),

(6) Portage County (includes Beechcrest Service Area located Brimfield Township and Aurora East Service Area located in portions of Shalersville Township), and

(7) Tiffin in Seneca County.

Ohio American also seeks authority to increase sewer service rates in the Franklin County District, which includes service areas commonly known as Blacklick Sewer Service Area located in portions of Madison and Truro Townships; Huber Ridge Sewer Service Area located in portions of Blendon Township; and Lake Darby Sewer Service Area located in portions of Prairie and Brown Townships.

3. As required by R.C. 4909.43(B), a Notice of Intent was filed with the Commission on July 1, 2011 and served on the mayor and legislative authority of each municipality affected by this Application. The affected townships and municipalities are listed in PFN Exhibit 2.

4. As authorized by the Commission's Entry of July 27, 2011, Ohio American's Application is based on a test year beginning January 1, 2011, and ending December 31, 2011, and a date certain of April 30, 2011.

5. The rate increase requested in this Application, if granted in full, would increase revenue from water service by approximately \$7.8 million, or 22.26% annually over test year revenues. Revenue from sewer service would increase by approximately \$0.5 million or 12.33% annually over test year revenues.

6. Ohio American files this Application to recognize in rate base its substantial investment in tanks, filters, backup power supplies, pumps and motors, and other jurisdictional assets since its last rate case, and to generate sufficient revenues for Ohio American to pay its operating expenses, service its debt and provide an adequate rate of return on property used and

useful in the rendition of water and sewer service to its customers. Ohio American's current rates for water and sewer service became effective on May 19, 2010 in accordance with the Commission's May 5, 2010 Opinion and Order and May 19, 2010 Entry in Case No. 09-0391-WS-AIR. These rates are based on a test year beginning October 1, 2008 and ending September 30, 2009, with a date certain of December 31, 2008. Since that test year and date certain, the property used and useful in the rendition of water and sewer service has materially increased, as have the expenses to provide this service. Thus, continuation of the rates currently in effect would be unconstitutionally confiscatory. Ohio American submits that a return of 8.97% is fair and reasonable.

7. As required by R.C. 4909.18 and the Commission's Standard Filing

Requirements, Ohio American is filing concurrently with this Application the following:

- (a) Schedule A-1, which provides certain financial data for the proposed test year and date certain and Schedule A-2 that calculates a revenue conversion factor
- (b) Schedules B-1 through B-9, which report Ohio American's property used and useful in rendering water and sewer service to those customers affected by this Application, as provided in R.C. 4909.05;
- (c) Schedules C-1 through C-12, which contain:
 - (i) detailed schedules of Ohio American's receipts, revenues, and incomes, Ohio American's operating costs and other expenditures, and certain adjustments which Ohio American deems applicable; and
 - (ii) a statement of income and expense anticipated under this Application;
- (d) Schedule D-1 through D-5, which contain a statement of Ohio American's cost of capital and its financial condition summarizing assets, liabilities and net worth;
- (e) Schedules E-1 through E-5, which set forth Ohio American's proposed tariff schedules, current tariff schedules, scored tariffs indicating provisions to be changed, narrative rationale for tariff changes, customer

charge rationale, cost-of-service study, class and schedule revenue summary, test year revenues at actual rates, and typical bill comparisons

- (f) Schedules S-1 and Schedule S-2, which provide certain capital expenditures and three-year forecasted financial statements;
- (g) Schedule S-3, which is a proposed notice for newspaper publication, fully disclosing the substance of the Application and the specific requirements of R.C. 4909.18(E); and
- (h) Schedule S-4.1, which is an executive summary of Ohio American's corporate process, and Schedule S-4.2, which provides Ohio American's management policies, practices, and organization.

8. Concurrently with the filing of this Application, Ohio American is providing the Utilities Department, Office of the Rate Case Manager, four copies of the Supplemental Information required by Ohio Adm. Code 4901-7-01, Appendix A, Chapter II, Paragraph (C).

9. Pursuant to Section 4901-7-01, Appendix A, Chapter II, Section (A)(6)(a), Ohio American will file prepared direct testimony in support of this Application within fourteen days of its filing.

WHEREFORE, because the rates, charges and other provisions in the current rate schedules do not yield just and reasonable compensation to Ohio American for providing water and sewer service and do not yield a just and reasonable return on the value of the property used for furnishing water and sewer service, Ohio American respectfully requests that the Commission:

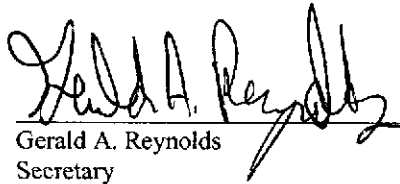
- (a) Accept this Application for filing;
- (b) Find that this Application and the attached Schedules comply with R.C. 4904.18 and 4929.25, and the Commission's rules;
- (c) Approve the Form of Notice in the attached Schedule S-3

- (d) Find that the current rates and charges for water and sewer service are unjust, unreasonable and insufficient to yield reasonable compensation to Ohio American for the service rendered;
- (e) Find that the rates, charges and other provisions of the proposed schedules included in Schedule E-1 are just and reasonable and approve the same;
- (f) Fix the date on which the rates, charges and other provisions of this Application apply to service provided by Ohio American; and
- (g) Grant any other approval necessary and proper in order to implement the relief requested in this Application.

Respectfully submitted,

OHIO AMERICAN WATER COMPANY

David K. Little
President

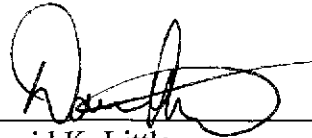


Gerald A. Reynolds
Secretary

- (d) Find that the current rates and charges for water and sewer service are unjust, unreasonable and insufficient to yield reasonable compensation to Ohio American for the service rendered;
- (e) Find that the rates, charges and other provisions of the proposed schedules included in Schedule E-1 are just and reasonable and approve the same;
- (f) Fix the date on which the rates, charges and other provisions of this Application apply to service provided by Ohio American; and
- (g) Grant any other approval necessary and proper in order to implement the relief requested in this Application.

Respectfully submitted,

OHIO AMERICAN WATER COMPANY



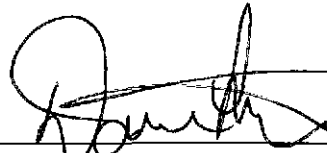
David K. Little
President

Gerald A. Reynolds
Secretary

VERIFICATION

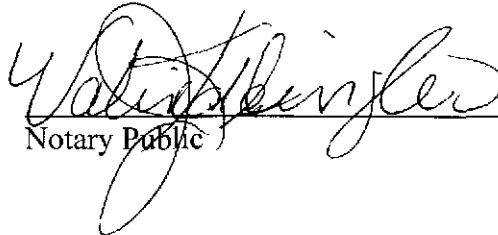
STATE OF OHIO)
)
COUNTY OF MARION)

I, David K. Little, President of Ohio American Water Company, being first duly sworn,
hereby verify that the information contained in this Application is true and correct to the best of
my knowledge, information and belief.



David K. Little
President

Sworn and subscribed in my presence this 29 day of July, 2011.



Notary Public



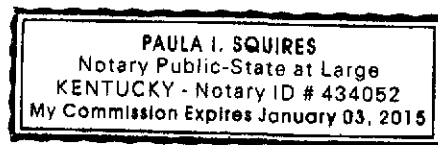
VALINDA J. KLINGLER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES FEBRUARY 2, 2013

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF FAYETTE)

Gold A. Pappas

Sworn and subscribed in my presence this 29th day of July, 2011.

Paula L. Squires
Notary Public



Section A

Revenue Requirement

Company: Ohio-American Water Company
Case No.: Rate Case No. 11-4161-WS-AIR
Test Year: For the Twelve Months Ended December 31, 2011
Date Certain: As of April 30, 2011

Table of Contents

<u>Schedule</u>	<u>Description</u>
A-1	Overall Financial Summary
A-2	Computation of the Gross Revenue Conversion Factor
A-3	Calculation of Mirrored CWIP Revenue Surcharge-Credit Rider

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Overall Financial Summary

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None
Schedule A-1
Page 1 of 1
Witness Responsible: G. M. VerDouw

Line No.	Description	Water A	Water C	Wastewater	Total Company
1					
2	Rate Base	\$ 70,317,631	\$ 12,250,433	\$ 9,760,149	\$ 92,328,213
3					
4	Operating Income	\$ 2,221,535	\$ 470,215	\$ 566,321	\$ 3,258,071
5					
6	Earned Rate of Return (Line 4 / Line 2)	3.16%	3.84%	5.80%	3.53%
7					
8	Rate of Return Requested	8.97%	8.97%	8.97%	8.97%
9					
10	Required Operating Income (Line 2 x Line 8)	6,307,492	1,098,864	875,485	8,281,841
11					
12	Operating Income Deficiency (Line 10 - Line 4)	4,085,957	628,649	309,164	5,023,770
13					
14	Gross Revenue Conversion Factor	1.64831	1.63940	1.63733	
15					
16	Revenue Deficiency (Line 12 x Line 14)	6,734,924	1,030,607	506,204	8,271,735
17					
18	Revenue Increase Requested From Schedule E	6,491,606	1,274,308	506,256	8,272,169
19					
20	Adjusted Present Rate Revenue	29,348,766	5,533,956	4,106,786	38,989,508
21					
22	Revenue Requirement (Line 18 + Line 20)	\$ 35,840,372	\$ 6,808,263	\$ 4,613,042	\$ 47,261,677
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Computation of the Gross Revenue Conversion Factor
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPC-A-2
Schedule A-2
Page 1 of 1
Witness Responsible: G. M. VerDauw

Line No.	Description	Percent of Incremental Water Sales Revenue	Water A	Water C	Wastewater
1					
2					
3					
4					
5					
6	Revenues	100.0000%	100.0000%	100.0000%	100.0000%
7	Less: Uncollectible Fee	1.7139%	1.8521%	1.3198%	1.1946%
8	State Excise Tax - effective	4.75%	4.6620%	4.6873%	4.6933%
9	PUCO Fee		0.1185%	0.1185%	0.1185%
10	OCC Fee		0.0317%	0.0317%	0.0317%
11	Income before Federal Income Tax	93.4673%	93.3357%	93.8427%	93.9619%
12					
13					
14	Times Federal Income Tax Rate	35.00%	32.6675%	32.8449%	32.8867%
15					
16	Income after Federal Income Tax	60.7537%	60.6682%	60.9978%	61.0752%
17					
18					
19	Gross Revenue Conversion Factor				
20	(100% divided by Income after Federal Income Tax factor)	1.64599	1.64831	1.63940	1.63733
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OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR
Calculation of Mirrored CWIP Revenue Surcharge-Credit Rider
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None ☐
Schedule A-3
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Project No.	Description of Project	Prior Case Reference	Effective Date of Rates Including CWIP	In Service Date of Project	Allowance Included in Rates
1						
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NOT APPLICABLE

Section B

Rate Base

Company: Ohio-American Water Company

Case No.: Rate Case No. 11-4161-WS-AIR

Test Year: For the Twelve Months Ended December 31, 2011

Date Certain: As of April 30, 2011

Table of Contents

<u>Schedule</u>	<u>Description</u>
B-1	Jurisdictional rate base summary
B-2	Plant in service by major property groups
B-2.1	Plant in service by accounts and subaccounts
B-2.2	Proposed adjustments to plant in service
B-2.3	Gross additions, retirements, and transfers
B-2.4	Leased property
B-2.5	Property excluded from rate base
B-3	Reserve for accumulated depreciation
B-3.1	Adjustments to the reserve for accumulated depreciation
B-3.2	Depreciation accrual rates and jurisdictional reserve balances by accounts
B-3.3	Depreciation reserve, accruals, retirements and transfers
B-3.4	Depreciation reserve and expense for leased property
B-4	Construction work in progress
B-4.1	Construction work in progress - Percent complete (time)
B-4.2	Construction work in progress - Percent complete (dollars)
B-5	Allowance for working capital
B-5.1	Miscellaneous working capital items
B-6	Other rate base items summary
B-6.1	Adjustments to other rate base items
B-6.2	Contributions in aid of construction by accounts and subaccounts
B-7	Jurisdictional allocation factors for rate base and operating income
B-7.1	Jurisdictional allocation statistics
B-7.2	Explanation of changes in allocation procedures
B-8	Water data
B-9	Mirrored CWIP allowances

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdictional Rate Base Summary
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s): _____

Schedule B-1
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No	Rate Base Component	Supporting Schedule Reference	Proposed Water A	Proposed Water C	Total Water	Proposed Wastewater	Total Company
1							
2	Utility plant in service	B-2, B-2.1, B-2.3, B-2.5	\$ 122,192,211	\$ 19,800,101	\$ 141,992,312	\$ 17,493,057	\$ 159,485,369
3							
4	Utility plant in service - capital lease	B-2.4	-	-	-	-	-
5							
6	Accumulated provision for depreciation and amortization of utility plant in service	B-3, B-3.3	(39,930,445)	(5,981,227)	(45,911,673)	(6,105,513)	(52,017,185)
7							
8	Accumulated provision for depreciation and amortization of utility plant in service - capital lease	B-3.4	-	-	-	-	-
9							
10							
11	Net plant in service (Lines 2 + 4 + 7 + 10)		82,261,766	13,818,874	96,080,639	11,387,544	107,468,184
12							
13	Customer Deposits	B-5	-	-	-	-	-
14							
15	Working capital allowance	B-5	-	-	-	-	-
16							
17	Contributions in aid of construction	B-6.2	-	(713,905)	(713,905)	(872,367)	(1,586,272)
18							
19	Customer's advances for construction	B-6	(6,299,019)	(5,319)	(6,304,338)	-	(6,304,338)
20							
21	Investment tax credits	B-6	-	-	-	-	-
22							
23	Deferred income tax	B-6	(5,004,978)	(849,217)	(5,854,195)	(755,028)	(6,609,223)
24							
25	Tank Painting Reserve	B-6	(770,082)	-	(770,082)	-	(770,082)
26							
27	Waste Disposal	B-6	-	-	-	-	-
28							
29	Deferred Depreciation	B-6	129,945	-	129,945	-	129,945
30							
31	Reserved		-	-	-	-	-
32							
33	Reserved		-	-	-	-	-
34							
35	Reserved		-	-	-	-	-
36							
37							
38	Jurisdictional rate base (Lines 12 through 36)		\$ 70,317,631	\$ 12,250,433	\$ 82,568,064	\$ 9,760,149	\$ 92,328,214
39							
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Notes: (1) Contributions in aid of construction for Water A are netted against gross plant as per PUCO Case No. 88-379-WW-AAM.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Plant in Service Summary by Major Property Groupings - Water A
As of April 30, 2011

Schedule B-2
Page 1 of 3
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Major Property Grouping	Total Company	Allocation Percent	Allocated Total	Adjustments	Adjusted Jurisdiction
1						
2						
3	Intangible Plant	\$ 636,046	100%	\$ 636,046		\$ 636,046
4						
5	Source of Supply Plant	3,788,532		3,788,532		3,788,532
6						
7	Pumping Plant	11,955,992		11,955,992		11,955,992
8						
9	Treatment Plant	23,458,450		23,458,450		23,458,450
10						
11	Transmission and Distribution Plant	73,297,878		73,297,878		73,297,878
12						
13	General Plant	9,055,313		9,055,313	0	9,055,313
14						
15						
16	Total	\$ 122,192,211		\$ 122,192,211	\$ -	\$ 122,192,211
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service Summary by Major Property Groupings - Water C
As of April 30, 2011

Schedule B-2
Page 2 of 3
Witness Responsible: G. M. VerDauw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Major Property Grouping	Total Company	Allocation Percent	Allocated Total	Adjustments	Adjusted Jurisdiction
1						
2						
3	Intangible Plant	\$ 64,802	100%	\$ 64,802	0	\$ 64,802
4						
5	Source of Supply Plant	1,536,760		1,536,760	0	1,536,760
6						
7	Pumping Plant	1,282,015		1,282,015	0	1,282,015
8						
9	Treatment Plant	5,079,444		5,079,444	0	5,079,444
10						
11	Transmission and Distribution Plant	9,839,694		9,839,694	0	9,839,694
12						
13	General Plant	1,997,385		1,997,385	0	1,997,385
14						
15						
16	Total	\$ 19,800,101		\$ 19,800,100	\$ -	\$ 19,800,100
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service Summary by Major Property Groupings - Wastewater
As of April 30, 2011

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Schedule B-2
Page 3 of 3
Witness Responsible: G. M. VerDouw

Line No.	Major Property Grouping	Total Company	Allocation Percent	Allocated Total	Adjustments	Adjusted Jurisdiction
1						
2						
3	Intangible Plant	\$ 14,951	100%	\$ 14,951		\$ 14,951
4						
5	Collection	4,977,080		4,977,080		4,977,080
6						
7	Pumping Plant	1,778,992		1,778,992		1,778,992
8						
9	Treatment and Disposal	9,077,244		9,077,244	0	9,077,244
10						
11	Transmission and Distribution Plant	0		0		0
12						
13	General Plant	1,644,790		1,644,790		1,644,790
14						
15						
16						
17	Total	\$ 17,493,057		\$ 17,493,057	\$ -	\$ 17,493,057
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service by Accounts and Subaccounts - Water A
As of April 30, 2011

Schedule B-2.1
Page 1 of 8
Witness Responsible: G. M. VerBouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Acct No.	Account Description	Total Water A	Allocation Percent	Allocated Water A	Adjustments	Adjusted Jurisdiction
1		Intangible Plant					
2	301	Organization	\$ 108,836	100%	\$ 108,836		\$ 108,836
3	302	Franchises and consents	161		161		161
4	303	Miscellaneous	48,476		48,476		48,476
5	303.99	Comprehensive Planning Study	478,573		478,573		478,573
6		Sub-total	\$ 636,046		\$ 636,046		\$ 636,046
7							
8		Source of Supply Plant					
9	310	Land and land rights	\$ 284,528		\$ 284,528		\$ 284,528
10	311	Structures and improvements	508,258		508,258		508,258
11	312	Collecting and impounding reservoirs					
12	313	Lakes, rivers, and other intakes	1,490,342		1,490,342		1,490,342
13	314	Wells and springs	1,068,956		1,068,956		1,068,956
14	315	Infiltration, galleries, and tunnels	23,269		23,269		23,269
15	316	Supply mains	413,179		413,179		413,179
16		Sub-total	\$ 3,788,532		\$ 3,788,532		\$ 3,788,532
17							
18		Pumping Plant					
19	320	Land and land rights	\$ 49,089		\$ 49,089		\$ 49,089
20	321	Structures and improvements	1,537,825		1,537,825		1,537,825
21	323	Other power production equipment	3,162,455		3,162,455		3,162,455
22	325	Electric pumping equipment	7,081,853		7,081,853		7,081,853
23	326	Diesel pumping equipment	96,166		96,166		96,166
24	327	Hydraulic pumping equipment	9,639		9,639		9,639
25	328	Other pumping equipment	18,965		18,965		18,965
26		Sub-total	\$ 11,955,992		\$ 11,955,992		\$ 11,955,992
27							
28		Treatment Plant					
29	330	Land and land rights	\$ 84,767		\$ 84,767		\$ 84,767
30	331	Structures and improvements	6,653,539		6,653,539		6,653,539
31	332	Water treatment equipment	16,720,144		16,720,144		16,720,144
32		Sub-total	\$ 23,458,450		\$ 23,458,450		\$ 23,458,450
33							
34		Transmission and Distribution Plant					
35	340	Land and land rights	\$ 354,571		\$ 354,571		\$ 354,571
36	341	Structures and improvements	140,705		140,705		140,705
37	342	Dist. reservoirs and standpipes	4,344,580		4,344,580		4,344,580
38	343	Transmission & dist. mains	47,570,040		47,570,040		47,570,040
39	345	Services	9,823,349		9,823,349		9,823,349
40	346	Meters	5,415,913		5,415,913		5,415,913
41	347	Meter installations	2,203,079		2,203,079		2,203,079
42	348	Hydrants	3,445,641		3,445,641		3,445,641
43	349	Other Transmission and Distribution Plant					
44		Sub-total	\$ 73,297,878		\$ 73,297,878		\$ 73,297,878
45							

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service by Accounts and Subaccounts - Water A
As of April 30, 2011

Schedule B-2.1
Page 2 of 8
Witness Responsible: G. M. VerGouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No	Acct. No.	Account Description	Total Water A	Allocation Percent	Allocated Water A	Adjustments	Adjusted Jurisdiction
1		General Plant					
2	389	Land and land rights	\$ 32,388	100%	\$ 32,388		\$ 32,388
3	390	Structures and improvements	3,573,821		3,573,821		3,573,821
4	390	Limited term utility plant	144,426		144,426		144,426
5	391.1	Office furniture	134,679		134,679		134,679
6	391.2	Office furniture and equipment	1,395,769		1,395,769		1,395,769
7	391.3	Other office equipment	34,458		34,458		34,458
8	392	Transportation equipment	837,022		837,022		837,022
9	393	Stores equipment	22,136		22,136		22,136
10	394	Tools, shop, and garage equipment	1,413,019		1,413,019		1,413,019
11	395	Laboratory equipment	338,469		338,469		338,469
12	396	Power operated equipment	512,470		512,470		512,470
13	397	Communication equipment	449,384		449,384		449,384
14	398	Miscellaneous equipment	160,696		160,696		160,696
15	399	Other Tangible Plant	6,665		6,665		6,665
16		Sub-total	\$ 9,055,312		\$ 9,055,312		\$ 9,055,312
17							
18		Total Plant in Service	\$ 122,192,211		\$ 122,192,211		\$ 122,192,211
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Plant in Service by Accounts and Subaccounts Water C
As of April 30, 2011

Schedule B-2.1
Page 3 of 8
Witness Responsible: G. M. VerDuyn

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Line No	Acct No	Account Description	Total Water C	Allocation Percent	Allocated Water C	Adjustments	Adjusted Jurisdiction
1		Intangible Plant					
2	301	Organization	\$ 19,118	100%	\$ 19,118		\$ 19,118
3	302	Franchises and consents	11,019		11,019		11,019
4	303	Miscellaneous	34,565		34,565		34,565
5	303.99	Comprehensive Planning Study	64,802		64,802		64,802
6		Sub-total					
7							
8		Source of Supply Plant					
9	310	Land and land rights	\$ 97,476		\$ 97,476		\$ 97,476
10	311	Structures and improvements	760,014		760,014		760,014
11	312	Collecting and impounding reservoirs	587		587		587
12	313	Lakes, rivers, and other intakes	-		-		-
13	314	Wells and springs	641,737		641,737		641,737
14	315	Infiltration, galleries, and tunnels	1,140		1,140		1,140
15	316	Supply mains	35,806		35,806		35,806
16		Sub-total	\$ 1,536,760		\$ 1,536,760		\$ 1,536,760
17							
18		Pumping Plant					
19	320	Land and land rights	\$ 3,601		\$ 3,601		\$ 3,601
20	321	Structures and improvements	163,913		163,913		163,913
21	323	Other power production equipment	60,566		60,566		60,566
22	325	Electric pumping equipment	1,049,817		1,049,817		1,049,817
23	326	Diesel pumping equipment	-		-		-
24	327	Hydraulic pumping equipment	1,889		1,889		1,889
25	328	Other pumping equipment	2,230		2,230		2,230
26		Sub-total	\$ 1,282,015		\$ 1,282,015		\$ 1,282,015
27							
28		Treatment Plant					
29	330	Land and land rights	\$ -		\$ -		\$ -
30	331	Structures and improvements	1,178,946		1,178,946		1,178,946
31	332	Water treatment equipment	3,900,518		3,900,518		3,900,518
32		Sub-total	\$ 5,079,444		\$ 5,079,444		\$ 5,079,444
33							
34		Transmission and Distribution Plant					
35	340	Land and land rights	\$ 7,153		\$ 7,153		\$ 7,153
36	341	Structures and improvements	6,695		6,695		6,695
37	342	Dist. reservoirs and standpipes	2,660,359		2,660,359		2,660,359
38	343	Transmission & dist. mains	4,677,586		4,677,586		4,677,586
39	345	Services	936,518		936,518		936,518
40	346	Meters	1,107,686		1,107,686		1,107,686
41	347	Water installations	13,227		13,227		13,227
42	348	Hydrants	428,796		428,796		428,796
43	349	Other Transmission and Distribution Plant	1,674		1,674		1,674
44		Sub-total	\$ 9,835,694		\$ 9,835,694		\$ 9,835,694
45							

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service by Accounts and Subaccounts Water C
As of April 30, 2011

Schedule B-2.1
Page 4 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Acct No	Account Description	Total Water C	Allocation Percent	Allocated Water C	Adjustments	Adjusted Jurisdiction
1		General Plant					
2	389	Land and land rights	\$ 8,646	100%	\$ 8,646		\$ 8,646
3	390	Structures and improvements	544,279		544,279		544,279
4	390	Limited term utility plant	-		-		-
5	391.1	Office furniture	47,079		47,079		47,079
6	391.2	Office furniture and equipment	227,276		227,276		227,276
7	391.3	Other office equipment	52,228		52,228		52,228
8	392	Transportation equipment	399,862		399,862		399,862
9	393	Stores equipment	1,999		1,999		1,999
10	394	Trucks, shop, and garage equipment	214,490		214,490		214,490
11	395	Laboratory equipment	38,955		38,955		38,955
12	396	Power operated equipment	22,372		22,372		22,372
13	397	Communication equipment	83,759		83,759		83,759
14	398	Miscellaneous equipment	278,095		278,095		278,095
15	399	Other Tangible Plant	78,346		78,346		78,346
16		Sub-total	\$ 1,997,385		\$ 1,997,385		\$ 1,997,385
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		Total Plant in Service	\$ 19,800,101		\$ 19,800,101		\$ 19,800,101

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service by Accounts and Subaccounts - Wastewater
As of April 30, 2011

Schedule B-2.1
Page 5 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Acct No.	Account Description	Total Wastewater	Allocation Percent	Allocated Wastewater	Adjustments	Adjusted Jurisdiction
Intangible Plant							
1							
2	301	Organization	\$ 4,543	100%	\$ 4,543		\$ 4,543
3	302	Franchises and consents	2,190		2,190		2,190
4	303	Miscellaneous	8,218		8,218		8,218
5		Sub-total	\$ 14,951		\$ 14,951		\$ 14,951
6							
Collection Plant							
7	350	Land and land rights					
8	351	Structures and improvements	181,447		181,447		181,447
9	352	Collection Sewers	4,372,460		4,372,460		4,372,460
10	352.1	Collection Sewers Force	44,909		44,909		44,909
11	352.2	Collection Sewers-Gravity					
12	352.3	Special Collecting Structures					
13	353	Services to Customers	345,423		345,423		345,423
14	354	Flow Measuring Devices	16,683		16,683		16,683
15	355	Flow Measuring Installations					
16	356	Other Collection Plant Facilities	16,158		16,158		16,158
17		Sub-total	\$ 4,977,080		\$ 4,977,080		\$ 4,977,080
18							
Pumping Plant							
19	360	Land and land rights					
20	361	Structures and improvements	1,317,026		1,317,026		1,317,026
21	362	Accessing Wells					
22	363	Electric Pumping Equipment	360,720		360,720		360,720
23	364	Diesel Pumping Equipment					
24	365	Other Pumping Equipment	101,246		101,246		101,246
25		Sub-total	\$ 1,778,992		\$ 1,778,992		\$ 1,778,992
26							
Treatment and Disposal Plant							
27	370	Land and land rights					
28	370.1	Oxidation Lagoon Land					
29	370.2	Other Land and Land Rights	144,465		144,465		144,465
30	371	Structures and improvements	272,788		272,788		272,788
31	372	Treatment and Disposal Equipment	7,422,019		7,422,019		7,422,019
32	372.1	Treatment & Disposal-Influent Lift Station	859,005		859,005		859,005
33	373	Plant Sewers	378,968		378,968		378,968
34	374	Outfall Sewer Lines					
35	375	Other Treatment and Disposal Plant Equip.					
36		Sub-total	\$ 9,077,245		\$ 9,077,245		\$ 9,077,245
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service by Accounts and Subaccounts - Wastewater
As of April 30, 2011

Schedule B-2.1
Page 6 of 8
Witness Responsible: G. M. VerDouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No	Acct. No	Account Description	Total Wastewater	Allocation Percent	Allocated Wastewater	Adjustments	Adjusted Jurisdiction
1							
2							
3		General Plant					
4	389	Land and land rights	\$ 985	100%	985		985
5	390	Structures and improvements	662,072		662,072		662,072
6	391.1	Office furniture	3,784		3,784		3,784
7	391.2	Office furniture and equipment	86,586		86,586		86,586
8	391.3	Office machines and equipment	14		14		14
9	392	Transportation equipment	49,797		49,797		49,797
10	393	Stores equipment	2,149		2,149		2,149
11	394	Tools, shop, and garage equipment	238,087		238,087		238,087
12	395	Laboratory equipment	87,765		87,765		87,765
13	396	Power operated equipment	3,726		3,726		3,726
14	397	Communication equipment	18,635		18,635		18,635
15	398	Miscellaneous equipment	491,190		491,190		491,190
16		Other Tangible Plant					
17		Sub-total	\$ 1,644,790		\$ 1,644,790		\$ 1,644,790
18							
19		Total Plant in Service	\$ 17,493,057		\$ 17,493,058		\$ 17,493,058
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Plant in Service by Accounts and Subaccounts - Total Water
As of April 30, 2011

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None ☐ Yes
Schedule B-2.1
Page 7 of 8
Witness Responsible: G. M. VerDuyn

Line No.	Acct. No.	Account Description	Total Company	Allocation Percent	Allocated Company	Adjustments	Adjusted Jurisdiction
1		Intangible Plant					
2	301	Organization	\$ 127,954	100%	\$ 127,954		\$ 127,954
3	302	Franchises and consents	11,180		11,180		11,180
4	303	Miscellaneous	48,476		48,476		48,476
5	303.99	Comprehensive Planning Study	513,239		513,239		513,239
6		Sub-total	\$ 700,849		\$ 700,849		\$ 700,849
7							
8		Source of Supply Plant					
9	310	Land and land rights	\$ 382,003		\$ 382,003		\$ 382,003
10	311	Structures and improvements	1,268,272		1,268,272		1,268,272
11	312	Collecting and impounding reservoirs	587		587		587
12	313	Lakes, rivers, and other intakes	1,490,342		1,490,342		1,490,342
13	314	Wells and springs	1,710,693		1,710,693		1,710,693
14	315	Infiltration, galleries, and tunnels	24,409		24,409		24,409
15	316	Supply mains	448,986		448,986		448,986
16		Sub-total	\$ 5,325,292		\$ 5,325,292		\$ 5,325,292
17							
18		Pumping Plant					
19	320	Land and land rights	\$ 52,690		\$ 52,690		\$ 52,690
20	321	Structures and improvements	1,701,738		1,701,738		1,701,738
21	323	Other power production equipment	3,223,021		3,223,021		3,223,021
22	325	Electric pumping equipment	8,131,670		8,131,670		8,131,670
23	326	Diesel pumping equipment	96,166		96,166		96,166
24	327	Hydraulic pumping equipment	11,527		11,527		11,527
25	328	Other pumping equipment	21,195		21,195		21,195
26		Sub-total	\$ 13,238,007		\$ 13,238,007		\$ 13,238,007
27							
28		Treatment Plant					
29	330	Land and land rights	\$ 84,767		\$ 84,767		\$ 84,767
30	331	Structures and improvements	7,832,465		7,832,465		7,832,465
31	332	Water treatment equipment	20,620,662		20,620,662		20,620,662
32		Sub-total	\$ 28,537,894		\$ 28,537,894		\$ 28,537,894
33							
34		Transmission and Distribution Plant					
35	340	Land and land rights	\$ 361,724		\$ 361,724		\$ 361,724
36	341	Structures and improvements	147,400		147,400		147,400
37	342	Dist. reservoirs and standpipes	7,004,939		7,004,939		7,004,939
38	343	Transmission & dist. mains	52,247,626		52,247,626		52,247,626
39	305	Services	10,759,866		10,759,866		10,759,866
40	346	Meters	6,523,600		6,523,600		6,523,600
41	347	Meter installations	2,216,306		2,216,306		2,216,306
42	348	Hydrants	3,874,436		3,874,436		3,874,436
43	349	Other Transmission and Distribution Plant	1,674		1,674		1,674
44		Sub-total	\$ 83,137,571		\$ 83,137,571		\$ 83,137,571
45							

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Plant in Service by Accounts and Subaccounts - Total Water
As of April 30, 2011

Schedule B-2.1
Page 8 of 8
Witness Responsible: G. M. VerDouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No	Acct No	Account Description	Total Company	Allocation Percent	Allocated Company	Adjustments	Adjusted Jurisdiction
1		General Plant					
2	389	Land and land rights	\$ 41,034	100%	\$ 41,034		\$ 41,034
3	390	Structures and improvements	4,118,100		4,118,100		4,118,100
4	390	Limited term utility plant	144,426		144,426		144,426
5	391.1	Office furniture	181,757		181,757		181,757
6	391.2	Office furniture and equipment	1,623,045		1,623,045		1,623,045
7	391.3	Other office equipment	86,686		86,686		86,686
8	392	Transportation equipment	1,236,884		1,236,884		1,236,884
9	393	Stores equipment	24,134		24,134		24,134
10	394	Tools, shop, and garage equipment	1,627,509		1,627,509		1,627,509
11	395	Laboratory equipment	377,424		377,424		377,424
12	396	Power operated equipment	534,842		534,842		534,842
13	397	Communication equipment	533,053		533,053		533,053
14	398	Miscellaneous equipment	438,792		438,792		438,792
15	399	Other Tangible Plant	85,012		85,012		85,012
16		Sub-total	\$ 11,052,698		\$ 11,052,698		\$ 11,052,698
17							
18		Total Plant in Service	\$ 141,992,311		\$ 141,992,311		\$ 141,992,311
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustments to Plant in Service - Water A
As of April 30, 2011

Schedule B-2.2
Page 1 of 3
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s): None

Line No.	Acct. No.	Account Description	Total Company Adjustment	Allocation Percent	Jurisdictional Adjustment	Working Paper Reference No.	Description and Purpose of Adjustment
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Adjustments to Plant in Service - Water C
As of April 30, 2011

Schedule B-2.2
Page 2 of 3
Witness Responsible: G. M. VerDouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Line No.	Acct. No.	Account Description	Total Company Adjustment	Allocation Percent	Jurisdictional Adjustment	Working Paper Reference No.	Description and Purpose of Adjustment
1							
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustments to Plant in Service - Wastewater
As of April 30, 2011

Schedule B-2.2
Page 3 of 3
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None ☐

Line No.	Acct. No.	Account Description	Total		Jurisdictional Adjustment	Allocation Percent	Working Paper Reference No.	Description and Purpose of Adjustment
			Company	Adjustment				
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-1153-W5-AIR
Gross Additions, Retirements, and Transfers - Water A
From January 1, 2009 through April 30, 2011

Schedule B-2.3
Page 1 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: Original Updated Revised
Work Paper Reference: WFB-2.3

Line No	Acct. No	Account Description	Beginning Balance		Additions	Retirements	Transfers / Reclassifications		Ending Balance
			12/31/2008	12/31/2009			Explanation of Transfers	Other Accts Involved	
1	301	Organization	\$	\$	\$	\$			\$
2	302	Franchises and consents	161	-	-	-			161
3	303	Miscellaneous	48,476	-	-	-			48,476
4	303.99	Comprehensive Planning Study	90,243	335,683	-	-	A	95,608	478,571
5	310	Land and land rights	509,936	(225,409)	-	-			284,528
6	311	Structures and improvements	480,125	29,158	-	(1,025)			508,158
7	312	Collecting and impounding reservoirs	-	-	-	-			-
8	313	Takers, weirs, and other intakes	1,297,402	193,103	(253)	-			1,490,342
9	314	Wells and springs	1,038,914	30,177	(136)	-			1,068,956
10	315	Irrigation, galleries, and tunnels	-	-	-	-			-
11	316	Supply mains	376,170	37,114	(104)	-			413,179
12	320	Land and land rights	49,089	-	-	-			49,089
13	321	Structures and improvements	1,440,110	124,621	(26,906)	-			1,537,825
14	323	Direct power production equipment	2,297,722	908,101	(48,831)	-	B	5,403	3,162,455
15	325	Electric pumping equipment	6,255,430	887,682	(161,260)	-			7,081,853
16	326	Direct pumping equipment	61,295	34,871	-	-			96,166
17	327	Hydraulic pumping equipment	9,643	(4)	-	-			9,639
18	328	Other pumping equipment	4,731	14,734	-	-			18,965
19	330	Land and land rights	84,767	-	-	-			84,767
20	331	Structures and improvements	2,604,255	4,071,293	(24,009)	-			6,653,539
21	332	Water treatment equipment	12,193,423	4,657,720	(130,959)	-			16,720,144
22	340	Land and land rights	356,607	(2,038)	-	-			354,571
23	341	Structures and improvements	39,512	101,193	-	-			140,705
24	342	Det. reservoirs and standpipes	4,167,733	186,404	(3,557)	-			4,344,580
25	343	Transmission & dist. mains	42,050,809	5,665,304	(142,072)	-			47,574,040
26	345	Services	8,481,902	1,415,362	(74,918)	-			9,822,348
27	346	Meters	3,825,642	1,711,517	(121,246)	-			5,415,913
28	347	Meter installations	1,982,966	230,728	(10,615)	-			2,203,079
29	348	Hydrants	3,072,517	434,463	(11,340)	-			3,445,641
30	349	Other Transmits on and Distribution Plant	-	-	-	-			-
31	389	Land and land rights	38,431	(17,507)	-	-	C	11,464	32,388
32	390	Structures and improvements	2,450,779	(367,771)	(13,848)	-	D	1,494,662	3,157,821
33	390.1	Limited term utility plant	142,385	8,938	(6,896)	-			144,426
34	391.1	Other furniture	285,949	8,396	(1,401,321)	-	E	465	134,679
35	391.2	Computer equipment and software	2,046,709	(1,431,424)	(42,199)	-	F	822,683	1,395,769
36	391.3	Office machines & equipment	51,696	(323)	(17,074)	-	G	160	34,458
37	392	Transportation equipment	1,038,808	127,295	(324,081)	-			842,022
38	393	Stores equipment	22,701	(40)	(565)	-			22,136
39	394	Tools, shop, and garage equipment	1,703,478	112,962	(4,420)	-			1,812,019
40	395	Laboratory equipment	234,693	111,977	(8,200)	-			338,469
41	396	Power operated equipment	495,246	30,143	(33,500)	-			512,470
42	397	Communication equipment	363,020	276,430	(240,257)	-	H	50,101	449,294
43	398	Miscellaneous equipment	193,212	(22,471)	(9,845)	-			160,896
44	399	Other Tangible Plant	7,127	-	(572)	-			6,555
45		Total	\$	\$	\$	\$			\$
46			101,502,679	15,787,783	(1,578,857)	(2,480,606)			122,192,111

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Gross Additions, Retirements, and Transfers - Water A
From January 1, 2009 through April 30, 2011

Schedule B-2.3
Page 2 of 8
Witness Responsible: G. M. VerDouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPB-2.3

Line No	Account Description	Amount	Reference Letter	Explanation of Transfers / Reclassifications
1	301.99 Comprehensive Planning Study	\$ 95,608	A	Allocate Corporate Assets to Water A
2	323 Other power production equipment	5,463	B	Allocate Corporate Assets to Water A
3	389 Land and land rights	11,464	C	Allocate Corporate Assets to Water A
4	390 Structures and improvements	1,494,662	D	Allocate Corporate Assets to Water A
5	391.1 Office furniture	465	E	Allocate Corporate Assets to Water A
6	391.2 Computer equipment and software	822,683	F	Allocate Corporate Assets to Water A
7	391.3 Office machines & equipment	160	G	Allocate Corporate Assets to Water A
8	397 Communication equipment	50,101	H	Allocate Corporate Assets to Water A
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	Total Water A Transfers/Reclassifications:	\$ 2,690,606		

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-083-WS AIR
Gross Additions, Retirements, and Transfers - Water C
From January 1, 2009 through April 30, 2011

Date As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPB-2.3
Schedule B-2.3
Page 3 of 8
Witness Responsible: G. M. VerDow

Line No.	Acct No.	Account Description	Beginning Balance 12/31/2008	Additions	Retirements	Transfers / Reclassifications		Ending Balance 4/30/2011
						Amount	Explanation of Transfers	
1	301	Organizer	\$ 19,118	\$ -	\$ -			\$ 19,118
2	302	Franchises and permits	11,019	-	-			11,019
3	303	Miscellaneous	-	-	-			-
4	303.99	Comprehensive Planning Study	-	22,743	-			34,665
5	310	Land and land rights	105,255	(7,760)	(17)	11,322	A	97,476
6	311	Structures and improvements	838,755	(10,449)	(58,293)			760,014
7	312	Collecting and Impounding Reservoirs	587	-	-			587
8	313	Lakes, rivers, and other intakes	-	-	-			-
9	314	Works and springs	610,052	93,334	(61,549)			641,737
10	315	Infiltration, galleries, and tunnels	1,140	-	-			1,140
11	316	Supply mains	-	35,806	-			35,806
12	320	Land and land rights	48,881	(45,080)	-			3,801
13	321	Structures and improvements	157,829	(15,950)	(12,865)			128,913
14	323	Other power production equipment	54,002	-	-	6,564	B	60,566
15	325	Electric pumping equipment	1,014,813	134,016	(99,012)			1,049,817
16	326	Diesel pumping equipment	-	-	-			-
17	327	Hydraulic pumping equipment	-	1,889	-			1,889
18	328	Other pumping equipment	2,230	-	-			2,230
19	330	Land and land rights	-	-	-			-
20	331	Structures and improvements	519,377	640,607	(1,058)			1,178,926
21	332	Water treatment equipment	3,048,468	905,768	(93,718)			3,960,518
22	340	Land and land rights	7,153	-	-			7,153
23	341	Structures and improvements	-	6,695	-			6,695
24	342	Dist. reservoirs and standpipes	1,946,887	715,472	-			2,662,359
25	343	Transmission & dist. mains	4,135,470	562,327	(20,811)			4,677,986
26	345	Services	866,641	71,611	(1,734)			936,518
27	346	Meters	1,036,269	127,350	(105,933)			1,107,686
28	347	Meter installations	4,569	8,658	-			13,227
29	348	Hydrants	408,727	25,584	(5,516)			428,795
30	349	Other Transmission and Distribution Plant	1,674	-	-			1,674
31	389	Land and land rights	7,216	-	-	1,430	C	8,646
32	390	Structures and improvements	288,865	71,362	(2,328)	186,380	D	544,279
33	390.1	Limited term utility plant	-	-	-			-
34	391.1	Office furniture	47,021	-	-	58	E	47,079
35	391.2	Computer equipment and software	106,277	18,523	(111)	102,586	F	227,276
36	391.3	Office machines & equipment	70,706	(0)	(8,497)	20	G	52,228
37	392	Transportation equipment	278,365	124,716	(3,220)			399,862
38	393	Stores equipment	1,999	-	-			1,999
39	394	Tools, shop, and garage equipment	206,543	9,672	(1,726)			214,490
40	395	Laboratory equipment	41,936	4,430	(7,412)			38,955
41	396	Power operated equipment	8,482	13,881	-			22,372
42	397	Communication equipment	63,626	13,886	-	6,248	H	83,759
43	398	Miscellaneous equipment	279,519	940	(2,364)			278,095
44	399	Other Tangible Plant	92,196	0	(13,850)			78,346
45								
46		Total	\$ 16,189,468	\$ 3,565,540	\$ (470,315)	\$ 3,152,208		\$ 19,800,101

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5 AIR
Gross Additions, Retirements, and Transfers - Water-C
From January 1, 2009 through April 30, 2011

Schedule B-2.3
Page 4 of 8
Witness Responsible: G. M. VerDow

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPE-2.3

Line No.	Acct. No.	Account Description	Amount	Reference Letter	Explain Use of Transfers / Reclassifications
1	303.99	Comprehensive Planning Study	\$ 11,322	A	Allocate Corporate Assets to Water-C
2	323	Other power production equipment	6,764	B	Allocate Corporate Assets to Water-C
3	389	Land and land rights	1,430	C	Allocate Corporate Assets to Water-C
4	390	Structures and improvements	186,380	D	Allocate Corporate Assets to Water-C
5	391.1	Computer equipment and software	58	E	Allocate Corporate Assets to Water-C
6	391.2	Office machines & equipment	102,586	F	Allocate Corporate Assets to Water-C
7	391.3	Transportation equipment	30	G	Allocate Corporate Assets to Water-C
8	397	Communication equipment	6,248	H	Allocate Corporate Assets to Water-C
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11		Total Water-C Transfers/Reclassifications:	\$ 315,268		
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DHID-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Gross Additions, Retirements, and Transfers - Wastewater
From January 1, 2009 through April 30, 2011

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPPB 2.3
Schedule B 2.3
Page 5 of 8
Witness Responsible: G. M. Verboon

Line No	Acct No	Account Description	Beginning Balance 12/31/2008	Additions	Retirements	Transfers / Reclassifications		Ending Balance 4/30/2011
						Amount	Explanation of Transfers	
1	301	Qualification	\$ 70,826	\$ (66,283)	\$ -			\$ 4,543
2	302	Franchises and contents	2,190	-	-			2,190
3	303	Miscellaneous	-	-	-			-
4	303.99	Comprehensive Planning Study	-	-	-	8,218	A	8,218
5	350	Land and land rights	-	-	-			-
6	351	Structures and improvements	219,246	(0)	(18,099)			181,147
7	352	Collection Sewers	4,337,708	36,164	(11,412)			4,372,460
8	352.1	Collection Sewer's Force	-	-	-			-
9	352.2	Collection Sewers-Gravity	44,909	-	-			44,909
10	352.3	Special Collecting Structures	-	-	-			-
11	353	Services to Customers	345,423	0	-			345,423
12	354	Flow Measuring Devices	18,901	(0)	(2,218)			16,683
13	355	Flow Measuring Installations	-	-	-			-
14	356	Other Collection Plant Facilities	16,158	-	-			16,158
15	360	Land and land rights	-	-	-			-
16	361	Structures and improvements	1,357,642	0	(40,816)			1,317,026
17	362	Receiving Wells	-	-	-			-
18	363	Electric Pumping Equipment	90,005	279,014	(8,295)			360,720
19	364	Diesel Pumping Equipment	-	-	-			-
20	365	Other Pumping Equipment	97,086	5,325	(1,175)			101,246
21	370	Land and land rights	-	-	-			-
22	370.1	Oxidation Lagoon Land	-	-	-			-
23	370.2	Other Land and Land Rights	144,465	(0)	-			144,465
24	371	Structures and improvements	9,009	264,394	(614)			272,788
25	372	Treatment and Disposal Equipment	6,986,251	1,161,096	(755,348)			7,422,019
26	372.1	Treatment & Disposal-Fluent Lift Station	938,242	8	(79,244)			859,005
27	373	Plant Sewers	-	378,968	-			378,968
28	374	Outfall Sewer Lines	-	-	-			-
29	375	Other Treatment and Disposal Plant Equip.	-	-	-			-
30	389	Land and land rights	-	-	-			-
31	390	Structures and improvements	459,681	84,548	(10,633)	985	C	563,072
32	391.1	Office Furniture	3,744	-	-	40	D	3,784
33	391.2	Computer equipment and software	7,600	8,272	-	70,715	E	86,586
34	391.3	Office machinery & equipment	-	-	-	14	F	14
35	392	Transportation Equipment	64,086	5,519	(17,807)		G	49,797
36	393	Stores Equipment	2,358	-	(630)			1,728
37	394	Tools, Shop and Garage Equipment	240,125	4,134	(6,172)			238,087
38	395	Laboratory Equipment	47,885	39,880	-			87,765
39	396	Power Operated Equipment	3,726	-	-			3,726
40	397	Communications Equipment	17,223	(0)	(2,895)	4,307	H	18,635
41	398	Miscellaneous Equipment	5,125	1,351	(21,418)			491,190
42	399	Other Tangible Plant	-	-	-			-
43								
44		Total	\$ 16,034,454	\$ 2,202,389	\$ (956,540)	\$ 212,754		\$ 17,493,057

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Gross Additions, Retirements, and Transfers - Wastewater
From January 1, 2009 through April 30, 2011

Schedule B-2.3
Page 6 of 8
Witness Responsible: G. M. VerBouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WFB-2.3

Line No	Acct No	Account Description	Amount	Reference Letter	Explanation of Transfers / Reclassifications
1	303.99	Comprehensive Planning Study	\$ 8,218	A	Allocate Corporate Assets to Wastewater
2	389	Land and land rights	985	C	Allocate Corporate Assets to Wastewater
3	390	Structures and improvements	128,476	D	Allocate Corporate Assets to Wastewater
4	391.1	Office furniture	40	E	Allocate Corporate Assets to Wastewater
5	391.2	Computer equipment and software	70,715	F	Allocate Corporate Assets to Wastewater
6	391.3	Office machines & equipment	14	G	Allocate Corporate Assets to Wastewater
7	397	Communication equipment	4,307	H	Allocate Corporate Assets to Wastewater
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9		Total Wastewater Transfers/Reclassifications:	\$ 212,754		
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OHID-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Gross Additions, Retirements, and Transfers - Corporate
From January 1, 2009 through April 30, 2011

Schedule B-2.3
Page 7 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: Original
Work Paper Reference: WPB-2.3

Line No	Acct No	Description	Beginning Balance 12/31/2008	Additions	Retirements	Transfers / Reclassifications		Ending Balance 4/30/2011
						Amount	Explanation of Transfers	
1	301	Organization	\$	\$	\$			\$
2	302	Franchises and consents	-	-	-			-
3	303	Miscellaneous	-	-	-			-
4	401.99	Comprehensive Planning Study	(19,273)	135,021	-	(115,748)	A	(0)
5	310	Land and land rights	-	-	-			-
6	311	Structures and improvements	-	-	-			-
7	312	Collecting and impounding reservoirs	-	-	-			-
8	313	Lakes, rivers, and other intakes	-	-	-			-
9	314	Wells and springs	-	-	-			-
10	315	Infiltration, galleries, and tunnels	-	-	-			-
11	316	Supply mains	-	-	-			-
12	320	Land and land rights	-	-	-			-
13	321	Structures and improvements	-	-	-			-
14	323	Other power production equipment	-	12,028	-	(12,028)	B	(0)
15	325	Electric pumping equipment	-	-	-			-
16	326	Diesel pumping equipment	-	-	-			-
17	327	Hydraulic pumping equipment	-	-	-			-
18	328	Other pumping equipment	-	-	-			-
19	330	Land and land rights	-	-	-			-
20	331	Structures and improvements	111,360	(111,360)	-			(0)
21	332	Water treatment equipment	-	-	-			-
22	340	Land and land rights	-	-	-			-
23	341	Structure and improvements	-	-	-			-
24	342	Dist. reservoirs and standpipes	-	-	-			-
25	343	Transmission & dist. mains	-	-	-			-
26	345	Services	-	0	-			0
27	346	Meters	-	-	-			-
28	347	Motor installations	-	-	-			-
29	348	Hydrants	2,131	(2,131)	-			0
30	349	Other Transmission and Distribution Plant	-	-	-			-
31	389	Land and land rights	-	13,879	-	(13,879)	C	0
32	390	Structures and improvements	-	1,809,518	-	(1,809,518)	D	(0)
33	390.1	Limited term utility plant	-	-	-			-
34	391.1	Office furniture	-	1,091	(528)	(563)	E	0
35	391.2	Computer equipment and software	230,214	658,103	(1,92,333)	(995,984)	F	0
36	391.3	Office machines & equipment	-	193	-	(194)	G	(1)
37	392	Transportation equipment	-	-	-			-
38	393	Stores equipment	-	-	-			-
39	394	Tools, shop, and garage equipment	-	-	-			-
40	395	Laboratory equipment	-	-	-			-
41	396	Power oriented equipment	-	-	-			-
42	397	Communication equipment	33,655	27,400	-	(60,656)	H	(1)
43	398	Miscellaneous equipment	-	-	-			-
44	399	Other Tangible Plant	-	-	-			-
			\$ 857,688	\$ 2,343,742	\$ (192,861)	\$ (3,008,570)		\$ (1)

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Gross Additions, Retirements, and Transfers - Corporate
From January 1, 2009 through April 30, 2011

Schedule B-1.3
Page 8 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPB-1.3

Line No.	Acct. No.	Reference	Amount	Letter	Explanation of Transfers / Reclassifications
1	303	Comprehensive Planning Study	\$ 115,748	A	Write-off Post In Service Audit Rate Case 09-391 W5 AIR
2	323	Other power production equipment	(12,078)	B	Transfer to Water A. Assets charged to incorrect business unit
3	389	Land and land rights	(13,579)	C	Allocate Corporate to Water A, Water C and Waste Water
4	390	Structures and improvements	(1,809,118)	D	Allocate Corporate to Water A, Water C and Waste Water
5	391.1	Office furniture	(563)	E	Allocate Corporate to Water A, Water C and Waste Water
6	391.2	Computer equipment and software	(955,984)	F	Allocate Corporate to Water A, Water C and Waste Water
7	391.3	Office machines & equipment	(194)	G	Allocate Corporate to Water A, Water C and Waste Water
8	397	Communication equipment	(50,556)	H	Allocate Corporate to Water A, Water C and Waste Water
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Total Corporate Transfers/Reclassifications:			\$ (3,008,570)		

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Lease Property - Total Company
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None ☐
Schedule B-2.4
Page 1 of 1
Witness Responsible: G. M. VerDouw

Line No.	Description of Type and Use of Property	Name of Lessor	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Accumulated Depreciation & Amortization	Explain Method of Capitalization
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Property Excluded from Rate Base - Water A
(for Reasons Other than Rate Area Allocation)
As of April 30, 2011

Schedule B-2.5
Page 1 of 3
Witness Responsible: G. M. VerDouw

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Account No.	Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original ¹ Cost	Test Year Revenue and Expense		Reasons for Exclusion
							Amount	Account No.	
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Property Excluded from Rate Base - Water C
(for Reasons Other than Rate Area Allocation)
As of April 30, 2011

Schedule B-2.5
Page 2 of 3
Witness Responsible: G. M. Verdouw

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Line No.	Account No.	Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Test Year Revenue and Expense		Reasons for Exclusion
							Amount	Account No.	
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Property Excluded from Rate Base - Waste Water
(for Reasons Other than Rate Area Allocation)
As of April 30, 2011

Schedule B-2.5
Page 3 of 3
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Account No.	Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Test Year Revenue and Expense		Reasons for Exclusion
							Amount	Account No.	
1									
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Reserve for Accumulated Depreciation - Water A
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Schedule B-3
Page 1 of 7
Witness Responsible: G. M. Verdouw

Line No	Acct No	Account Description	Water A Plant Investment	Water A	Allocation Percent	Reserve Balances Allocated Total	Adjustment Amount	Adjusted Jurisdiction
1		Intangible Plant						
2	301	Organization	\$ 108,836	\$ -	100%	\$ -	\$ -	\$ -
3	302	Franchises and consents	161	-	-	-	-	-
4	303	Miscellaneous	48,076	-	-	-	-	-
5	303 99	Comprehensive Planning Study		138,265		138,265		138,265
6		Sub-total	\$ 636,046	\$ 138,265		\$ 138,265	\$ -	\$ 138,265
7								
8		Source of Supply Plant						
9	310	Land and land rights	\$ 284,528	\$ -	-	\$ -	\$ -	\$ -
10	311	Structures and improvements	508,258	50,086		50,086		50,086
11	312	Collecting and impounding reservoirs		-	-	-	-	-
12	313	Lakes, rivers, and other intakes	1,490,342	202,317		202,317		202,317
13	314	Wells and springs	1,068,956	483,715		483,715		483,715
14	315	Infiltration, galleries, and tunnels	23,269	(1,724)		(1,724)		(1,724)
15	316	Supply mains	413,179	90,440		90,440		90,440
16		Sub-total	\$ 3,788,532	\$ 824,834		\$ 824,834	\$ -	\$ 824,834
17								
18		Pumping Plant						
19	320	Land and land rights	\$ 49,089	\$ -	-	\$ -	\$ -	\$ -
20	321	Structures and improvements	1,537,825	672,812		672,812		672,812
21	323	Other power production equipment	3,162,455	339,179		339,179		339,179
22	325	Electric pumping equipment	7,081,853	2,744,798		2,744,798		2,744,798
23	326	Diesel pumping equipment	96,166	51,779		51,779		51,779
24	327	Hydraulic pumping equipment	9,639	1,609		1,609		1,609
25	328	Other pumping equipment	18,965	1,357		1,357		1,357
26		Sub-total	\$ 11,955,992	\$ 3,811,534		\$ 3,811,534	\$ -	\$ 3,811,534
27								
28		Treatment Plant						
29	330	Land and land rights	\$ 84,767	\$ -	-	\$ -	\$ -	\$ -
30	331	Structures and improvements	6,653,539	1,891,561		1,891,561		1,891,561
31	332	Water treatment equipment	16,720,144	5,287,836		5,287,836		5,287,836
32		Sub-total	\$ 23,458,450	\$ 7,179,397		\$ 7,179,397	\$ -	\$ 7,179,397
33								
34		Transmission and Distribution Plant						
35	340	Land and land rights	\$ 354,571	\$ -	-	\$ -	\$ -	\$ -
36	341	Structures and improvements	140,705	17,922		17,922		17,922
37	342	Dist. reservoirs and standpipes	4,344,580	2,112,128		2,112,128		2,112,128
38	343	Transmission & dist. mains	47,570,040	9,780,094		9,780,094		9,780,094
39	345	Services	9,823,349	7,363,824		7,363,824		7,363,824
40	346	Meters	5,415,913	2,151,783		2,151,783		2,151,783
41	347	Meter installations	2,203,079	762,819		762,819		762,819
42	348	Hydrants	3,445,641	803,167		803,167		803,167
43	349	Other Transmission and Distribution Plant		-	-	-	-	-
44		Sub-total	\$ 73,297,878	\$ 22,991,737		\$ 22,991,737	\$ -	\$ 22,991,737
45								
46								

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Reserve for Accumulated Depreciation - Water A
As of April 30, 2011

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Schedule B-3
Page 2 of 7
Witness Responsible: G. M. Verdouw

Line No.	Acct No	Account Description	Water A Plant Investment	Water A	Allocation Percent	Reserve Balances		
						Allocated Total	Adjustment Amount	Adjusted Jurisdiction
General Plant								
1								
2	389	Land and land rights	\$ 32,388	\$ -	-	\$ -	-	\$ -
3	390	Structures and improvements	3,573,821	686,022	-	686,022	-	686,022
4	390	Limited term utility plant	144,426	135,712	-	135,712	-	135,712
5	391.1	Office furniture	134,679	7,637	-	7,637	-	7,637
6	391.2	Office furniture and equipment	1,395,769	1,910,935	-	1,910,935	-	1,910,935
7	391.3	Other office equipment	34,458	33,051	-	33,051	-	33,051
8	392	Transportation equipment	837,022	711,375	-	711,375	-	711,375
9	393	Stores equipment	22,136	8,428	-	8,428	-	8,428
10	394	Tools, shop, and garage equipment	1,413,019	735,408	-	735,408	-	735,408
11	395	Laboratory equipment	338,469	144,924	-	144,924	-	144,924
12	396	Power operated equipment	512,470	340,976	-	340,976	-	340,976
13	397	Communication equipment	449,294	166,923	-	166,923	-	166,923
14	398	Miscellaneous equipment	160,696	92,558	-	92,558	-	92,558
15	399	Other Tangible Plant	6,665	10,731	-	10,731	-	10,731
16		Sub-total	\$ 9,055,313	\$ 4,984,680	-	\$ 4,984,680	-	\$ 4,984,680
17								
18		Total Plant in Service	\$ 122,192,211	\$ 39,930,445	-	\$ 39,930,447	-	\$ 39,930,447
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Reserve for Accumulated Depreciation - Water C
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None
Schedule B-3
Page 3 of 7
Witness Responsible: G. M. VerDouw

Line No.	Acct. No.	Account Description	Water C Plant Investment	Water C	Allocation Percent	Reserve Balances		Adjusted Jurisdiction
						Allocated Total	Adjustment Amount	
1		Intangible Plant						
2	301	Organization	\$ 19,118	\$ -	100%	\$ -	\$ -	-
3	302	Franchises and consents	11,019	-	-	-	-	-
4	303	Miscellaneous	-	-	-	-	-	-
5	303.99	Comprehensive Planning Study	34,665	2,383	-	2,383	-	2,383
6		Sub-total	\$ 64,802	\$ 2,383	-	\$ 2,383	\$ -	2,383
7								
8		Source of Supply Plant						
9	310	Land and land rights	\$ 97,476	\$ -	-	\$ -	\$ -	-
10	311	Structures and improvements	760,014	234,764	-	234,764	-	234,764
11	312	Collecting and impounding reservoirs	587	420	-	420	-	420
12	313	Lakes, rivers, and other intakes	-	-	-	-	-	-
13	314	Wells and springs	641,737	85,750	-	85,750	-	85,750
14	315	Infiltration, galleries, and tunnels	1,140	612	-	612	-	612
15	316	Supply mains	35,806	-	-	-	-	-
16		Sub-total	\$ 1,536,760	\$ 321,546	-	\$ 321,546	\$ -	321,546
17								
18		Pumping Plant						
19	320	Land and land rights	\$ 3,601	\$ -	-	\$ -	\$ -	-
20	321	Structures and improvements	163,913	98,464	-	98,464	-	98,464
21	323	Other power production equipment	60,586	6,317	-	6,317	-	6,317
22	325	Electric pumping equipment	1,049,817	283,381	-	283,381	-	283,381
23	326	Diesel pumping equipment	-	-	-	-	-	-
24	327	Hydraulic pumping equipment	1,889	94	-	94	-	94
25	328	Other pumping equipment	2,230	314	-	314	-	314
26		Sub-total	\$ 1,282,015	\$ 388,570	-	\$ 388,570	\$ -	388,570
27								
28		Treatment Plant						
29	330	Land and land rights	\$ -	\$ -	-	\$ -	\$ -	-
30	331	Structures and improvements	1,178,926	191,951	-	191,951	-	191,951
31	332	Water treatment equipment	3,900,518	620,149	-	620,149	-	620,149
32		Sub-total	\$ 5,079,444	\$ 812,099	-	\$ 812,099	\$ -	812,099
33								
34		Transmission and Distribution Plant						
35	340	Land and land rights	\$ 7,153	\$ -	-	\$ -	\$ -	-
36	341	Structures and improvements	6,695	280	-	280	-	280
37	342	Dist. reservoirs and standpipes	2,660,359	721,328	-	721,328	-	721,328
38	343	Transmission & dist. mains	4,677,586	1,697,648	-	1,697,648	-	1,697,648
39	345	Services	936,518	566,632	-	566,632	-	566,632
40	346	Meters	1,107,686	256,993	-	256,993	-	256,993
41	347	Meter installations	13,227	(1,212)	-	(1,212)	-	(1,212)
42	348	Hydrants	428,796	154,099	-	154,099	-	154,099
43	349	Other Transmission and Distribution Plant	1,674	1,899	-	1,899	-	1,899
44		Sub-total	\$ 9,839,694	\$ 3,397,667	-	\$ 3,397,667	\$ -	3,397,667
45								
46								

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Reserve for Accumulated Depreciation - Water C
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None
Schedule B-3
Page 4 of 7
Witness Responsible: G. M. VerDouw

Line No	Acct. No	Account Description	Water C Plant InvFstmFnt	Water C	Reserve Balances		
					Allocation Percent	Allocated Total	Adjusted Jurisdiction
1		General Plant					
2	389	Land and land rights	\$ 8,646	\$ -	100%	\$ -	\$ -
3	390	Structures and improvements	544,279	177,060		177,060	177,060
4	390	Limited term utility plant	-	-		-	-
5	391.1	Office furniture	47,079	28,034		28,034	28,034
6	391.2	Office furniture and equipment	227,276	158,509		158,509	158,509
7	391.3	Other office equipment	52,228	30,855		30,855	30,855
8	392	Transportation equipment	399,862	276,370		276,370	276,370
9	393	Stores equipment	1,999	1,766		1,766	1,766
10	394	Tools, shop, and garage equipment	214,490	83,037		83,037	83,037
11	395	Laboratory equipment	38,955	74,156		74,156	74,156
12	396	Power operated equipment	22,372	2,576		2,576	2,576
13	397	Communication equipment	83,759	23,914		23,914	23,914
14	398	Miscellaneous equipment	278,095	67,474		67,474	67,474
15	399	Other Tangible Plant	78,346	135,210		135,210	135,210
16		Sub-total	\$ 1,997,385	\$ 1,058,961		\$ -	\$ 1,058,961
17							
18		Total Plant in Service	\$ 19,800,101	\$ 5,981,227		\$ 5,981,227	\$ 5,981,227
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Reserve for Accumulated Depreciation - Wastewater
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: None Original Updated Revised
Work Paper Reference: None

Schedule B-3
Page 5 of 7
Witness Responsible: G. M. VerDoow

Line No	Acct. No	Account Description	Wastewater		Allocation Percent	Reserve Balances		
			Plant Investment	Wastewater		Allocated Total	Adjustment Amount	Adjusted Jurisdiction
1								
2	301	Organization	\$ 4,543	\$ -	100%	\$ -	\$ -	-
3	302	Franchises and consents	2,190	-		-	-	-
4	303.99	Comprehensive Planning Study	58,218	\$1,642		1,642	-	1,642
5		Sub-total	\$ 14,951	\$ 1,642		\$ 1,642	\$ -	1,642
6		Collection Plant						
7	351	Structures and improvements	\$ 181,447	\$ 49,713		\$ 49,713	\$ -	49,713
8	352	Collection Sewers	4,372,460	2,238,799		2,238,799	-	2,238,799
9	352.1	Collection Sewers-Force	44,909	3,534		3,534	-	3,534
10	352.2	Collection Sewers-Gravity	-	-		-	-	-
11	352.3	Special Collecting Structures	-	(94)		(94)	-	(94)
12	353	Services to Customers	345,423	242,196		242,196	-	242,196
13	354	Flow Measuring Devices	16,683	1,728		1,728	-	1,728
14	355	Flow Measuring Installations	-	-		-	-	-
15	356	Other Collection Plant Facilities	16,158	-		-	-	-
16		Sub-total	\$ 4,977,080	\$ 2,535,875		\$ 2,535,875	\$ -	2,535,875
17		Pumping Plant						
18	361	Structures and improvements	\$ 1,317,026	\$ 525,660		\$ 525,660	\$ -	525,660
19	362	Receiving Wells	-	-		-	-	-
20	363	Electric Pumping Equipment	360,720	21,122		21,122	-	21,122
21	364	Diesel Pumping Equipment	-	-		-	-	-
22	365	Other Pumping Equipment	101,246	74,153		74,153	-	74,153
23		Sub-total	\$ 1,778,992	\$ 620,936		\$ 620,936	\$ -	620,936
24		Treatment and Disposal Plant						
25	370.2	Other Land and Land Rights	\$ 144,465	\$ 275		\$ 275	\$ -	275
26	371	Structures and improvements	272,788	5,684		5,684	-	5,684
27	372	Treatment and Disposal Equipment	7,422,019	2,441,643		2,441,643	-	2,441,643
28	373	Plant Sewers	859,005	10,106		10,106	-	10,106
29	374	Outfall Sewer Lines	378,968	-		-	-	-
30	375	Other Treatment and Disposal Plant Equip.	-	-		-	-	-
31		Sub-total	\$ 9,077,244	\$ 2,457,708		\$ 2,457,708	\$ -	2,457,708
32		General Plant						
33	389	Land and land rights	\$ -	\$ -		\$ -	\$ -	-
34	390	Structures and improvements	985	137,018		137,018	-	137,018
35	391.1	Office Furniture	662,072	9		9	-	9
36	391.2	Office Furniture and Equipment	3,784	60,271		60,271	-	60,271
37	391.3	Office Machines and Equipment	86,586	14		14	-	14
38	392	Transportation equipment	14	64,091		64,091	-	64,091
39	393	Stores equipment	49,797	2,574		2,574	-	2,574
40	394	Tools, shop, and garage equipment	2,149	148,336		148,336	-	148,336
41	395	Laboratory equipment	238,087	2,518		2,518	-	2,518
42	396	Power operated equipment	87,765	3,260		3,260	-	3,260
43	397	Communication equipment	3,726	443		443	-	443
44	398	Miscellaneous equipment	18,635	70,819		70,819	-	70,819
45	399	Other Tangible Property	491,190	-		-	-	-
46		Sub-total	\$ 1,644,790	\$ 489,352		\$ 489,352	\$ -	489,352
47		Total Wastewater Plant	\$ 17,493,057	\$ 6,105,513		\$ 6,105,513	\$ -	6,105,513
48								

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Reserve for Accumulated Depreciation - Total Water
As of April 30, 2011

Date: As of April 30, 2011
Type of Filing: X Original

Work Paper Reference: None Updated None Revised None

Line No.	Acct. No.	Account Description	Total Company Plant Investment	Total Company	Allocation Percent	Reserve Balances Allocated Total	Adjustment Amount	Adjusted Jurisdiction	Witness Responsible: G. M. VerDonou
1		Intangible Plant							
2	301	Organization							
3	302	Franchises and consents							
4	303	Miscellaneous							
5	303.99	Comprehensive Planning Study	\$ 127,954	\$	100%	\$			
6		Sub-total	\$ 127,954	\$		\$			
7			\$ 11,180	\$		\$			
8			\$ 48,476	\$		\$			
9			\$ 513,239	\$		\$			
10			\$ 700,848	\$		\$			
11		Source of Supply Plant							
12	310	Land and land rights							
13	311	Structures and improvements	\$ 382,003	\$		\$			
14	312	Collecting and impounding reservoirs	\$ 1,268,272	\$		\$			
15	313	Lakes, rivers, and other intakes	\$ 587	\$		\$			
16	314	Wells and springs	\$ 1,490,342	\$		\$			
17	315	Infiltration, galleries, and tunnels	\$ 1,710,693	\$		\$			
18	316	Supply mains	\$ 24,409	\$		\$			
19		Sub-total	\$ 448,986	\$		\$			
20			\$ 5,325,797	\$		\$			
21		Pumping Plant							
22	320	Land and land rights							
23	321	Structures and improvements	\$ 52,690	\$		\$			
24	322	Other power production equipment	\$ 1,701,738	\$		\$			
25	323	Electric pumping equipment	\$ 3,223,021	\$		\$			
26	324	Diesel pumping equipment	\$ 8,131,670	\$		\$			
27	325	Hydraulic pumping equipment	\$ 96,166	\$		\$			
28	326	Other pumping equipment	\$ 21,195	\$		\$			
29		Sub-total	\$ 13,236,007	\$		\$			
30			\$ 84,767	\$		\$			
31		Treatment Plant							
32	330	Land and land rights	\$ 7,832,465	\$		\$			
33	331	Structures and improvements	\$ 20,670,662	\$		\$			
34	332	Water treatment equipment	\$ 28,337,894	\$		\$			
35		Sub-total	\$ 36,840,021	\$		\$			
36			\$ 84,767	\$		\$			
37		Transmission and Distribution Plant							
38	340	Land and land rights	\$ 361,724	\$		\$			
39	341	Structures and improvements	\$ 147,400	\$		\$			
40	342	Dist. reservoirs and standpipes	\$ 7,004,939	\$		\$			
41	343	Transmission & dist. mains	\$ 52,247,626	\$		\$			
42	344	Meters	\$ 10,759,866	\$		\$			
43	345	Meter installations	\$ 6,523,600	\$		\$			
44	346	Hydrants	\$ 2,215,306	\$		\$			
45	347	Other Transmission and Distribution Plant	\$ 3,874,436	\$		\$			
46		Sub-total	\$ 83,137,572	\$		\$			

DHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Reserve for Accumulated Depreciation - Total Water
As of April 30, 2011

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None
Schedule B-3
Page 7 of 7
Witness Responsible: G. M. VerDonuw

Line No	Acct. No	Account Description	Total Company		Reserve Balances			
			Plant Investment	Total Company	Allocation Percent	Allocated Total	Adjustment Amount	Adjusted Jurisdiction
General Plant								
1								
2	389	Land and land rights	\$ 41,034	\$ -		\$ -	\$ -	-
3	390	Structures and improvements	4,118,100	863,082		863,082		863,082
4	390	Limited term utility plant	144,426	135,712		135,712		135,712
5	391.1	Office furniture	181,757	35,671		35,671		35,671
6	391.2	Office furniture and equipment	1,623,045	2,069,444		2,069,444		2,069,444
7	391.3	Other office equipment	86,686	63,907		63,907		63,907
8	392	Transportation equipment	1,236,884	987,745		987,745		987,745
9	393	Stores equipment	24,134	10,194		10,194		10,194
10	394	Tools, shop, and garage equipment	1,627,509	818,445		818,445		818,445
11	395	Laboratory equipment	377,424	219,080		219,080		219,080
12	396	Power operated equipment	534,842	343,552	100.00%	343,552		343,552
13	397	Communication equipment	533,053	190,837		190,837		190,837
14	398	Miscellaneous equipment	438,792	160,032		160,032		160,032
15	399	Other Tangible plant	85,012	145,942		145,942		145,942
16		Sub-total	\$ 11,052,698	\$ 6,043,642		\$ 6,043,643	\$ -	\$ 6,043,643
17								
18		Total Plant in Service	\$ 141,992,312	\$ 45,911,673		\$ 45,911,674	\$ -	\$ 45,911,674
19								
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Adjustments to the Reserve for Accumulated Depreciation - Water A
As of April 30, 2011

Schedule B-3.1
Page 1 of 3
Witness Responsible: G. M. VerDouw

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Account	Adjustment Title	Total Company Adjustment	Allocation Percent	Jurisdictional Adjustment	Working Paper Reference No.	Description and Purpose of Adjustment
1							
2							
3	310	Land and Land Rights	\$ -	100.00%	\$ -	Sch B-3.3	
4							
5							
6							
7	340	Land and Land Rights	\$ -	100.00%	\$ -	Sch B-3.3	
8							
9							
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustments to the Reserve for Accumulated Depreciation - Water C
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Schedule B-3.1
Page 2 of 3
Witness Responsible: G. M. VerDouw

Line No.	Account	Adjustment Title	Total Company Adjustment	Allocation Percent	Jurisdictional Adjustment	Working Paper Reference No.	Description and Purpose of Adjustment
1							
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Adjustments to the Reserve for Accumulated Depreciation - Wastewater
As of April 30, 2011

Schedule B-3.1
Page 3 of 3
Witness Responsible: G. M. VerDouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Account	Adjustment Title	Total Company Adjustment	Allocation Percent	Jurisdictional Adjustment	Working Paper Reference No.	Description and Purpose of Adjustment
1							
2	370	Land and Land Rights		100.00%		Sch B-3.3	
3							
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balance by Accounts - Water A
As of April 30, 2011

Schedule B-3.2
Page 1 of 3
Witness Responsible: G. M. VerDouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

No	Line	Acct. No.	Account Description	Plant Investment	Reserve Balance	Proposed Accrual Rate	Deprec Exp (Plant x Rate)	Net Salvage	Average Service Life	Curve Form (%)
1	303.99		Comprehensive Planning Study	\$ 478,573	\$ 138,265	20.00%	\$ 95,715	0.0%	5.0	
2			Source of Supply Plant							
3	311		Structures and improvements	508,258	50,086	2.90%	14,739	-10.0%	38.0	
4	312		Collecting and impounding reservoirs	-	-	0.85%	-	-	-	
5	313		Lakes, rivers, and other intakes	1,490,342	202,317	6.38%	95,084	-25.0%	30.0	
6	314		Wells and springs	1,068,956	483,715	2.55%	27,258	-20.0%	47.0	
7	315		Infiltration, galleries, and tunnels	23,269	(1,724)	1.71%	398	-	-	
8	316		Supply mains	413,179	90,440	2.25%	9,297	-10.0%	49.0	
9			Pumping Plant							
10	321		Structures and improvements	1,537,825	672,812	4.16%	63,974	-35.0%	32.0	
11	323		Other power production equipment	3,162,455	335,179	2.88%	91,079	-10.0%	38.0	
12	325		Electric pumping equipment	7,081,853	2,744,798	2.64%	186,961	-25.0%	47.0	
13	326		Diesel pumping equipment	96,166	51,779	2.03%	1,952	-25.0%	62.0	
14	327		Hydraulic pumping equipment	9,639	1,609	2.64%	254	-25.0%	47.0	
15	328		Other pumping equipment	18,965	1,357	2.64%	501	0.0%	38.0	
16			Treatment Plant							
17	331		Structures and improvements	6,653,539	1,891,561	3.25%	216,240	-20.0%	37.0	
18	332		Water treatment equipment	16,720,144	5,287,836	1.60%	267,522	-15.0%	72.0	
19			Transmission and Distribution Plant							
20	341		Structures and improvements	140,705	17,922	0.00%	-	0.0%	-	
21	342		Dist. reservoirs and standpipes	4,344,580	2,112,128	1.55%	67,341	-30.0%	84.0	
22	343		Transmission & dist. mains	47,570,040	9,780,094	1.61%	765,878	-25.0%	78.0	
23	345		Services	9,823,349	7,363,824	4.15%	407,569	-25.0%	30.0	
24	346		Meters	5,415,913	2,151,783	3.62%	196,056	5.0%	26.0	
25	347		Meter installations	2,203,079	762,819	2.76%	60,805	-50.0%	54.0	
26	348		Hydrants	3,445,641	803,167	1.82%	62,711	-40.0%	77.0	
27	349		Other	-	-	2.57%	-	-	-	
28			General Plant							
29	390		Structures and improvements	3,573,821	686,022	2.27%	81,126	0.0%	44.0	
30	390.1		Limited term utility plant	144,426	135,712	9.74%	(a)	-	-	
31	391.1		Office furniture	134,679	7,637	4.59%	6,182	3.0%	21.0	
32	391.2		Office furniture and equipment	1,395,769	1,910,935	0.00%	-	0.0%	0.0	
33	391.3		Other office equipment	34,458	33,051	4.85%	1,671	0.0%	21.0	
34	392		Transportation equipment	837,022	711,375	0.00%	-	25.0%	0.0	
35	393		Stores equipment	22,136	8,428	5.97%	1,321	0.0%	17.0	
36	394		Tools, shop, and garage equipment	1,413,019	735,408	2.53%	35,749	5.0%	38.0	
37	395		Laboratory equipment	338,469	144,924	4.02%	13,606	0.0%	25.0	
38	396		Power operated equipment	512,470	340,976	1.27%	6,508	15.0%	67.0	
39	397		Communication equipment	449,294	166,923	5.16%	23,184	0.0%	19.0	
40	398		Miscellaneous equipment	180,696	92,558	4.77%	7,665	0.0%	21.0	
41	399		Other Tangible Plant	6,665	10,731	0.00%	-	-	-	
42			Total	\$ 121,229,396	\$ 39,930,445		\$ 2,808,446			

(a) see Schedule C-3.10/C-3.20
(*) No Curve Form has been prescribed by the PUCO.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balance by Accounts - Water C
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: Original Updated Revised
Work Paper Reference: None

Schedule B-3.2
Page 2 of 3
Witness Responsible: G. M. VerDouw

No.	Line	Account Description	Plant Investment	Reserve Balance	Current Accrual Rate	Deprec Exp (Plant x Rate)	Net Salvage	Average Service Life	Curve Form (")
1	303 99	Comprehensive Planning Study	\$ 34,665	\$ 2,883	20.00%	\$ 6,933	0.0%	5.0	
2		Source of Supply Plant							
3	311	Structures and improvements	760,014	234,764	2.90%	22,040	-20.0%	41.0	
4	312	Collecting and impounding reservoirs	587	420	0.85%	5	0.0%	118.0	
5	313	Lakes, rivers, and other intakes	-	-	6.38%	-	0.0%		
6	314	Wells and springs	641,737	85,750	2.55%	16,364	-10.0%	43.0	
7	315	Infiltration, galleries, and tunnels	1,140	612	1.71%	19	0.0%	58.0	
8	316	Supply mains	35,806	-	2.25%	806	0.0%		
9		Pumping Plant							
10	321	Structures and improvements	163,913	98,464	4.16%	6,819	0.0%	24.0	
11	323	Other power production equipment	60,566	6,317	2.88%	1,744	0.0%	35.0	
12	325	Electric pumping equipment	1,049,817	283,381	2.64%	27,715	-10.0%	42.0	
13	326	Diesel pumping equipment	-	-	2.03%	-	0.0%		
14	327	Hydraulic pumping equipment	1,889	94	2.64%	50	0.0%		
15	328	Other pumping equipment	2,230	314	2.64%	59	0.0%		
16		Treatment Plant							
17	331	Structures and improvements	1,178,926	191,951	3.25%	38,315	0.0%	31.0	
18	332	Water treatment equipment	3,900,518	620,149	1.60%	62,408	-15.0%	72.0	
19		Transmission and Distribution Plant							
20	341	Structures and improvements	6,695	280	0.00%	-	0.0%	0.0	
21	342	Dist. reservoirs and standpipes	2,660,359	721,328	1.55%	41,236	0.0%	65.0	
22	343	Transmission & dist. mains	4,677,586	1,697,648	1.61%	75,309	-25.0%	78.0	
23	345	Services	936,518	566,632	4.15%	38,865	-30.0%	31.0	
24	346	Meters	1,107,686	256,993	3.62%	40,098	0.0%	28.0	
25	347	Meter installations	13,227	(1,217)	2.76%	365	0.0%	36.0	
26	348	Hydrants	428,796	154,099	1.82%	7,804	-30.0%	71.0	
27	349	Other Transmission and Distribution Plant	1,674	1,899	2.57%	43	0.0%	39.0	
28		General Plant							
29	390	Structures and improvements	544,279	177,060	2.27%	12,355	0.0%	44.0	
30	390.1	Limited term utility plant	-	-	9.74%	(a)	0.0%		
31	391.1	Office furniture	47,079	28,034	4.59%	2,161	0.0%	22.0	
32	391.2	Office furniture and equipment	227,276	158,509	0.00%	-	0.0%	0.0	
33	391.3	Other office equipment	52,228	30,855	4.85%	2,533	0.0%	21.0	
34	392	Transportation equipment	399,862	276,370	0.00%	-	0.0%	0.0	
35	393	Stores equipment	1,999	1,786	5.97%	119	0.0%	17.0	
36	394	Tools, shop, and garage equipment	214,490	83,037	2.53%	5,427	0.0%	40.0	
37	395	Laboratory equipment	38,955	74,156	4.02%	1,566	0.0%	25.0	
38	396	Power operated equipment	22,372	2,576	1.27%	284	0.0%	79.0	
39	397	Communication equipment	83,759	23,914	5.16%	4,322	0.0%	19.0	
40	398	Miscellaneous equipment	278,095	67,474	4.77%	13,265	0.0%	21.0	
41	41	Other Tangible Plant	78,346	135,210	0.00%	-	0.0%	0.0	
42									
43		Total	\$ 19,653,089	\$ 5,981,227		\$ 429,029			
44									
45									
46									

(a) see Schedule C-3.17
(*) No Curve Form has been prescribed by the PUCO.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W/S-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balance by Accounts - Wastewater
As of April 30, 2011

Schedule B-3.2
Page 3 of 3
Witness Responsible: G. M. VerDonou

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

No	Line	Acct. No.	Account Description	Plant Investment	Reserve Balance	Current Accrual Rate	Deprec Exp (Plant x Rate)	Net Salvage	Average Service Life	Curve Form (*)
1		303.99	Comprehensive Planning Study	\$ 8,218	\$ 1,642	20.00%	\$ 1,644	0.0%	5.0	
2			Collection Plant							
3	351		Structures and Improvements	181,447	49,713	2.90%	5,262		34.0	
4	352		Collection Sewers	4,372,460	2,238,799	0.85%	37,166		118.0	
5	352.1		Collection Sewers-Force	44,909	3,534	6.38%	2,865		16.0	
6	352.2		Collection Sewers-Gravity	-	-	2.55%	-		39.0	
7	352.3		Special Collecting Structures	-	-	1.71%	-		58.0	
8	353		Services to Customers	345,423	242,196	2.25%	7,772		44.0	
9	354		Flow Measuring Devices	16,683	(94)	0.00%	-		0.0	
10	355		Flow Measuring Installations	-	-	4.16%	-			
11	356		Other Collection Plant Facilities	16,158	1,728	2.88%	465		35.0	
12			Pumping Plant							
13	361		Structures and improvements	1,317,026	525,660	2.03%	26,736		49.0	
14	362		Receiving Wells	-	-	2.64%	-			
15	363		Electric Pumping Equipment	360,720	21,122	2.64%	9,523		38.0	
16	364		Diesel Pumping Equipment	-	-	0.00%	-			
17	365		Other Pumping Equipment	101,246	74,153	3.25%	3,290		31.0	
18			Treatment and Disposal Plant							
19	371		Structures and Improvements	272,788	5,684	1.55%	4,228		65.0	
20	372		Treatment and Disposal Equipment	7,422,019	2,441,643	1.61%	119,494		62.0	
21	373		Plant Sewers	853,005	10,106	4.15%	35,649			
22	374		Outfall Sewer Lines	378,968	-	3.62%	13,719			
23	375		Other Treatment and Disposal Plant Equip.	-	275	2.76%	-			
24			General Plant							
25	390		Structures and Improvements	985	137,018	2.57%	25		39.0	
26	391.1		Office Furniture	662,072	9	0.00%	-		0.0	
27	391.2		Office Furniture and Equipment	3,784	60,271	2.27%	86		44.0	
28	391.3		Office Machines and Equipment	86,586	60,294	9.74%	8,434		10.0	
29	392		Transportation equipment	14	64,091	4.59%	1		22.0	
30	393		Stores equipment	49,797	2,574	0.00%	-		0.0	
31	394		Tools, shop, and garage equipment	2,149	148,336	4.85%	104		21.0	
32	395		Laboratory equipment	238,087	2,518	0.00%	-		0.0	
33	396		Power operated equipment	87,765	3,260	5.97%	5,240		17.0	
34	397		Communication equipment	3,726	443	2.53%	94		40.0	
35	398		Miscellaneous equipment	18,635	70,819	4.02%	749		25.0	
36	399		Other Tangible Property	491,190	-	1.27%	6,238			
37										
38			Total	\$ 17,341,860	\$ 6,165,792		\$ 288,784			

(*) No Curve Form has been prescribed by the PUCO.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Depreciation Reserve Accruals, Retirements, and Transfers - Water A
As of April 30, 2011

Date: As of April 30, 2011
Type of Filing: X Original Updated Revised
Work Paper Reference: WPB-3.3

Schedule B-3.3

Page 1 of 8

Witness Responsible: G. M. Verdow

Line No.	Account Description	Beginning Balance 12/31/2008	Accruals	Salvage	Retirements	Cost of Removal	Transfers / Reclassifications		Ending Balance 4/30/2011
							Amount	Explanation of Transfers	
1	303.99 Comprehensive Planning Study	\$ 36,181	\$ 81,976	\$ -	\$ -	\$ -	\$ 19,108	A	\$ 138,265
2	Source of Supply Plant								
3	311 Structures and improvements	30,146	20,987	-	1,025	22	-		50,086
4	312 Collecting and impounding reservoirs	-	-	-	-	-	-		-
5	313 Lakes, rivers, and other intakes	144,410	62,466	-	253	4,307	-		202,317
6	314 Wells and springs	386,381	99,047	-	136	1,577	-		483,715
7	315 Infiltration, galleries, and tunnels	-	776	-	-	2,500	-		(1,724)
8	316 Supply mains	78,411	12,054	-	104	(79)	-		90,440
9	310 Land and Land Rights	-	-	-	-	-	-		-
10	Pumping Plant								
11	321 Structures and improvements	585,287	120,407	-	26,906	5,976	-		672,612
12	323 Other power production equipment	203,194	237,380	-	48,831	52,597	-	G	339,179
13	325 Electric pumping equipment	2,455,584	474,425	-	161,260	23,951	-		2,744,798
14	326 Diesel pumping equipment	47,211	4,568	-	-	-	-		51,779
15	327 Hydraulic pumping equipment	904	704	-	-	-	-		1,609
16	328 Other pumping equipment	925	431	-	-	-	-		1,357
17									
18	Treatment Plant								
19	331 Structures and improvements	1,170,907	750,613	-	24,009	6,287	-	H	1,891,561
20	332 Water treatment equipment	4,327,735	1,114,346	-	130,999	23,246	-		5,287,836
21									
22	Transmission and Distribution Plant								
23	341 Structures and improvements	5,097	12,825	-	-	-	-		17,922
24	342 Dist. reservoirs and standpipes	1,854,229	273,456	-	3,557	12,000	-		2,112,128
25	343 Transmission & dist. mains	9,389,072	1,486,583	1,714	142,072	1,108,712	-	J	9,780,094
26	345 Services	6,831,053	1,051,890	279	74,916	444,486	-	J	7,363,824
27	346 Meters	1,783,725	593,335	7,351	121,246	111,383	-		2,151,783
28	347 Meter installations	663,270	121,241	3,376	10,615	14,454	-		762,819
29	348 Hydrants	739,991	194,934	300	11,340	120,712	-	K	803,457
30	349 Other	-	-	-	-	-	-		-
31	340 Land and Land Rights	-	-	-	-	-	-		-
32	General Plant								
33	390 Structures and improvements	881,785	(774,628)	223	20,744	654	-	B	886,022
34	391.1 Office furniture	137,304	8,554	-	140,132	(1,809)	-	C	7,637
35	391.2 Office furniture and equipment	1,759,274	(405,644)	-	42,199	1,000	-	D	1,910,935
36	391.3 Other office equipment	50,159	(194)	-	17,074	-	-	E	33,051
37	392 Transportation equipment	976,411	(51,971)	53,027	324,081	(37,990)	-		711,375
38	393 Stores equipment	7,487	1,507	-	565	-	-		8,428
39	394 Tools, shop, and garage equipment	632,952	107,473	252	4,420	849	-		735,408
40	395 Laboratory equipment	126,068	28,174	-	8,200	1,118	-		144,924
41	396 Power operated equipment	278,377	76,099	-	13,500	-	-		340,976
42	397 Communication equipment	352,202	41,710	-	240,257	-	-	F	166,923
43	398 Miscellaneous equipment	86,101	16,808	-	9,845	506	-		92,558
44	399 Other Tangible Plant	7,093	4,210	-	572	-	-		10,731
45	Total	120,290	5,767,539	66,522	1,578,857	1,876,471	1,387,073		39,794,733
46	Leasehold improvements amortized		21,258	-	5,836	-	-		135,712

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustments to the Reserve for Accumulated Depreciation - Water A
As of April 30, 2011

Schedule B-3.3
Page 2 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: X Original Updated Revised
Work Paper Reference: WPB-3.3

Line No.	Account Description	A	B	Total	Reference Letter	Explanation of Transfer/Adjustment
1	303.99 Comprehensive Planning Study	\$ 19,108	\$ -	\$ 19,108	A	Allocate Corporate Plant to Water A
2	Source of Supply Plant					
3	311 Structures and Improvements	-	-	-		
4	312 Collecting and impounding reservoirs	-	-	-		
5	313 Lakes, rivers, and other intakes	-	-	-		
6	314 Wells and springs	-	-	-		
7	315 Infiltration, galleries, and tunnels	-	-	-		
8	316 Supply mains	-	-	-		
9	310 Land and Land Rights	-	-	-		
10	Pumping Plant					
11	321 Structures and Improvements	-	-	-		
12	323 Other power production equipment	34	-	34	G	Correction of Water A from Corporate
13	325 Electric pumping equipment	-	-	-		
14	326 Diesel pumping equipment	-	-	-		
15	327 Hydraulic pumping equipment	-	-	-		
16	328 Other pumping equipment	-	-	-		
17						
18	Treatment Plant					
19	331 Structures and Improvements	337	-	337	H	Correction of Water A from Corporate
20	332 Water treatment equipment	-	-	-		
21						
22	Transmission and Distribution Plant					
23	342 Dist. reservoirs and standpipes	-	-	-		
24	343 Transmission & dist. mains	153,509	-	153,509	I	Correction of Water A from Corporate
25	345 Services	6	-	6	J	Correction of Water A from Corporate
26	346 Meters	-	-	-		
27	347 Meter installations	-	-	-		
28	348 Hydrants	4	-	4	K	Correction of Water A from Corporate
29	349 Other	-	-	-		
30	340 Land and Land Rights	-	-	-		
31	General Plant					
32	390 Structures and Improvements	600,040	-	600,040	B	Allocate Corporate Plant to Water A.
33	391.1 Office furniture	102	-	102	C	Allocate Corporate Plant to Water A.
34	391.2 Office furniture and equipment	600,504	-	600,504	D	Allocate Corporate Plant to Water A.
35	391.3 Other office equipment	160	-	160	E	Allocate Corporate Plant to Water A.
36	392 Transportation equipment	-	-	-		
37	393 Stores equipment	-	-	-		
38	394 Tools, shop, and garage equipment	-	-	-		
39	395 Laboratory equipment	-	-	-		
40	396 Power operated equipment	-	-	-		
41	397 Communication equipment	13,269	-	13,269	F	Allocate Corporate Plant to Water A.
42	398 Miscellaneous equipment	-	-	-		
43	399 Other Tangible Plant	-	-	-		
44						
45	Total	\$ 1,387,073	\$ -	\$ 1,387,073		
46						

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4181-W5-AIR
Adjustments to the Reserve for Accumulated Depreciation - Water C
As of April 30, 2011

Schedule B-3.3
Page 4 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: Original Updated Revised
Work Paper Reference: WPB-3.3

Line No.	Account Description	A	B	Total	Reference Letter	Explanation of Transfer/Adjustment
1	303.99 Comprehensive Planning Study	\$ 2,383		\$ 2,383	A	Allocate Corporate Plant to Water C.
2	Source of Supply Plant					
3	311 Structures and Improvements	-	-	-		
4	312 Collecting and impounding reservoirs	-	-	-		
5	313 Lakes, rivers, and other intakes	-	-	-		
6	314 Wells and springs	-	-	-		
7	315 Infiltration, galleries, and tunnels	-	-	-		
8	316 Supply mains	-	-	-		
9	310 Land and Land Rights	-	-	-		
10	Pumping Plant					
11	321 Structures and Improvements	-	-	-		
12	323 Other power production equipment	-	-	-		
13	325 Electric pumping equipment	-	-	-		
14	326 Diesel pumping equipment	-	-	-		
15	327 Hydraulic pumping equipment	-	-	-		
16	328 Other pumping equipment	-	-	-		
17	Treatment Plant					
18	331 Structures and Improvements	-	-	-		
19	332 Water treatment equipment	-	-	-		
20						
21	Transmission and Distribution Plant					
22	342 Dist. reservoirs and standpipes	-	-	-		
23	343 Transmission & dist. mains	-	-	-		
24	345 Services	-	-	-		
25	346 Meters	-	-	-		
26	347 Meter installations	-	-	-		
27	348 Hydrants	-	-	-		
28	349 Other	-	-	-		
29						
30	Land and Land Rights					
31	General Plant					
32	390 Structures and Improvements	74,823		74,823	B	Allocate Corporate Plant to Water C.
33	391.1 Office furniture	13		13	C	Allocate Corporate Plant to Water C.
34	391.2 Office furniture and equipment	74,881		74,881	D	Allocate Corporate Plant to Water C.
35	391.3 Other office equipment	20		20	E	Allocate Corporate Plant to Water C.
36	392 Transportation equipment	-	-	-		
37	393 Stores equipment	-	-	-		
38	394 Tools, shop, and garage equipment	-	-	-		
39	395 Laboratory equipment	-	-	-		
40	396 Power operated equipment	-	-	-		
41	397 Communication equipment	1,655		1,655	F	Allocate Corporate Plant to Water C.
42	398 Miscellaneous equipment	-	-	-		
43	399 Other Tangible Plant	-	-	-		
44						
45	Total	\$ 153,775	\$ -	\$ 153,775		
46						

Line No.	Account Description	Beginning Balance 12/31/2008	Accruals	Salvage	Retirements	Cost of Removal	Transfers / Reclassifications			Ending Balance 4/30/2011
							Explanation	Amount	Other Accounts	
1	303.99 Comprehensive Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	A	1,642	\$ -	1,642
2	Collection Plant									
3	351 Structures and improvements	76,202	11,509	-	38,099	-				49,713
4	352 Collection sewers	2,081,110	159,101	-	1,412	-				2,238,799
5	352.1 Collection sewers-force	1,093	2,442	-	-	-				3,534
6	353 Services	226,720	15,475	-	-	-				242,195
7	354 Flow measuring devices	1,290	834	-	2,218	-				(94)
8	355 Flow measuring installation	-	-	-	-	-				-
9	356 Other collection plant facilities	548	1,180	-	-	-				1,728
10										
11	Pumping Plant									
12	361 Structures and improvements	503,806	62,470	-	40,616	-				525,660
13	362 Receiving wells	-	-	-	-	-				-
14	363 Electric pumping equipment	4,740	24,682	-	8,299	-				21,122
15	364 Diesel pumping equipment	-	-	-	-	-				-
16	365 Other pumping equipment	66,069	9,259	-	1,175	-				74,153
17										
18	Treatment and Disposal Plant									
19	371 Structures and improvements	2,081	4,216	-	614	-				5,884
20	372 Treatment and disposal equipment	2,650,988	631,970	-	804,572	36,743				2,441,643
21	373 Plant sewers	-	10,106	-	-	-				10,106
22	374 Outfall sewer lines	-	-	-	-	-				-
23	375 Other treatment and disposal equipment	-	-	-	-	-				-
24	370.2 WW Land & Land Rights	275	-	-	-	-				275
25	General Plant									
26	390 Structures and improvements	67,456	18,618	-	10,633	-				137,018
27	391.1 Office furniture	-	-	-	-	-	B	51,577	9	9
28	391.2 Office furniture and equipment	4,141	4,513	-	-	-	C	51,617	D	60,271
29	391.3 Other office equipment	-	-	-	-	-	E	14	14	14
30	392 Transportation equipment	54,299	27,599	-	17,807	-				64,091
31	393 Stores equipment	-	2,844	-	610	-				2,574
32	394 Tools, shop, and garage equipment	126,598	27,910	-	6,172	-				148,336
33	395 Laboratory equipment	39,285	(36,768)	-	-	-				2,518
34	396 Power operated equipment	3,260	-	-	-	-				3,260
35	397 Communication equipment	10,312	(8,114)	-	2,895	-	F	1,141		443
36	398 Miscellaneous equipment	53,073	39,164	-	21,418	-				70,819
37	399 Other tangible property	-	-	-	-	-				-
38	Total	\$ 5,976,190	\$ 1,016,606	\$ -	\$ 956,540	\$ 36,743		\$ 106,000		\$ 6,105,513
39										
40	390 Leasehold improvements amortized	-	-	-	-	-				-

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Adjustments to the Reserve for Accumulated Depreciation - Wastewater
As of April 30, 2011

Schedule B-3.3
Page 6 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: X Original Updated Revised
Work Paper Reference: WPB 3.3

Line No.	Account Description	A	B	Total	Reference Letter	Explanation of Transfer/Adjustment
1	303.09 Comprehensive Planning Study	\$ 1,642		\$ 1,642	A	Allocate Corporate Plant to Waste Water
2	Collection Plant					
3	351 Structures and improvements	-		-		
4	352 Collection sewers	-		-		
5	352.1 Collection sewers force	-		-		
6	353 Services	-		-		
7	354 Flow measuring devices	-		-		
8	355 Flow measuring installation	-		-		
9	356 Other collection plant facilities	-		-		
10						
11	Pumping Plant					
12	361 Structures and improvements	-		-		
13	362 Receiving wells	-		-		
14	363 Electric pumping equipment	-		-		
15	364 Diesel pumping equipment	-		-		
16	365 Other pumping equipment	-		-		
17						
18	Treatment and Disposal Plant					
19	371 Structures and improvements	-		-		
20	372 Treatment and disposal equipment	-		-		
21	373 Plant sewers	-		-		
22	374 Outfall sewer lines	-		-		
23	375 Other treatment and disposal equipment	-		-		
24	370 WW Land & Land Rights	-		-		
25	General Plant					
26	390 Structures and improvements	51,577		51,577	B	Allocate Corporate Plant to Waste Water
27	391.1 Office furniture	9		9	C	Allocate Corporate Plant to Waste Water
28	391.2 Office furniture and equipment	51,617		51,617	D	Allocate Corporate Plant to Waste Water
29	391.3 Other office equipment	14		14	E	Allocate Corporate Plant to Waste Water
30	392 Transportation equipment	-		-		
31	393 Stores equipment	-		-		
32	394 Tools, shop, and garage equipment	-		-		
33	395 Laboratory equipment	-		-		
34	396 Power operated equipment	-		-		
35	397 Communication equipment	1,141		1,141	F	Allocate Corporate Plant to Waste Water
36	398 Miscellaneous equipment	-		-		
37	399 Other tangible property	-		-		
38						
39	Total	\$ 106,000	\$ -	\$ 106,000		
40						

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4151-WS-AIR
Adjustments to the Reserve for Accumulated Depreciation - Corporate
As of April 30, 2011

Schedule B-3.3
Page 8 of 8
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: X Original Updated Revised
Work Paper Reference: WPB-3.3

Line No	Account Description	A	B	Total	Reference Letter	Explanation of Transfer/Adjustment
1	303.99 Comprehensive Planning Study	\$ (23,133)	\$ -	\$ (23,133)	A	Allocate Corporate Plant to Water A, C and Waste Water
2	Source of Supply Plant					
3	311 Structures and improvements	-	-	-		
4	312 Collecting and impounding reservoirs	-	-	-		
5	313 Lakes, rivers, and other intakes	-	-	-		
6	314 Wells and springs	-	-	-		
7	315 Infiltration, galleries, and tunnels	-	-	-		
8	316 Supply mains	-	-	-		
9	310 Land and Land Rights	-	-	-		
10	Pumping Plant					
11	321 Structures and improvements	-	-	-		
12	323 Other power production equipment	(34)	-	(34)	G	Correction to Water A
13	325 Electric pumping equipment	-	-	-		
14	326 Diesel pumping equipment	-	-	-		
15	327 Hydraulic pumping equipment	-	-	-		
16	328 Other pumping equipment	-	-	-		
17		-	-	-		
18	Treatment Plant					
19	331 Structures and improvements	(337)	-	(337)	H	Correction to Water A
20	332 Water treatment equipment	-	-	-		
21		-	-	-		
22	Transmission and Distribution Plant					
23	342 Dist. reservoirs and standpipes	-	-	-		
24	343 Transmission & dist. mains	-	-	-		
25	345 Services	(153,509)	-	(153,509)	I	Correction to Water A
26	346 Meters	(6)	-	(6)	J	Correction to Water A
27	347 Meter installations	-	-	-		
28	348 Hydrants	-	-	-		
29	349 Other	(4)	-	(4)	K	Allocate Corporate Plant to Water A
30	340 Land and Land Rights	-	-	-		
31	General Plant					
32	390 Structures and improvements	(726,441)	-	(726,441)	B	Allocate Corporate Plant to Water A, C and Waste Water
33	391.1 Office furniture	(123)	-	(123)	C	Allocate Corporate Plant to Water A, C and Waste Water
34	391.2 Office furniture and equipment	(727,003)	-	(727,003)	D	Allocate Corporate Plant to Water A, C and Waste Water
35	391.3 Other office equipment	(194)	-	(194)	E	Allocate Corporate Plant to Water A, C and Waste Water
36	392 Transportation equipment	-	-	-		
37	393 Stores equipment	-	-	-		
38	394 Tools, shop, and garage equipment	-	-	-		
39	395 Laboratory equipment	-	-	-		
40	396 Power operated equipment	-	-	-		
41	397 Communication equipment	(15,064)	-	(15,064)	F	Allocate Corporate Plant to Water A, C and Waste Water
42	398 Miscellaneous equipment	-	-	-		
43	399 Other Tangible Plant	-	-	-		
44		-	-	-		
45	Total	\$ (1,646,848)	\$ -	\$ (1,646,848)		

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-0161-WS-AIR
Depreciation Reserve and Expense For Lease Property - Total Company
As of April 30, 2011

Schedule B-3.4
Page 1 of 1
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Identification or Reference Number	Account Number	Account Title	Dollar Value of Plant Investment	Accumulated Amortization Reserve	Amortization Period	Monthly Amortization Expense	Explain Method of Amortization	Included in Rate Base? { Yes / No }
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									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

Not Applicable

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Construction Work in Progress
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None ☐
Schedule B-4
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Project No.	Description of Project	Accumulated Costs			Allocation Percent	Total Jurisdictional Cost at Date Certain	Estimated Physical Completion %
			Construction Dollars	AFUDC Capitalized	Total Cost			
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								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

NOT APPLICABLE
There is no Construction Work in Progress in the Company's proposed rate base.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Construction Work in Progress - Percent Complete (Time)
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Schedule B-4.1
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Project No.	Date Construction Work Began	Estimated Completion Date	Elapsed Days: Beginning to Date Certain	Elapsed Days: Beginning to Est. Completion	Date Certain % Complete
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						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						

NOT APPLICABLE
There is no Construction Work in Progress in the Company's proposed rate base.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4151-WS-AIR
Construction Work in Progress - Percent Complete (Dollars)
As of April 30, 2011

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Schedule B-4.2
Page 1 of 1
Witness Responsible: G. M. VerDouw

Line No.	Project No.	Date Construction Work Began	Estimated Completion Date	Elapsed Days:		Date Certain % Complete
				Beginning to Date Certain	Beginning to Est. Completion	
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						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						

NOT APPLICABLE
There is no Construction Work in Progress in the Company's proposed rate base.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Allowance for Working Capital
As of April 30, 2011

Data: 13 Months Actual and 0 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Schedule B-5
Page 1 of 2
Witness Responsible: G. M. Verdouw

Line No	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement		Work Paper Reference No	Total Company	Allocation Percent	Jurisdictional
		Jurisdictional Requirement					
1							
2	Water A Group						
3	Cash working capital	100% Allocation		N/A	\$0	100%	\$0
4	Customer deposits	100% Allocation		W. P. B-5.1	0	100%	0
5	Materials and supplies	100% Allocation		W. P. B-5.1	329,854	100%	329,854
6	Reserved				0	100%	0
7	Reserved				0	100%	0
8	Reserved				0	100%	0
9							
10	Total working capital				<u>\$329,854</u>		<u>\$329,854</u>
11							
12							
13	Water C Group						
14	Cash working capital	100% Allocation		N/A	\$0	100%	\$0
15	Customer deposits	100% Allocation		W. P. B-5.1	0	100%	0
16	Materials and supplies	100% Allocation		W. P. B-5.1	46,282	100%	46,282
17	Reserved				0	100%	0
18	Reserved				0	100%	0
19	Reserved				0	100%	0
20	Reserved				0	100%	0
21							
22	Total working capital				<u>\$46,282</u>		<u>\$46,282</u>
23							
24							
25	Wastewater Group						
26	Cash working capital	100% Allocation		N/A	\$0	100%	\$0
27	Customer deposits	100% Allocation		W. P. B-5.1	0	100%	0
28	Materials and supplies	100% Allocation		W. P. B-5.1	3,543	100%	3,543
29	Reserved				0	100%	0
30	Reserved				0	100%	0
31	Reserved				0	100%	0
32	Reserved				0	100%	0
33							
34	Total working capital				<u>\$3,543</u>		<u>\$3,543</u>
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

In prior rate cases, the Company's working capital has been set to zero. The Company is proposing no change from prior rate case level.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Allowance for Working Capital
As of April 30, 2011

Date: 13 Months Actual and 0 Months Estimated
Type of Filing: Original Updated Revised
Work Paper Reference: WPB 5.1

Schedule B-5
Page 2 of 2
Witness Responsible: G. M. VerDow

Not used in OH Case

Line No.	Description	Annual Cost	Daily Cost	Revenue Lag	Expense Lag *	Net Interval	Working Capital Requirement	Cash
1	Cash invested in O & M expense	\$	\$					\$
2	Labor - salaried			55	43	12		
3	Fuel and power			55	35	20		
4	Purchased water			55	32	23		
5	Waste disposal			55	25	30		
6	Chemicals			55	(2)	57		
7	Support Services			55	(7)	62		
8	Group insurance			55	(7)	62		
9	Pensions & OPEBs			55	16	39		
10	Insurance other than group			55	(49)	104		
11	Customer accounting			55	26	29		
12	Uncollectibles			55	55	-		
13	Rents			55	14	41		
14	General office expense			55	36	19		
15	Franchise fee			55	226	(171)		
16	Miscellaneous expense			55	31	24		
17	Maintenance expense			55	29	26		
18	Interest on customer deposits			55	55	-		
19	Amortization of tank painting expense			55	25	30		
20	Amortization of rate case expense			55	29	26		
21	Total O & M expenses	\$	\$				\$	
22	Depreciation			55	-	55		
23	Amortization of plant items			55	-	55		
24	Taxes other than income							
25	Real and personal property taxes			55	292	(237)		
26	PUCO & OCC taxes			55	82	(27)		
27	Excise taxes - 4.00%			55	126	(71)		
28	Excise taxes - 0.75%			55	(117)	172		
29	Environmental taxes			55	-	55		
30	FICA taxes			55	13	42		
31	Federal unemployment taxes			55	75	(20)		
32	State unemployment taxes			55	75	(20)		
33	Income taxes							
34	Federal income tax - current			55	45	10		
35	Deferred taxes - total			55	-	55		
36	Investment tax credit - net			55	55	-		
37	Cash invested in rate of return							
38	Interest on long-term debt			55	92	(37)		
39	Balance available for preferred dividends			55	47	8		
40	Balance available for common dividends			55	-	55		
41	Total annual cost of operation	\$	\$				\$	
42	Cash working capital requirement							
43	Cash working capital - For Working Capital Purposes							
44	* These are the staff recommended expense lag days from a working capital study performed in 2000.							
45								

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Miscellaneous Working Capital Items - Water A
As of April 30, 2011

Schedule B-5.1
Page 1 of 3
Witness Responsible: G. M. Verdouw

Data: 13 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPB-5.1

Line No	Description	13 Month Average for Test Year			Date Certain Balance		
		Total Company	Allocation Percent	Jurisdiction	Total Company	Allocation Percent	Jurisdiction
1							
2							
3	Customers' deposits	\$ -	100%	\$ -	\$ -	100%	\$ -
4							
5	Interest on customers' deposits	\$ -	100%	\$ -	\$ -	100%	\$ -
6	(Line 3 x rate of interest)						
7							
8							
9							
10	Fuel Stock						
11							
12	Plant materials & supplies - total	\$ 258,325	100%	\$ 258,325	\$ 253,858	100%	\$ 253,858
13							
14	Less: M & S held for construction, additions, and extensions	87,650	100%	87,650	86,134	100%	86,134
15							
16							
17	M & S held for replacement construction and normal operations	\$ 170,675	100%	\$ 170,675	\$ 167,724	100%	\$ 167,724
18							
19	Gas stored - current						
20							
21							
22	Prepayments for gas - undelivered						
23							
24	Deferred nuclear fuel cost						
25							
26	Other: chemicals in stock	159,179	100%	159,179	168,591	100%	168,591
27							
28	Total Materials & Supplies	\$ 329,854	100%	\$ 329,854	\$ 336,315	100%	\$ 336,315
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Miscellaneous Working Capital Items - Water C
As of April 30, 2011

Schedule B-5.1
Page 2 of 3
Witness Responsible: G. M. VerDouw

Date: 13 Months Actual and 0 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Reference: WPB-5.1

Line No	Description	13 Month Average for Test Year			Date Certain Balance		
		Total Company	Allocation Percent	Jurisdiction	Total Company	Allocation Percent	Jurisdiction
1							
2							
3	Customers' deposits	\$ -	100%	\$ -	\$ -	100%	\$ -
4							
5	Interest on customers' deposits	\$ -	100%	\$ -	\$ -	100%	\$ -
6	(Line 3 x rate of interest)						
7							
8							
9							
10	Fuel Stock						
11							
12	Plant materials & supplies - total	\$ 11,612	100%	\$ 11,612	\$ 9,466	100%	\$ 9,466
13							
14	Less: M & S held for construction, additions, and extensions	3,940	100%	3,940	3,212	100%	3,212
15							
16							
17	M & S held for replacement construction and normal operations	\$ 7,672	100%	\$ 7,672	\$ 6,254	100%	\$ 6,254
18							
19	Gas stored - current						
20							
21							
22	Prepayments for gas - undelivered						
23							
24	Deferred nuclear fuel cost						
25							
26	Other chemicals in stock	38,610	100%	38,610	39,575	100%	39,575
27							
28	Total Materials & Supplies	\$ 46,282	100%	\$ 46,282	\$ 45,829	100%	\$ 45,829
29							
30							
31							
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Miscellaneous Working Capital Items - Wastewater
As of April 30, 2011

Date: 13 Months Actual and 0 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Reference: WPB 5.1

Schedule B-5.1
Page 3 of 3
Witness Responsible: G. M. Verdouw

Line No.	Description	13 Month Average for Test Year			Date Certain Balance		
		Total Company	Allocation Percent	Jurisdiction	Total Company	Allocation Percent	Jurisdiction
1							
2							
3	Customers' deposits	\$ -	100%	\$ -	\$ -	100%	\$ -
4							
5	Interest on customers' deposits	\$ -	100%	\$ -	\$ -	100%	\$ -
6	(Line 3 x rate of interest)						
7							
8							
9							
10	Fuel Stock						
11							
12	Plant materials & supplies - total	\$ -	100%	\$ -	\$ -	100%	\$ -
13							
14	Less: M & S held for construction, additions, and extensions	-	100%	-	-	100%	-
15							
16							
17	M & S held for replacement construction and normal operations	\$ -	100%	\$ -	\$ -	100%	\$ -
18							
19							
20	Gas stored - current						
21							
22	Prepayments for gas - undelivered						
23							
24	Deferred nuclear fuel cost						
25							
26	Other chemicals in stock	3,543	100%	3,543	6,318	100%	6,318
27							
28	Total Materials & Supplies	\$ 3,543	100%	\$ 3,543	\$ 6,318	100%	\$ 6,318
29							
30							
31							
32							
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44							
45							

DHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Other Rate Base Items Summary
As of April 30, 2011

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPB-5

Schedule B-6
Page 1 of 2
Witness Responsible: G. M. VerDonou

Line	Account No.	Description	Total Company	Allocation Percent	Allocated Total	Adjustments	Adjusted Jurisdiction	Water A	Water C	Wastewater
1										
2	252	Customers' advances for construction	\$ (6,304,338)	100.00%	\$ (6,304,338)	\$ -	\$ (6,304,338)	\$ (6,299,019)	\$ (5,319)	\$ -
3										
4	271	Contributions in aid of construction (B-6.2)	\$ (1,586,272)		\$ (1,586,272)	\$ -	\$ (1,586,272)	\$ -	\$ (713,905)	\$ (872,367)
5										
6	255	Investment Tax Credits								
7		Pre-1971 3% credit	\$ (4,218)		\$ (4,218)	\$ -	\$ (4,218)	\$ (4,218)	\$ -	\$ -
8		1971-1975 4% credit	-		-	-	-	-	-	-
9		1975-1985 10% credit	-		-	-	-	-	-	-
10		Total Investment Tax Credits	\$ (4,218)		\$ (4,218)	\$ -	\$ (4,218)	\$ (4,218)	\$ -	\$ -
11										
12		Deferred Income Taxes								
13	282	Deferred Federal Tax Liability - Flow thru Depreciation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Deferred Federal Tax Liability - Other Property	(7,436,705)		(7,436,705)	-	(7,436,705)	(5,611,737)	(966,028)	(858,883)
15		Subtotal	\$ (7,436,705)		\$ (7,436,705)	\$ -	\$ (7,436,705)	\$ (5,611,737)	\$ (966,028)	\$ (858,883)
16	283	Deferred Income Taxes								
17		Deferred Federal Tax Liability - Contributions	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		Deferred Federal Tax Liability - Other	-		-	-	-	-	-	-
19		Subtotal	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	253	Regulatory Liability - Deferred Taxes								
21		Excess Federal Deferred Taxes	\$ (90,209)		\$ (90,209)	\$ -	\$ (90,209)	\$ (90,209)	\$ -	\$ -
22		Deficit Deferred Taxes - 1993	20,663		20,663	-	20,663	20,663	-	-
23		Subtotal	\$ (69,546)		\$ (69,546)	\$ -	\$ (69,546)	\$ (69,546)	\$ -	\$ -
24	255	Regulatory Liability - Investment Tax Credit Gross-Up								
25		3% - Investment Tax Credit Gross-Up	\$ (2,258)		\$ (2,258)	\$ -	\$ (2,258)	\$ (2,258)	\$ -	\$ -
26		4% - Investment Tax Credit Gross-Up	-		-	-	-	-	-	-
27		10% - Investment Tax Credit Gross-Up	-		-	-	-	-	-	-
28		Subtotal	\$ (2,258)		\$ (2,258)	\$ -	\$ (2,258)	\$ (2,258)	\$ -	\$ -
29	186	Regulatory Asset - AFUDC								
30		AFUDC - Equity in Construction Work In Progress	\$ 142,657		\$ 142,657	\$ -	\$ 142,657	\$ 107,649	\$ 18,531	\$ 16,476
31		AFUDC - Equity	696,912		696,912	-	696,912	525,890	90,529	80,488
32		Accumulated Amortization - Regulatory Asset	(186,584)		(186,584)	-	(186,584)	(140,797)	(24,237)	(21,549)
33		Plant Flow-Thru	23,905		23,905	-	23,905	18,039	3,105	2,761
34		Other	73,251		73,251	-	73,251	55,275	9,515	8,460
35		Subtotal	\$ 750,141		\$ 750,141	\$ -	\$ 750,141	\$ 566,056	\$ 97,443	\$ 86,636
36										
37	102	Regulatory Asset - AFUDC Debt	\$ 261,075		\$ 261,075	\$ -	\$ 261,075	\$ 197,007	\$ 33,914	\$ 30,152
38	108.3	Accumulated Amortization - Regulatory Asset	(111,980)		(111,980)	-	(111,980)	(84,500)	(14,546)	(12,933)
39		Subtotal	\$ 149,095		\$ 149,095	\$ -	\$ 149,095	\$ 112,507	\$ 19,368	\$ 17,219
40		Total Deferred Income Tax	\$ (6,609,273)		\$ (6,609,273)	\$ -	\$ (6,609,273)	\$ (5,004,978)	\$ (849,217)	\$ (755,028)
41										
42										
43										
44										
45										

Notes: (1) Contributions in aid of construction for Water A are netted against gross plant as per PUCO Case No. 88-379-WW-AAM.
(2) The company has elected option #2, regarding its investment tax credits.

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPB-6

Line No.	Account No.	Description	Total Company	Allocation Percent	Allocated Total	Adjustments	Adjusted Jurisdiction	Water A	Water C	Wastewater
1										
2	265	Deferred Credits - Tank Painting Reserve	\$ (770,082)	100.00%	\$ (770,082)	\$ -	\$ (770,082)	\$ (770,082)	\$ -	\$ -
3	186	Deferred Debits - Tank Painting								
4		Deferred Debits - Tank Painting	\$ (770,082)		\$ (770,082)	\$ -	\$ (770,082)	\$ (770,082)	\$ -	\$ -
5		Deferred Tank Painting								
6										
7	186	Deferred Debits - Waste Disposal	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8										
9	186	Deferred Debits - Deferred Depreciation	\$ 129,945		\$ 129,945	\$ -	\$ 129,945	\$ 129,945	\$ -	\$ -

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustments to Other Rate Base Items
As of April 30, 2011

Schedule B-6.1
Page 1 of 1
Witness Responsible: G. M. VerDouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation Percent	Jurisdictional Adjustment	Work Paper Reference	Reason For Adjustment
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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NOT APPLICABLE

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Contributions in Aid of Construction By Accounts and Subaccounts
As of April 30, 2011

Schedule B-6.2
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPB-6.2

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation Percent	Jurisdictional Adjustment	Water A	Water C	Wastewater
1								
2								
3								
4								
5								
6								
7		Utility Plant						
8		Contributions at 1/15/02						
9		Meters as CIAC per 78-1421-WS-AIR						
10		Overheads and AFUDC per 78-1421-WS-AIR						
11								
12								
13								
14		Accumulated Reserve						
15		Contributions at 1/15/02						
16		Meters as CIAC per 78-1421-WS-AIR						
17		Overheads and AFUDC per 78-1421-WS-AIR						
18								
19		Net Plant						
20		Contributions at 1/15/02						
21		Meters as CIAC per 78-1421-WS-AIR						
22		Overheads and AFUDC per 78-1421-WS-AIR						
23								
24								
25								
26		Amortization of CIAC						
27		Contributions at 1/15/02						
28		Meters as CIAC per 78-1421-WS-AIR						
29		Overheads and AFUDC per 78-1421-WS-AIR						
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

Contributions in aid of construction for Water A are netted against gross plant as per PUCO Case No. 88-379-WW-AAM.

\$	-	\$	2,992,781	\$	4,487,378
	-		223,743		-
	-		253,697		291,113
\$	-	\$	3,470,221	\$	4,778,491
\$	-	\$	2,290,949	\$	3,628,888
	-		223,743		-
	-		241,624		277,236
\$	-	\$	2,756,316	\$	3,906,124
\$	-	\$	701,832	\$	858,490
	-		-		-
	-		12,073		13,877
\$	-	\$	713,905	\$	872,367
\$	-	\$	47,681	\$	69,679
	-		8,592		-
	-		3,679		4,221
\$	-	\$	59,952	\$	73,900

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Jurisdiction Allocation Factors for Rate Base and Operating Income
Water A Group

Schedule B-7
Page 1 of 3
Witness Responsible: G. M. VerDonuw

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: ☐ None

Line No.	Account No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
1				
2				
3		Rate Base		
4				
5	252	Customer's Advances for Construction	0.00%	JDE Total 252 Balances
6	186	Deferred Debits--Tank Painting	100.00%	Unrecovered Deferred Tank Painting
7	265	Deferred Credits--Tank Painting Reserve	100.00%	Tank Painting Reserve
8				
9	186	Deferred Debits--Waste Disposal	100.00%	Waste Disposal
10	186	Deferred Debits--Deferred Depreciation	100.00%	Deferred Depreciation
11	304.6	Corporate District: Structures & Improvements--Offices	82.60%	Customers
12	304.7	Corporate District: Structures & Improvements--Stores, Shop, Garage	82.60%	Customers
13	340.1	Corporate District: Office Furniture & Equipment	82.60%	Customers
14	340.2	Corporate District: Computers & Peripheral Equipment	82.60%	Customers
15	340.3	Corporate District: Computer Software	82.60%	Customers
16	340.32	Corporate District: Computer Software, Personal	82.60%	Customers
17	340.5	Corporate District: Other Office Equipment	82.60%	Customers
18	341.3	Corporate District: Transportation Equipment--Autos	82.60%	Customers
19	346.2	Corporate District: Communications Equipment--Telephone	82.60%	Customers
20	347	Corporate District: Miscellaneous Equipment	82.60%	Customers
21	Various	Deferred Income Taxes	82.60%	Customers
22		Operating Income		
23				
24	All	Operating Revenues and Expenses (1)	Various	Various
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
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36				
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45				

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdiction Allocation Factors for Rate Base and Operating Income
Water C Group

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Schedule B-7
Page 2 of 3
Witness Responsible: G. M. Verdouw

Line No.	Account No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
1				
2				
3				
4				
5	186	Deferred Debits--Tank Painting	0.00%	Unrecovered Deferred Tank Painting
6				
7				
8				
9	252	Customer's Advances for Construction	0.00%	JDE Total 252 Balances
10				
11	304.5	Corporate District: Structures & Improvements--Offices	10.30%	Customers
12	304.7	Corporate District: Structures & Improvements--Stores, Shop, Garage	10.30%	Customers
13	340.1	Corporate District: Office Furniture & Equipment	10.30%	Customers
14	340.2	Corporate District: Computers & Peripheral Equipment	10.30%	Customers
15	340.3	Corporate District: Computer Software	10.30%	Customers
16	340.32	Corporate District: Computer Software, Personal	10.30%	Customers
17	340.5	Corporate District: Other Office Equipment	10.30%	Customers
18	341.3	Corporate District: Transportation Equipment--Autos	10.30%	Customers
19	346.2	Corporate District: Communications Equipment--Telephone	10.30%	Customers
20	347	Corporate District: Miscellaneous Equipment	10.30%	Customers
21	Various	Deferred Income Taxes	10.30%	Customers
22		Operating Income		
23				
24	All	Operating Revenues and Expenses (1)	Various	Various
25				
26				
27				
28				
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161 WS-AIR
Jurisdiction Allocation Factors for Rate Base and Operating Income
Wastewater Group

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Schedule B-7
Page 3 of 3
Witness Responsible: G. M. VerDonou

Line No.	Account No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
1				
2				
3				
4				
5				
6	304.6	Corporate District: Structures & Improvements--Offices	7.10%	Customers
7	304.7	Corporate District: Structures & Improvements--Stores, Shop, Garage	7.10%	Customers
8	340.1	Corporate District: Office Furniture & Equipment	7.10%	Customers
9	340.2	Corporate District: Computers & Peripheral Equipment	7.10%	Customers
10	340.3	Corporate District: Computer Software	7.10%	Customers
11	340.32	Corporate District: Computer Software, Personal	7.10%	Customers
12	340.5	Corporate District: Other Office Equipment	7.10%	Customers
13	341.3	Corporate District: Transportation Equipment--Autos	7.10%	Customers
14	346.2	Corporate District: Communications Equipment--Telephone	7.10%	Customers
15	347	Corporate District: Miscellaneous Equipment	7.10%	Customers
16	Various	Deferred Income Taxes		
17		Operating Income		
18				
19		Operating Revenues and Expenses (1)	Various	Various
20				
21				
22				
23				
24				
25				
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdiction Allocation Statistics - Water A Group

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None
Schedule B-7.1
Page 1 of 3
Witness Responsible: G. M. Verdouw

Line No	Allocation Factor	Statistic Total Company	Adjustments to Total Company	Adjusted Statistic for Total Company	Statistic for Rate Area	Allocation Percentage	Allocation Factor
1	Operating Expense (and some Utility Plant in Service Items)						
2	Various Factors Used	Various	0	Various	Various		Refer to Workpaper B-7
3							
4	Utility Plant in Service						
5	Corporate District	\$ 2,996,541	\$ -	\$ 2,996,541	\$ 2,475,143		Customers
6							
7	Customers	50,275		50,275	41,531	82.60%	Customers
8							
9							
10							
11							
12							
13							
14							
15							
16							
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdiction Allocation Statistics--Water C

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Schedule B-7.1
Page 2 of 3
Witness Responsible: G. M. Verdouw

Line No	Allocation Factor	Statistic Total Company	Adjustments to Total Company	Adjusted Statistic for Total Company	Statistic for Rate Area	Allocation Percentage	Allocation Factor
1	Operating Expense (and some Utility Plant in Service Items)						
2	Various Factors Used						Refer to Worksheet B-7
3							
4	Utility Plant in Service						
5	Corporate District	\$ 2,996,541	\$ -	\$ 2,996,541	\$ 308,644		Customers
6							
7	Customers	50,275		50,275	5,171	10.30%	Customers
8							
9							
10							
11							
12							
13							
14							
15							
16							
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdiction Allocation Statistics - Wastewater Group

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None
Schedule B-7.1
Page 3 of 3
Witness Responsible: G. M. VerDonou

Line No.	Allocation Factor	Statistic Total Company	Adjustments to Total Company	Adjusted Statistic for Total Company	Statistic for Rate Area	Allocation Percentage	Allocation Factor
1	Operating Expense (and some Utility Plant in Service Items)						
2	Various Factors Used		0	Various	Various		Refer to Worksheet B-7
3							
4	Utility Plant in Service						
5	Corporate District	\$ 2,996,541	\$ -	\$ 2,996,541	\$ 212,754		Customers
6							
7	Customers	50,275		50,275	3,573	7.10%	Customers
8							
9							
10							
11							
12							
13							
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Explanation of Changes in Allocation Procedures

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Schedule B-7.2
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Account No.	Description	Procedures approved in prior case	Rationale for change
1				
2	Various	Operating Revenues and Expenses	Used the number of customers in the last case	In the current case, the Company utilized various factors to allocate certain costs between the three tariff groups. For the most part, the Company did continue to use customers as the basis to allocate costs. Some of the specific changes are shown below:
3				
4				
5				
6				
7				Expense
8				Labor
9				Production Costs
10				Water sales
11				UPS
12				# vehicles
13				UOI
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
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Ohio American Water Company
Rate Case No. 11-4161-WS-AIR

Water Data

For the period ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s): W/PB-8

Schedule B-8
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No	Description	Million Gallons
1		
2		
3	Annual maximum pumping capacity of system	11,300
4		
5		
6	Total water pumped (output)	6,178
7		
8		
9	Total metered sales	4,391
10		
11		
12	Total non-metered sales	54
13		
14		
15	Difference between output and sales (Lines 6 - 9 - 12)	1,733
16		
17		
18	Company use - normal operations	1
19		
20		
21	Company use - extraordinary maintenance / hydrant flushing	34
22		
23		
24	Other company use - public fire use, identified main breakage, etc.	364
25		
26		
27	Unaccounted for water (Lines 15 - 18 - 21 - 24)	1,333
28		
29		
30	Unaccounted for water percentage (Lines 27 / 6)	21.57%
31		
32		
33		
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Mirrored CWP Allowance
As of April 30, 2011

Schedule B-9
Page 1 of 1
Witness Responsible: G. M. Verdouw

Date: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Line No	Project No	Description of Project	Prior Case Reference	Effective Date of Rates Including CWP	In Service Date of Project	Allowance Included in Rates
1						
2						
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NOT APPLICABLE

Section C

Operating Income

Company: Ohio-American Water Company
Case No.: Rate Case No. 11-4161-WS-AIR
Test Year: For the Twelve Months Ended December 31, 2011
Date Certain: As of April 30, 2011

Table of Contents

<u>Schedule</u>	<u>Description</u>
C-1	Jurisdictional Pro Forma Income Statement
C-2	Jurisdictional Adjusted Operating Income at Current Rates
C-2.1	Operating Revenues and Expenses by Accounts-Jurisdictional Allocation
C-3	Summary of Jurisdictional Adjustments to Operating Income at Current Rates
C-3.1-C-3.28	Detail of Adjustments
C-4 and 4.1	Adjusted Jurisdictional Federal Income Taxes
C-5	Social and Service Club Dues
C-6	Charitable Contributions
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	Total Company Payroll Analysis by Employee Classification/Payroll Distribution
C-10.1	Comparative Balance Sheet
C-10.2	Comparative Income Statement
C-11.1	Revenue Statistics-Total Company (Water and Sewer)
C-11.2	Revenue Statistics-Jurisdictional
C-11.3	Sales Statistics-Total Company (Water and Sewer)
C-11.4	Sales Statistics-Jurisdictional
C-12a - C12e	Analysis of Reserve for Uncollectible Accounts

Note: Each of the above listed schedules are included, even if the schedules do not apply or if the expenses were not requested in this case. Such schedules are marked "Not Applicable" or "Not Requested".

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Jurisdictional Pro Forma Income Statement--Water A

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: no workpapers

Schedule C-1
Page 1 of 5

Witness Responsible: G. M. Verdouw

Line No.	Description	Water A			Water A		Water A	
		Adjusted Revenue & Expense	Proposed Increase	Pro Forma Revenue & Expense	Pro Forma Revenue & Expense	Pro Forma Revenue & Expense	Pro Forma Revenue & Expense	Pro Forma Revenue & Expense
1								
2								
3								
4								
5	Operating revenues:							
6	Water sales	\$ 28,658,413	\$ 6,734,924	\$ 35,393,337				
7	Other operating revenues	690,353		690,353				
8	Total operating revenues	29,348,766	6,734,924	36,083,690				
9								
10	Operating expenses:							
11	Operation & maintenance	\$ 17,677,217	\$ 124,738	\$ 17,801,955				
12	Depreciation & amortization	2,847,400		2,847,400				
13	Taxes other than income	6,357,504	324,097	6,681,601				
14	Operating expenses before income taxes	\$ 26,882,121	\$ 448,835	\$ 27,330,956				
15	Federal income taxes	\$ 245,110	\$ 2,200,131	\$ 2,445,241				
16								
17	Total operating expenses	\$ 27,127,231	\$ 2,648,966	\$ 29,776,197				
18								
19	Income available for fixed charges	\$ 2,221,535	\$ 4,085,958	\$ 6,307,493				
20								
21	Rate Base	\$ 70,317,631		\$ 70,317,631				
22								
23	Rate of Return	3.16%		8.97%				
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8,752,734

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Jurisdictional Pro Forma Income Statement--Water C

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: no workpapers

Schedule C-1
Page 2 of 5

Witness Responsible: G. M. Verboon

Line No.	Description	Water C Adjusted Revenue & Expense	Water C Proposed Increase	Water C Pro Forma Revenue & Expense
1				
2				
3				
4	Operating revenues:			
5	Water sales	\$ 5,360,638	\$ 1,031,041	\$ 6,391,680
6	Other operating revenues	173,317	-	173,317
7	Total operating revenues	5,533,956	1,031,041	6,564,997
8				
9	Operating expenses:			
10	Operation & maintenance	\$ 3,251,539	\$ 13,608	\$ 3,265,147
11	Depreciation & amortization	431,362	-	431,362
12	Taxes other than income	1,330,515	49,876	1,380,391
13	Operating expenses before income taxes	5,013,416	63,484	5,076,900
14				
15	Federal income taxes	\$ 50,325	\$ 338,645	\$ 388,970
16				
17	Total operating expenses	\$ 5,063,740	\$ 402,129	\$ 5,465,869
18				
19	Income available for fixed charges			
20				
21	Rate Base	\$ 470,215	\$ 628,912	\$ 1,099,128
22				
23	Rate of Return	\$ 12,250,433		\$ 12,250,433
24	(Line 19 / Line 21)	3.84%		8.97%
25				
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdictional Pro Forma Income Statement-- Total Water
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: no workpapers

Schedule C-1
Page 3 of 5
Witness Responsible: G. M. VerDonk

Line	No.	Description	Total Water Adjusted Revenue & Expense	Total Water Proposed Increase	Total Water Pro Forma Revenue & Expense
1					
2					
3					
4					
5		Operating revenues:			
6		Water sales	\$ 34,019,051	\$ 7,765,965	\$ 41,785,017
7		Other operating revenues	863,670	-	863,670
8		Total operating revenues	<u>34,882,722</u>	<u>7,765,965</u>	<u>42,648,687</u>
9		Operating expenses:			
10		Operation & maintenance	\$ 20,928,756	\$ 138,346	\$ 21,067,102
11		Depreciation & amortization	3,278,762	-	3,278,762
12		Taxes other than income	7,688,018	373,973	8,061,991
13		Operating expenses before income taxes	<u>\$ 31,895,537</u>	<u>\$ 512,319</u>	<u>\$ 32,407,856</u>
14		Federal income taxes	\$ 295,435	\$ 2,538,776	\$ 2,834,211
15					
16					
17		Total operating expenses	<u>\$ 32,190,971</u>	<u>\$ 3,051,095</u>	<u>\$ 35,242,066</u>
18					
19		Income available for fixed charges	<u>\$ 2,691,750</u>	<u>\$ 4,714,870</u>	<u>\$ 7,406,621</u>
20					
21		Rate Base	<u>\$ 82,568,064</u>		<u>\$ 82,568,064</u>
22					
23		Rate of Return	<u>3.26%</u>		<u>8.97%</u>
24		(Line 19 / Line 21)			
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Jurisdictional Pro Forma Income Statement--Waste Water
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: no workpapers

Schedule C-1
Page 4 of 5
Witness Responsible: G. M. Verdouw

Line	No.	Description	Waste Water Adjusted Revenue & Expense	Waste Water Proposed Increase	Waste Water Pro Forma Revenue & Expense
1					
2					
3					
4		Operating revenues:			
5		Water sales	\$ 4,079,502	\$ 506,204	\$ 4,585,707
6		Other operating revenues	27,284	-	27,284
7		Total operating revenues	<u>4,106,786</u>	<u>506,204</u>	<u>4,612,991</u>
8					
9		Operating expenses:			
10		Operation & maintenance	\$ 1,695,037	\$ 6,047	\$ 1,705,084
11		Depreciation & amortization	549,365	-	549,365
12		Taxes other than income	1,153,280	24,519	1,177,799
13		Operating expenses before income taxes	<u>\$ 3,401,682</u>	<u>\$ 30,566</u>	<u>\$ 3,432,248</u>
14					
15		Federal income taxes	\$ 138,784	\$ 166,473	\$ 305,257
16					
17		Total operating expenses	<u>\$ 3,540,466</u>	<u>\$ 197,039</u>	<u>\$ 3,737,505</u>
18					
19		Income available for fixed charges			
20					
21		Rate Base	\$ 566,321	\$ 309,165	\$ 875,486
22					
23		Rate of Return	<u>\$ 9,760,149</u>		<u>\$ 9,760,149</u>
24		(Line 19 / Line 21)	<u>5.80%</u>		<u>8.97%</u>
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdictional Pro Forma Income Statement--Total Company
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: no workpapers

Schedule C-1
Page 5 of 5
Witness Responsible: G. M. Verdouw

Line	No.	Description	Total Company Adjusted Revenue & Expense	Total Company Proposed Increase	Total Company Pro Forma Revenue & Expense
1					
2					
3					
4					
5		Operating revenues:			
6		Water sales	\$ 38,098,554	\$ 8,272,169	\$ 46,370,723
7		Other operating revenues	890,954	-	890,954
8		Total operating revenues	38,989,508	8,272,169	47,261,677
9		Operating expenses:			
10		Operation & maintenance	\$ 22,627,794	\$ 144,393	\$ 22,772,187
11		Depreciation & amortization	3,828,127	-	3,828,127
12		Taxes other than income	8,841,298	398,492	9,239,790
13		Operating expenses before income taxes	\$ 35,297,219	\$ 542,885	\$ 35,840,104
14					
15		Federal income taxes	\$ 434,218	\$ 2,705,249	\$ 3,139,467
16					
17		Total operating expenses	\$ 35,731,437	\$ 3,248,134	\$ 38,979,571
18					
19		Income available for fixed charges	\$ 3,258,071	\$ 5,074,035	\$ 8,282,106
20		Rate Base			
21			\$ 92,328,213		\$ 92,328,213
22		Rate of Return			
23		(Line 19 / Line 21)	3.53%		8.97%
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdictional Adjusted Operating Income at Current Rates
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated
Work Paper Reference Note(s): No Workpapers
Schedule C-2
Page 1 of 2
Witness Responsible: G. M. VerDouw

Line No.	Account Title	Test Year Rev & Exp	Water A Adjustments	Water A Adjusted Rev & Exp	Test Year Rev & Exp	Water C Adjustments	Water C Adjusted Rev & Exp	Test Year Rev & Exp	Wastewater Adjustments	Wastewater Adjusted Rev & Exp	Test Year Rev & Exp	Total Adjustments	Adjusted Rev & Exp
1	Operating Revenues												
2	Water Sales	\$ 29,144,394	\$ (485,981)	\$ 28,658,413	\$ 5,043,755	\$ 316,883	\$ 5,360,638	\$ -	\$ -	\$ -	\$ 34,188,149	\$ (169,098)	\$ 34,019,051
3	Wastewater Revenues	-	(51,875)	690,353	155,336	17,981	173,317	3,696,483	383,019	4,079,502	3,696,483	383,019	4,079,502
4	Other Operating Revenues	742,228	-	-	-	-	-	27,284	-	27,284	924,848	(33,894)	890,954
5	Total Operating Revenues	\$ 29,886,622	\$ (537,856)	\$ 29,348,766	\$ 5,199,091	\$ 334,864	\$ 5,533,956	\$ 3,723,767	\$ 383,019	\$ 4,106,786	\$ 38,809,480	\$ 180,028	\$ 38,989,508
6													
7	Operating Expenses												
8	Labor	\$ 4,057,806	\$ 162,745	\$ 4,220,551	\$ 825,914	\$ (50,318)	\$ 775,596	\$ 295,379	\$ 35,878	\$ 331,257	\$ 5,179,099	\$ 148,305	\$ 5,327,404
9	Purchased Water	996,382	51,411	1,047,793	173,380	(8,532)	164,848	-	-	-	1,169,762	42,879	1,212,641
10	Fuel & Power	937,765	28,653	966,418	220,404	13,254	233,658	235,957	(1,998)	233,958	1,394,126	39,908	1,434,034
11	Chemicals	1,201,212	2,686	1,203,898	220,321	10,057	230,378	2,907	24,115	27,022	1,424,440	36,859	1,461,299
12	Waste Disposal	165,858	-	165,858	15,996	-	15,996	219,163	19,406	238,569	401,017	19,406	420,423
13	Support Services	3,158,274	29,660	3,187,934	393,249	6,245	399,494	271,639	4,678	276,377	3,823,222	40,583	3,863,805
14	Group Insurance	1,385,299	(203,907)	1,181,392	266,813	(36,497)	230,316	70,101	5,202	75,302	1,722,213	(235,203)	1,487,011
15	Pensions	568,230	1,787	570,017	101,470	319	101,789	20,294	64	20,358	689,994	2,170	692,164
16	Regulatory Expense	286,146	100,249	386,395	35,629	21,480	57,109	24,617	16,049	40,665	346,392	137,777	484,169
17	Insurance Other than Group	406,753	(124,893)	281,860	63,723	(4,381)	59,342	42,190	2,269	44,459	512,666	(127,005)	385,661
18	Customer Accounting	729,123	157,749	886,872	113,117	5,498	118,615	71,864	3,521	75,384	914,103	166,768	1,080,871
19	Rents	112,644	-	112,644	13,047	-	13,047	309	-	309	126,000	-	126,000
20	General Office Expense	239,890	-	239,890	81,876	-	81,876	10,325	-	10,325	332,091	-	332,091
21	Miscellaneous	1,781,296	80,649	1,861,945	384,613	11,110	395,723	175,316	11,156	186,472	2,341,225	102,915	2,444,140
22	Other Maintenance	924,293	439,456	1,363,749	174,336	199,417	373,753	39,309	99,271	138,580	1,137,939	738,143	1,876,082
23													
24													
25													
26													
27													
28													
29													
30													
31	Total O&M Expenses	\$ 16,950,972	\$ 726,746	\$ 17,677,717	\$ 3,083,888	\$ 167,651	\$ 3,251,539	\$ 1,479,429	\$ 219,608	\$ 1,699,037	\$ 21,514,288	\$ 1,113,505	\$ 22,627,794
32													
33	Depreciation	\$ 2,961,093	\$ (144,176)	\$ 2,816,917	\$ 501,022	\$ (71,993)	\$ 429,029	\$ 468,250	\$ 81,115	\$ 549,365	\$ 3,930,365	\$ (135,054)	\$ 3,795,311
34	Amortization	652,971	(622,489)	30,483	93,137	(90,804)	2,333	60,518	(60,518)	-	806,626	(773,810)	32,816
35	Taxes Other than Income:												
36	Real & Personal Property Taxes	3,704,870	897,364	4,597,235	1,833,582	(855,642)	977,941	354	914,921	915,276	5,538,807	951,644	6,490,451
37	Gross Receipts Taxes	1,368,821	(69,832)	1,299,989	118,382	140,944	259,326	275,782	(81,155)	192,627	1,760,985	(9,043)	1,751,942
38	Payroll Taxes	314,062	15,839	329,901	64,067	(2,777)	61,289	23,257	2,894	26,151	401,386	15,956	417,342
39	PUCO and OCC Fees	40,725	1,207	41,932	7,013	1,299	8,312	6,233	(65)	6,168	53,973	2,440	56,413
40	Other Taxes & Licenses	88,447	-	88,447	23,646	-	23,646	13,058	-	13,058	125,151	-	125,151
41													
42	Utility Operating Income before FIT	\$ 3,804,659	\$ (1,338,013)	\$ 2,466,645	\$ (525,646)	\$ 1,046,186	\$ 520,540	\$ 1,398,886	\$ (693,781)	\$ 705,104	\$ 4,677,900	\$ (985,610)	\$ 3,692,289
43													
44													
45													

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Jurisdictional Adjusted Operating Income at Current Rates
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated									
Type of Filing: ☒ Original ☐ Updated ☐ Revised									
Work Paper Reference No(s): No Workpapers									
Line No.	Water A			Water C			Wastewater		
	Test Year Rev & Exp	Adjusted Rev & Exp	Adjustments	Test Year Rev & Exp	Adjusted Rev & Exp	Adjustments	Test Year Rev & Exp	Adjusted Rev & Exp	Adjustments
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Schedule C-2
Page 2 of 2
Witness Responsible: G. M. VerDonk

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s): No Workpapers
Schedule C-2.1
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Account Title	Unadjusted Total Company	Allocation Percent	Unadjusted Water A	Unadjusted Water C	Unadjusted Wastewater	Allocation Code
1	Operating Revenues						
2	Water Sales Revenues	\$ 34,188,149	100%	\$ 29,144,394	\$ 5,043,755	\$ -	
3	Wastewater Revenues	3,696,483		-	-	3,696,483	
4	Other Operating Revenues	924,848		742,228	155,336	27,284	
5	Total Operating Revenues	\$ 38,809,480		\$ 29,886,622	\$ 5,199,091	\$ 3,723,767	
6							
7	Operating Expenses						
8	Labor	\$ 5,179,099		\$ 4,057,806	\$ 825,914	\$ 295,379	
9	Purchased Water	1,169,762		996,382	173,380	-	
10	Fuel & Power	1,394,126		937,765	220,404	235,957	
11	Chemicals	1,424,440		1,201,212	220,321	2,907	
12	Waste Disposal	401,017		165,858	15,996	219,163	
13	Support Services	3,823,222		3,158,274	393,249	271,699	
14	Group Insurance	1,722,213		1,385,299	266,813	70,101	
15	Pensions	689,994		568,230	101,470	20,294	
16	Regulatory Expense	346,392		286,146	35,629	24,617	
17	Insurance Other Than Group	512,666		406,753	63,723	42,190	
18	Customer Accounting	914,103		729,123	113,117	71,864	
19	Rents	126,000		112,644	13,047	309	
20	General Office Expense	332,091		239,890	81,876	10,325	
21	Miscellaneous	2,341,225		1,781,296	384,613	175,316	
22	Other Maintenance	1,137,939		924,293	174,336	39,309	
23	Total Operating & Maintenance Expense	\$ 21,514,288		\$ 16,950,972	\$ 3,083,888	\$ 1,479,429	
24							
25	Depreciation	\$ 3,930,365		\$ 2,961,093	\$ 501,022	\$ 468,250	
26	Amortization	806,626		652,971	93,137	60,518	
27	Taxes Other than Income:						
28	Real and Personal Property Taxes	5,538,807		3,704,870	1,833,582	354	
29	Gross Receipts Taxes	1,760,985		1,368,821	118,382	273,782	
30	Payroll Taxes	401,386		314,062	64,067	23,257	
31	Puco and OCC Fees	53,972		40,725	7,013	6,233	
32	Other Taxes & Licenses	125,151		88,447	23,646	13,058	
33	Total Operating Expenses	\$ 12,617,292		\$ 26,081,962	\$ 5,724,737	\$ 2,324,881	
34							
35	Utility Operating Income before Federal Income Taxes	\$ 4,677,900		\$ 3,804,659	\$ (525,646)	\$ 1,398,886	
36	Income Taxes:						
37	Federal Income Tax - Current Operations	\$ 122,561	100%	\$ 95,267	\$ 8,239	\$ 19,055	
38	Deferred Federal Income Taxes	640,456		497,829	43,055	99,572	
39	Investment Tax Credit	(776)		(603)	(52)	(121)	
40	Total Income Taxes	\$ 762,241		\$ 592,493	\$ 51,242	\$ 118,506	
41							
42	Total Operating Income	\$ 3,915,659		\$ 3,212,166	\$ (576,887)	\$ 1,280,379	
43							
44							
45							

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Summary of Jurisdictional Adjustments to Operating Income at Current Rates
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: No Workpapers
Schedule C-3
Page 1 of 2
Witness Responsible: G. M. Verdouw

Line No.	Schedule Reference	Title of Adjustment	Water A Adjustments	Water C Adjustments	Wastewater Adjustments	Total Adjustments
1						
2		Operating Revenue Adjustments				
3	C-3.1	Water Sales Revenues	\$ (485,981)	\$ 316,883	\$ -	\$ (169,098)
4						
5	C-3.2	Wastewater Revenues	-	-	383,019	383,019
6						
7	C-3.3	Other Operating Revenues	(51,875)	17,981	-	(33,894)
8						
9		Total Revenue Adjustments	\$ (537,856)	\$ 334,864	\$ 383,019	\$ 180,028
10						
11		Operating Expense Adjustments				
12	C-3.4	Labor	\$ 162,745	\$ (50,318)	\$ 35,878	\$ 148,305
13						
14	C-3.5	Purchased Water	51,411	(8,532)	-	42,879
15						
16	C-3.6	Fuel & Power	28,653	13,254	(1,999)	39,908
17						
18	C-3.7	Chemicals	2,686	10,057	24,115	36,859
19						
20	C-3.8	Waste Disposal	-	-	19,406	19,406
21						
22	C-3.9	Support Services	29,660	6,245	4,678	40,583
23						
24	C-3.10	Group Insurance	(203,907)	(36,497)	5,202	(235,203)
25						
26	C-3.11	Pensions	1,787	319	64	2,170
27						
28	C-3.12	Regulatory Expense	100,249	21,480	16,049	137,777
29						
30	C-3.13	Insurance Other Than Group	(124,893)	(4,381)	2,269	(127,005)
31						
32	C-3.14	Customer Accounting	157,749	5,498	3,521	166,768
33						
34	C-3.15	Rents	-	-	-	-
35						
36	C-3.16	General Office Expense	-	-	-	-
37						
38	C-3.17	Miscellaneous	80,649	11,110	11,156	102,915
39						
40	C-3.18	Other Maintenance	439,456	199,417	99,271	738,143
41						
42		Total Operating Expense Adjustments	\$ 726,246	\$ 167,651	\$ 219,608	\$ 1,113,505
43						
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Summary of Jurisdictional Adjustments to Operating Income at Current Rates
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: No Workpapers
Schedule C-3
Page 2 of 2
Witness Responsible: G. M. Verdouw

Line No.	Schedule Reference	Title of Adjustment	Water A Adjustments	Water C Adjustments	Wastewater Adjustments	Total Adjustments
1						
2	C-3.19	Depreciation Expense	\$ (144,176)	\$ (71,993)	\$ 81,115	\$ (135,054)
3						
4	C-3.20	Amortization Expense	\$ (622,489)	\$ (90,804)	\$ (60,518)	\$ (773,810)
5						
6						
7		Taxes Other than Income Taxes:				
8						
9	C-3.21	Real and Personal Property Taxes	892,364	(855,642)	914,921	951,644
10						
11	C-3.22	Gross Receipts Taxes	(68,832)	140,944	(81,155)	(9,043)
12						
13	C-3.23	Payroll Taxes	15,839	(2,777)	2,894	15,956
14						
15	C-3.24	PUCO and OCC Fees	1,207	1,299	(65)	2,440
16						
17	C-3.25	Other Taxes & Licenses	0	0	0	0
18						
19		Federal Income Taxes:				
20						
21	C-3.26	Federal Income Tax - Current Operations	(110,723)	51,660	212,345	153,282
22						
23	C-3.27	Deferred Federal Income Taxes	(234,935)	(52,629)	(192,188)	(479,752)
24						
25	C-3.28	Investment Tax Credit	(1,725)	52	121	(1,552)
26						
27						
28		Total Adjustments for Depreciation, Amortization and Taxes	\$ (273,470)	\$ (879,889)	\$ 877,470	\$ (275,889)
29						
30						
31		Revenue Adjustments Less Operating, Depreciation, Amortization, and Tax Adjustments:	\$ (990,631)	\$ 1,047,103	\$ (714,059)	\$ (657,588)
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OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment of Water Revenues

For the Twelve Months Ended December 31, 2011

Date: 4 Months Actual and 8 Months Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Worksheet Reference No(s): No Worksheets

Schedule C-3.1

Page 1 of 1

Witness Responsible: D. J. Petry

Line No.	Purpose and Description	Amount
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The calculation below sets forth Ohio American's Pro Forma adjustment to Operating Water Revenues. These adjustments are based on the bill analysis completed by district for the test year. The bill analysis uses actual results for the four months from January, 2011 to April, 2011 including detailed information by customer class by district such as water sales by rate block and service charges by meter size. Budgeted information was used for the eight months from May, 2011 to December, 2011.

	Water A	Water C	Wastewater	Total
Pro forma Revenue	\$ 28,658,413	\$ 5,360,638	\$ -	\$ 34,019,051
Less: Test Year Revenue	29,144,394	5,043,755	-	34,188,149
Pro forma Revenue Adjustment	\$ (485,981)	\$ 316,883	\$ -	\$ (169,098)

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Wastewater Revenues
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): No Worksheets
Schedule C-3.2
Page 1 of 1
Witness Responsible: D. J. Petry

Line No. Purpose and Description Amount

The calculation below sets forth Ohio American's Pro Forma adjustment to Operating Wastewater Revenues. These adjustments are based on the bill analysis completed by district for the test year. The bill analysis uses actual results for the four months from January, 2011 to April, 2011 including detailed information by customer class by district such as water sales by rate block and service charges by meter size. Budgeted information was used for the eight months from May, 2011 to December, 2011.

	Water A	Water C	Wastewater	Total
Pro forma Revenue	\$ -	\$ -	\$ 4,079,502	\$ 4,079,502
Less: Test Year Revenue	-	-	3,696,483	3,696,483
Pro forma Revenue Adjustment	\$ -	\$ -	\$ 383,019	\$ 383,019

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR

Adjustment of Other Operating Revenues

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.3a, WPC-3.3b and WPC-3.3c
Schedule C-3.3
Page 1 of 1
Witness Responsible: D. J. Petry

No. Purpose and Description Amount

1	The average number of actual activations for 2009 and 2010 in Water A was 8,092 per year. Activation Fees were adjusted on a pro forma basis to reflect 8,092 activations at \$23.10 per activation, for a total of \$186,925 in Pro Forma activation revenues for Water A. The average number of activations for 2009 and 2010 for Water C was 1,101. Activation Fees for Water C were adjusted on a pro forma basis to reflect 1,101 activations at \$23.10 per activation, for a total of \$25,433 in Pro Forma activation revenues for Water C.	
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6	The average number of actual reconnections for 2009 and 2010 was 2,308 per year in Water A, and 1,107 per year in Water C. Reconnection charges were adjusted on a pro forma basis to reflect the average reconnections for Water A and Water C for 2009 and 2010 at \$61.00 per reconnection, which results in pro forma reconnection charges of \$140,788 for Water A and \$67,527 for Water C.	
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Pro forma Other Revenues:

Pro forma Activation Fees	\$ 186,925	\$ 25,433	\$ -	\$ 212,358
Pro forma Reconnection Charges	140,788	67,527	-	208,315
Pro forma Activation/Reconnection Charges	327,713	92,960	-	420,673

Test Year Other Revenues:

Test Year Activation Fees	221,294	-	-	221,294
Test Year Reconnection Charges	158,294	74,979	-	233,273
Test Year Activation/Reconnection Charges	379,588	74,979	-	454,567
Pro forma adjustment	\$ (51,875)	\$ 17,981	\$ -	\$ (33,894)

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Labor Expense

For the Twelve Months Ended December 31, 2011

Schedule C-3.4
Page 1 of 1
Witness Responsible: M. L. Schwarzell

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.4

No.	Purpose and Description	Amount
1		
2	Schedule C-3.4 is the Company's pro forma labor expense adjustment. Pro forma labor expense was calculated based upon a level of 106 full time associates. Each associate's pro forma salary and wage was calculated and applied to his or her test year hours as adjusted. For Corporate and non union associates, the pro forma wages are the same as the test year wages, as there are no merit increases within the adjustment period. For union employees operating under a collective bargaining agreement extending through the adjustment period, employee wages are based upon the applicable contract rates in effect on December 31, 2011. For union employees operating under a collective bargaining agreement that will expire and need to be renegotiated during the adjustment period, a three percent wage increase was assumed. These union merit increases are annualized and are thus a source of positive adjustment to test year labor expense.	
3	Overtime hours reflected in Labor Expense are based on 2011 budgeted overtime hours and rates. Labor costs associated with twenty-four hour service, such as Shift Premiums, Holiday Premiums, and Service Watch were based upon historical charges and were assigned by district / job title. These costs were not captured in Ohio American's labor budget and are thus a source of positive adjustment to the test year.	
4	License Premiums, which are specific to the certifications of individual employees, were assigned by employee, based on historical payments. For employees who joined the company after January of 2010, and thus for whom we lack a full year of premium payment history, premiums from the first quarter of 2011 were annualized. License premiums were not captured in Ohio American's labor budget and are thus a source of adjustment to the test year. The Operations and Maintenance ("O & M") percentage for Ohio Pro Forma Labor costs were also assigned based on the 2011 budget. There were adjustments made to the O&M percentage of 14 employees for whom more accurate capitalization forecasts were completed in early 2011. All O&M percentages were assigned on an employee by employee basis, unless there had been a personnel change since the budget was built, in which case an average O&M percent for the position's district / job title combination was used. The overall O&M % for direct labor expense is 84.08%. Labor expense also includes payments made and accrued to eligible employees for the annual incentive plan ("AIP") and long term incentive plan ("LTIP"). These were based on the annual pro forma salary for eligible employees. Another adjustment was to allocate the pro forma labor expenses of Franklin County Water and Franklin County Wastewater. This was done according to 2010 historical charges to these districts.	
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	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 4,220,551	\$ 775,596	\$ 331,257	\$ 5,327,404
Less: Test Year Expense	4,057,806	825,914	295,379	5,179,099
Pro forma Expense Adjustment	\$ 162,745	\$ (50,318)	\$ 35,878	\$ 148,305

Ohio American Water Company
Rate Case No. 11-4161-W5-AIR
Pro Forma Adjustment of Purchased Water
For the Twelve Months Ended December 31, 2011

Schedule C-3.5
Page 1 of 1
Witness Responsible: L. E. Keathley

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-C3.5

No. Purpose and Description

Two districts of Ohio American Water Company purchase water from affiliated companies. The Lawrence County District purchases all of its water from the Huntington District of West Virginia American Water Company. The Marion District of Ohio American Water Company purchases a small amount of its water from the Richmond District of Indiana-American Water Company. Portage County District purchases water from Portage County Water Resources.

Pro forma purchased water expense was calculated for each district using available actual invoice costs for the period January 2011 through May 2011, and estimating costs for the period June 2011 through December 2011 using actual usage from 2010 for each corresponding month in 2011. Current tariffs were used to calculate the 2011 total cost in each district. The effective dates of each district's tariffs are shown in the schedules supporting pro forma expense. The calculation of pro forma expense resulted in an adjustment increasing purchased water expense by \$42,879.

	Water A	Water C	Wastewater	Total
Pro Forma Purchased Water Expense - Portage County District	\$ -	\$ 164,848	\$ -	\$ 164,848
Pro Forma Purchased Water Expense - Lawrence County District	1,018,301	-	-	1,018,301
Pro forma cost - Marion District	29,492	-	-	29,492
Total pro forma purchased water expense	\$ 1,047,793	\$ 164,848	\$ -	\$ 1,212,641
Less: test year expense	\$ 995,382	\$ 173,380	\$ -	\$ 1,168,762
Pro forma adjustment	\$ 51,411	\$ (8,532)	\$ -	\$ 42,879

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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Fuel and Power

For the Twelve Months Ended December 31, 2011

Schedule C-3.6
Page 1 of 1
Witness Responsible: L. E. Keathley

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.6

No.	Purpose and Description	Amount
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1 There is an adjustment to the Fuel and Power costs incurred in 2011 (January through April). The January bill for First Energy Solutions (Marion District - Water A) was paid in December 2010 and the February bill was paid in January. The adjustment is \$23,347.63.

2 The System Delivery adjustment calculates the fuel and power cost based upon the actual and projected system delivery for the test year (2011). In addition any known changes in fuel and power costs are factored into the proforma cost. The system delivery adjustment is \$16,560.18.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 966,418	\$ 233,658	\$ 233,958	\$ 1,434,034
Less: Test Year Expense	937,765	220,404	235,957	1,394,126
Pro forma Expense Adjustment	\$ 28,653	\$ 13,254	\$ (1,999)	\$ 39,908

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Chemicals

For the Twelve Months Ended December 31, 2011

Schedule C-3.7
Page 1 of 1
Witness Responsible: L. E. Keathley

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.7

Line No.	Purpose and Description	Amount
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There are two adjustments for Chemical costs.

When the budget for Franklin Sewer was entered, the Fixed Cost portion of the chemical expense was not included. The adjustment for Franklin Sewer is \$23,500.

The System Delivery adjustment calculates the chemical cost based upon the actual and projected system delivery for the test year (2011). The system delivery adjustment is \$13,358.60.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 1,203,898	\$ 230,378	\$ 27,022	\$ 1,461,299
Less: Test Year Expense	1,201,212	220,321	2,907	1,424,440
Pro forma Expense Adjustment	\$ 2,686	\$ 10,057	\$ 24,115	\$ 36,859

Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Adjustment of Waste Disposal
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.8
Schedule C-3.8
Page 1 of 1
Witness Responsible: L. E. Keathley

Line	No.	Purpose and Description	Amount
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An analysis of actual waste disposal expenses in the Franklin County Wastewater District has disclosed a trend of rising costs for regular monthly service from the Company's vendor. This trend is attributable to both price increases and increased volume. The wastewater operation incurs regular monthly expenses for waste disposal rather than accruing long-term for periodic lagoon cleanings as in the water districts. This has resulted in a pro forma adjustment to test year waste disposal expense of \$19,406.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 165,858	\$ 15,996	\$ 238,569	\$ 420,423
Less: Test Year Expense	165,858	15,996	219,163	401,017
Pro forma Expense Adjustment	\$ -	\$ -	\$ 19,406	\$ 19,406

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR

Adjustment of Support Services Expense

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.9

Schedule C-3.9

Page 1 of 1

Witness Responsible: G. M. Verdouw

No.	Purpose and Description	Amount
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1	Schedule C-3.9 reflects the pro forma Support Services expense for the test period. Support Services Expense, more commonly known as Management Fees, relate to services provided to Ohio American by the Service Company, and include such services as billing, customer service, engineering, accounting, finance, legal, rates and regulation, human resources, and environmental. Services provided by the Service Company are billed either directly to Ohio American or on a per customer allocation across the various American companies. Three pro forma adjustments to Support Services Expense were made to the test year.	
2	The first entry eliminates known one-time costs from Support Services Expense. Since these items are one-time in nature and not necessarily reflective of a going-forward test year, they have been adjusted out of the rate case. The total expense reduction to the test year for these one-time expenses is \$10,505.	
3	The second adjustment eliminates items that may be considered disputable in regards to recovery in a rate case. Rather than argue the recovery of these items, the Company made the determination to eliminate the items up front. The total reduction to the test year for these possible disputed items is \$362.	
4	The third adjustment made to Support Services Expense was to increase labor and related expenses by \$51,449 to adjust for an Ohio American employee who was recently moved to Service Company payroll due to a promotion.	
5	In total, the three adjustments increase Support Services Test Year expense by \$40,582, bringing total Support Services Pro Forma Expense to \$3,863,805.	

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 3,187,934	\$ 395,494	\$ 276,377	\$ 3,863,805
Less: Test Year Expense	3,158,274	393,249	271,699	3,823,222
Pro forma Expense Adjustment	\$ 29,660	\$ 6,245	\$ 4,678	\$ 40,583

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment of Group Insurance

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.10
Schedule C-3.10
Page 1 of 1
Witness Responsible: M. L. Schwartzell

No.	Purpose and Description	Amount
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Schedule C-3.10 is the adjustment to group insurance which is comprised of two components. The first component is the life, disability, VEBA, health, dental, and vision insurance coverage Ohio American provides for each associate. The pro forma costs of life and disability insurance were assigned to each employee based on the premiums that were in effect as of January 1, 2011. In cases where there was a difference between the premium for bargaining-unit (union) and non-bargaining-unit (non-union) employees, then those premiums were applied accordingly. Voluntary Employee Benefit Association (VEBA) payments were assigned according to actual obligations, on an employee-by-employee basis. The pro forma costs of health, dental, and vision insurances were assigned based on both the rates and employee contribution policies in effect as of January 1, 2011, as well as on the coverage selections of each employee. For the two union positions which were vacant when pro forma labor was developed, the average union premium and union employee contribution levels were used. Although these costs are very comparable to what was budgeted, they have an O&M percentage applied to them, which was missed in the budgeting process. Pro forma life, disability, health, dental and vision costs thus represent a negative adjustment to test year group insurance expense of (\$117,245). The second component of group insurance adjustment relates to the accrual cost of Other Post Employment Benefits ("OPEBs") other than pensions under SFAS 106. Pro forma Other Post Employment Benefits costs were based on the \$402,401 allowed amount specified in the PUCO Order for case 08-391-W5-AIR. This amount is less than the test year cost of OPEB and thus results in a negative adjustment of (\$117,957).

	Water A	Water C	Wastewater	Total
Pro forma Expense for Group Insurance	\$ 850,003	\$ 171,139	\$ 63,467	\$ 1,084,610
Pro forma Expense for Other Post Employment Benefits	331,389	59,177	11,835	402,401
Less: Test Year Expense	1,385,299	266,813	70,101	1,722,213
Pro forma Expense Adjustment	\$ (203,907)	\$ (36,497)	\$ 5,202	\$ (235,203)

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Pensions
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
 Type of Filing: ☒ Original ☐ Updated ☐ Revised
 Worksheet Reference No(s): WPC-3.11
 Schedule C-3.11
 Page 1 of 1
 Witness Responsible: M. L. Schwarzell

Line No.	Purpose and Description	Amount
1		
2	Schedule C-3.11 reflects the \$692,164 of pension expense allowed per the PUCO Order for case 09-391-WS-AIR. A small adjustment of \$2,170 was required to reflect this, primarily to offset a \$2,191 true-up entry from March 2011.	
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	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 570,017	\$ 101,789	\$ 20,358	\$ 692,164
Less: Test Year Expense	568,230	101,470	20,294	689,994
Pro forma Expense Adjustment	\$ 1,787	\$ 319	\$ 64	\$ 2,170

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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Regulatory Expense
For the Twelve Months Ended December 31, 2011

Schedule C-3.12
Page 1 of 1
Witness Responsible: G. M. Verdouw

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.12

Line No.	Purpose and Description	Amount
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20	Estimated Cost of Preparation and Presentation of Rate Proceeding	
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23	Annual amortization Rate Case Expense for Rate Case No. 11-4161-WS-AIR	
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25	Less: Test Year Amortization of Rate Case Expense	
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27	Pro Forma Adjustment	
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The pro forma regulatory expense represents a two year amortization of the estimated costs to be incurred in the preparation and presentation of this case. The pro forma regulatory expense assumes completion of a fully litigated case. The use of the two year amortization price is based on the anticipated life of the proposed rates in this case.

Water A	Water C	Wastewater	Total
\$ 755,412	\$ 159,046	\$ 119,157	\$ 1,033,615
\$ 377,706	\$ 79,523	\$ 59,578	\$ 516,807
277,457	58,043	43,529	379,030
\$ 100,249	\$ 21,480	\$ 16,049	\$ 137,777

Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Pro Forma Adjustment of Insurance Other Than Group Expense
For the Twelve Months Ended December 31, 2011

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.13
Schedule C-3.13
Page 1 of 1
Witness Responsible: L. E. Keathley

Line No.	Purpose and Description	Amount
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19	Ohio American Water Company has experienced a reduction in insurance premiums for the year ending December 31, 2011. These savings are reflected in the adjustment shown below.	
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	Water A	Water C	Wastewater	Total
Pro Forma Insurance Other Than Group Expense	\$ 281,860	\$ 59,342	\$ 44,459	\$ 385,661
Test Year Insurance Other Than Group Expense	406,753	63,723	42,190	512,666
Pro Forma Adjustment to Insurance Other Than Group Expense	\$ (124,893)	\$ (4,381)	\$ 2,269	\$ (127,005)

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Customer Accounting - Uncollectibles and Postage
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
 Type of Filing: ☒ Original ☐ Updated ☐ Revised
 Worksheet Reference No(s): WPC-13, WPC-3.14
 Schedule C-3.14
 Page 1 of 1
 Witness Responsible: L. E. Keathley

No.	Purpose and Description	Amount
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The following adjustment calculates the uncollectible accounts expense by applying a ratio of net charge-offs to revenues to the pro forma level or revenues at present rates. The ratio used reflects the actual average experience for the most recent three years (2008 - 2010).

The Company is not proposing any adjustment to postage expense.

Uncollectible Accounts	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 530,782	\$ 70,750	\$ 48,734	\$ 650,266
Less: test year expense	373,033	65,252	45,213	483,498
Pro forma expense adjustment	\$ 157,749	\$ 5,498	\$ 3,521	\$ 166,768

Ohio American Water Company
Rate Case No. 11-4181-WP-AIR
Pro Forma Adjustment of Rent Expense
For the Twelve Months Ended December 31, 2011

Schedule C3.15
Page 1 of 1
Witness Responsible: L. E. Keathley

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated
Worksheet Reference No(s): WPC-3.15

Line No.	Purpose and Description	Water A	Water C	Wastewater	Total
1					
2					
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6					
7	Real estate and equipment rent actual expenses from January 1, 2011 to April 30, 2011 are running in line with the budget for the test year				
8	ending December 31, 2011. No adjustment is necessary to test year Rent Expense.				
9					
10					
11					
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16					
17					
18					
19	Pro Forma Rent Expense	\$ 112,644	\$ 13,047	\$ 309	\$ 126,000
20					
21	Test Year Rent Expense	112,644	13,047	309	126,000
22					
23	Pro Forma Adjustment of Rent Expense	\$ -	\$ -	\$ -	\$ -
24					
25					
26					
27					
28					

Ohio American Water Company
Rate Case No. 11-4357-W5-AIR
Pro Forma Adjustment of General Office Expense
For the Twelve Months Ended December 31, 2011

Schedule C-3.16
Page 1 of 1
Witness Responsible: L. E. Keathley

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.16

Line No.	Purpose and Description	Water A	Water C	Wastewater	Total
1					
2					
3					
4					
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6					
7					
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14					
15					
16					
17					
18					
19	Pro Forma General Office Expense	\$ 239,890	\$ 81,876	\$ 10,325	\$ 332,091
20					
21	Test Year General Office Expense	239,890	81,876	10,325	332,091
22					
23	Pro Forma Adjustment of General Office Expense	\$ -	\$ -	\$ -	\$ -
24					
25					
26					
27					
28					

General Office actual expenses from January 1, 2011 to April 30, 2011 are running in line with the budget for the test year ending December 31, 2011. No adjustment is necessary to test year General Office Expense.

Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Pro Forma Adjustment of Miscellaneous Expense
For the Twelve Months Ended December 31, 2011

Schedule C-3.17
Page 1 of 1
Witness Responsible: D.J. Petry

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.17

Line No.	Purpose and Description	Water A	Water C	Wastewater	Total
1					
2					
3					
4					
5					
6					
7					
8					
9	Pro Forma Miscellaneous Expense	\$ 1,861,945	\$ 395,723	\$ 186,472	\$ 2,444,140
10					
11	Test Year Miscellaneous Expense	1,781,296	384,613	175,316	2,341,225
12					
13	Pro Forma Adjustment to Miscellaneous Expense	\$ 80,649	\$ 11,110	\$ 11,156	\$ 102,915
14					
15					
16					
17					
18					
19	Adjustments:				
20	Pro Forma 401k Expense Adjustment	\$ (5,747)	\$ (5,064)	\$ (633)	\$ (11,445)
21	Pro Forma Defined Contribution Plan (DCPI) Expense Adjustment	20,082	568	1,545	22,195
22	Pro Forma Lobbying Expense Adjustment	(31,530)	(3,926)	(2,712)	(38,168)
23	Pro Forma Nonrefundable Penalties Expense Adjustment	-	-	-	-
24	Pro Forma ORCOM Amortization Expense Adjustment	76,128	16,028	12,008	104,164
25	Pro Forma Leased Vehicles Cost Adjustment	20,511	2,136	(283)	22,364
26	Pro Forma Vehicle Insurance Expense Adjustment	(2,277)	(614)	(359)	(3,249)
27	Pro Forma AWWA Dues Expense Adjustment	(4,928)	(309)	(170)	(5,406)
28	Pro Forma NAWC Dues Expense Adjustment	8,410	2,290	1,760	12,460
29					
30	Total Pro Forma Adjustments for Miscellaneous Expense	\$ 80,649	\$ 11,110	\$ 11,156	\$ 102,915
31					

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment of Other Maintenance

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.18
Schedule C-3.18
Page 1 of 1
Witness Responsible: L. E. Keathley

No.	Purpose and Description	Amount
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The adjustment of other maintenance included two adjustments.

An adjustment of \$722,393 for tank painting is included and is detailed in the tank painting workpapers. Also included is an adjustment of \$15,750 for unbudgeted maintenance costs which will be incurred in 2011.

	Water A	Water C	Wastewater	Total
Total pro forma Maintenance Expense Adjustment	\$ 1,363,749 \$	373,753 \$	138,580 \$	1,876,082
Less: Test Year Expense	924,293	174,336	39,309	1,137,939
Pro Forma Expense Adjustment	\$ 439,456 \$	199,417 \$	99,271 \$	738,143
Adjustments:				
Tank Painting Adjustment	\$ 424,706 \$	198,417 \$	99,271 \$	722,393
Additional Unbudgeted Maintenance Costs	14,750	1,000		15,750
Total Pro forma Adjustments for Maintenance Expense	\$ 439,456 \$	199,417 \$	99,271 \$	738,143

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment of Depreciation and Amortization Expense

For the Twelve Months Ended December 31, 2011

Schedule C-3.19 and Schedule C-3.20

Page 1 of 1

Witness Responsible: G. M. VerDouw

Data: 4 Months Actual and 8 Months Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Worksheet Reference No(s): WPC-3.19a, WPC-3.19b, WPC-3.19c, WPC-3.20a and WPC-3.20b

No.	Purpose and Description	Amount
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The pro forma depreciation expense in this case was calculated on utility plant in service asset values as of April 30, 2011, using depreciation rates calculated under the remaining life methodology and proposed by Ohio American Water's depreciation study consultant, John Spanos of AUS Consultants, as a part of these rate proceedings.

The pro forma amortization expense reflects the adjustment for the amortization of Limited Term Utility Plant Expense, as well as the amortization of regulatory assets and the annual pro forma amortization of intangibles. Test year amortization expense included net negative salvage, which was removed for rate case purposes and instead included as a part of depreciation expense.

Account	Water A	Water C	Wastewater	Total
680110	\$ 2,811,310	\$ 429,029	\$ 549,365	\$ 3,789,704
680110	-	-	-	-
680110	-	-	-	-
680110	5,607	-	-	5,607
	\$ 2,816,917	\$ 429,029	\$ 549,365	\$ 3,795,311
	2,961,093	501,022	468,250	3,930,365
680110	\$ (144,176)	\$ (71,993)	\$ 81,115	\$ (135,054)

Account	Water A	Water C	Wastewater	Total
680510	\$ 2,864	\$ -	\$ -	\$ 2,864
680540	21,510	-	-	21,510
680620	6,108	-	-	6,108
680310	-	2,333	-	2,333
	\$ 30,483	\$ 2,333	\$ -	\$ 32,816
	652,971	93,137	60,518	806,626
	\$ (622,489)	\$ (90,804)	\$ (60,518)	\$ (773,810)

Depreciation Expense

- 19 Pro forma annual depreciation expense
- 20 Pro forma annual depreciation expense - CIAC
- 21 Pro forma annual amortization of depreciation reserve deficiency
- 22 Pro forma annual amortization of deferred depreciation expense
- 23 Total pro forma Depreciation Expense
- 24
- 25 Less: Test Year depreciation expense
- 26
- 27 Pro forma adjustment
- 28
- 29

Amortization Expense

- 31 Pro forma annual amortization of limited term utility plant
- 32 Pro forma annual amortization of regulatory asset
- 33 Pro forma annual amortization of regulatory asset Other
- 34 Pro forma annual amortization of intangibles
- 35
- 36
- 37 Less: Test Year amortization
- 38
- 39 Pro forma adjustment
- 40
- 41
- 42
- 43
- 44

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjustment of Real and Personal Property Taxes
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
 Type of Filing: ☒ Original ☐ Updated ☐ Revised
 Worksheet Reference No(s): WPC-3.21
 Schedule C-3.21
 Page 1 of 1
 Witness Responsible: M. L. Schwarzeil

Line No.	Purpose and Description	Amount
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1	Schedule C-3.21 identifies the variance between the test year expense and pro forma liability for real and personal property taxes. The pro forma expense for the period was calculated by taking the 2010 actual Ohio property taxes owed and adding to this the estimated real and personal property tax on recent additions to Utility Plant in Service ("UPIS"). This addition is derived by calculating a ratio of property tax dollars to UPIS dollars. Property Taxes for 2010 are divided by UPIS as of December 31, 2010. The resulting ratio (0.040954) is multiplied by the Utility Plant in Service added between January 1, 2011 and April 30, 2011. The total figure represents an adjustment to Real and Personal Property Tax of \$951,644.	
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	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 4,597,235	\$ 977,941	\$ 915,276	\$ 6,490,451
Less: Test Year Expense	3,704,870	1,833,582	354	5,538,807
Pro forma Expense Adjustment	\$ 892,364	\$ (855,642)	\$ 914,921	\$ 951,644

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Ohio American Water Company
Rate Case No. 11-4161-WIS-ALR
Pro Forma Adjustment of Gross Receipts Tax
For the Twelve Months Ended December 31, 2011

Schedule C-3.22
Page 1 of 1
Witness Responsible: D. J. Petry

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.22

No.	Line	Purpose and Description	Amount
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Pro Forma Gross Receipts Tax was calculated using adjusted total present rate revenues for the year ended December 31, 2011. This calculation resulted in an adjustment of test year expense in the amount shown below. See Worksheet WPC-3.22 for the calculation of pro forma expense.

	Water A	Water C	Wastewater	Total
Pro Forma Gross Receipts Tax	\$ 1,299,989	\$ 259,326	\$ 192,627	\$ 1,751,942
Less: Test Year Expense	1,368,821	118,382	273,783	1,760,985
Pro Forma Adjustment of Gross Receipts Tax	\$ (68,832)	\$ 140,944	\$ (81,155)	\$ (9,043)

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment of Payroll Tax

For the Twelve Months Ended December 31, 2011

Schedule C-3.23

Page 1 of 1

Witness Responsible: M. L. Schwarzell

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.23

Line	No.	Purpose and Description	Amount
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Schedule C-3.23 contains the adjustment for annual payroll tax expense based upon the pro forma labor expenses as shown on Schedule C-3.4. Federal and state unemployment tax, and Social Security taxes (FICA and Medicare) were all calculated at current taxable rates. The pro forma calculation resulted in an adjustment to test year Payroll Taxes in the amount of \$15,956. This positive adjustment to payroll tax is a result of positive adjustments to labor expense.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 329,901	\$ 61,289	\$ 26,151	\$ 417,342
Less: Test Year Expense	314,062	64,067	23,257	401,386
Pro forma Expense Adjustment	\$ 15,839	\$ (2,777)	\$ 2,894	\$ 15,956

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Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Adjustment of PUCO and OCC Fees
For the Twelve Months Ended December 31, 2011

Schedule C-3.24
Page 1 of 1
Witness Responsible: D. J. Petry

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-3.24

No.	Purpose and Description	Amount
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Pro Forma PUCO and OCC assessments are calculated using current present rate operating revenues and an average assessment rate obtained from actual invoice data most recently available. This amount is compared to test year balances and has resulted in an adjustment to the test year balance as shown below:

	Water A	Water C	Wastewater	Total
Adjusted IntraState Gross Revenues	\$ 27,917,533	\$ 5,533,956	\$ 4,106,786	\$ 37,558,275
PUCO and OCC Assessment Rate	0.1502%	0.1502%	0.1502%	
Pro Forma PUCO and OCC Assessments	\$ 41,932	\$ 8,312	\$ 6,168	\$ 56,412
Less: Test Year Expense	40,725	7,013	6,233	53,972
Pro Forma Adjustment	\$ 1,207	\$ 1,299	\$ (65)	\$ 2,440

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment for Other Taxes and Licenses

For the Twelve Months Ended December 31, 2011

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): No Worksheets
Schedule C-3.25
Page 1 of 1
Witness Responsible: D. J. Petry

Line No.	Purpose and Description	Amount
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The Company is proposing no adjustments to its test year level of taxes and licenses.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 88,447	\$ 23,646	\$ 13,058	\$ 125,151
Less: Test Year Expense	88,447	23,646	13,058	125,151
Pro forma Expense Adjustment	\$ -	\$ -	\$ -	\$ -

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment for Current Federal Income Taxes

For the Twelve Months Ended December 31, 2011

Date: 4 Months Actual and 8 Months Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Worksheet Reference No(s): Worksheet WPC-4

Schedule C-3.26

Page 1 of 1

Witness Responsible: G. M. VerDouw

Line	No.	Purpose and Description	Amount
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The pro forma adjustment for current federal income taxes is necessary to properly state the income tax expense as a result of the Company's pro forma adjustments to revenues, operation and maintenance expenses, depreciation, general taxes and the impact of interest synchronization in the current income tax calculation. Please reference Exhibit C-4 for detailed calculation.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ (15,456)	\$ 59,899	\$ 231,400	\$ 275,842
Less: Test Year Expense	95,267	8,239	19,055	122,561
Pro forma Expense Adjustment	\$ (110,723)	\$ 51,660	\$ 212,345	\$ 153,282

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment of Deferred Federal Income Taxes

For the Twelve Months Ended December 31, 2011

Schedule C-3.27

Page 1 of 1

Witness Responsible: G. M. VerDow

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): Worksheet WPC-4

Line	No.	Purpose and Description	Amount
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The pro forma adjustment for deferred income taxes at present rates is required to properly reflect an appropriate level of expense associated with the temporary and permanent timing differences that impact the revenue requirement. The Company uses an effective tax rate in its budgeting for income taxes. Therefore, the Company's tax calculation calculates deferred taxes for the temporary timing difference in book and tax depreciation, the recovery of the FAS 109 deferred tax expense associated with the flow through depreciation and the amortization of the investment tax credits. Recognition of other temporary timing differences while they exist, does not create any additional or any less federal income tax expense since there would be a recognition of the expense in either current or deferred. Please reference Exhibit C-4 for detailed calculation.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ 262,894	\$ (9,574)	\$ (92,616)	\$ 160,704
Less: Test Year Expense	497,829	43,055	99,572	640,456
Pro forma Expense Adjustment	\$ (234,935)	\$ (52,629)	\$ (192,188)	\$ (479,752)

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjustment of Amortization of Investment Tax Credit

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated
Worksheet Reference No(s): Worksheet WPC-4 ☐ Revised
Schedule C-3.28
Page 1 of 1
Witness Responsible: G. M. VerDouw

Line No. Purpose and Description Amount

The pro forma adjustment for Investment Tax Credit takes the entire pro forma Investment Tax Credit and applies it to the Water A tariff group, whose revenues create the deferred credits and thus should benefit from the amortization. Please reference Exhibit C-4 for detailed calculation.

	Water A	Water C	Wastewater	Total
Pro forma Expense	\$ (2,328)	\$ -	\$ -	(2,328)
Less: Test Year Expense	(603)	(52)	(121)	(776)
Pro forma Expense Adjustment	\$ (1,725)	\$ 52	\$ 121	(1,552)

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Adjusted Jurisdictional Federal Income Taxes

For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated		Schedule C-4			
Type of Filing: <u>X</u> Original	Updated	Page 1 of 2			
Work Paper Reference: <u>WPC-4</u>		Witness Responsible: G. M. VerDouw			
Line No.	Description	Water A Adjusted Operating Income	Water C Adjusted Operating Income	Wastewater Adjusted Operating Income	Grand Total Adjusted Operating Income
1.	Operating Income Before FIT (a)	\$ 2,466,645	\$ 520,540	\$ 705,104	\$ 3,692,289
Reconciling Items:					
2.	Interest Charges (b)	(2,144,688)	(373,638)	(297,685)	(2,816,010)
3.	Book Depreciation (c)	2,816,917	429,029	549,365	3,795,311
4.	Tax Accelerated Depreciation (d)	3,219,492	400,871	276,966	3,897,329
5.	Excess of Tax Over Book Depreciation (3) - (4)	\$ (402,575)	\$ 28,158	\$ 272,399	\$ (102,018)
Other Reconciling Items:					
6.	Taxable Meals and Entertainment (d)	\$ 8,938	\$ 1,113	\$ 769	\$ 10,820
7.	Amortization of Deferred ITC (d)	(2,328)			(2,328)
8.	Total Other Reconciling Items (6) + (7)	\$ 6,610	\$ 1,113	\$ 769	\$ 8,492
9.	Total Reconciling Items (2) + (5) + (8)	\$ (2,540,652)	\$ (344,367)	\$ (24,517)	\$ (2,909,536)
10.	Federal Taxable Income (1) + (9)	\$ (74,008)	\$ 176,173	\$ 680,588	\$ 782,753
Federal Income Taxes (WPC-4)					
11.	First @ 15%	\$ (6,196)	\$ 771	\$ 533	\$ (4,891)
12.	Next @ 25%	(5,163)	643	444	(4,076)
13.	Next @ 34%	(4,098)	874	604	(2,619)
14.	Next @ 39%	-	9,427	6,513	15,940
15.	Next @ 34%	-	48,183	223,306	271,489
16.	Next @ 35%	-	-	-	-
17.	Next @ 38%	-	-	-	-
18.	Excess of Taxable Income @ 35%	-	-	-	-
19.	Federal Income Taxes (11) Through (18)	\$ (15,456)	\$ 59,899	\$ 231,400	\$ 275,842

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated		Schedule C-4	
Type of Filing: ☒ Original ☐ Updated	Revised	Page 2 of 2	
Work Paper Reference: WPC-4		Witness Responsible: G. M. Verdouw	
Line No.	Description	Water A	
		Adjusted Operating Income	Adjusted Operating Income
			Water C
			Adjusted Operating Income
			Grand Total
Deferred Income Taxes:			
20.	Tax Accelerated Depreciation (d)	\$ 3,219,492	\$ 276,966
21.	Tax Straight Line Depreciation (c)	2,816,917	549,365
22.	Excess of Tax Accelerated over Tax S/L Deprec. (20) - (21)	\$ 402,575	\$ (272,399)
23.	Deferred @ 34.0%	\$ 84,076	\$ (92,616)
			\$ 102,018
			\$ (18,114)
Other Deferred Taxes:			
24.	Amortization of Prior Years ITC (d)	\$ (2,328)	\$ -
25.	Amortization of ITC (e)	792	792
26.	Amortization of Regulatory Assets/Liabilities (d)	269,736	269,736
27.	Amortization of Regulatory Assets/Liabilities (e)	(91,710)	(91,710)
28.	Total Other Deferred Taxes (24) Thru (27)	\$ 176,490	\$ -
29.	Total Deferred Taxes (23) + (28)	260,566	(92,616)
30.	Total Federal Income Taxes (19) + (29)	\$ 245,110	\$ 138,784
			\$ 434,218

- (a) Schedule C-1
(b) B-1 Rate Base x Weighted Cost of Debt
(c) Schedule C-3.19, Lines 23.
(d) Applicant's Schedule C-4
(e) Schedule C-4, Line (24) x 34%; Line (25) x 34%

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPC-4
Schedule C-4.1
Page 1 of 2
Witness Responsible: G. M. VerDonou

Line No.	Description	Total Utility	Water A			Water C			Wastewater		
			Allocation	Jurisdiction Amount	Allocation/ Code Explanation	Jurisdiction Amount	Allocation/ Code Explanation	Jurisdiction Amount	Allocation/ Code Explanation	Jurisdiction Amount	Allocation/ Code Explanation
1.	Operating Income Before FIT (a)	\$ 3,597,289	100.0%	\$ 2,465,645		\$ 520,540		\$ 705,104			
<u>Reconciling Items:</u>											
2.	Interest Charges (b)	(2,816,010)		(2,144,688)		(373,638)		(297,685)			
3.	Book Depreciation (c)	3,795,311		2,816,917		429,029		549,365			
4.	Tax Accelerated Depreciation (d)	3,897,329		3,219,492		400,871		276,966			
5.	Excess of Tax Over Book Depreciation (3) - (4)	\$ (102,018)		\$ (402,575)		\$ 28,158		\$ 272,399			
<u>Other Reconciling Items:</u>											
6.	Taxable Meals and Entertainment (d)	\$ 10,820		\$ 8,938		\$ 1,113		\$ 769			
7.	Amortization of Deferred ITC (d)	(2,328)		(2,328)							
8.	Total Other Reconciling Items (6) + (7)	\$ 8,492		\$ 6,610		\$ 1,113		\$ 769			
9.	Total Reconciling Items (2) + (5) + (8)	\$ (2,909,536)		\$ (2,540,652)		\$ (344,367)		\$ (24,517)			
10.	Federal Taxable Income (1) + (9)	\$ 782,753		\$ (74,008)		\$ 176,173		\$ 680,588			
<u>Federal Income Taxes [WPC-4]</u>											
11.	First @ 15%	\$ (4,891)		\$ (6,196)		\$ 771		\$ 533			
12.	Next @ 25%	(4,076)		(5,163)		643		444			
13.	Next @ 34%	(2,619)		(4,098)		874		604			
14.	Next @ 39%	15,940		-		9,427		6,513			
15.	Next @ 34%	271,489		-		48,183		223,306			
16.	Next @ 35%	-		-		-		-			
17.	Next @ 38%	-		-		-		-			
18.	Excess of Taxable Income @ 35%	-		-		-		-			
19.	Federal Income Taxes (11) Through (18)	\$ 275,842		\$ (15,456)		\$ 59,899		\$ 231,400			

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPC-4
Schedule C-4.1
Page 2 of 2
Witness Responsible: G. M. VerDouw

Line No.	Description	Total Utility	Water A			Water C			Wastewater		
			Allocation	Jurisdiction Amount	Allocation/ Code Explanation	Jurisdiction Amount	Allocation/ Code Explanation	Jurisdiction Amount	Allocation/ Code Explanation		
<u>Deferred Income Taxes:</u>											
20.	Tax Accelerated Depreciation (d)	\$ 3,897,329		\$ 3,219,492		\$ 400,871		\$ 276,966			
21.	Tax Straight Line Depreciation (c)	3,795,311		2,816,917		429,029		549,365			
22.	Excess of Tax Accelerated over Tax S/L Deprec. (20) - (21)	\$ 102,018		\$ 402,575		\$ (28,158)		\$ (272,399)			
23.	Deferred @ 34.0%	\$ (18,114)		\$ 84,076		\$ (9,574)		\$ (92,616)			
<u>Other Deferred Taxes:</u>											
24.	Amortization of Prior Years ITC (d)	\$ (3,328)		\$ (2,328)		\$ -		\$ -			
25.	Amortization of ITC (e)	792		792		-		-			
26.	Amortization of Regulatory Assets/Liabilities (d)	269,736		269,736		-		-			
27.	Amortization of Regulatory Assets/Liabilities (e)	(91,710)		(91,710)		-		-			
28.	Total Other Deferred Taxes (24) Thru (27)	\$ 176,490		\$ 176,490		\$ -		\$ -			
29.	Total Deferred Taxes (23) + (28)	158,376		260,566		(9,574)		(92,616)			
30.	Total Federal Income Taxes (19) + (29)	\$ 434,218		\$ 245,110		\$ 50,325		\$ 138,784			

- (a) Schedule C-1
(b) B-1 Rate Base x Weighted Cost of Debt
(c) Schedule C-3.19, Lines 23.
(d) Applicant's Schedule C-4
(e) Schedule C-4, Line (24) x 34%; Line (26) x 34%

Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Social and Service Club Dues
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated										Schedule C-5	
Type of Filing: ☒ Original ☐ Updated ☐ Revised										Page 1 of 1	
Work Paper Reference: WPC-5										Witness Responsible: D. J. Perry	
Line No.	Account No.	NARUC	Account Description	Water A	Water C	Waste Water	Total Company	Allocation Percent	Jurisdictional		
1											
2			Miscellaneous General Expense								
3											
4	575244.16	A9302	NAWC Dues	\$ 6,040	\$ 752	\$ 520	\$ 7,312	100%	\$ 7,312		
5											
6	575242.16	A9302	AWWA Dues	8,472	1,055	729	10,256	100%	10,256		
7											
8	575240.16	A9302	Dues and Memberships	9,570	860	245	10,675	100%	10,675		
9											
10											
11			General Office Expense								
12											
13	575280.16	A921	Dues and Memberships	\$ 2,626	\$ 230	\$ 159	\$ 3,015	100%	\$ 3,015		
14											
15											
16			Total Social and Service Club Dues	\$ 26,709	\$ 2,897	\$ 1,652	\$ 31,258		\$ 31,258		

Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Charitable Contributions
For the Twelve Months Ended December 31, 2011

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-6
Schedule C-6
Page 1 of 1
Witness Responsible: D.J. Petry

Line No.	Account No.	Water A	Water C	Wastewater	Total Company	Allocation Percent	Jurisdictional
1	JDEdwards NARUC						
2							
3	575140.16 A9302	\$ 32,143	\$ 3,357	\$ 2,320	\$ 37,820	100%	\$ 37,820
4	Charitable Contributions						

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated
Workpaper Reference No(s): No Workpapers

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated
Workpaper Reference No(s): No Workpapers
 Revised _____

Schedule C-7
Page 1 of 1
Witness Responsible: D. J. Petry

Line No.	Account No. JEDwards	NARUC	Water A	Water C	Waste Water	Total Company	Allocation Percent	Jurisdictional
1								
2								
3	575220.16	A9302	\$ 22,865	\$ 2,450	\$ 1,520	\$ 26,834	100%	\$ 26,834
4								
5								
6								
7	575030.16	A9301	22,236	3,411	1,752	27,399	100%	27,399
8								
9								
10								
11		Total	\$ 45,101	\$ 5,860	\$ 3,272	\$ 54,233		\$ 54,233

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR

Rate Case Expenses
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPC-3.12
Schedule C-8
Page 1 of 1
Witness Responsible: G. M. VerDonou

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases

Line No.	Item of Expense	Current Case Estimated	Most Recent Prior Case Actual	Most Recent Prior Case Estimated	Next Most Recent Case Actual	Next Most Recent Case Estimated	Justification of Significant Change
1	Rate Case:						
2	Legal - preparation and presentation of case (including legal notices)	\$ 550,000	\$ 420,425	\$ 300,000	\$ 253,029	\$ 250,000	
3							
4	Accounting - AWW Service Co. preparation and presentation of case and data requests	186,260	428,139	219,460	219,829	200,000	
5							
6	Rate of Return	40,200	35,657	33,860	18,201	31,180	
7							
8	Cost of Service Study	44,850	53,296	64,465	39,057	65,140	
9							
10	Miscellaneous	121,305	22,590	75,000	34,510	5,000	
11							
12	Staff Audit Expense	-	-	-	-	-	
13							
14	Total Expense	\$ 942,615	\$ 960,107	\$ 692,785	\$ 564,626	\$ 551,320	
15							
16	Depreciation Study	\$ 91,000	\$ -	\$ -	\$ -	\$ -	
17							
18	Case Numbers	11-4161-WS-AIR	09-0391-WS-AIR	09-0391-WS-AIR	07-1112-WS-AIR	07-1112-WS-AIR	
19							
20							
21							
22							
23							
24							

Schedule of Rate Case Amortization					
Rate Case	Opinion/Order Date	Authorized Amortization Period	Amount Amortized to Date	Unadjusted Test Year Expense	Total Amortization Months
Current Rate Case	\$ 1,033,615		\$ -	\$ -	24
Total			\$ -	\$ -	
					\$ 1,033,615
					\$ 1,033,615

**Company is proposing to amortize the expense over 24 months.

NOTE: The Company accumulates rate case expense during the months a case is in progress in a deferred account. After receipt of an order, the deferred expenses are then amortized over the amortization period authorized by the Commission.

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Operation and Maintenance Payroll Costs
For the Twelve Months Ended December 31, 2011

Description: Schedule C-9 is a summation of Operation and Maintenance Payroll Costs for the test year ending December 31, 2011. Operations and Maintenance Labor, Employee Benefits, and Payroll taxes are broken down by the three rate groups of Water A, Water C, and Wastewater, and include unadjusted and pro forma adjustments for each category

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated
Work Paper Reference: WPC-9

Schedule C-9
Page 1 of 1
Witness Responsible: M. L. Schwarzall

Line No.	Description	Water A		Water C		Wastewater		Total	
		Unadjusted	Pro Forma Adjustments	Unadjusted	Pro Forma Adjustments	Unadjusted	Pro Forma Adjustments	Unadjusted	Pro Forma Adjustments
1									
2	Payroll Costs:								
3									
4	Operation and Maintenance Labor	\$ 4,057,806	\$162,745	\$ 4,220,551		\$ 825,514	(\$50,318)	\$ 775,596	
5									
6	Employee Benefits	1,385,299	(\$203,907)	1,181,392		266,813	(\$36,497)	230,316	
7	Group Insurance	568,230	\$1,787	570,017		101,470	\$319	101,789	
8	Pension	-	\$0	-		-	\$0	-	
9	ESOP	121,762	\$14,334	136,096		30,989	(\$4,496)	26,492	
10	401K Plan	2,075,291	(\$187,786)	1,887,505		399,272	(\$40,674)	358,597	
11	Total Employee Benefits								
12									
13	Payroll Taxes								
14	FICA	299,746	\$16,030	\$315,776		61,534	(\$3,078)	\$58,456	
15	FUTA	4,027	(\$71)	\$3,955		714	\$80	\$793	
16	SUTA	10,280	(\$119)	\$10,171		1,819	\$221	\$2,040	
17	Total Payroll Taxes								
18		\$ 314,062	\$ 15,839	\$ 329,901		\$ 64,067	(\$2,777)	\$ 61,289	
19									
20	Total O&M Payroll Costs	\$ 6,447,159	\$ (9,201)	\$ 6,437,958		\$ 1,289,153	\$ (93,770)	\$ 1,195,483	
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
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34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

Unadjusted \$ 5,179,099 100% \$ 148,305 \$ 5,327,404
Pro Forma Adjustments (235,203) 2,170 892,164
Adjusted 1,722,213 1,487,011
Unadjusted \$ 295,379 \$ 335,878 \$ 331,257
Pro Forma Adjustments \$5,202 \$64 20,358
Adjusted 70,101 20,358
Unadjusted \$ 7,386 \$912 8,298
Pro Forma Adjustments 6,178 \$ 103,958
Adjusted 97,780 \$ 103,958
Unadjusted \$ 22,357 \$2,747 \$25,105
Pro Forma Adjustments 250 \$43 \$293
Adjusted 23,257 \$ 2,894 \$ 26,151
Unadjusted \$ 416,416 \$ 44,950 \$ 461,366
Pro Forma Adjustments (58,021) \$ 8,094,807
Adjusted \$ 8,152,828 100% \$ (58,021) \$ 8,094,807

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended December 31, 2011

Schedule C-9.1 is a comparison of payroll hours and dollars by various categories for the pro forma test year ending December 31, 2011 and the calendar years ended December 31, 2005 through December 31, 2010. The comparison includes ratios of various categories as well.

Date: 4 Months Actual and 8 Months Estimated
Type of Filing: X Original Revised
Work Paper Reference: WPC-9.1 Updated
Schedule C-9.1
Page 1 of 7
Witness Responsible: M. L. Schwarzell

Line No.	Description	Pro Forma Test Year 12/31/2011	2009	2008	2007	2006	2005
1							
2	Total Company						
3							
4	Hours						
5	Straight-time Hours	221,328	231,464	220,169	220,341	171,540	182,860
6	Overtime Hours	9,448	13,005	13,750	11,270	7,824	8,427
7	Total Hours	230,776	244,469	243,919	231,611	179,364	191,287
8	Ratio of Overtime Hours to Straight-time Hours	4.27%	5.62%	5.97%	5.11%	4.56%	4.61%
9							
10							
11	Labor Dollars						
12	Straight-time Dollars	\$ 5,718,926	\$ 5,626,080	\$ 5,172,545	\$ 4,724,852	\$ 3,730,120	\$ 3,603,576
13	Overtime Dollars	\$ 379,849	\$ 490,340	\$ 488,238	\$ 379,944	\$ 270,252	\$ 265,849
14	Total Labor Dollars	\$ 6,098,775	\$ 6,116,420	\$ 5,660,783	\$ 5,104,796	\$ 4,000,372	\$ 3,869,425
15	Ratio of Overtime Dollars to Straight-time Dollars	6.64%	8.73%	9.44%	8.04%	7.25%	7.02%
16							
17	O & M Labor Dollars	\$ 5,127,925	\$ 4,923,212	\$ 5,194,077	\$ 4,717,205	\$ 4,033,644	\$ 3,546,909
18	Ratio of O & M Labor Dollars to Total Labor Dollars	84.08%	80.43%	91.76%	92.41%	100.83%	91.27%
19							
20	Total Employee Benefits	\$ 2,836,211	\$ 2,836,871	\$ 2,704,479	\$ 2,662,154	\$ 2,328,346	\$ 1,697,243
21	Employee Benefits Expensed	\$ 2,348,899	\$ 2,460,522	\$ 2,345,464	\$ 2,395,868	\$ 2,210,058	\$ 1,575,419
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	82.85%	86.73%	86.73%	86.24%	94.92%	92.82%
23							
24	Total Payroll Taxes	\$ 498,060	\$ 485,497	\$ 441,997	\$ 430,630	\$ 327,218	\$ 319,557
25	Payroll Taxes Expensed	\$ 416,825	\$ 421,090	\$ 383,322	\$ 371,379	\$ 310,594	\$ 296,620
26	Ratio of Payroll Taxes Expensed to Total Payroll	83.69%	86.73%	86.73%	86.24%	94.92%	92.82%
27							
28	Average Employee Levels (Permanent)	106	112	109	103	84	84
29	Year End Employee Levels (Permanent)	106	113	108	108	86	81
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

[illegible]

	Distribution	Hours	Labor Dollars
1			
2			
3			
4			
5	Straight-time Hours		
6	Overtime Hours		
7	Total Hours		
8	Ratio of Overtime Hours to Straight-time Hours		
9			
10			
11			
12	Straight-time Dollars		
13	Overtime Dollars		
14	Total Labor Dollars		
15	Ratio of Overtime Dollars to Straight-time Dollars		
16			
17	O & M Labor Dollars		
18	Ratio of O & M Labor Dollars to Total Labor Dollars		
19			
20	Total Employee Benefits		
21	Employee Benefits Expensed		
22	Ratio of Employee Benefits Expensed to Total Employee Benefits		
23			
24	Total Payroll Taxes		
25	Payroll Taxes Expensed		
26	Ratio of Payroll Taxes Expensed to Total Payroll		
27			
28	Average Employee Levels (Permanent)		
29	Year End Employee Levels (Permanent)		
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPC-9.1
Schedule C-9.1
Page 4 of 7
Witness Responsible: M. L. Schwarzall

Line No.	Description	Pro Forma Test Year 12/31/2011	2007	2006	2005	2004	2003
1							
2	Commercial						
3							
4							
5	Straight-time Hours	24,491	25,478	22,254	19,281	19,889	23,460
6	Overtime Hours	374	356	359	390	385	703
7	Total Hours	24,864	25,834	22,613	19,671	20,274	24,163
8	Ratio of Overtime Hours to Straight-time Hours		1.40%	1.61%	2.02%	1.94%	3.00%
9							
10							
11							
12	Straight-time Dollars	\$ 504,358	\$ 525,670	\$ 451,110	\$ 393,788	\$ 396,020	\$ 436,285
13	Overtime Dollars	\$ 14,116	\$ 13,778	\$ 11,857	\$ 13,842	\$ 12,707	\$ 20,845
14	Total Labor Dollars	\$ 518,474	\$ 544,448	\$ 463,287	\$ 407,430	\$ 408,727	\$ 456,330
15	Ratio of Overtime Dollars to Straight-time Dollars		3.57%	2.70%	3.46%	3.21%	4.59%
16							
17	O & M Labor Dollars	\$ 518,474	\$ 544,448	\$ 463,287	\$ 407,430	\$ 408,727	\$ 456,330
18	Ratio of O & M Labor Dollars to Total Labor Dollars		100.00%	100.00%	100.00%	100.00%	100.00%
19							
20	Total Employee Benefits	\$ 237,095	\$ 252,522	\$ 258,097	\$ 241,604	\$ 237,137	\$ 181,170
21	Employee Benefits Expensed	\$ 237,095	\$ 252,522	\$ 258,097	\$ 241,604	\$ 237,137	\$ 181,170
22	Ratio of Employee Benefits Expensed to Total Employee Benefits		100.00%	100.00%	100.00%	100.00%	100.00%
23							
24	Total Payroll Taxes	\$ 42,056	\$ 43,216	\$ 42,181	\$ 39,082	\$ 33,327	\$ 34,111
25	Payroll Taxes Expensed	\$ 42,056	\$ 43,216	\$ 42,181	\$ 39,082	\$ 33,327	\$ 34,111
26	Ratio of Payroll Taxes Expensed to Total Payroll		100.00%	100.00%	100.00%	100.00%	100.00%
27							
28	Average Employee Levels (Permanent)	7	8	8	15	12	14
29	Year End Employee Levels (Permanent)	7	8	8	16	11	13
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

OHIO-AMERICAN WATER COMPANY
Rate Case No. 11-4151-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPC-9.1

Schedule C-9.1
Page 5 of 7

Witness Responsible: M. L. Schwarzell

Line No.	Description	Pro Forma Test Year 12/31/2011	2008	2007	2006	2005	2004	2003
1								
2	Administrative and General							
3								
4								
5	Straight-time Hours	10,674	13,109	12,757	38,059	35,812	28,979	30,652
6	Overtime Hours	0	101	135	574	397	306	352
7	Total Hours	10,674	13,210	12,892	38,633	36,209	29,285	31,004
8	Ratio of Overtime Hours to Straight-time Hours	0.00%	0.77%	1.06%	1.47%	1.11%	1.06%	1.15%
9								
10								
11								
12	Straight-time Dollars	\$ 617,546	\$ 490,793	\$ 402,713	\$ 952,608	\$ 904,690	\$ 662,448	\$ 711,500
13	Overtime Dollars		2,641	3,605	19,902	13,174	9,838	9,810
14	Total Labor Dollars	\$ 617,546	\$ 493,434	\$ 406,319	\$ 972,510	\$ 917,864	\$ 672,286	\$ 721,310
15	Ratio of Overtime Dollars to Straight-time Dollars	0.00%	0.54%	0.90%	2.09%	1.46%	1.49%	1.38%
16								
17	O & M Labor Dollars	\$ 617,546	\$ 493,434	\$ 406,319	\$ 972,510	\$ 917,864	\$ 672,286	\$ 721,310
18	Ratio of O & M Labor Dollars to Total Labor Dollars	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19								
20	Total Employee Benefits	\$ 281,988	\$ 228,861	\$ 194,122	\$ 507,164	\$ 534,227	\$ 297,993	\$ 315,040
21	Employee Benefits Expensed	281,988	228,861	194,122	507,164	534,227	297,993	315,040
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23								
24	Total Payroll Taxes	\$ 50,019	\$ 39,167	\$ 31,726	\$ 82,039	\$ 75,078	\$ 56,106	\$ 58,002
25	Payroll Taxes Expensed	50,019	39,167	31,726	82,039	75,078	56,106	58,002
26	Ratio of Payroll Taxes Expensed to Total Payroll	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
27								
28	Average Employee Levels (Permanent)	10	10	5	4	5	5	8
29	Year End Employee Levels (Permanent)	10	12	7	4	4	3	7
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

Line No.	Description	Test Year	2010	2009	2008	2007	2006	2005
		Pro Forma						
		Test Year						
		12/31/2011						

[illegible]

Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Comparative Balance Sheet

For the 4 Months Ending April 30, 2011 and Years Ending December 31, 2006 through 2010

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference Note: No Worksheets
Schedule C-10.1
Page 1 of 2
Witness Responsible: G. M. Verdoorn

Line No.	Description	Date Certain 4/30/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006
1	Assets						
2	Utility Plant In Service	\$ 159,823,175	\$ 153,027,194	\$ 147,953,405	\$ 135,155,035	\$ 126,207,677	\$ 121,079,018
3	Construction Work in Progress	2,817,771	8,010,168	3,699,927	6,618,696	3,675,386	2,536,182
4	Accumulated Depreciation	(49,558,936)	(48,900,044)	(47,095,709)	(44,869,102)	(42,465,535)	(40,699,549)
5	Utility Plant Acquisition Adjustment	13,197,786	13,245,533	13,391,915	13,539,053	13,685,436	13,831,819
6							
7	Total Net Utility Plant	\$ 126,279,796	\$ 125,382,851	\$ 117,949,538	\$ 110,443,682	\$ 101,102,964	\$ 96,745,470
8							
9	Non-Utility Property	\$ 489,440	\$ 491,784	\$ 52,090	\$ 19	\$ -	\$ -
10	Other Investments	13,218	13,996	16,329	18,661	20,994	23,327
11							
12	Current Assets						
13	Cash and cash equivalents	\$ 79,433	\$ 105,426	\$ 455,950	\$ 104,793	\$ 1,383,636	\$ 381,979
14	Customer accounts receivable	2,418,997	2,363,392	2,388,698	2,599,718	2,507,438	2,347,518
15	Allowance for uncollectible accounts	(217,195)	(327,108)	(333,507)	(292,327)	(386,744)	(389,116)
16	Accrued utility revenues	2,995,640	3,087,327	2,783,954	2,817,102	2,466,824	2,400,512
17	Accounts receivable from associated companies	-	-	-	-	2,008,479	1,633,670
18	Miscellaneous accounts receivable	66,215	64,985	3,351,601	29,056	57,136	31,080
19	Materials and supplies	477,808	460,121	449,598	432,290	309,792	304,955
20	Miscellaneous current assets	745,275	476,914	499,651	368,995	326,492	275,070
21							
22	Total Current and Accrued Assets	\$ 6,566,173	\$ 6,231,057	\$ 9,595,945	\$ 6,059,627	\$ 8,673,053	\$ 6,986,668
23							
24	Deferred Debits						
25	Debt and preferred stock expense	\$ 196,842	\$ 205,209	\$ 228,903	\$ 194,278	\$ 217,594	\$ 144,087
26	Expense of rate proceedings	457,246	490,723	821,345	218,090	469,245	430,956
27	Preliminary survey and investigation charges	-	-	-	-	-	-
28	Regulatory asset - income tax recoverable through rates	750,141	733,208	940,644	1,190,985	1,393,116	1,635,502
29	Miscellaneous deferred debits	2,165,297	2,212,769	1,629,517	2,310,653	2,622,804	2,001,936
30							
31	Total Deferred Debits	\$ 3,569,526	\$ 3,641,909	\$ 3,620,409	\$ 3,914,006	\$ 4,702,759	\$ 4,211,481
32							
33							
34	Total Assets	\$ 136,918,153	\$ 135,761,597	\$ 131,234,311	\$ 120,435,995	\$ 114,499,770	\$ 107,971,946
35							
36							
37							
38							
39							
40							
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Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Comparative Balance Sheet

For the 4 Months Ending April 30, 2011 and Years Ending December 31, 2006 through 2010

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): No Worksheets
Schedule C-10.1
Page 2 of 2
Witness Responsible: G. M. VerDonou

Line No.	Description	Date Certain 4/30/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006
1	Liabilities						
2	Common Stock	\$ 26,165,234	\$ 26,165,234	\$ 26,165,234	\$ 26,165,234	\$ 26,165,234	\$ 26,165,234
3	Paid-in Capital and Donations	\$ 31,100,354	\$ 28,094,694	\$ 28,076,318	\$ 20,064,247	\$ 9,039,657	\$ 539,657
4	Retained Earnings	\$ (3,916,661)	\$ (4,397,499)	\$ (4,304,341)	\$ (3,393,732)	\$ (965,248)	\$ 1,478,176
5							
6	Total Common Equity	\$ 53,348,927	\$ 49,862,429	\$ 49,937,211	\$ 42,835,749	\$ 34,239,643	\$ 28,183,067
7							
8	Preferred Stock						
9	Long-term Debt	\$ 47,836,070	\$ 52,062,341	\$ 52,116,475	\$ 45,854,000	\$ 45,863,000	\$ 23,172,000
10							
11	Total Capitalization	\$ 101,184,997	\$ 101,924,770	\$ 102,053,686	\$ 88,689,749	\$ 80,102,643	\$ 51,355,067
12							
13	Current Liabilities						
14	Bank debts	\$ 5,984,077	\$ 4,541,634	\$ -	\$ 2,497,195	\$ -	\$ 29,733,800
15	Current portion--Long Term Debt	\$ 4,255,068	\$ 54,134	\$ 52,322	\$ 9,000	\$ 3,009,000	\$ 9,000
16	Accounts payable	\$ 1,692,671	\$ 3,505,843	\$ 3,058,310	\$ 2,941,053	\$ 1,924,852	\$ 2,857,236
17	Taxes accrued	\$ 4,888,520	\$ 6,739,802	\$ 7,636,496	\$ 6,866,295	\$ 7,152,308	\$ 6,248,066
18	Interest accrued	\$ 1,031,611	\$ 490,067	\$ 500,545	\$ 416,554	\$ 447,907	\$ 452,056
19	Customer deposits						
20	Dividends declared						
21	Miscellaneous current liabilities	\$ 1,181,293	\$ 1,433,610	\$ 1,407,117	\$ 1,509,128	\$ 1,721,054	\$ 1,437,990
22							
23	Total Current Liabilities	\$ 19,933,240	\$ 16,765,090	\$ 12,654,790	\$ 14,239,725	\$ 14,255,121	\$ 40,738,148
24							
25	Deferred Credits						
26	Customer advances for construction	\$ 6,155,614	\$ 5,998,862	\$ 6,180,109	\$ 6,860,096	\$ 7,439,047	\$ 4,231,005
27	Accumulated deferred income taxes	\$ 7,436,705	\$ 6,943,691	\$ 5,125,777	\$ 5,811,231	\$ 7,590,264	\$ 6,517,983
28	Accumulated deferred income taxes--Investment Tax Credits	\$ 4,218	\$ 4,994	\$ 7,322	\$ 23,885	\$ 44,321	\$ 64,757
29	Regulatory liability - income tax refundable through rates	\$ 1,670,267	\$ 2,402,394	\$ 3,024,140	\$ 2,865,060	\$ 2,843,150	\$ 2,443,023
30	Miscellaneous deferred credits	\$ 1,433,111	\$ 1,721,797	\$ 2,188,490	\$ 1,946,749	\$ 2,225,224	\$ 2,621,962
31							
32	Total Deferred Credits	\$ 16,699,915	\$ 17,071,738	\$ 16,535,838	\$ 17,507,021	\$ 20,142,006	\$ 15,878,730
33							
34	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36	Total Liabilities	\$ 136,918,152	\$ 135,761,598	\$ 131,234,314	\$ 120,435,995	\$ 114,499,770	\$ 107,971,945
37							
38							
39							
40							
41							
42							
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44							
45							

Ohio American Water Company
Rate Case No. 11-4161-WS-AIR
Comparative Income Statement (Total Company)

For the 4 Months Ending April 30, 2011 and Years Ending December 31, 2006 through 2010

Data: 4 Months Actual and 8 Months Estimated
 type of Filing: X Original Updated
 Workpaper Reference No(s): No. Workpapers
 _____ Revises _____

Schedule C-10.2
 Page 1 of 1
 Witness Responsible: G. M. VerDonuw

Line No.	Description	Date Certain 4/30/2011	Five Most Recent Calendar Years				
			12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006
1							
2	Operating Revenues	\$ 12,182,727	\$ 37,661,952	\$ 36,053,442	\$ 32,895,824	\$ 31,958,199	\$ 28,391,393
3							
4	Operating Expenses						
5	Operation and maintenance expense	\$ 7,083,026	\$ 21,763,987	\$ 22,930,955	\$ 22,023,466	\$ 20,868,969	\$ 19,542,498
6	Depreciation	1,277,233	3,648,285	3,417,736	3,485,463	3,514,274	3,839,445
7	Amortization	9,623	37,957	36,574	41,348	35,232	35,904
8	Taxes - General	2,047,045	8,041,490	7,973,964	7,935,779	8,104,308	7,176,787
9	Taxes - Federal Income	336,673	661,783	(294,149)	(905,592)	(1,145,764)	(1,486,638)
10							
11	Total Operating Expenses	\$ 10,753,600	\$ 34,153,502	\$ 34,065,080	\$ 32,580,464	\$ 31,377,019	\$ 29,107,996
12							
13	Operating Income	\$ 1,429,127	\$ 3,508,450	\$ 1,988,362	\$ 315,360	\$ 581,180	\$ (116,603)
14							
15							
16	Allowance for Funds Used During Construction	\$ 107,076	\$ 249,334	\$ 116,773	\$ 235,987	\$ 90,137	\$ 47,197
17							
18	Other Income	16,597	28,734	45,174	21,497	26,236	(225,958)
19							
20	Total Income	\$ 1,552,800	\$ 3,786,518	\$ 2,150,309	\$ 572,844	\$ 697,553	\$ (295,364)
21							
22							
23	Income Deductions						
24	Interest on long-term debt	\$ 1,093,988	\$ 3,274,216	\$ 3,106,481	\$ 2,882,247	\$ 2,992,871	\$ 2,751,165
25	Amortization of financing expense	8,367	25,137	22,349	24,921	28,411	20,547
26	Interest on bank debt	10,394	5,314	16,896	213,725	138,334	177,968
27	Other interest expense	-	133	-	17	1	14
28	Miscellaneous amortization	-	3,140	3,140	3,140	3,140	3,140
29	Other deductions	(40,790)	(120,512)	(87,888)	(122,720)	(21,780)	(96,713)
30							
31	Total Income Deductions	\$ 1,071,959	\$ 3,187,428	\$ 3,060,918	\$ 3,001,930	\$ 3,140,977	\$ 2,856,121
32							
33	Net Income	\$ 480,841	\$ 599,090	\$ (910,609)	\$ (2,428,486)	\$ (2,443,424)	\$ (3,151,485)

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 12/31/2011	Five Projected Calendar Years				
		2006	2007	2008	2009	2010		2011	2012	2013	2014	2015
1	Revenue by Customer Class:											
2	Residential	\$ 19,298,663	\$ 21,129,066	\$ 21,865,335	\$ 24,328,605	\$ 25,308,729	\$ 26,118,946	\$ 31,638,155	\$ 32,974,517	\$ 33,702,377	\$ 33,408,826	
3	Commercial	4,339,078	4,777,585	4,804,090	5,166,802	5,548,643	5,968,055	7,332,820	7,668,904	7,854,215	7,803,528	
4	Industrial	2,283,713	2,265,615	2,250,611	2,221,934	2,289,080	2,216,239	2,816,953	2,816,210	2,890,994	2,878,494	
5	Other	3,069,936	3,835,933	3,975,788	4,336,099	4,515,502	4,686,268	5,608,749	5,886,632	6,040,844	6,009,099	
6												
7	Total	\$ 28,991,391	\$ 31,958,199	\$ 32,895,824	\$ 36,053,440	\$ 37,661,954	\$ 38,989,508	\$ 47,261,677	\$ 49,346,263	\$ 50,488,430	\$ 50,099,947	
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential	53,269	53,201	53,212	53,041	52,875	52,654	52,338	52,338	52,338	52,338	
13	Commercial	3,712	3,612	3,554	3,509	3,475	3,476	3,486	3,486	3,486	3,486	
14	Industrial	140	138	134	134	131	131	135	135	135	135	
15	Other	744	751	747	741	735	736	741	741	741	741	
16												
17	Total	57,865	57,700	57,646	57,424	57,216	56,996	56,999	56,999	56,999	56,999	
18												
19												
20	Year End											
21	Residential	53,273	53,128	53,295	52,787	52,963	52,344	52,344	52,344	52,344	52,344	
22	Commercial	3,648	3,575	3,532	3,485	3,465	3,487	3,487	3,487	3,487	3,487	
23	Industrial	141	134	134	134	127	135	135	135	135	135	
24	Other	749	752	742	739	731	741	741	741	741	741	
25												
26	Total	57,811	57,589	57,703	57,145	57,286	56,707	56,707	56,707	56,707	56,707	
27												
28												
29												
30	Average Revenue per Customer:											
31	Residential	\$ 362	\$ 397	\$ 411	\$ 459	\$ 479	\$ 496	\$ 605	\$ 630	\$ 644	\$ 638	
32	Commercial	1,169	1,309	1,352	1,473	1,597	1,717	2,104	2,200	2,253	2,239	
33	Industrial	16,312	16,477	16,796	16,582	17,541	16,918	19,866	20,861	21,415	21,322	
34												
35												
36												
37												
38												
39												
40												

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Revenue Statistics - Waste Water

2006-2015 and For the Twelve Months Ended December 31, 2011

Type of Filing: X Original Updated Revised
Worksheet Reference No(s): No Workpapers

Schedule C-11.1
Page 2 of 5
Witness Responsible: L. E. Keathley

Line No.	Description	Five Most Recent Calendar Years					Five Projected Calendar Years				
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenue by Customer Class:											
1	Residential	\$2,668,519	\$2,521,135	\$2,659,486	\$3,332,523	\$3,341,046	\$3,640,252	\$4,067,064	\$4,067,064	\$4,067,064	\$4,067,064
2	Commercial	278,892	334,558	378,744	440,650	443,736	439,251	518,694	518,694	518,694	518,694
3	Industrial	-	-	-	-	-	-	-	-	-	-
4	Other	37,043	38,407	46,187	33,517	33,432	27,284	27,284	27,284	27,284	27,284
5	Total	\$ 2,984,455	\$ 2,894,099	\$ 3,084,417	\$ 3,806,690	\$ 3,818,214	\$ 4,106,786	\$ 4,613,042	\$ 4,613,042	\$ 4,613,042	\$ 4,613,042
Number of Customers by Class:											
6	12 Month Average										
7	Residential	6,457	6,422	6,415	6,410	6,400	6,401	6,401	6,401	6,401	6,401
8	Commercial	163	162	159	157	157	157	157	157	157	157
9	Industrial	-	-	-	-	-	-	-	-	-	-
10	Other	8	7	4	1	1	2	2	2	2	2
11	Total	6,628	6,590	6,577	6,569	6,558	6,560	6,560	6,560	6,560	6,560
Year End											
12	Residential	6,430	6,414	6,415	6,405	6,395	6,407	6,407	6,407	6,407	6,407
13	Commercial	165	158	159	158	156	158	158	158	158	158
14	Industrial	-	-	-	-	-	-	-	-	-	-
15	Other	7	6	1	-	1	2	2	2	2	2
16	Total	6,602	6,578	6,575	6,563	6,552	6,567	6,567	6,567	6,567	6,567

Note: No forecasted revenue data was available for the years 2013 through 2015, and no forecasted customer data was available for the years 2012 through 2015. Therefore, this schedule shows no change over the most recently available data for those years.

Type of Filing: X Original Updated Revised
 Worksheet Reference No(s): No Worksheets

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 12/31/2011	Five Projected Calendar Years				
		2006	2007	2008	2009	2010		2011	2012	2013	2014	2015
1	Revenue by Customer Class:											
2	Residential	\$ 16,630,144	\$ 18,607,931	\$ 19,205,849	\$20,986,082	\$21,967,683	\$ 22,478,695	\$ 27,571,091	\$ 28,907,453	\$ 29,635,313	\$ 29,341,762	
3	Commercial	4,060,186	4,393,027	4,425,346	4,726,152	5,104,907	5,528,804	6,814,126	7,150,210	7,335,521	7,284,834	
4	Industrial	2,283,713	2,265,615	2,250,611	2,221,934	2,289,080	2,216,239	2,681,953	2,816,210	2,890,994	2,878,494	
5	Other	3,032,893	3,797,526	3,929,601	4,302,582	4,482,070	4,658,984	5,581,465	5,859,348	6,013,560	5,981,815	
7	Total	\$ 26,006,936	\$ 29,064,100	\$ 29,811,407	\$ 32,246,750	\$ 33,843,740	\$ 34,882,722	\$ 42,648,635	\$ 44,733,221	\$ 45,875,388	\$ 45,486,905	
11	Number of Customers by Class:											
12	12 Month Average											
12	Residential	48,812	46,779	46,797	46,631	46,475	46,252	45,937	45,937	45,937	45,937	
13	Commercial	3,549	3,450	3,395	3,350	3,318	3,319	3,329	3,329	3,329	3,329	
14	Industrial	140	138	134	134	131	131	135	135	135	135	
15	Other	737	744	744	740	735	735	739	739	739	739	
17	Total	51,238	51,110	51,070	50,855	50,658	50,437	50,140	50,140	50,140	50,140	
21	Year End											
21	Residential	46,843	46,714	46,880	46,382	46,568	45,937	45,937	45,937	45,937	45,937	
22	Commercial	3,483	3,417	3,373	3,327	3,309	3,329	3,329	3,329	3,329	3,329	
23	Industrial	141	134	134	134	127	135	135	135	135	135	
24	Other	742	746	741	739	730	739	739	739	739	739	
26	Total	51,209	51,011	51,128	50,582	50,734	50,140	50,140	50,140	50,140	50,140	

[illegible]

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 12/31/2011	Five Projected Calendar Years				
		2006	2007	2008	2009	2010		2011	2012	2013	2014	2015
1	Revenue by Customer Class:											
2	Residential	\$13,285,441	\$15,213,095	\$15,657,651	\$16,660,077	\$17,412,679	\$17,694,258	\$17,694,258	\$21,647,822	\$22,731,499	\$23,335,127	\$23,234,234
3	Commercial	3,716,448	4,025,284	4,042,083	4,278,274	4,573,677	4,976,457	4,976,457	6,134,823	6,441,939	6,612,982	6,584,400
4	Industrial	2,283,713	2,265,615	2,250,611	2,221,934	2,289,080	2,216,239	2,216,239	2,681,953	2,816,210	2,890,994	2,878,494
5	Other	2,943,863	3,656,735	3,757,613	4,106,675	4,270,188	4,461,812	4,461,812	5,375,774	5,644,882	5,794,780	5,769,725
6												
7	Total	\$22,229,465	\$25,160,730	\$25,707,958	\$27,266,960	\$28,545,624	\$29,348,766	\$29,348,766	\$35,840,372	\$37,634,520	\$38,693,892	\$38,466,853
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential	38,254	38,255	38,283	38,130	37,986	37,820	37,820	37,560	37,560	37,560	37,560
13	Commercial	3,291	3,194	3,142	3,096	3,064	3,069	3,069	3,082	3,082	3,082	3,082
14	Industrial	140	138	134	134	131	131	131	135	135	135	135
15	Other	703	711	718	721	714	714	714	720	714	720	720
16												
17	Total	42,388	42,297	42,276	42,081	41,894	41,734	41,734	41,497	41,497	41,497	41,497
18												
19												
20	Year End											
21	Residential	38,313	38,196	38,369	37,891	38,080	37,560	37,560	37,560	37,560	37,560	37,560
22	Commercial	3,223	3,164	3,119	3,072	3,055	3,082	3,082	3,082	3,082	3,082	3,082
23	Industrial	134	134	134	134	141	135	135	135	135	135	135
24	Other	709	713	722	720	708	720	720	720	720	720	720
25												
26	Total	42,386	42,207	42,344	41,817	41,970	41,497	41,497	41,497	41,497	41,497	41,497

30	Average Revenue per Customer:																				
31	Residential	\$	347	\$	398	\$	409	\$	437	\$	458	\$	468	\$	576	\$	605	\$	621	\$	619
32	Commercial				1,260		1,287		1,493		1,493		1,622		1,622		2,090		2,146		2,136
33	Industrial				16,477		16,582		16,582		17,541		16,918		16,918		19,866		20,861		21,322

Line No.	Description	Five Most Recent Calendar Years					Test Year		Five Projected Calendar Years				
		2006	2007	2008	2009	2010	12/31/2011	Pro Forma	2011	2012	2013	2014	2015
1	Revenue by Customer Class:												
2	Residential	\$3,344,703	\$3,394,836	\$3,548,199	\$4,336,005	\$4,555,004	\$ 4,784,437	\$ 4,784,437	\$5,923,269	\$6,175,953	\$6,300,186	\$6,107,528	
3	Commercial	343,738	367,743	383,263	447,878	531,230	552,347	552,347	679,303	708,282	722,529	700,434	
4	Industrial	-	-	-	-	-	-	-	-	-	-	-	
5	Other	89,030	140,791	171,988	195,907	211,882	197,172	197,172	205,691	214,466	218,780	212,090	
6													
7	Total	\$ 3,777,471	\$ 3,903,370	\$ 4,103,449	\$ 4,979,790	\$ 5,298,116	\$ 5,533,956	\$ 5,533,956	\$ 6,808,269	\$ 7,098,701	\$ 7,241,496	\$ 7,020,052	
8													
9													
10	Number of Customers by Class:												
11	12 Month Average												
12	Residential	8,558	8,524	8,515	8,501	8,490	8,432	8,432	8,377	8,377	8,377	8,377	
13	Commercial	259	257	254	255	255	251	251	247	247	247	247	
14	Industrial	-	-	-	-	-	-	-	-	-	-	-	
15	Other	34	33	26	19	21	21	21	19	19	19	19	
16													
17	Total	8,851	8,814	8,794	8,775	8,765	8,703	8,703	8,643	8,643	8,643	8,643	
18													
19													
20	Year End												
21	Residential	8,530	8,518	8,511	8,491	8,488	8,377	8,377	8,377	8,377	8,377	8,377	
22	Commercial	260	253	254	255	254	247	247	247	247	247	247	
23	Industrial	-	-	-	-	-	-	-	-	-	-	-	
24	Other	33	33	19	19	22	19	19	19	19	19	19	
25													
26	Total	8,823	8,804	8,784	8,765	8,764	8,643	8,643	8,643	8,643	8,643	8,643	

[illegible]

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Revenue Statistics - Jurisdictional

2006-2015 and For the Twelve Months Ended December 31, 2011

Type of Filing: X Original Updated Revised
Worksheet Reference No(s): No Worksheets

Schedule C-11.2
Page 1 of 1
Witness Responsible: L. E. Keathley

Line No.	Description	Five Most Recent Calendar Years					Five Projected Calendar Years				
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1	Revenue by Customer Class:										
2	Residential										
3	Commercial										
4	Industrial										
5	Other										
6											
7	Total										
8											
9											
10	Number of Customers by Class:										
11	12 Month Average										
12	Residential										
13	Commercial										
14	Industrial										
15	Other										
16											
17	Total										
18											
19											
20	Year End										
21	Residential										
22	Commercial										
23	Industrial										
24	Other										
25											
26	Total										
27											
28											
29											
30	Average Revenue per Customer:										
31	Residential										
32	Commercial										
33	Industrial										
34											
35											
36											
37											
38											
39											
40											

ALL COMPANY OPERATIONS ARE JURISDICTIONAL

Type of Filing: X Original Updated Revised
 Worksheet Reference No(s): No Worksheets

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 12/31/2011	Five Projected Calendar Years				
		2006	2007	2008	2009	2010		2011	2012	2013	2014	2015
1	Sales by Customer Class (1,000 Gals):											
2	Residential	2,839,660	2,581,430	2,516,164	2,445,235	2,406,437	2,413,065	2,413,065	2,372,542	2,337,812	2,257,459	
3	Commercial	856,533	810,489	818,766	806,284	813,569	827,488	827,488	813,675	801,933	775,489	
4	Industrial	767,520	669,525	603,739	668,590	679,430	578,495	578,495	568,739	560,502	543,368	
5	Other	991,041	1,075,139	1,043,853	1,089,435	1,087,306	1,032,704	1,032,704	1,015,288	1,000,584	968,211	
6												
7	Total	5,453,754	5,136,583	4,982,522	5,009,544	4,986,743	4,851,753	4,851,753	4,770,244	4,700,831	4,543,526	
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential	53,269	53,201	53,212	53,041	52,875	52,654	52,338	52,338	52,338	52,338	
13	Commercial	3,713	3,612	3,554	3,509	3,475	3,476	3,486	3,486	3,486	3,486	
14	Industrial	140	138	134	134	131	131	131	135	135	135	
15	Other	745	751	747	741	735	736	741	741	741	741	
16												
17	Total	57,867	57,700	57,646	57,424	57,216	56,996	56,699	56,699	56,699	56,699	
18												
19												
20	Year End											
21	Residential	53,273	53,128	53,295	52,787	52,963	52,344	52,344	52,344	52,344	52,344	
22	Commercial	3,648	3,575	3,532	3,485	3,465	3,487	3,487	3,487	3,487	3,487	
23	Industrial	141	134	134	134	127	135	135	135	135	135	
24	Other	749	752	742	739	731	741	741	741	741	741	
25												
26	Total	57,811	57,589	57,703	57,145	57,286	56,707	56,707	56,707	56,707	56,707	

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Sales Statistics - Waste Water

2006-2015 and For the Twelve Months Ended December 31, 2011

Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): No Worksheets
Schedule C-11.3
Page 2 of 5
Witness Responsible: L. E. Keathley

Line No.	Description	Five Most Recent Calendar Years					Five Projected Calendar Years				
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1	Sales by Customer Class (1,000 Gals):										
2	Residential	373,716	322,142	318,050	299,759	290,787	311,168	311,168	311,168	311,168	311,168
3	Commercial	57,121	60,719	64,238	56,750	55,217	54,381	54,381	54,381	54,381	54,381
4	Industrial	-	-	-	-	-	-	-	-	-	-
5	Other	-	-	-	-	-	-	-	-	-	-
6											
7	Total	430,837	382,861	382,288	356,509	346,005	365,549	365,549	365,549	365,549	365,549
8											
9											
10	Number of Customers by Class:										
11	12 Month Average										
12	Residential	6,457	6,422	6,415	6,410	6,400	6,401	6,401	6,401	6,401	6,401
13	Commercial	163	162	159	159	157	157	157	157	157	157
14	Industrial	-	-	-	-	-	-	-	-	-	-
15	Other	8	7	4	1	1	2	2	2	2	2
16											
17	Total	6,628	6,590	6,577	6,569	6,558	6,560	6,560	6,560	6,560	6,560
18											
19											
20	Year End										
21	Residential	6,430	6,414	6,415	6,405	6,395	6,407	6,407	6,407	6,407	6,407
22	Commercial	165	158	159	158	156	158	158	158	158	158
23	Industrial	-	-	-	-	-	-	-	-	-	-
24	Other	7	6	1	-	1	2	2	2	2	2
25											
26	Total	6,602	6,578	6,575	6,563	6,552	6,567	6,567	6,567	6,567	6,567
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											

Note: No forecasted sales statistics or customer data was available for the years 2012 through 2015. Therefore, this schedule shows no change over 2011 for that information.

Type of Filing: ☒ Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): No Workpapers

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 12/31/2011	Five Projected Calendar Years				
		2006	2007	2008	2009	2010		2011	2012	2013	2014	2015
1	Sales by Customer Class (1,000 Galts):											
2	Residential	2,464,944	2,259,288	2,198,114	2,145,476	2,115,650	2,101,897	2,101,897	2,061,374	2,076,644	1,946,291	
3	Commercial	799,412	749,770	754,528	749,534	758,352	773,107	773,107	759,293	747,552	721,107	
4	Industrial	767,520	669,525	603,739	668,590	679,430	578,495	578,495	568,739	560,502	542,368	
5	Other	991,041	1,075,139	1,043,853	1,089,435	1,087,306	1,032,704	1,032,704	1,015,288	1,000,584	968,211	
6												
7	Total	5,022,917	4,753,722	4,600,234	4,653,035	4,640,738	4,486,204	4,486,204	4,404,694	4,335,282	4,177,977	
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential	46,812	46,779	46,797	46,631	46,475	46,252	45,937	45,937	45,937	45,937	
13	Commercial	3,550	3,450	3,395	3,350	3,318	3,319	3,329	3,329	3,329	3,329	
14	Industrial	140	138	134	134	131	131	135	135	135	135	
15	Other	737	744	744	740	735	735	739	739	739	739	
16												
17	Total	51,239	51,110	51,070	50,855	50,658	50,437	50,437	50,140	50,140	50,140	
18												
19												
20	Year End											
21	Residential	46,843	46,714	46,880	46,382	46,568	45,937	45,937	45,937	45,937	45,937	
22	Commercial	3,483	3,417	3,373	3,327	3,309	3,329	3,329	3,329	3,329	3,329	
23	Industrial	134	134	134	134	127	135	135	135	135	135	
24	Other	742	746	741	739	730	739	739	739	739	739	
25												
26	Total	51,209	51,011	51,128	50,582	50,734	50,140	50,140	50,140	50,140	50,140	

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 12/31/2011	Five Projected Calendar Years				
		2006	2007	2008	2009	2010		2011	2012	2013	2014	2015
1	Sales by Customer Class (1,000 Gal.):											
2	Residential	552,789	500,762	482,254	457,328	445,838	456,993	456,993	456,993	444,211	432,903	404,113
3	Commercial	71,148	73,749	77,785	71,009	72,162	69,811	69,811	69,811	67,859	66,131	61,733
4	Industrial	-	-	-	-	-	-	-	-	-	-	-
5	Other	-	51	1,959	1,581	9,496	-	-	-	-	-	-
6												
7	Total	623,937	574,562	561,998	529,918	527,496	526,804	526,804	526,804	512,070	499,033	465,846
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential	8,558	8,524	8,515	8,501	8,490	8,432	8,432	8,377	8,377	8,377	8,377
13	Commercial	259	257	254	255	255	251	251	247	247	247	247
14	Industrial	-	-	-	-	-	-	-	-	-	-	-
15	Other	34	33	26	19	21	21	21	19	19	19	19
16												
17	Total	8,851	8,814	8,794	8,775	8,765	8,703	8,703	8,643	8,643	8,643	8,643
18												
19												
20	Year End											
21	Residential	8,530	8,518	8,511	8,491	8,488	8,377	8,377	8,377	8,377	8,377	8,377
22	Commercial	260	253	254	255	254	247	247	247	247	247	247
23	Industrial	-	-	-	-	-	-	-	-	-	-	-
24	Other	33	33	19	19	22	19	19	19	19	19	19
25												
26	Total	8,823	8,804	8,784	8,765	8,764	8,643	8,643	8,643	8,643	8,643	8,643

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Sales Statistics - Jurisdictional

2006-2015 and For the Twelve Months Ended December 31, 2011

Schedule C-11.4

Page 1 of 1

Witness Responsible: L. E. Keathley

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Worksheet Reference No(s): No Worksheets

Line No.	Description	Five Most Recent Calendar Years					Five Projected Calendar Years				
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1	Sales by Customer Class (1,000 Gals):										
2	Residential										
3	Commercial										
4	Industrial										
5	Other										
6											
7	Total										
8											
9											
10	Number of Customers by Class:										
11	12 Month Average										
12	Residential										
13	Commercial										
14	Industrial										
15	Other										
16											
17	Total										
18											
19											
20	Year End										
21	Residential										
22	Commercial										
23	Industrial										
24	Other										
25											
26	Total										
27											
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29											
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35											
36											
37											
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39											
40											

ALL COMPANY OPERATIONS ARE JURISDICTIONAL

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Analysis of Reserve for Uncollectible Accounts - Total Company
2008-2010 and the Twelve Months Ended For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s): WPC-12a, WPC-12b
Schedule C-12a
Page 1 of 5
Witness Responsible: L. E. Keathley

Line No.	Description	Most Recent Four Calendar Years				Test Year
		2007	2008	2009	2010	
1	Total Company					
2	Reserve at Beginning of the Year	389,116	\$ 386,744	\$ 292,327	\$ 333,507	\$ 327,108
3						
4	Current Year's Provision	688,723	446,347	705,530	556,636	650,266
5						
6	Charge Offs Net of Recoveries	691,096	540,765	664,350	563,035	589,383
7						
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	386,744	292,327	333,507	327,108	387,991
9						
10						
11	Net Write-Off Ratio (Line 6 / Line 8)	178.70%	184.99%	199.20%	172.12%	151.91%
12						
13						
14						
15						
16	Three Year Average of years 2008 - 2010 used for Pro Forma Expense.					
17						
18						
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20						
21						
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23						
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26						
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29						
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Analysis of Reserve for Uncollectible Accounts - Wastewater
2008-2010 and the Twelve Months Ended For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
 Type of Filing: ☒ Original ☐ Updated ☐ Revised
 Worksheet Reference No(s): WPC-12a, WPC-12b
 Schedule C-12b
 Page 2 of 5
 Witness Responsible: L. E. Keathley

Line No.	Description	Most Recent Four Calendar Years			Test Year	
		2007	2008	2009	2010	2011
1	Wastewater					
2	Reserve at Beginning of the Year	\$27,653	\$ 27,484	\$ 20,774	\$ 23,701	\$ 23,246
3						
4	Current Year's Provision	48,944	31,720	50,139	39,358	46,211
5						
6	Charge Offs Net of Recoveries	49,113	38,430	47,212	40,012	41,885
7						
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	27,484	20,774	23,701	23,246	27,573
9						
10						
11	Net Write-Off Ratio (Line 6 / Line 8)	178.70%	184.99%	199.20%	172.12%	151.91%
12						
13						
14						
15						
16	Three Year Average of years 2008 - 2010 used for Pro Forma Expense.					
17						
18						
19						
20						
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22						
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26						
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29						
30						

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Analysis of Reserve for Uncollectible Accounts - Total Water
2008-2010 and the Twelve Months Ended For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
 Type of Filing: ☒ Original ☐ Updated ☐ Revised
 Worksheet Reference No(s): WPC-12a, WPC-12b
 Schedule C-12c
 Page 3 of 5
 Witness Responsible: L. E. Keathley

Line No.	Description	Most Recent Four Calendar Years				Test Year	
		2007	2008	2009	2010	2010	2011
1		Total Water					
2	Reserve at Beginning of the Year	\$361,463	\$ 359,260	\$ 271,552	\$ 309,806	\$	303,862
3							
4	Current Year's Provision	639,779	414,628	655,391	517,078		604,055
5							
6	Charge Offs Net of Recoveries	641,982	502,335	617,137	523,023		547,498
7							
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	359,260	271,552	309,806	303,862		360,418
9							
10							
11	Net Write-Off Ratio (Line 6 / Line 8)	178.70%	184.99%	199.20%	172.12%		151.91%
12							
13							
14							
15							
16	Three Year Average of years 2008 - 2010 used for Pro Forma Expense.						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Analysis of Reserve for Uncollectible Accounts - Water A
2008-2010 and the Twelve Months Ended For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
 Type of Filing: X Original Updated Revised
 Workpaper Reference No(s): WPC-12a, WPC-12b

Schedule C-12d
 Page 4 of 5
 Witness Responsible: L. E. Keathley

Line No.	Description	Most Recent Four Calendar Years				Test Year	
		2007	2008	2009	2010	2010	2011
1	Water A						
2	Reserve at Beginning of the Year	\$321,440	\$ 319,480	\$ 241,484	\$ 275,502	\$	270,216
3							
4	Current Year's Provision	568,938	368,717	582,822	459,824		537,170
5							
6	Charge Offs Net of Recoveries	570,898	446,713	548,804	465,110		486,876
7							
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	319,480	241,484	275,502	270,216		320,510
9							
10							
11	Net Write-Off Ratio (Line 6 / Line 8)	178.70%	184.99%	199.20%	172.12%		151.91%
12							
13							
14							
15							
16	Three Year Average of years 2008 - 2010 used for Pro Forma Expense.						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Analysis of Reserve for Uncollectible Accounts - Water C
2008-2010 and the Twelve Months Ended For the Twelve Months Ended December 31, 2011

Data: 4 Months Actual and 8 Months Estimated
 Type of Filing: x Original Updated Revised
 Workpaper Reference No(s): WPC-12a, WPC-12b
 Schedule C-12e
 Page 5 of 5
 Witness Responsible: L. E. Keathley

Line No.	Description	Most Recent Four Calendar Years				Test Year
		2007	2008	2009	2010	
1	Water C					
2	Reserve at Beginning of the Year	\$40,024	\$ 39,780	\$ 30,068	\$ 34,304	\$ 33,646
3						
4	Current Year's Provision	70,841	45,910	72,569	57,254	66,885
5						
6	Charge Offs Net of Recoveries	71,085	55,622	68,334	57,913	60,623
7						
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	39,780	30,068	34,304	33,646	39,908
9						
10						
11	Net Write-Off Ratio (Line 6 / Line 8)	178.70%	184.99%	199.20%	172.12%	151.91%
12						
13						
14						
15						
16	Three Year Average of years 2008 - 2010 used for Pro Forma Expense.					
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Section D

Rate of Return

Company: Ohio American Water Company
Case No.: Rate Case No. 11-4161-WS-AIR
Test Year: For the Twelve Months Ended December 31, 2011
Date Certain: As of April 30, 2011

Table of Contents

<u>Schedule</u>	<u>Description</u>
D-1	Rate of Return Summary
D-1.1	Common Equity
D-2	Embedded Cost of Short-Term Debt
D-3	Embedded Cost of Long-Term Debt
D-4	Embedded Cost of Preferred Stock
D-5	Comparative Financial Data

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Rate of Return Summary

As of the Company's Date Certain of April 30, 2011

Schedule D-1

Page 1 of 1

Witness Responsible: G. M. VerDouw

Date Certain: As of April 30, 2011

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference: ☐ None

Line No.	Class of Capital	Reference	Amount	% of Total	(%) Cost	Weighted Cost (%)
1						
2						
3						
4	Short-term Debt	D-2	\$ -	0.00%	0.00%	0.00%
5						
6	Long-term debt	D-3	50,766,410	48.24%	6.32%	3.05%
7						
8	Preferred Stock	D-4	1,127,886	1.07%	8.53%	0.09%
9						
10	Common Equity	D-5	53,348,927	50.69%	11.50%	5.83%
11						
12	Total capital		<u>\$ 105,243,223</u>	<u>100.00%</u>		<u>8.97%</u>
13						
14						

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Common Equity
As of the Company's Date Certain of April 30, 2011

Schedule D-1.1
Page 1 of 1
Witness Responsible: G. M. Verdouw

Date Certain: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: None

Line No.	Class of Capital	Reference	Common Stock	Paid-In Capital	Retained Earnings	Miscellaneous Other Common Equity	Intercompany Eliminations	Total Common Equity Amount
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1								
2								
3	Ohio American	N/A	\$ 53,348,927	\$ -	\$ -	\$ -	\$ -	\$ 53,348,927
4								
5	Total Ohio American		\$ 53,348,927	\$ -	\$ -	\$ -	\$ -	\$ 53,348,927
6								
7								
8								
9								
10								
11								
12								
13								
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22								
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24								
25								
26								
27								
28								

OHIO AMERICAN WATER COMPANY

Rate Case No. 11-4161-WS-AIR

Embedded Cost of Short-Term Debt

As of the Company's Date Certain of April 30, 2011

Schedule D-2

Page 1 of 1

Witness Responsible: G. M. Verdouw

Date Certain: As of April 30, 2011

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference: None

Line No.	Issue	Amount Outstanding	Interest Rate	Interest Requirement
1				
2				
3	\$	\$	0.00%	\$
4				
5				
6				
7				
8				
9		\$		
10				

Line No.	Debt Issue Type	Issue Date	Maturity Date	Principal Amount	Face Amount Outstanding	Unamortized Premium (Discount) or	Unamortized Debt Expense	Value	Annual Interest	Annual Amortization of Issue Expense	Annual Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1											
2											
3											
4	General Mortgage Bonds:										
5	Series	07/01/09	07/01/29	\$ 1,327,209	\$ 1,249,139	\$ -	\$ 50,856	\$ 1,198,283	\$ 51,714	\$ 2,800	\$ 54,514
6	Series	04/19/96	04/01/26	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 36,923	\$ 4,963,077	\$ 347,500	\$ 2,475	\$ 349,975
7	Series	02/07/97	02/01/27	\$ 4,500,000	\$ 4,500,000	-	27,931	\$ 4,472,069	\$ 332,100	\$ 1,773	\$ 334,873
8	Series	02/15/00	02/01/12	\$ 4,200,000	\$ 4,200,000	-	333,900	\$ 4,196,229	\$ 333,900	\$ 5,028	\$ 338,928
9	Sub-total			\$ 15,027,209	\$ 14,949,139	\$ -	\$ 119,481	\$ 14,839,658	\$ 1,056,214	\$ 12,076	\$ 1,068,290
10											
11	Long-Term Debt Issued by AWCC										
12	Series	05/19/09	05/19/39	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 2,273	\$ 4,997,727	\$ 413,500	\$ 81	\$ 413,581
13	Series	01/31/07	12/31/13	\$ 12,300,000	\$ 12,300,000	\$ -	\$ 17,029	\$ 12,282,971	\$ 662,970	\$ 6,386	\$ 669,356
14	Series	01/31/07	12/31/18	\$ 16,700,000	\$ 16,700,000	-	38,777	\$ 16,661,223	\$ 938,540	\$ 5,058	\$ 943,598
15	Series	02/15/07	12/31/21	\$ 2,000,000	\$ 2,000,000	-	5,169	\$ 1,994,831	\$ 115,400	\$ 485	\$ 115,885
16	Sub-total			\$ 36,000,000	\$ 36,000,000	\$ -	\$ 63,248	\$ 35,936,752	\$ 2,130,410	\$ 12,010	\$ 2,142,420
17											
18	Capital Leases			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19											
20	Total			\$ 51,027,209	\$ 50,949,139	\$ -	\$ 182,719	\$ 50,765,410	\$ 3,186,623	\$ 24,086	\$ 3,210,710

Embedded cost of long-term debt (K Divided by HI)

6.32%

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Embedded Cost of Preferred Stock
As of the Company's Date Certain of April 30, 2011

Schedule D-4
Page 1 of 1
Witness Responsible: G. M. VerDouw

Date Certain: As of April 30, 2011
Type of Filing: X Original Updated Revised
Work Paper Reference: WPD-4

Line No.	Dividend Rate, Type, Par Value	Date Issued	Dollar Amount Outstanding at Par Value	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Required Stock	Net Proceeds	Annual Dividends	Annual Amortization of Issue Expense	Annual Cost
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1										
2										
3										
4										
5										
6	5.50% Series B, \$100 par	05/26/61	\$ 18,000	\$ -	1,184	\$ -	16,816	\$ 990	\$ 474	\$ 1,464
7	5.75% Series E, \$100 par	06/29/67	24,000	-	422	-	23,578	1,380	53	1,433
8	8.44% Series F, \$100 par	02/14/92	1,100,000	-	12,507	-	1,087,493	92,840	489	93,329
10	Total		\$ 1,142,000	\$ -	14,114	\$ -	1,127,886	\$ 95,210	\$ 1,016	\$ 96,226

Embedded cost of Preferred Stock (J Divided by G)

8.53%

OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR
Comparative Financial Data

As of the Date Certain of April 30, 2011 and for the Twelve Months Ended December 31, 2010 and 2009

Schedule D-5
Page 2 of 6
Witness Responsible: G. M. Verboon

Date Certain: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPD-5

Line No.	Ten Most Recent Calendar Years		
	2009	2008	2007
1			
2	PLANT DATA:		
3	Utility plant in service		470,005
4	-Intangible plant	4,418,384	3,079,053
5	-Source of supply plant	4,444,648	6,123,008
6	-Pumping plant	7,913,591	13,220,022
7	-Water treatment plant	16,131,629	43,623,881
8	-Transmission and distribution plant	53,833,497	7,786,546
9	-General plant	9,700,361	13,584,218
10		13,555,956	74,302,515
11	Gross plant in service	109,090,840	135,924
12	Utility plant in service - Capital Lease	130,958	21,343,810
13	Less: Accumulated depreciation	35,198,013	198,146
14	Accumulated amortization	81,322	207,021
15		71,075,929	52,896,485
16	Net plant in service	70,895,546	
17			
18	Construction work in progress		
19	-Land & Non Depreciable		
20	-Source of supply plant	(2,030)	
21	-Pumping plant		729,126
22	-Water treatment plant	628,577	189,498
23	-Transmission and distribution plant	200,364	906,302
24	-General plant	36,403	
25		863,314	1,824,926
26	Total construction work in progress	2,098,783	
27			
28	Total	71,935,243	54,721,411
29			
30	Percentage of construction expenditures financed internally	71.83%	89.19%
31			
32			
33			
34	CAPITAL STRUCTURE:		
35	(Dollars based on year-end accounts)		
36	-Long term debt	39,551,785	26,000,000
37	-Preferred equity	1,208,000	1,791,289
38	-Common equity	35,105,065	20,835,758
39			
40	Total	76,468,850	48,117,047
41			
42			

Line No.	Date Certain 4/30/2011	2010	2009	2008	2007	2006	2005	2004
1								
2								
3								
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-WS-AIR
Comparative Financial Data

As of the Date Certain of April 30, 2011 and for the Twelve Months Ended December 31, 2010 and 2001-2009

Schedule D-5
Page 4 of 6
Witness Responsible: G. M. VerDouw

Date Certain: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPD-5

Line No.	Ten Most Recent Calendar Years		
	2003	2002	2001
1			
2	CONDENSED INCOME STATEMENT DATA:		
3			
4			
5			
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OHIO AMERICAN WATER COMPANY
Rate Case No. 11-4161-W5-AIR

Comparative Financial Data

As of the Date Certain of April 30, 2011 and for the Twelve Months Ended December 31, 2010 and 2001-2009

Date Certain: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPD-5
Schedule D-5
Page 5 of 6
Witness Responsible: G. M. Verdouw

Line No.	Date Certain 4/30/2011	Ten Most Recent Calendar Years						
		2010	2009	2008	2007	2006	2005	2004
1								
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STOCK AND BOND RATINGS:

Moody's bond rating
S & P bond rating
Moody's preferred stock rating
S & P preferred stock rating

All bond and preferred stock issues are
privately placed and therefore, not rated.

COMMON STOCK RELATED DATA:

Shares outstanding - year-end
average (monthly)
Earnings per share - weighted
average
Dividends paid per share
Dividends declared per share
Dividend payout ratio (declared
basis)
Market Price - High (low)
1st quarter
2nd quarter
3rd quarter
4th quarter
Book value per share (year end)

All common stock issues are sold to American
Water Works Company, Inc., and have no market price.

RATE OF RETURN MEASURES:

Return on common equity (average)
Return on total capital - average
Return on net plant in service
average - Total Company

OTHER FINANCIAL / OPERATING DATA:

Mix of sales (gas and electric)
Mix of fuel (gas and electric)
Composite depreciation rates

OHIO AMERICAN WATER COMPANY
Rate Case No. 13-1161-W5-AIR
Comparative Financial Data

As of the Date Certain of April 30, 2011 and for the Twelve Months Ended December 31, 2010 and 2001-2009

Schedule D-5
Page 6 of 6
Witness Responsible: G. M. VerDouw

Date Certain: As of April 30, 2011
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference: WPD-5

Line No.	Ten Most Recent Calendar Years			
	2003	2002	2001	
1				
2	STOCK AND BOND RATINGS:			
3	Moody's bond rating			
4	S & P bond rating			
5	Moody's preferred stock rating			
6	S & P preferred stock rating			
7				
8	COMMON STOCK RELATED DATA:			
9	Shares outstanding - year-end	77,088	77,088	44,763
10	Shares outstanding - weighted average (monthly)	77,088	77,088	44,763
11	Earnings per share - weighted average	\$ 2.43	\$ 14.55	\$ 24.33
12	Dividends paid per share	\$ 5.55	\$ 13.14	\$ 17.01
13	Dividends declared per share	\$ 5.55	\$ 13.14	\$ 17.01
14	Dividend payout ratio (declared basis)	0.75	0.75	0.75
15	Market price - High (low)			
16	1st quarter			
17	2nd quarter			
18	3rd quarter			
19	4th quarter			
20	Book value per share (year end)	\$ 463.00	\$ 486.28	\$ 465.47
21	RATE OF RETURN MEASURES:			
22	Return on common equity (average)	0.52%	3.95%	5.27%
23	Return on total capital - average	3.83%	6.04%	6.49%
24	Return on net plant in service average - Total Company	4.20%	6.19%	6.30%
25	OTHER FINANCIAL / OPERATING DATA:			
26	Mile of sales (gas and electric)	N/A	N/A	N/A
27	Mile of fuel (gas and electric)	N/A	N/A	N/A
28	Composite depreciation rates	3.87%	3.46%	
29				
30				
31				
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36				
37				

Section E

Rates and Tariffs

Company: Ohio-American Water Company
Case No.: Rate Case No. 11-4161-WS-AIR
Test Year: For the Twelve Months Ended December 31, 2011
Date Certain: As of April 30, 2011

Table of Contents

<u>Schedule</u>	<u>Description</u>
E-1	Clean copy of proposed tariff schedules
E-2	Clean copy of current tariff schedules
E-2.1	Scored and redlined copy of current tariff schedules showing all proposed changes
E-3	Narrative rationales for tariff changes
E-3.1	Customer charge/minimum bill rationale
E-3.2	Cost of service study
E-4	Class and schedule revenue summary
E-4.1	Annualized test year revenues at proposed rates vs. most current rates
E-4.2	Detail other service rates (telephone utilities only)
E-4.3	Actual test year revenue at actual rates
E-5	Typical bill comparisons

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

5th Revised Sheet No. 1
Replaces 4th Revised Sheet No. 1

GENERAL WATER SERVICE

Available For

All general water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS.

Meter Rates

The following shall be the rates for consumption:

	100 Cubic Feet Per Month	Rate Per 100 Cubic Feet	1,000 Gallons Per Month	Rate Per 1,000 Gallons
For the first	20	\$7.2290	15	\$9.6644
For the next	1,980	\$5.0837	1,485	\$6.7964
For all over	2,000	\$3.0900	1,500	\$4.1310

	100 Cubic Feet Bi-Monthly	Rate Per 100 Cubic Feet	1,000 Gallons Bi-Monthly	Rate Per 1,000 Gallons
For the first	40	\$7.2290	30	\$9.6644
For the next	3,960	\$5.0837	2,970	\$6.7964
For all over	4,000	\$3.0900	3,000	\$4.1310

Unmetered Rates

\$104.75 BI-MONTHLY

The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.

Service Charges

These metered general water service Customers shall pay a service charge monthly, or bi-monthly, at the option of the Company, based on the size of meter installed, according to the rates set forth below:

Service Charge		
Size of Meter	Monthly	Bi-Monthly
5/8"	\$11.50	\$23.00
3/4"	\$14.57	\$29.14
And 1"	\$21.65	\$43.30
1-1/2"	\$39.34	\$78.68
2"	\$60.57	\$121.14
3"	\$110.09	\$220.18
4"	\$180.86	\$361.72
6"	\$357.75	\$715.50
8"	\$570.02	\$1140.04

Surcharge

The metered general water service Customers served by the Marion District-Marion County and Morrow County shall pay a surcharge for water softening costs. This surcharge shall be at the rate set forth below:

Surcharge per 100 cubic feet	\$0.4289
or per 1,000 gallons	\$0.5734

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ISSUED BY: DAVID K. LITTLE, PRESIDENT
Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY P.U.C.O. No. 15

5th Revised Sheet No. 1A
Replaces 4th Revised Sheet 1A

GENERAL WATER SERVICE

System Improvement Charge

All water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS will pay a System Infrastructure Improvement Charge surcharge of 0.00% to be assessed upon the total charges for water service shown on each monthly or bi-monthly bill.

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365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

5th Revised Sheet No. 2
Replaces 4th Revised Sheet 2

GENERAL WATER SERVICE
RATES AND CHARGES FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICTS

1. DOMESTIC SERVICE

Water Customer Charge

For 5/8" meter	\$11.50	per Month
For 3/4" meter	\$14.57	per Month
For 1" meter	\$21.65	per Month
For 1 1/2" meter	\$39.34	per Month
For 2" meter	\$60.57	per Month
For 3" meter	\$110.09	per Month
For 4" meter	\$180.86	per Month
For 6" meter	\$357.75	per Month
For 8" meter	\$570.02	per Month

Water Consumption Charge - Basic Water Service (applies to all customers):

First 20 Ccf	\$7.2290	per Ccf*	or per 1,000 gallons \$9.6644
Next 1,980 Ccf	\$5.0837	per Ccf*	or per 1,000 gallons \$6.7964
All over 2000 Ccf	\$3.0900	per Ccf*	or per 1,000 gallons \$4.1310

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas)

\$0.80060 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge)

\$1.41790 per Ccf*

2. NON-DOMESTIC SERVICE:

Water Customer Charge

For 5/8" meter	\$11.50	per Month
For 3/4" meter	\$14.57	per Month
For 1" meter	\$21.65	per Month
For 1 1/2" meter	\$39.34	per Month
For 2" meter	\$60.57	per Month
For 3" meter	\$110.09	per Month
For 4" meter	\$180.86	per Month
For 6" meter	\$357.75	per Month
For 8" meter	\$570.02	per Month

Water Consumption Charge - Basic Water Service:

First 20 Ccf	\$7.2290	per Ccf*	or per 1,000 gallons \$9.6644
Next 1,980 Ccf	\$5.0837	per Ccf*	or per 1,000 gallons \$6.7964
All over 2000 Ccf	\$3.0900	per Ccf*	or per 1,000 gallons \$4.1310

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas)

\$0.80060 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge)

\$1.4179 per Ccf*

Charges for water service will be comprised of the applicable Water Customer Charge plus the Water Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block for non softened water (basic water service), plus any surcharges for softened water, reverse osmosis treated water or purchased water in Portage County.

*1 Ccf = 100 cubic feet

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OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

5th Revised Sheet No. 3
Replaces 4th Revised Sheet No. 3

**GENERAL SEWER SERVICE
RATES AND CHARGES FOR FRANKLIN AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC AND NON-DOMESTIC SERVICE

Sewer Customer Charge - Applicable to Customers
who only receive Sewer Service:

For 5/8" meter	\$11.50	per Month
For 3/4" meter	\$14.57	per Month
For 1" meter	\$21.65	per Month
For 1 1/2" meter	\$39.34	per Month
For 2" meter	\$60.57	per Month
For 3" meter	\$110.09	per Month
For 4" meter	\$180.86	per Month
For 6" meter	\$357.75	per Month
For 8" meter	\$570.02	per Month

Sewer Consumption Charge:

First 13.33 cubic feet	\$9.8610	per Ccf*
or per 1,000 gallons	\$13.1832	
Next 586.67 cubic feet	\$7.1000	per Ccf *
or per 1,000 gallons	\$9.4920	
Over 600 cubic feet	\$2.7720	per Ccf *
or per 1,000 gallons	\$3.7059	

Domestic Customers without Ohio American Water Service	\$58.63	per Month
--	---------	-----------

Charges for sewer service will be comprised of the applicable Sewer Customer Charge and the Sewer Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block in accordance with the Summer/Winter Usage Formula.

*1 Ccf = 100 cubic feet

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365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

4th Revised Sheet No. 6
Replaces 3rd Revised Sheet No. 6**GENERAL WATER SERVICE LARGE QUANTITY USERS****Available For**

All new and existing general water service customers (1) whose average consumption exceeds 1,200,000 cubic feet (9,000,000 gallons) per month, regardless of meter size, (2) are located adjacent to a water distribution main that is adequate and suitable for supplying the requested service, and (3) who agree to be bound by the terms of this tariff sheet for an initial period of twelve months.

Special Terms and Conditions

In order to qualify for the water rates provided on this sheet, the customer agrees:

- 1) To establishment of an Annual Base Period water usage level for one-year pricing purposes that is equal to the average of the customer's most recent two calendar years' total water purchases, or for new customers, from estimates agreed to by the customer and the company;
- 2) To guarantee to purchase, or pay for, on a monthly basis and as a Minimum Monthly, an amount of water equal to 6% per month of the Annual Base Period water usage level, as determined above;
- 3) That the cost of Minimum Monthly purchases shall be determined as of the date service commences under this tariff, and shall be priced at the current General Water Service volumetric rates for such purchase levels;
- 4) That water purchases under this tariff shall be for an initial period of twelve months, but may be continued under this tariff (with annual review and reestablishment, when appropriate, of the customer's Annual Base Period water usage level) unless terminated by either party after thirty days' advance written notice. Water purchases under this tariff may be adjusted for succeeding tariff pricing changes; however, all such tariff pricing changes will only be changed under direction of the Public Utilities Commission of Ohio;
- 5) When a customer elects to avail itself of this tariff, such customer shall remain so classified for a period of at least twelve months. Should such customer elect to leave this tariff, it shall not again be permitted to avail itself of this tariff until at least twelve months have elapsed but, during such period, such customer shall obtain service under the regular tariff for General Water Service; and
- 6) That other general terms and conditions of water service in effect shall also be effective for service under this tariff sheet.

Water Rates

Monthly water purchases in excess of the Minimum Monthly purchase levels described in item (2) above, which do not exceed the monthly average usage of the Annual Base Period water usage level by more than two times, will be priced at a rate of \$2.30 per hundred cubic feet. The softening surcharge set forth in the General Water Service tariffs for customers in the Marion District-Marion County will be added to the rate per hundred cubic foot previously stated, for customers in that District.

Monthly water purchases, which exceed the monthly average usage of the Annual Base Period water usage, level, as described in item (1) above, by more than two times, will be paid for at the volumetric rates applicable for General Water Service.

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365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

5th Revised Sheet No. 7
Replaces 4th Revised Sheet No. 7

PRIVATE FIRE SERVICE

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>	<u>Rate Per Annum</u>
2" Diameter & smaller	\$10.14	\$121.68
2-1/2" Diameter	\$15.90	\$190.80
3" Diameter	\$22.82	\$273.84
4" Diameter	\$40.54	\$486.48
6" Diameter	\$91.29	\$1,095.48
8" Diameter	\$162.35	\$1,948.20
10" Diameter	\$253.64	\$3,043.68
12" Diameter	\$365.22	\$4,382.64

This Private Fire Service rate applies to all Ohio American Water Company Customers. At the inception of this revised tariff provision, current Private Fire Service customers in Franklin and Portage Counties will remain on the grandfathered sprinkler head rate of \$1.24 per month if the service line rate would produce a higher rate to the customer than the sprinkler head rate. Customers will be entitled to receive the grandfathered rate only as long as the customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible customers in Franklin and Portage Counties will continue to pay the grandfathered rate of \$1.24 per sprinkler head until the Commission sets a different rate or the rate is eliminated.

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OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

2nd Revised Sheet No. 37
Cancels 1st Revised Sheet No. 37

7. SERVICES INSTALLED IN ADVANCE OF PAVING

If any governmental unit should require owners of vacant lots to install service pipes to the curb in advance of paving, and if such owners will pay the Company the cost of installing such service pipes, the company will install such pipes and will refund such cost, without interest thereon, when improvements are made that require the use of such pipes; provided, however, that in case title to the premises is later transferred through sale or otherwise, all or any part of the deposit not then refunded shall automatically become a credit to the account of the succeeding owner or owners, to be refunded in like manner.

8. METERS

- (A) Water will be sold by meter measurement only, except for flat service customers in the Mansfield District and except that Customers having special connections and receiving service under an "Application for Private Fire Protection Service" shall pay for such service in accordance with the applicable Schedule of Rates.

Ohio American shall read each customer's meter at least once each three-month period unless access to the meter is unobtainable. If access is unobtainable on a quarterly basis, Ohio American shall read each customer's meter at least once per year pursuant to Rule 4901:1-15-19(A).

- (B) All meters, except detector devices and/or fire service line meters, or except as otherwise elsewhere provided in these tariff provisions, shall be furnished, installed, maintained, tested, repaired, removed and replaced only by and at the expense of the Company and shall remain its property; but in case of damage to any such meter by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by fire, frost, hot water, accident or misuse) the customer shall pay to the Company the cost of its repair on presentation of bill therefore.

- (C) No meter may be used to service more than one premise. Meters will be furnished and placed by the Company. The Company shall make the initial determination of the size of the meter but will not install the meter until notice and an opportunity to object is given to the Customer. The meter size shall be mutually agreed upon at the time of application for water and/or sewer service.

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OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

3rd Revised Sheet No. 39
Cancels 2nd Revised Sheet No. 39

8. METERS (Cont.)

- (G) Separate premises shall be separately metered and billed. As a general rule, only one premises shall be supplied through one meter or meter setting. For good cause, the Company may permit more than one service line meter or meter setting.
- (H) The Company will, at its own cost and expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make request for tests more frequently than once in three (3) years. In the event that a Customer should request a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test or tests at the actual cost thereof to the Company; provided, however, that if the test shows the meter to be more than one and one-half per cent (1-1/2%) fast or slow, no charge shall be made to the Customer for such test or tests. A report giving the results of such tests will be made to the Customer, and a complete record of the same will be kept on file in the office of the Company for a period of not less than three (3) years.
 - 1. The Company shall test the meter within thirty (30) days following the Customer's request.
 - 2. The Customer has the right to be notified of the scheduled test date.
 - 3. The Customer or the Customer's representative may be present when the meter test is performed.
 - 4. The Company shall provide the Customer the on-site test results at the time of the test and any associated billing adjustments in writing.
- (I) Meter readings in units of hundred cubic feet are converted to units of thousand gallons for billing purposes if the existing schedule of charges is stated in gallon units. The factor used for making the conversion from hundred cubic feet to thousand gallons is based on the use of one cubic foot as being equivalent to seven and one half (7.4805) gallons.
- (J) The Company reserves the right to put seals on any meter, or on its couplings in and for any premises, and may discontinue service if such seals are found broken or removed in accordance with Section 13.
- (K) No Customer shall remove or cause or permit the removal of a meter by his agents once it has been placed, and any change in location of the meter desired by the Customer shall first be approved by the Company in writing, but shall be made by the Customer at his own cost and expense.

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365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

1st Revised Sheet No. 42A
Cancels Original Sheet No. 42A

11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

(A) (Cont.)

Ohio American may use a credit check, pursuant to (B)(2) below, as the first criterion by which an applicant may establish financial responsibility. If the results of the credit check, at the time of the application do not establish financial responsibility for the applicant or the applicant refuses to provide his/her social security number, Ohio American will then advise the applicant of each of the remaining criteria available under section (B) below to establish financial responsibility.

(B) Pursuant to Rule 4901:1-17-03(A) of the Ohio Administrative Code, a Customer's financial responsibility will be deemed established if the Customer meets one of the following criteria:

- (1) The Customer is the owner of the premises to be served or of other real estate within the territory served by Ohio American and has demonstrated financial responsibility, under either of the following conditions:
 - (a) With respect to that property, if the applicant owns only the premises to be served.
 - (b) With respect to any other real estate within the service territory served by Ohio American, if the applicant owns multiple properties.
- (2) The Customer demonstrates that he/she is a satisfactory credit risk by means that may be quickly and inexpensively checked by the Company. Ohio American may request the Customer's social security number in order to obtain credit information and to establish identity. Ohio American may not refuse to provide service if the Customer elects not to provide his/her social security number. If the customer declines Ohio American's request for a social security number, Ohio American shall inform the Customer of other options for establishing creditworthiness.
- (3) The Customer demonstrates that he/she has had the same class and a similar type of utility service within a period of twenty-four consecutive months preceding the date of application, unless utility company records indicate that the applicant's service was disconnected for nonpayment during the last twelve consecutive months of service, or the applicant had received two consecutive bills with past due balances during that twelve-month period and provided further that the financial responsibility of the Customer is not otherwise impaired.
- (4) The Customer makes a cash deposit to secure payment of bills for Ohio American's service as set forth in Section 11(A) above.

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OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

Original Sheet No. 42C

11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

- (d) When a guarantor's utility service is subject to disconnection or if the guarantor submits a written request to Ohio American for release of financial responsibility of the Customer's account, Ohio American will:
 - i. advise the Customer who provided the guarantor, within 10 calendar days, that the guarantor's responsibility to the customer's account will end by a specific date (30 days from the date of the notice to the guaranteed customer); and
 - ii. advise the Customer that, prior to the specific end date stated in the notice, he/she must reestablish credit through one of the alternative means set forth in this paragraph (B), or be subject to disconnection in accordance with Chapter 4901:1-15, Administrative Code.
- (C) The establishment of credit under this provision shall not relieve the applicant or customer from compliance with the regulations of Ohio American regarding advance payments and payment of bills by the due date, and shall not modify any regulations of the Company as to the discontinuance of service for nonpayment.
- (D) Upon default by a customer who has furnished a guarantor as provided in paragraph (B)(5) of this provision, Ohio American may pursue collection actions against the defaulting Customer and the guarantor in the appropriate court, or Ohio American may transfer the defaulting Customer's bill to the guarantor's account. The defaulted amount transferred to the guarantor's account shall not be greater than the amount billed to the defaulting customer for sixty days of service or two monthly bills. After thirty days from the transfer, Ohio American may make the guarantor subject to disconnection procedures, if the amount transferred still remains unpaid.
- (E) An applicant who owes an unpaid bill for previous residential service, whether the bill is owed as a result of service provided to that applicant or is owed under a guarantor agreement, shall not have satisfactorily established or reestablished his/her financial responsibility as long as the bill remains unpaid.

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OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

2nd Revised Sheet No. 45
Cancels 1st Revised Sheet No. 45

13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont'd)

- (C) The Company may disconnect service to a Customer after at least twenty-four (24) hours prior written notice, personally delivered to the customers premise or, if personal delivery cannot be accomplished, securely attached to the premises in a conspicuous manner, for any of the following reasons:
- I. For the use of water and/or sewer for any purpose not stated in the Customer's application, or for the use of service upon any premises not stated in such application; or
 - II. To prevent waste or reasonably avoidable loss of water.
- (D) In all other instances the Company will not discontinue the service of any Customer, unless written notice of at least fifteen (15) days is given following twenty-two (22) days from the submission of any bill, mailed to such Customer at his address, or personally delivered to the customer's premise, advising the Customer of the reason for disconnection and recommending that the customer call the company regarding a deferred payment plan. If personal service cannot be accomplished at that time, then the notice shall be securely attached to the premises in a conspicuous manner. Subject to the foregoing provisions, service rendered under any application, contract, or agreement may be discontinued by the Company for any of the following reasons:
- I. For non-payment of any tarified charges when due or within any additional period for payment permitted by the Company or for not making a deposit as required;
 - II. For any violation of, or failure to comply with the provisions of the Company's tariff other than stated in Section 13 (B);
 - III. For misrepresentation in the application as to any material fact;
 - IV. For denial to the Company of reasonable access to the premises for the purpose of reading, inspection, replacement, or maintenance of the meter; or
 - V. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service by the Company.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (G) In cases where plumbing has been installed prior to adoption of and not in accordance with these provisions, and water is being taken through a single service pipe to supply two or more premises, the party making application shall be responsible for all water bills and other proper charges. Any violation of the Company's tariff provisions with reference to either or any of the said premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these provisions by shutting off the entire service; except that such action will not be taken until the Customer who is not in the violation of the Company's tariff provisions, has been given written notice of at least fifteen (15) days and opportunity to attach his pipes to a separately controlled curb stop cock or meter setting to be provided by and at the expense of the Company.
- (H) Discontinuing water and/or sewer service to a premises for any reason shall not prevent the Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.
- (I) Pursuant to Rule 4901:1-15-27 Ohio Administrative Code, the disconnect notice will clearly state all of the following:
 - (1) The earliest date when disconnection could occur.
 - (2) The reason(s) for disconnection.
 - (3) The action the customer must take in order to avoid the disconnection.
 - (4) The total amount required to be paid, which shall not be greater than the past due balance.
 - (5) The address and local or toll-free telephone number of the office of the Company that the customer may contact in reference to his or her account.
 - (6) The current address and local or toll-free telephone number of the public interest center of the commission and a statement that commission staff is available to render assistance with unresolved complaints, as well as the contact information for the Ohio Consumers' Counsel and a statement that it is available to render assistance with unresolved complaints of residential customers.
 - (7) A statement that failure to pay the amount required by the date specified on the notice may result in an additional charge for reconnection.
- (J) If a landlord is responsible for payment of the bill, notice of disconnection of service shall be given to the consumer at least ten days before disconnection could occur. In a multiunit dwelling, written notice shall be placed in a conspicuous place.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (K) The Company shall provide disconnection of service notice to one additional consenting party, with the customer's written authorization, for those customers desiring such additional notification.
- (L) The Company will comply with the conditions set forth in this tariff, may disconnect service during its normal business hours as stated in its tariff; however, no disconnection for past due bills or for not making a deposit as required may be made after twelve thirty p.m. on the day preceding a day that all services necessary for reconnection are not regularly performed or available.
- (M) On the day of disconnection of service, the Company will provide the Customer with personal notice. If the Customer is not at home, the Company shall provide personal notice to an adult consumer. If neither the Customer nor an adult consumer is at home, the Company shall attach written notice to the premises in a conspicuous location prior to disconnecting service. Those Company employees or agents who disconnect service at the premises may or may not, at the discretion of the Company, be authorized to make extended payment arrangements. Company employees or agents who disconnect service shall be authorized to complete one of the following:
 - (1) Accept payment in lieu of termination.
 - (2) Dispatch an employee to the premises to accept payment.
 - (3) Make available to the customer a means to avoid disconnection.
- (N) Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health as certified pursuant to the certification provisions contained in Chapter 4901:1-15-27(I) of the Ohio Administrative Code.

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

Personal delivery of the notice to the customer's premise shall first be attempted and, only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

We may disconnect your service upon 14 days written notice for any of the following reasons:

1. For non-payment of any tariffed charges when due or within any additional period for payment permitted by the Company, or for not making a deposit as required. Disconnection of service for non-payment may not occur prior to fourteen days after the due date;
2. For any violation of, or failure to comply with, the Company's tariff other than for those reasons where no notice is required;
3. For misrepresentation in the application as to any material fact;
4. For denial to the company of reasonable access to the premises for the purpose of reading, inspection, replacement, or maintenance of the meter; or
5. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service.

Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health. You must have a form, which can be obtained from the Company, signed by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician stating that a special danger exists to the health of the customer or permanent resident of the household.

If service has been disconnected prior to receipt of the medical certification, service shall be restored upon receipt of the medical certification form.

The medical certification shall prohibit the disconnection for thirty (30) days. Certification may be renewed two additional times (thirty days each) by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician. The total certification period is not to exceed ninety days in any 12 month period.

RECONNECTION OF SERVICE

The Company may require a customer to make a deposit or an additional deposit on an account, as set forth in Chapter 4901:1-17 of the Ohio Administrative Code, to reestablish creditworthiness. The customer may also reestablish creditworthiness by providing a guarantor, as set forth in Rule 4901:1-15-28 and Chapter 4901:1-17 of the Ohio Administrative Code. If service has been discontinued, there will be a service reconnection charge of \$61.00.

When water and/or sewer service to a premises has been terminated for any reason, other than for temporary vacancy, it will be renewed only upon the acceptance of a new application and after the conditions, circumstances or practices which caused the water and/or sewer service to be discontinued are corrected to the satisfaction of the Company, and upon payment, or provision for payment under a deferred payment plan agreement, of all charges due and payable by the Customer.

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

4th Revised Sheet No. 1
Replaces 3rd Revised Sheet No. 1

GENERAL WATER SERVICE

Available For

All general water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS.

Meter Rates

The following shall be the rates for consumption:

	100 Cubic Feet Per Month	Rate Per 100 Cubic Feet	1,000 Gallons Per Month	Rate Per 1,000 Gallons
For the first	20	\$5.7412	15	\$7.6549
For the next	1,980	\$3.9705	1,485	\$5.2940
For all over	2,000	\$2.1115	1,500	\$2.8153

	100 Cubic Feet Bi-Monthly	Rate Per 100 Cubic Feet	1,000 Gallons Bi-Monthly	Rate Per 1,000 Gallons
For the first	40	\$5.7412	30	\$7.6549
For the next	3,960	\$3.9705	2,970	\$5.2940
For all over	4,000	\$2.1115	3,000	\$2.8153

Unmetered Rates

\$84.75 BI-MONTHLY

The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.

Service Charges

These metered general water service Customers shall pay a service charge monthly, or bi-monthly, at the option of the Company, based on the size of meter installed, according to the rates set forth below:

Size of Meter	Service Charge	
	Monthly	Bi-Monthly
5/8"	\$9.51	\$19.02
3/4"	\$12.05	\$24.10
1"	\$17.90	\$35.80
1-1/2"	\$32.53	\$65.06
2"	\$50.09	\$100.18
3"	\$91.04	\$182.08
4"	\$149.56	\$299.12
6"	\$295.84	\$591.68
8"	\$471.38	\$942.76

Surcharge

The metered general water service Customers served by the Marion District-Marion County and Morrow County shall pay a surcharge for water softening costs. This surcharge shall be at the rate set forth below:

Surcharge per 100 cubic feet	\$0.3415
or per 1,000 gallons	\$0.4553

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365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY P.U.C.O. No. 15

4th Revised Sheet No. 1A
Replaces 3rd Revised Sheet No. 1A

GENERAL WATER SERVICE

System Improvement Charge

All water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS will pay a System Infrastructure Improvement Charge surcharge of 3.00% to be assessed upon the total charges for water service shown on each monthly or bi-monthly bill.

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4th Revised Sheet No. 2
Replaces 3rd Revised Sheet 2

**GENERAL WATER SERVICE
RATES AND CHARGES FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC SERVICE

Water Customer Charge

For 5/8" meter	\$9.51	per Month
For 3/4" meter	\$12.05	per Month
For 1" meter	\$17.90	per Month
For 1 1/2" meter	\$32.53	per Month
For 2" meter	\$50.09	per Month
For 3" meter	\$91.04	per Month
For 4" meter	\$149.56	per Month
For 6" meter	\$295.84	per Month
For 8" meter	\$471.38	per Month

Water Consumption Charge - Basic Water Service (applies to all customers):

First 20 Ccf	\$5.7412	per Ccf*	or per 1,000 gallons \$7.6549
Next 1,980 Ccf	\$3.9118	per Ccf*	or per 1,000 gallons \$5.2157
All over 2000 Ccf	\$2.1115	per Ccf*	or per 1,000 gallons \$2.8153

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas)

\$0.5745 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge)

\$1.4994 per Ccf*

2. NON-DOMESTIC SERVICE:

Water Customer Charge

For 5/8" meter	\$9.51	per Month
For 3/4" meter	\$12.05	per Month
For 1" meter	\$17.90	per Month
For 1 1/2" meter	\$32.53	per Month
For 2" meter	\$50.09	per Month
For 3" meter	\$91.04	per Month
For 4" meter	\$149.56	per Month
For 6" meter	\$295.84	per Month
For 8" meter	\$471.38	per Month

Water Consumption Charge - Basic Water Service:

First 20 Ccf	\$5.7412	per Ccf*	or per 1,000 gallons \$7.6549
Next 1,980 Ccf	\$3.9118	per Ccf*	or per 1,000 gallons \$5.2157
All over 2000 Ccf	\$2.1115	per Ccf*	or per 1,000 gallons \$2.8153

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas)

\$0.5745 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge)

\$1.4994 per Ccf*

Charges for water service will be comprised of the applicable Water Customer Charge plus the Water Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block for non softened water (basic water service), plus any surcharges for softened water, reverse osmosis treated water or purchased water in Portage County.

*1 Ccf = 100 cubic feet

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4th Revised Sheet No. 3
Replaces 3rd Revised Sheet No. 3

**GENERAL SEWER SERVICE
RATES AND CHARGES FOR FRANKLIN AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC AND NON-DOMESTIC SERVICE

Sewer Customer Charge - Applicable to Customers
who only receive Sewer Service:

For 5/8" meter	\$9.51	per Month
For 3/4" meter	\$12.05	per Month
For 1" meter	\$17.90	per Month
For 1 1/2" meter	\$32.53	per Month
For 2" meter	\$50.09	per Month
For 3" meter	\$91.04	per Month
For 4" meter	\$149.56	per Month
For 6" meter	\$295.84	per Month
For 8" meter	\$471.38	per Month

Sewer Consumption Charge:

First 13.33 cubic feet	\$8.8358	per Ccf*
or per 1,000 gallons	\$11.7811	
Next 586.67 cubic feet	\$5.8920	per Ccf *
or per 1,000 gallons	\$7.8560	
Over 600 cubic feet	\$2.3000	per Ccf *
or per 1,000 gallons	\$3.0667	

Domestic Customers without Ohio American Water Service	\$52.54	per Month
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Charges for sewer service will be comprised of the applicable Sewer Customer Charge and the Sewer Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block in accordance with the Summer/Winter Usage Formula.

*1 Ccf = 100 cubic feet

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3rd Revised Sheet No. 6
Replaces 2nd Revised Sheet No. 6

GENERAL WATER SERVICE LARGE QUANTITY USERS

Available For

All new and existing general water service customers (1) whose average consumption exceeds 1,200,000 cubic feet (9,000,000 gallons) per month, regardless of meter size, (2) are located adjacent to a water distribution main that is adequate and suitable for supplying the requested service, and (3) who agree to be bound by the terms of this tariff sheet for an initial period of twelve months.

Special Terms and Conditions

In order to qualify for the water rates provided on this sheet, the customer agrees:

- 1) To establishment of an Annual Base Period water usage level for one-year pricing purposes that is equal to the average of the customer's most recent two calendar years' total water purchases, or for new customers, from estimates agreed to by the customer and the company;
- 2) To guarantee to purchase, or pay for, on a monthly basis and as a Minimum Monthly, an amount of water equal to 6% per month of the Annual Base Period water usage level, as determined above;
- 3) That the cost of Minimum Monthly purchases shall be determined as of the date service commences under this tariff, and shall be priced at the current General Water Service volumetric rates for such purchase levels;
- 4) That water purchases under this tariff shall be for an initial period of twelve months, but may be continued under this tariff (with annual review and reestablishment, when appropriate, of the customer's Annual Base Period water usage level) unless terminated by either party after thirty days' advance written notice. Water purchases under this tariff may be adjusted for succeeding tariff pricing changes; however, all such tariff pricing changes will only be changed under direction of the Public Utilities Commission of Ohio;
- 5) When a customer elects to avail itself of this tariff, such customer shall remain so classified for a period of at least twelve months. Should such customer elect to leave this tariff, it shall not again be permitted to avail itself of this tariff until at least twelve months have elapsed but, during such period, such customer shall obtain service under the regular tariff for General Water Service; and
- 6) That other general terms and conditions of water service in effect shall also be effective for service under this tariff sheet.

Water Rates

Monthly water purchases in excess of the Minimum Monthly purchase levels described in item (2) above, which do not exceed the monthly average usage of the Annual Base Period water usage level by more than two times, will be priced at a rate of \$1.90 per hundred cubic feet. The softening surcharge set forth in the General Water Service tariffs for customers in the Marion District-Marion County will be added to the rate per hundred cubic foot previously stated, for customers in that District.

Monthly water purchases, which exceed the monthly average usage of the Annual Base Period water usage, level, as described in item (1) above, by more than two times, will be paid for at the volumetric rates applicable for General Water Service.

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4th Revised Sheet No. 7
Replaces 3rd Revised Sheet No. 7

PRIVATE FIRE SERVICE

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>	<u>Rate Per Annum</u>
2" Diameter & smaller	\$8.78	\$105.36
2-1/2" Diameter	\$13.77	\$165.24
3" Diameter	\$19.76	\$237.12
4" Diameter	\$35.10	\$421.20
6" Diameter	\$79.04	\$948.48
8" Diameter	\$140.56	\$1,686.72
10" Diameter	\$219.60	\$2,635.20
12" Diameter	\$316.21	\$3,794.52

This Private Fire Service rate applies to all Ohio American Water Company Customers. At the inception of this revised tariff provision, current Private Fire Service customers in Franklin and Portage Counties will remain on the grandfathered sprinkler head rate of \$1.0700 per month if the service line rate would produce a higher rate to the customer than the sprinkler head rate. Customers will be entitled to receive the grandfathered rate only as long as the customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible customers in Franklin and Portage Counties will continue to pay the grandfathered rate of \$1.0700 per sprinkler head until the Commission sets a different rate or the rate is eliminated.

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7. SERVICES INSTALLED IN ADVANCE OF PAVING

If any governmental unit should require owners of vacant lots to install service pipes to the curb in advance of paving, and if such owners will pay the Company the cost of installing such service pipes, the company will install such pipes and will refund such cost, without interest thereon, when improvements are made that require the use of such pipes; provided, however, that in case title to the premises is later transferred through sale or otherwise, all or any part of the deposit not then refunded shall automatically become a credit to the account of the succeeding owner or owners, to be refunded in like manner.

8. METERS

- (A) Water will be sold by meter measurement only, except for flat service customers in the Mansfield District and except that Customers having special connections and receiving service under an "Application for Private Fire Protection Service" shall pay for such service in accordance with the applicable Schedule of Rates.

Ohio American shall read each customer's meter at least once each three-month period unless access to the meter is unobtainable. Ohio American shall read each customer's meter at least once per year pursuant to Rule 4901:1-15-19(A).

- (B) All meters, except detector devices and/or fire service line meters, or except as otherwise elsewhere provided in these tariff provisions, shall be furnished, installed, maintained, tested, repaired, removed and replaced only by and at the expense of the Company and shall remain its property; but in case of damage to any such meter by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by fire, frost, hot water, accident or misuse) the customer shall pay to the Company the cost of its repair on presentation of bill therefore.

- (C) No meter may be used to service more than one premises. Meters will be furnished and placed by the Company. The Company shall make the initial determination of the size of the meter but will not install the meter until notice and an opportunity to object is given to the Customer. The meter size shall be mutually agreed upon at the time of application for water and/or sewer service.

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Cancels 1st Revised Sheet No. 39

8. METERS (Cont.)

- (G) Separate premises shall be separately metered and billed. As a general rule, only one premises shall be supplied through one meter or meter setting. For good cause, the Company may permit more than one service line meter or meter setting.
- (H) The Company will, at its own cost and expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make request for tests more frequently than once in three (3) years. In the event that a Customer should request a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test or tests at the actual cost thereof to the Company; provided, however, that if the test shows the meter to be more than one and one-half per cent (1-1/2%) fast or slow, no charge shall be made to the Customer for such test or tests. A report giving the results of such tests will be made to the Customer, and a complete record of the same will be kept on file in the office of the Company for a period of not less than three (3) years.
 - 1. The Company shall test the meter within thirty (30) days following the Customer's request.
 - 2. The Customer has the right to be notified of the scheduled test date.
 - 3. The Customer or the Customer's representative may be present when the meter test is performed.
 - 4. The Company shall provide the Customer the on-site test results at the time of the test.
- (I) Meter readings in units of hundred cubic feet are converted to units of thousand gallons for billing purposes if the existing schedule of charges is stated in gallon units. The factor used for making the conversion from hundred cubic feet to thousand gallons is based on the use of one cubic foot as being equivalent to seven and one half (7.4805) gallons.
- (J) The Company reserves the right to put seals on any meter, or on its couplings in and for any premises, and may discontinue service if such seals are found broken or removed in accordance with Section 13.
- (K) No Customer shall remove or cause or permit the removal of a meter by his agents once it has been placed, and any change in location of the meter desired by the Customer shall first be approved by the Company in writing, but shall be made by the Customer at his own cost and expense.

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Original Sheet No. 42A

11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

- (B) Pursuant to Rule 4901:1-17-03(A) of the Ohio Administrative Code, a Customer's financial responsibility will be deemed established if the Customer meets one of the following criteria:
- (1) The Customer is the owner of the premises to be served or of other real estate within the territory served by Ohio American and has demonstrated financial responsibility.
 - (2) The Customer demonstrates that he/she is a satisfactory credit risk by means that may be quickly and inexpensively checked by the Company. In determining whether the Customer is a financially responsible person, Ohio American may request from the Customer and shall consider information including, but not limited to, the following: name of employer, place of employment, position held, length of service, letters of reference, and names of credit cards possessed by the applicant.
 - (3) The Customer demonstrates that he/she has had the same class and a similar type of utility service within a period of twenty-four consecutive months preceding the date of application, unless utility records indicate that the applicant's service was disconnected for nonpayment during the last twelve consecutive months of service, or the applicant had received two consecutive bills with past due balances during that twelve-month period and provided further that the financial responsibility of the Customer is not otherwise impaired.
 - (4) The Customer makes a cash deposit to secure payment of bills for the utility's service as set forth in Section 11(A) above.
 - (5) The Customer furnishes a creditworthy guarantor to secure payment of bills in an amount sufficient for a sixty-day supply for the service requested. If a third party agrees to be a guarantor for a utility customer, he or she shall meet the criteria as defined in paragraph (2) above or otherwise be creditworthy.
 - (a) The guarantor shall sign a written guarantor agreement that shall include, at a minimum, the information shown in the appendix to this rule. The Company shall provide the guarantor with a copy of the signed agreement and shall keep the original on file during the term of the guaranty.
 - (b) The Company shall send all disconnection notifications for the guaranteed customer also to the guarantor, unless the guarantor affirmatively waives that right.

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OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

Original Sheet No. 42B

11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

(B) (Cont.)

(5) (Cont.)

(c) The Company shall send a notice to the guarantor when the guaranteed customer requests a transfer of service to a new location. The transfer of service notice shall display all of the following information:

- i. The name of the guaranteed customer.
- ii. The address of the current guaranteed customer service location.
- iii. A statement that the transfer of service to the new location may affect the guarantor's liability.
- iv. A statement that, if the guarantor does not want to continue the guaranty at the new service location, the guarantor must provide thirty days' written notice to the company to end the guaranty.

(6) The establishment of credit under this provision shall not relieve the applicant or customer from compliance with the regulations of Ohio American regarding advance payments and payment of bills by the due date, and shall not modify any regulations of the Company as to the discontinuance of service for nonpayment.

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ISSUED BY: TERRY L. GLORIOD, PRESIDENT
Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

1st Revised Sheet No. 45
Original Sheet No. 45

13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont'd)

- (C) The Company may disconnect service to a Customer after at least twenty-four (24) hours prior written notice for any of the following reasons:
- I. For the use of water and/or sewer for any purpose not stated in the Customer's application, or for the use of service upon any premises not stated in such application; or
 - II. To prevent waste or reasonably avoidable loss of water.
- (D) In all other instances the Company will not discontinue the service of any Customer, unless written notice of at least fifteen (15) days is given following twenty-two (22) days from the submission of any bill, mailed to such Customer at his address, or personally delivered to the customer's premise, advising the Customer of the reason for disconnection and recommending that the customer call the company regarding a deferred payment plan. If personal service cannot be accomplished at that time, then the notice shall be securely attached to the premises in a conspicuous manner. Subject to the foregoing provisions, service rendered under any application, contract, or agreement may be discontinued by the Company for any of the following reasons:
- I. For non-payment of any tariffed charges when due or within any additional period for payment permitted by the Company or for not making a deposit as required;
 - II. For any violation of, or failure to comply with the provisions of the Company's tariff other than stated in Section 13 (B);
 - III. For misrepresentation in the application as to any material fact;
 - IV. For denial to the Company of reasonable access to the premises for the purpose of inspection; or
 - V. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service by the Company.

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OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

1st Revised Sheet No. 46
Cancels Original Sheet No. 46

13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (F) In cases where plumbing has been installed prior to adoption of and not in accordance with these provisions, and water is being taken through a single service pipe to supply two or more premises, the party making application shall be responsible for all water bills and other proper charges. Any violation of the Company's tariff provisions with reference to either or any of the said premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these provisions by shutting off the entire service; except that such action will not be taken until the Customer who is not in the violation of the Company's tariff provisions, has been given written notice of at least fifteen (15) days and opportunity to attach his pipes to a separately controlled curb stop cock or meter setting to be provided by and at the expense of the Company.
- (G) Discontinuing water and/or sewer service to a premises for any reason shall not prevent the Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.
- (H) Pursuant to Rule 4901:1-15-27 Ohio Administrative Code, the disconnect notice will clearly state all of the following:
 - (1) The earliest date when disconnection could occur.
 - (2) The reason(s) for disconnection.
 - (3) The action the customer must take in order to avoid the disconnection.
 - (4) The total amount required to be paid, which shall not be greater than the past due balance.
 - (5) The address and local or toll-free telephone number of the office of the Company that the customer may contact in reference to his or her account.
 - (6) The current address and local or toll-free telephone number of the public interest center of the commission and a statement that commission staff is available to render assistance with unresolved complaints.
 - (7) A statement that failure to pay the amount required by the date specified on the notice may result in an additional charge for reconnection.
- (I) If a landlord is responsible for payment of the bill, notice of disconnection of service shall be given to the consumer at least ten days before disconnection could occur. In a multiunit dwelling, written notice shall be placed in a conspicuous place.

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

Original Sheet No. 46A

13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (J) The Company shall provide disconnection of service notice to one additional consenting party, with the customer's written authorization, for those customers desiring such additional notification.
- (K) The Company will comply with the conditions set forth in this tariff may disconnect service during its normal business hours as stated in its tariff; however, no disconnection for past due bills or for not making a deposit as required may be made after twelve thirty p.m. on the day preceding a day that all services necessary for reconnection are not regularly performed or available.
- (L) Those Company employees who normally perform the termination of service will be authorized to either:
 - (1) Accept payment in lieu of termination.
 - (2) Be able to dispatch an employee to the premises to accept payment.
 - (3) Be otherwise able to make available to the customer a means to avoid disconnection.
 - (4) Such employees at the premises may or may not be authorized to make extended payment arrangements at the discretion of the company.
- (M) Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health as certified pursuant to the certification provisions contained in Chapter 4901:1-15-27(I) of the Ohio Administrative Code.

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

PUCO No. 15

ATTACHMENT 1

Page 3 of 4

Personal delivery of the notice to the customer's premise shall first be attempted and, only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

We may disconnect your service upon 14 days written notice for any of the following reasons:

1. For non-payment of any tariffed charges when due or within any additional period for payment permitted by the Company, or for not making a deposit as required. Disconnection of service for non-payment may not occur prior to fourteen days after the due date;
2. For any violation of, or failure to comply with, the Company's tariff other than for those reasons where no notice is required;
3. For misrepresentation in the application as to any material fact;
4. For denial to the company of reasonable access to the premises for the purpose of inspection; or
5. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service.

Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health. You must have a form, which can be obtained from the Company, signed by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician stating that a special danger exists to the health of the customer or permanent resident of the household.

If service has been disconnected prior to receipt of the medical certification, service shall be restored upon receipt of the medical certification form.

The medical certification shall prohibit the disconnection for thirty (30) days. Certification may be renewed two additional times (thirty days each) by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician. The total certification period is not to exceed ninety days in any 12 month period.

RECONNECTION OF SERVICE

The Company may require a customer to make a deposit or an additional deposit on an account, as set forth in Chapter 4901:1-17 of the Ohio Administrative Code, to reestablish creditworthiness. The customer may also reestablish creditworthiness by providing a guarantor, as set forth in Rule 4901:1-15-28 and Chapter 4901:1-17 of the Ohio Administrative Code. If service has been discontinued, there will be a service reconnection charge of \$61.00.

When water and/or sewer service to a premises has been terminated for any reason, other than for temporary vacancy, it will be renewed only upon the acceptance of a new application and after the conditions, circumstances or practices which caused the water and/or sewer service to be discontinued are corrected to the satisfaction of the Company, and upon payment, or provision for payment under a deferred payment plan agreement, of all charges due and payable by the Customer.